



Sedex Members Ethical Trade Audit Report

Version 6.1



Audit Details				
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC310764246	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS426210944	
Business name (Company name):	United Coir Factories			
Site name:	UNITED COIR FACTORIES-PULARI			
Site address:	PULARI JUNCTION, PUTHANAMA MBALAM, MAYITTHRA POST, CHERTHALA ALAPPUZHA 688539 IN	Country:	IN	
Site contact and job title:	Aswadev / HR Manager			
Site phone:	04772243832	Site e-mail:	unicoir@gmail.com	
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health and Safety (plus Environment 2-Pillar)	<input checked="" type="checkbox"/> Environment 4-pillar	<input checked="" type="checkbox"/> Business Ethics
Date of Audit:	2023-12-29			

Audit Company Name:
ELEVATE

Audit Conducted By					
Affiliate Audit Company	<input checked="" type="checkbox"/>	Purchaser	<input type="checkbox"/>	Retailer	<input type="checkbox"/>
Brand owner	<input type="checkbox"/>	NGO	<input type="checkbox"/>	Trade Union	<input type="checkbox"/>
Multi-stakeholder	<input type="checkbox"/>	Combined Audit (select all that apply)			

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 (March 2019) 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.

Auditor Team			
Lead Auditor:	Panchavarnam Pragadeeshwaran	APSCA Number:	21703167
Additional Auditors:			
Date of declaration:	2023-12-30		

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.

Site Representation	
Full Name:	Aswadev
Title:	HR Manager
Date of declaration:	2023-12-30
Comments: <i>Any exceptions to this must be recorded here (e.g. different sample size):</i> <i>Sampled wage records from the past 5 months were provided for review (5 months only since the operation for digital thermometer just started last Sep 2020).</i> <i>The audit took 2.0 man-days (9AM-6PM per day). Audit time was extended until 8PM due to the extent of documentation; this was agreed upon with the factory representatives</i>	
Nil	

Summary of Findings

Issue <small>(please click on the issue title to go direct to the appropriate audit results by clause)</small>	Area of Non-Conformity		Number of issues			Findings
	ETI	Local Law	NC	Obs	GE	
<u>0A - Universal rights covering UNGP</u>			0	0	0	
<u>0B - Management systems and code implementation</u>			0	0	0	
<u>1 - Freely chosen employment</u>			0	0	0	
<u>2 - Freedom of association and right to collective bargaining are respected</u>	2.1		1	0	0	NC - ZAF600305509
<u>3 - Working conditions are safe and hygienic</u>	3.1	§1	1	0	0	NC - ZAF600305510
<u>4 - Child labour shall not be used</u>			0	0	0	
<u>5 - Living wages are paid</u>	5.1 5.1	§2 §3	2	0	0	NC - ZAF600305511 NC - ZAF600305512
<u>6 - Working hours are not excessive</u>			0	0	0	
<u>7 - No discrimination is practiced</u>			0	0	0	
<u>8 - Regular employment is provided</u>			0	0	0	
<u>8A - Subcontracting and homeworking</u>			0	0	0	
<u>9 - No harsh or inhumane treatment is allowed</u>			0	0	0	
<u>10A - Entitlement to work and immigration</u>			0	0	0	
<u>10B2 - Environment 2-pillar</u>			0	0	0	
<u>10B4 - Environment 4-pillar</u>	10.B4.1		1	0	0	NC - ZAF600305513
<u>10C - Business ethics 4-pillar</u>			0	0	0	

Local Law Issues

Issue	Description
-------	-------------

§1	<p>Kerala Factories Rules (1957), Rule 81AC(1) The occupier of every factory carrying on a 'hazardous process' shall arrange to obtain or develop information in the form of Material Safety Data Sheet (MSDS) in respect of every hazardous substance or material handled in the manufacture, transportation and storage in the factory. It shall be accessible upon request to a worker for reference. (a) Every such Material Safety Data Sheet shall include the following information: (i) The identity used on the label; (ii) Hazardous ingredients of the substance; (iii) Physical and chemical characteristics of the hazardous substance; (iv) The physical hazards of the hazardous substance, including the potential for fire, explosion and reactivity; (v) The health hazards of the hazardous substance, including signs and symptoms of exposure, and any medical conditions which are generally recognized as being aggravated by exposure to the substance; (vi) The primary route (s) of entry; (vii) The permissible limits of exposure prescribed in the Second Schedule under section 41-F of the Act, and in respect of a chemical not covered by the said schedule, any exposure limit used or recommended by the manufacturer, importer or occupier; (viii) Any generally applicable precautions for safe handling and use of the hazardous substance, which are known, including appropriate hygienic practices, protective measures during repairs and maintenance of contaminated equipment, procedures for clean-up of spills and leaks; (ix) Any generally applicable control measures, such as appropriate engineering controls, work practices, or use of personal protective equipment; (x) Emergency and first aid procedures; (xi) The date of preparation of the Material Safety Data Sheet, or the last change to it; and (xii) The name, address and telephone number of the manufacturer, importer, occupier or other responsible party preparing or distributing the Material Safety Data Sheet, who can provide additional information on the hazardous substance and appropriate emergency procedures, if necessary. (b) The occupier while obtaining or developing a Material Safety Data Sheet in respect of a hazardous substance shall ensure that the information recorded accurately reflects the scientific evidence used in making the hazard determination. If he becomes newly aware of any significant information regarding the hazards of a substance, or ways to protect against the hazards, this new information shall be added to the Material Safety Data Sheet as soon as practicable.</p>
§2	<p>According to Employees' State Insurance (General) Regulation (1950),Reg. 31An employer who is liable to pay contributions in respect of any employee shall pay those contributions within 21 days of the last day of the calendar month in which the contributions fall due;</p>
§3	<p>According to Employees Deposit Linked Insurance Scheme (1976), Sec.10(1B) Every employer shall send to the Commissioner, within twenty-five days of the close of the month, in such form as he may specify, a monthly abstract showing, inter alia, the aggregate amount of wages of all the members on which contributions are payable and the employers' contribution in respect of all such members for the month</p>

Site Details

Site Details		
Company Name	United Coir Factories	
Site Name	UNITED COIR FACTORIES-PULARI	
GPS location (if available)	GPS Address:	Pulari Junction, Mayithara.P.O, Alappuzha -688539, Kerala
	Coordinates:	9.628830 N 76.350579 E
Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections	Factory License: D05/APY/01/771/2020 dated 30/01/2021 valid till 31/12/2025 for 48 employees.Fire license: C-395/2023 dated on 01/06/2023 valid till 31/05/2024.ESI code: 48000361340001001, EPF Code: KR KCH 13911993000, GST: 32AAAFU7923Q1ZQ, IE Code:1088008640, PCB consent order;PCB/ALP/IC-6308/19 valid till 29/02/2024	
Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	Facility is a manufacturer and exporter of PVC tufted coir mats and rubber mats.	
Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	Facility is a manufacturer and supplier of PVC stuffed coir mats established in the year 2020.Facility is a partnership firm.Facility is located at Alappuzha.,Kerala 90 kms from Cochin International airport.Total land area of the facility is about 4087 Sq.Mtrs and build up area is about 2564 Sq.Mtrs.Facility has not engaged any child labor or young workers.Facility is working only one shift after covid 19 period.Facility is using biometric fingerprint machine for time keeping.Facility is paying minimum wages as per Kerela government minimum wages notification.There is no trade union exists in the facility.Facility has formed workers committee with elected worker representatives and selected management representatives.Facility has engaged 2 workmen contractors and facility has not engaged any home workers.	

Structure and number of buildings	Building Name:		Building No:-1	
	Floor	Description	Remark	
	Ground floor	Raw material storage, PVC tufted machine, Cross cutting machine, Shearing machine, trimming machine, mixing room, ETP, chiller and toilets	Nil	
	First floor	Office, Printing, Drying, Passing, tagging, Packing ,Finished goods storage area and toilets	Nil	
	Building Name:		shed No:01	
	Floor	Description	Remark	
	Ground floor	Chemical storage area	Nil	
	Building Name:		Shed No :02	
	Floor	Description	Remark	
	Ground Floor	DG set	Nil	
	Building Name:		Shed No:03	
	Floor	Description	Remark	
	Ground Floor	Eye wash and spray printing area	Nil	
	Building Name:		Ancillary building :01	
	Floor	Description	Remark	
Ground floor	Security	Nil		
Visible structural integrity issues (large cracks) observed?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: There is no visible structural integrity issues observed.			
Does the site have a structural engineer evaluation?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility has obtained building stability certificate from Er.P.Murali.,on 14/12/2023 and valid till 10/12/2026			
Site function	<input type="checkbox"/> Agent <input checked="" type="checkbox"/> Factory Processing/Manufacturer <input type="checkbox"/> Finished Product Supplier <input type="checkbox"/> Grower <input type="checkbox"/> Homeworker <input type="checkbox"/> Labour Provider <input type="checkbox"/> Pack house <input type="checkbox"/> Primary Producer <input type="checkbox"/> Service Provider <input type="checkbox"/> Sub-contractor			
Months of peak season				

Process overview	Peak season not identified by the facility
What form of worker representation is there on site?	<input type="checkbox"/> Union <input checked="" type="checkbox"/> Worker Committee <input type="checkbox"/> Other <input type="checkbox"/> None
Please give details:	Facility has formed workers committee
Is there any night production work at the site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are there any on site provided worker accommodation buildings	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Are there any off site provided worker accommodation buildings	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Were all site provided accommodation buildings included in this audit	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Facility has not provided any accommodation to workers inside the premises.

Audit Parameters					
Time in and time out	Day 1		Day 2		
	In	09:18	In	09:11	
	Out	17:38	Out	14:11	
Audit type:	FULL_INITIAL				
Was the audit announced?	SEMI_ANNOUNCED				
Was the Sedex SAQ available for review?	Yes				
Any conflicting information SAQ/Pre-Audit Info to Audit findings?	No				
Who signed and agreed CAPR	Aswadev / HR Manager				
Is further information available	No				

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	Yes	Yes	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	Yes	No
<i>Reason for absence at the opening meeting</i>	There is no trade union exists in the facility		
<i>Reason for absence during the audit</i>	There is no trade union exists in the facility		
<i>Reason for absence at the closing meeting</i>	There is no trade union exists 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*			Home workers	Total
	Permanent	Temporary	Agency	Permanent	Temporary	Agency		
Worker numbers – male	25	0	0	0	0	0	0	25
Worker numbers – female	11	0	0	0	0	0	0	11
Total	36	0	0	0	0	0	0	36
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

Nationalities Structure		
Nationality of Management	Indian	
Please list the nationalities of all workers, with the three most common nationalities listed first.	Nationality 1: Indian approx %: 100%	
Was this list completed during peak season?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Peak season not identified by the facility	
Worker remuneration	Workers on piece rate:	0%
	Paid hourly:	0%
	Salaried:	100%
Payment cycle	Paid daily:	0%
	Paid weekly:	0%
	Paid monthly:	100%
	Other:	0%
	Details for other:	Nil

Worker Interview Summary	
Were workers aware of the audit?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Were workers aware of the code?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Number of group interviews:	1 group of 4 (2 Male and 2 Female)
Number of individual interviews:	Male: 4 Female: 2
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
In general, what was the attitude of the workers towards their workplace?	<input checked="" type="checkbox"/> Favorable <input type="checkbox"/> Non-favourable <input type="checkbox"/> Indifferent
What was the most common worker complaint?	No such complaints received from workers
What did the workers like the most about working at this site?	Timely pay, regular work and attitude of the management
Any additional comment(s) regarding interviews:	Nil
Attitude of workers to hours worked:	Satisfactory and no complaints
Is there any worker survey information available?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:

Attitude of workers:
Through interview with workers, it was noted that all workers were satisfied with the factory and no negative comments received from the workers about the management.
Attitude of worker's committee/union reps:
During Interview with workers representative they never expressed any negative note on the management and its representatives. They didn't express any negative feedback to the auditor
Attitude of managers:
During interview with the managers it was noted that the management employees were aware of the Social audit requirements and found cooperative for the audit. Management employees also were interested in participating in the social initiatives taken by the facility

0A - Universal Rights covering UNGP
[Summary of Findings]

0A: Compliance Requirements

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:

The facility publishes a universal rights statement on the model drafted standing order.

Training provided to employees on the need to protect universal rights.

The terms and conditions for employees are stated in the employee contract and workers are trained in the grievance procedure

Evidence examined:

Employee terms and conditions, Committee meeting records.

Any other comments:

None

Policy statement that expresses commitment to respect human rights?

☒ Yes ☐ No

Please give details:

Facility has established effective human rights policy.

Are the policies included in workers' manuals?

☒ Yes ☐ No

Please give details:

Policies have included in workers manuals

Does the business have a designated person responsible for implementing standards concerning Human Rights?

☒ Yes ☐ No

Please give details:

Aswadev.,HR Manager has been designated as responsible person for implementing standards concerning human rights.

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

Please give details:

Facility has provided suggestion box for workers to address the Human rights issues.

Does the grievance mechanism meet UNGP expectations? (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: All employee information and personnel files are kept secured with management	
Measuring Workplace Impact		
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))	Last year	15.0%
	This year	15.0%
Current % quarterly (90 days) turnover(Number of workers leaving from the first of the 90 day period through to the last day of the 90 day period / [(number of employees on the 1st day of 90 day period + number of employees on the last day of the 90 day period) / 2])	15.0%	
Annual % absenteeism(Number of days lost through job absence in the year / [(number of employees on 1st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year)	Last year	15.0%
	This year	15.0%
Quarterly (90 days) % absenteeism(Number of days lost through job absence in the period / [(Number of employees on 1st of the period + Number of employees on the last day of the period / 2] * Number of available workdays in the month)	15.0%	
Are accidents recorded?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Accident registers are being maintained by the factory	
Annual Number of work related accidents and injuries per 100 workers((Number of work related accidents and injuries * 100) / Number of total workers)	Last year	0.0%
	This year	0.0%
Quarterly (90 days) number of work related accidents and injuries per 100 workers((Number of work related accidents and injuries * 100) / Number of total workers)	0.0%	
Lost day work cases per 100 workers([(Number of lost days due to work accidents and work related injuries * 100) / Number of total workers)	Last year	0.0%
	This year	0.0%

% of workers that work on average more than 48 standard hours / week in the last 6 / 12 months	6 month	0.0%
	12 month	0.0%
% of workers that work on average more than 60 total hours / week in the last 6 / 12 months	6 month	0.0%
	12 month	0.0%

0B - Management Systems and code Implementation
[Summary of Findings]

0B: Compliance Requirements

0.B.1 Suppliers are expected to implement and maintain systems for delivering compliance to this Code.
0.B.2 Suppliers shall appoint a senior member of management who shall be responsible for compliance with the Code.
0.B.3 Suppliers are expected to communicate this Code to all employees.
0.B.4 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.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:

The factory implements and maintains systems for delivering compliance to this Code. Aswadev., HR Manager is responsible for compliance with the Code. Facility has displayed ETI code in the notice board and ETI training has been conducted to all employees. ETI code has communicated to suppliers. Facility has obtained all the legal approvals required for the operation of the facility.

Evidence examined:

Social compliance policies, social compliance management manual, ETI Code of Conduct, Training Records, documents related to Control of suppliers and sub-contractors etc were reviewed.

Any other comments:

None

Management Systems

In the last 12 months, has the site been subject to any fines/prosecutions for non-compliance to any regulations?

☐ Yes ☒ No

Please give details:

Facility has not been subjected to any fines / prosecutions for noncompliance to any regulations.

Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment & abuse?

☒ Yes ☐ No

Please give details:

Facility has policy on risk of forced labour, child labour, discrimination and harassment & abuse.

If Yes, is there evidence (an indication) of effective implementation? Please give details.

Yes. All the Workers are given training and records are being maintained

Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?

☒ Yes ☐ No

Please give details:

All the employees are given training during induction itself and factory has displayed all the policies in notice boards

If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Training records available.Last training was conducted on 01/08/2023
Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility is WRAP certification valid upto 03/01/2025. Certificate number 126642 issued on 03/01/2023.Facility also has ISO 9001 certification valid upto 02/03/2025, certificate number: IND.22.11408/QM/U dated 02/03/2025 issued by Bureauveritas (UKAS accreditation)
Is there a Human Resources manager/department?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Facility is having Human resources department and Aswadev.,HR Manager is heading the department.
Is there a senior person /manager responsible for implementation of the code?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Aswadev.,HR Manager has been delegated as responsible for implementing the code.
Is there a policy to ensure all worker information is confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Policy developed and implemented
Is there an effective procedure to ensure confidential information is kept confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Procedures developed and implemented
Are risk assessments conducted to evaluate policy and procedure effectiveness?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility conducts periodic risk assessment to evaluate the effectiveness of policy and procedure.
Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility has procedure to address risks and to reduce it.
Does the facility have a policy/code which require labour standards of its own suppliers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: ETI code and any relevant customer codes are communicated to its own suppliers.
Land Rights	
Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility has owned the land with proper legal documents.

Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility has complied all legal requirements
Does the site have a written policy and procedures specific to land rights?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Site has a written policy and procedures specific to land rights.
Is there evidence that facility/site compensated the owner/lessor for the land prior to the facility being built or expanded?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility owned the land and all legal formalites were complied.
Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility complied the local law related to land acquisition
Is there any evidence of illegal appropriation of land for facility building or expansion of footprint?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No evidence of illegal appropriation of land for facility building or expansion of footprint

1 - Freely chosen Employment [Summary of Findings]

1: Compliance Requirements

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. Based on document review, the factory had a policy which prohibits forced labour.

2. From the facility tours and interview with employees, the factory does not limit the employees' freedom. Workers were not required to deposit original employees ID card with the facility for employment.

Evidence examined:

1. Documented policy on Forced Labour and Recruitment.

2. Wages paid records

3. Record of hiring / dismissal or deductions.

4. Personnel records of employees.

5. Recruitment Procedures

Any other comments:

None

Is there any evidence of retention of original documents, e.g. passports/ID' (If yes, please give details and category of workers affected)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Is there any evidence of a loan scheme in operation (If yes, please give details and category of workers affected)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Is there any evidence of retention of wages / deposits (If yes, please give details and category of workers affected)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Are there any restrictions on workers' freedom to terminate employment?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: There is no restrictions on workers' freedom to terminate employment.
If any part of the business is UK based or registered there & has a turnover over £36m, is there a published a 'modern day slavery statement?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Not Applicable Please give details: There is no part of the business is UK based or registered.
Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Workers are allowed to leave the site at the end of work day and also during break hours.

Does the site understand the risks of forced / trafficked / bonded labour in its supply chain	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable Please give details: Site understands the risks of forced, trafficked or bonded labour in its supply chain
Is the site taking any steps taking to reduce the risk of forced / trafficked labour?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Site has effective supplier control plan to monitor and to reduce the risk of forced or trafficked labour.

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

[Summary of Findings]

2: Compliance Requirements

- 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. Facility had provided confidential suggestion box and a grievance committee for the workers through which workers can raise their suggestions and complains if any

Evidence examined:

1. Documented policy for Freedom of Association and Collective Bargaining
2. Certified Standing order
3. Grievance committee/Grievance Policy
4. Interview with management and employee

Any other comments:

Last workers committee meeting was held on 06/12/2023

What form of worker representation/union is there on site? (Please add the name of the union or committee in the textbox)	<input type="checkbox"/> Union <input type="checkbox"/> Other <input checked="" type="checkbox"/> Worker Committee <input type="checkbox"/> None
Other details:	Facility has elected worker representatives and selected management representatives.
Is it a legal requirement to have a union?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is it a legal requirement to have a worker's committee?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is there any other form of effective worker/management communication channel? (Other than union/worker committee e.g. H&S, sexual harassment)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility has formed H&S committee and Grievance handling committee apart from workers committee.
Is there evidence of free elections?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility encourages the committee to do their activities
Name of union and union representative, if applicable:	No trade union exists in the facility

Is there evidence of free elections?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable
If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	Workers committee was formed by elected worker representatives and selected Management representatives.
Is there evidence of free elections?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable
Are all workers aware of who their representatives are?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Hareesh, Operator has been elected as chairperson of the committee and workers were aware of the same.
Were worker representatives freely elected?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Date of last election:	2023-06-02
Do workers know what topics can be raised with their representatives?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Were worker representatives/union representatives interviewed?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, please state how many:	3.0
Please describe any evidence that union/worker's committee is effective? Specify date of last meeting; topics covered; how minutes were communicated etc.	Facility has provided minutes of meeting of worker committee
Are any workers covered by Collective Bargaining Agreement (CBA)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Non-Compliance		Evidence																												
[Back to findings summary]																														
<table><tr><th colspan="2">Non-Compliance</th></tr><tr><td>Status</td><td>OPEN</td></tr><tr><td>Reference</td><td>ZAF600305509</td></tr><tr><td>Clause</td><td>2 - Freedom of Association and Right to Collective Bargaining are Respected</td></tr><tr><td>Issue Title</td><td>137 - A committee exists but workers do not know about the worker committee / its function and / or who their representatives are</td></tr><tr><td>Subcategory</td><td>Effectiveness of Representation Body</td></tr><tr><td>New or carried over?</td><td><input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over</td></tr><tr><td>Root cause</td><td><input checked="" type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other</td></tr><tr><td>Root cause - Other</td><td></td></tr><tr><td>ETI code</td><td>2.1 - Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.</td></tr><tr><td>Explanation to the non compliance</td><td>Based on workers interview it was noted that 7 out of 10 workers were not aware of the workers committee, its representatives and their roles and responsibilities within the organisation.</td></tr><tr><td>Follow up method</td><td><input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit</td></tr><tr><td>Timescale</td><td><input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other</td></tr><tr><td>Actions</td><td>Factory shall provide awareness among workers about workers committee, its members and their roles and responsibilities within the organisation.</td></tr></table>			Non-Compliance		Status	OPEN	Reference	ZAF600305509	Clause	2 - Freedom of Association and Right to Collective Bargaining are Respected	Issue Title	137 - A committee exists but workers do not know about the worker committee / its function and / or who their representatives are	Subcategory	Effectiveness of Representation Body	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Root cause	<input checked="" type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	Root cause - Other		ETI code	2.1 - Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.	Explanation to the non compliance	Based on workers interview it was noted that 7 out of 10 workers were not aware of the workers committee, its representatives and their roles and responsibilities within the organisation.	Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	Actions	Factory shall provide awareness among workers about workers committee, its members and their roles and responsibilities within the organisation.
Non-Compliance																														
Status	OPEN																													
Reference	ZAF600305509																													
Clause	2 - Freedom of Association and Right to Collective Bargaining are Respected																													
Issue Title	137 - A committee exists but workers do not know about the worker committee / its function and / or who their representatives are																													
Subcategory	Effectiveness of Representation Body																													
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																													
Root cause	<input checked="" type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other																													
Root cause - Other																														
ETI code	2.1 - Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.																													
Explanation to the non compliance	Based on workers interview it was noted that 7 out of 10 workers were not aware of the workers committee, its representatives and their roles and responsibilities within the organisation.																													
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit																													
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other																													
Actions	Factory shall provide awareness among workers about workers committee, its members and their roles and responsibilities within the organisation.																													

3 - Working Conditions are Safe and Hygienic [Summary of Findings]

3: Compliance Requirements

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:

Aswadev., HR Manager has been appointed as responsible person to healthy and safe work environment. Workplace environment appeared to be clean and safe.

Facility has provided 05 toilets for male and 06 toilets for female.

Facility has provided 23 fire extinguishers throughout the facility.

Facility has provided 44 Smoke Detector throughout the facility.

Facility has provided 119 Springler throughout the facility.

Facility has provided 6 hydrant and 9 Hose reel throughout the facility.

Facility has 2 emergency door provided the facility.

Personal protective equipment was provided to all the concerned employees.

Facility has provided 06 Emergency lights and 06 fire call points were provided.

Facility has provided 03 first aid boxes in the facility.

Facility has provided Fire Training to 07 Employees

Facility has provided Fire training and mock drill was conducted on 01/12/2023

Facility is conducting fire fighting and mock drill training once in 2 months.

Evidence examined:

1. Documented Health & Safety Policy

2. Fire fighting and Mock drill records

3. Maintenance record of Fire equipment and emergency equipment

4. Building construction and maintenance certificates

5. Emergency procedures

6. Warnings and labels in local language.

7. Drinking Water.

8. Toilets and sanitation.

9. Personal protective equipment

10. H&S Training

11. First Aid boxes.


12. Emergency lights, fire alarm installed.

Any other comments:

Last health and Safety Committee meeting was conducted on 05/12/2023

Does the facility have general and occupational Health & Safety policies and procedures that are fit for purpose and are these communicated to workers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility has developed and implemented Health and safety policy and procedures. The same was communicated to employees through training. Policy was also displayed at prominent place
Are the policies included in workers' manuals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: All policies are included in workers manuals
Are there any structural additions without required permits/inspections (e.g. floors added)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No structural modifications done without permission
Are visitors to the site informed on H&S and provided with personal protective equipment?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Visitors are well informed
Is a medical room or medical facility provided for workers?(This section is to list evidence to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate))	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Not required by local law.
Is there a doctor or nurse on site or there is easy access to first aider/ trained medical aid?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Facility has provided first aid training to 06 employees Dated on :25/11/2023
Where the facility provides worker transport – is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Facility has not provided any transport to workers
Is secure personal storage space provided for workers in their living space and is fit for purpose?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: No Accommodation provided. However Facility has provided space for workers to keep their lunch box and other belongings at the site.
Are H&S Risk assessments are conducted (including evaluating the arrangements for workers doing overtime e.g. driving after a long shift) and are there controls to reduce identified risk?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: H&S Risk assessments were conducted effectively.
Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility has complied its legal obligations related with environment.

Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: There is no banned chemicals used in the activity of the facility
--	--

Non-Compliance		Evidence																					
[Back to findings summary]																							
<table><tr><th colspan="2">Non-Compliance</th></tr><tr><td>Status</td><td>OPEN</td></tr><tr><td>Reference</td><td>ZAF600305510</td></tr><tr><td>Clause</td><td>3 - Working Conditions are Safe and Hygienic</td></tr><tr><td>Issue Title</td><td>231 - Material safety data sheet (MSDS) is incomplete / inaccurate / not in worker language / not understood by workers</td></tr><tr><td>Subcategory</td><td>Chemicals</td></tr><tr><td>New or carried over?</td><td><input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over</td></tr><tr><td>Root cause</td><td><input checked="" type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other</td></tr><tr><td>Root cause - Other</td><td></td></tr><tr><td>Local law issue</td><td>Kerala Factories Rules (1957), Rule 81AC(1) The occupier of every factory carrying on a 'hazardous process' shall arrange to obtain or develop information in the form of Material Safety Data Sheet (MSDS) in respect of every hazardous substance or material handled in the manufacture, transportation and storage in the factory. It shall be accessible upon request to a worker for reference. (a) Every such Material Safety Data Sheet shall include the following information: (i) The identity used on the label; (ii) Hazardous ingredients of the substance; (iii) Physical and chemical characteristics of the hazardous substance; (iv) The physical hazards of the hazardous substance, including the potential for fire, explosion and reactivity; (v) The health hazards of the hazardous substance, including signs and symptoms of exposure, and any medical conditions which are generally recognized as being aggravated by exposure to the substance; (vi) The primary route (s) of entry; (vii) The permissible limits of exposure prescribed in the Second Schedule under section 41-F of the Act, and in respect of a chemical not covered by the said schedule, any exposure limit used or recommended by the manufacturer, importer or occupier; (viii) Any generally applicable precautions for safe handling and use of the hazardous substance, which are known, including appropriate hygienic practices, protective measures during repairs and maintenance of contaminated equipment, procedures for clean-up of spills and leaks; (ix) Any generally applicable control measures, such as appropriate engineering controls, work practices, or use of personal protective equipment; (x) Emergency and first aid procedures; (xi) The date of preparation of the Material Safety Data Sheet, or the</td></tr></table>			Non-Compliance		Status	OPEN	Reference	ZAF600305510	Clause	3 - Working Conditions are Safe and Hygienic	Issue Title	231 - Material safety data sheet (MSDS) is incomplete / inaccurate / not in worker language / not understood by workers	Subcategory	Chemicals	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Root cause	<input checked="" type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	Root cause - Other		Local law issue	Kerala Factories Rules (1957), Rule 81AC(1) The occupier of every factory carrying on a 'hazardous process' shall arrange to obtain or develop information in the form of Material Safety Data Sheet (MSDS) in respect of every hazardous substance or material handled in the manufacture, transportation and storage in the factory. It shall be accessible upon request to a worker for reference. (a) Every such Material Safety Data Sheet shall include the following information: (i) The identity used on the label; (ii) Hazardous ingredients of the substance; (iii) Physical and chemical characteristics of the hazardous substance; (iv) The physical hazards of the hazardous substance, including the potential for fire, explosion and reactivity; (v) The health hazards of the hazardous substance, including signs and symptoms of exposure, and any medical conditions which are generally recognized as being aggravated by exposure to the substance; (vi) The primary route (s) of entry; (vii) The permissible limits of exposure prescribed in the Second Schedule under section 41-F of the Act, and in respect of a chemical not covered by the said schedule, any exposure limit used or recommended by the manufacturer, importer or occupier; (viii) Any generally applicable precautions for safe handling and use of the hazardous substance, which are known, including appropriate hygienic practices, protective measures during repairs and maintenance of contaminated equipment, procedures for clean-up of spills and leaks; (ix) Any generally applicable control measures, such as appropriate engineering controls, work practices, or use of personal protective equipment; (x) Emergency and first aid procedures; (xi) The date of preparation of the Material Safety Data Sheet, or the	 <u>MSDS not posted - Non Compliance.jpg</u>
Non-Compliance																							
Status	OPEN																						
Reference	ZAF600305510																						
Clause	3 - Working Conditions are Safe and Hygienic																						
Issue Title	231 - Material safety data sheet (MSDS) is incomplete / inaccurate / not in worker language / not understood by workers																						
Subcategory	Chemicals																						
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																						
Root cause	<input checked="" type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other																						
Root cause - Other																							
Local law issue	Kerala Factories Rules (1957), Rule 81AC(1) The occupier of every factory carrying on a 'hazardous process' shall arrange to obtain or develop information in the form of Material Safety Data Sheet (MSDS) in respect of every hazardous substance or material handled in the manufacture, transportation and storage in the factory. It shall be accessible upon request to a worker for reference. (a) Every such Material Safety Data Sheet shall include the following information: (i) The identity used on the label; (ii) Hazardous ingredients of the substance; (iii) Physical and chemical characteristics of the hazardous substance; (iv) The physical hazards of the hazardous substance, including the potential for fire, explosion and reactivity; (v) The health hazards of the hazardous substance, including signs and symptoms of exposure, and any medical conditions which are generally recognized as being aggravated by exposure to the substance; (vi) The primary route (s) of entry; (vii) The permissible limits of exposure prescribed in the Second Schedule under section 41-F of the Act, and in respect of a chemical not covered by the said schedule, any exposure limit used or recommended by the manufacturer, importer or occupier; (viii) Any generally applicable precautions for safe handling and use of the hazardous substance, which are known, including appropriate hygienic practices, protective measures during repairs and maintenance of contaminated equipment, procedures for clean-up of spills and leaks; (ix) Any generally applicable control measures, such as appropriate engineering controls, work practices, or use of personal protective equipment; (x) Emergency and first aid procedures; (xi) The date of preparation of the Material Safety Data Sheet, or the																						

	last change to it; and (xii) The name, address and telephone number of the manufacturer, importer, occupier or other responsible party preparing or distributing the Material Safety Data Sheet, who can provide additional information on the hazardous substance and appropriate emergency procedures, if necessary. (b) The occupier while obtaining or developing a Material Safety Data Sheet in respect of a hazardous substance shall ensure that the information recorded accurately reflects the scientific evidence used in making the hazard determination. If he becomes newly aware of any significant information regarding the hazards of a substance, or ways to protect against the hazards, this new information shall be added to the Material Safety Data Sheet as soon as practicable.	
ETI 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.	
Explanation to the non compliance	Based on site tour it was noted that the facility has not posted MSDS in local language for the chemicals stored inside the premises.	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	Factory shall post the MSDS in local language for the chemicals stored inside the premises.	

4 - Child Labour Shall Not Be Used [Summary of Findings]

4: Compliance Requirements

4.1 There shall be no new recruitment of child labour.

4.2 Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.

4.3 Children and young persons under 18 shall not be employed at night or in hazardous conditions.

4.4 These policies and procedures shall conform to the provisions of the relevant ILO Standards.

Current Systems and Evidence Examined

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

Current Systems:

1.The Facility has established following system to ensure no recruitment of child labour:

a) Facility verifies the original proof of age document during the pre-employment interview and a copy is maintained in the personal file of the employee.

b) Facility had established child labour remediation policy.

2. From facility tour, physical appearance of employees and interviews with management, there was no evidence of child labour or young labour employed by the facility.

Evidence examined:

1. Documented Policy on Child Labour Prevention.

2. Child labour remediation policy displayed.

3. Age proof record of employees

4. Physical appearance of employees

5. Interview with the employees.

Any other comments:

Youngest worker details : DOJ: 03/05/2021 DOB:03/02/1999

Legal age of employment:	14
Age of youngest worker found:	24
Are there children present on the work floor but not working at the time of audit?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Percentage of under 18's at this site (of total workers)	0.0%
Are workers under 18 subject to hazardous work assignments?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No child or young workers engaged by the facility

5 - Living Wages are Paid [Summary of Findings]

5: Compliance Requirements

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. Applicable minimum wages paid to all the employees. Wage slips were being issued to all employees.
2. No deductions were made from the wages of the workers as a disciplinary measure.
3. Wages were paid in time on monthly basis on or before 7th of every month.
4. Company had a documented system to comply with applicable laws to ensure that the wages paid are in conformance to the standard and applicable local laws.
5. The company had established Policy and Procedures to ensure that the wages paid to the employees always be enough to meet basic need.
6. Facility providing wages per day are as follows Operator: Rs.885, Passing: Rs.405, Packing: Rs.720, Printing: Rs.710, Helper: Rs.730.
7. Minimum wages per day are as follows Operator: Rs.213, Passing: Rs.213, Packing: Rs.213, Printing: Rs.710, Helper: Rs.213.

Evidence examined:

1. Wage record & payroll record verified from December 2022 to November 2023
2. Record for deductions from wages.
3. Payslips verified.
4. Worker interview
5. Local and national laws
6. Wages and benefits policy
7. Local legal minimum wage documents

Any other comments:

None

Summary Information

Criteria	Local Law	Actual at the Site	Is this part of a Collective Bargaining Agreement?
Standard/Contracted work hours: (Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)	Legal Maximum Per Day: 8.0 Per Week: 48.0 Per Month: null	Actual Per Day: 8.0 Per Week: 48.0 Per Month: 208.0	NO
Overtime hours: (Maximum legal and actual overtime hours, please state if possible per day, week, and month)	Legal Maximum Per Day: 2.0 Per Week: 12.0 Per Month: null	Actual Per Day: 0.0 Per Week: 0.0 Per Month: 0.0	NO

Wage for standard/contracted hours: (Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)	Legal Maximum Per Day: 213.0 Per Week: null Per Month: 5538.0	Actual Per Day: 405.0 Per Week: 2430.0 Per Month: 10530.0	NO
Overtime wage: (Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)	Legal Maximum Per Day: null Per Week: null Per Month: null	Actual Per Day: 0.0 Per Week: 0.0 Per Month: 0.0	NO
Wages Analysis:			
Were accurate records shown at the first request?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Sample Size Checked (State number of worker records checked and from which weeks/months – should be current, peak, and random/low. Please see SMETA Best Practice Guidance and Measurement Criteria)	10 Payroll records for the Month of January 2023, 10 Sample payroll records in the month of August 2023 and 10 Sample payroll records in the month of November 2023.		
Are there different legal minimum wage grades? If Yes, please specify all.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If there are different legal minimum grades, are all workers graded and paid correctly?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable Please give details:		
For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum?	<input type="checkbox"/> Below legal min <input type="checkbox"/> Meet <input checked="" type="checkbox"/> Above		
Lowest actual wages found: Note: full time employees and please state hour / week / month etc.	INR 10530 / Month		
Please indicate the breakdown of workforce per earnings	0.0% of workforce earning under minimum wage 0.0% of workforce earning minimum wage 100.0% of workforce earning above minimum wage		
Bonus Scheme found: Please specify details:	Bonus Scheme found: Bonus Scheme found: Bonus Scheme found: 8.33% of annual gross wages. Issue date 09.08.2023, 38 Employees. Note: type of employee (e.g. full time, temp, etc.) and please state which units e.g. /hour /week /month etc.		
What deductions are required by law e.g. social insurance? Please state all types:	Employee state insurance and Employees provident fund are the deductions made by the company		
Have these deductions been made?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Please list all deductions that have been made.	ESI 0.75% (Employees State Insurance) EPF 12% (Employees Provident fund)		
Please list all deductions that have not been made.	Nil		
Were appropriate records available to verify hours of work and wages?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Were any inconsistencies found? (if yes describe nature)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility has recorded all time worked by the workers.
Is there a defined living wage: This is not normally minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
If yes, what was the calculation method used.	<input type="checkbox"/> ISEAL/Anker Benchmarks <input type="checkbox"/> Asia Floor Wage <input type="checkbox"/> Figures provided by Unions <input type="checkbox"/> Living Wage Foundation UK <input type="checkbox"/> Fair Wear Wage Ladder <input type="checkbox"/> Fairtrade Foundation <input type="checkbox"/> Other – please give details:
Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Once in a year during the month of April
Are workers paid in a timely manner in line with local law?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Is there evidence that equal rates are being paid for equal work:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility is paying equal wages for equal work and statutory register is being maintained.
How are workers paid:	<input type="checkbox"/> Cash <input type="checkbox"/> Cheque <input checked="" type="checkbox"/> Bank Transfer <input type="checkbox"/> Other

Non-Compliance		Evidence																														
[Back to findings summary]																																
<table border="1"> <thead> <tr> <th colspan="2">Non-Compliance</th> </tr> </thead> <tbody> <tr> <td>Status</td> <td>OPEN</td> </tr> <tr> <td>Reference</td> <td>ZAF600305511</td> </tr> <tr> <td>Clause</td> <td>5 - Living Wages are Paid</td> </tr> <tr> <td>Issue Title</td> <td>424 - Compulsory insurance (e.g. social insurance, accident insurance etc.) not paid - isolated</td> </tr> <tr> <td>Subcategory</td> <td>Benefits & Insurance</td> </tr> <tr> <td>New or carried over?</td> <td> <input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over </td> </tr> <tr> <td>Root cause</td> <td> <input checked="" type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other </td> </tr> <tr> <td>Root cause - Other</td> <td></td> </tr> <tr> <td>Local law issue</td> <td>According to Employees' State Insurance (General) Regulation (1950), Reg. 31 An employer who is liable to pay contributions in respect of any employee shall pay those contributions within 21 days of the last day of the calendar month in which the contributions fall due;</td> </tr> <tr> <td>ETI code</td> <td>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.</td> </tr> <tr> <td>Explanation to the non compliance</td> <td>Based on document review it was noted that the facility has delayed the remittance of employees state insurance contribution. Ex: 3 days to 28 days delay found in one year period</td> </tr> <tr> <td>Follow up method</td> <td> <input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit </td> </tr> <tr> <td>Timescale</td> <td> <input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other </td> </tr> <tr> <td>Actions</td> <td>Factory shall remit the employees state insurance contribution on time</td> </tr> </tbody> </table>		Non-Compliance		Status	OPEN	Reference	ZAF600305511	Clause	5 - Living Wages are Paid	Issue Title	424 - Compulsory insurance (e.g. social insurance, accident insurance etc.) not paid - isolated	Subcategory	Benefits & Insurance	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Root cause	<input checked="" type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	Root cause - Other		Local law issue	According to Employees' State Insurance (General) Regulation (1950), Reg. 31 An employer who is liable to pay contributions in respect of any employee shall pay those contributions within 21 days of the last day of the calendar month in which the contributions fall due;	ETI code	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.	Explanation to the non compliance	Based on document review it was noted that the facility has delayed the remittance of employees state insurance contribution. Ex: 3 days to 28 days delay found in one year period	Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	Actions	Factory shall remit the employees state insurance contribution on time	
Non-Compliance																																
Status	OPEN																															
Reference	ZAF600305511																															
Clause	5 - Living Wages are Paid																															
Issue Title	424 - Compulsory insurance (e.g. social insurance, accident insurance etc.) not paid - isolated																															
Subcategory	Benefits & Insurance																															
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																															
Root cause	<input checked="" type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other																															
Root cause - Other																																
Local law issue	According to Employees' State Insurance (General) Regulation (1950), Reg. 31 An employer who is liable to pay contributions in respect of any employee shall pay those contributions within 21 days of the last day of the calendar month in which the contributions fall due;																															
ETI code	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.																															
Explanation to the non compliance	Based on document review it was noted that the facility has delayed the remittance of employees state insurance contribution. Ex: 3 days to 28 days delay found in one year period																															
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit																															
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other																															
Actions	Factory shall remit the employees state insurance contribution on time																															

Non-Compliance		Evidence																														
[Back to findings summary]																																
<table border="1"> <thead> <tr> <th colspan="2">Non-Compliance</th> </tr> </thead> <tbody> <tr> <td>Status</td> <td>OPEN</td> </tr> <tr> <td>Reference</td> <td>ZAF600305512</td> </tr> <tr> <td>Clause</td> <td>5 - Living Wages are Paid</td> </tr> <tr> <td>Issue Title</td> <td>424 - Compulsory insurance (e.g. social insurance, accident insurance etc.) not paid - isolated</td> </tr> <tr> <td>Subcategory</td> <td>Benefits & Insurance</td> </tr> <tr> <td>New or carried over?</td> <td> <input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over </td> </tr> <tr> <td>Root cause</td> <td> <input checked="" type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other </td> </tr> <tr> <td>Root cause - Other</td> <td></td> </tr> <tr> <td>Local law issue</td> <td>According to Employees Deposit Linked Insurance Scheme (1976), Sec.10(1B) Every employer shall send to the Commissioner, within twenty-five days of the close of the month, in such form as he may specify, a monthly abstract showing, inter alia, the aggregate amount of wages of all the members on which contributions are payable and the employers' contribution in respect of all such members for the month</td> </tr> <tr> <td>ETI code</td> <td>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.</td> </tr> <tr> <td>Explanation to the non compliance</td> <td>Based on document review it was noted that the remittance of employees provident fund contribution was not remitted on time. Ex: 3 days to 28 days delay found in one year period.</td> </tr> <tr> <td>Follow up method</td> <td> <input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit </td> </tr> <tr> <td>Timescale</td> <td> <input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other </td> </tr> <tr> <td>Actions</td> <td>Factory shall remit the employees provident fund contribution on time.</td> </tr> </tbody> </table>		Non-Compliance		Status	OPEN	Reference	ZAF600305512	Clause	5 - Living Wages are Paid	Issue Title	424 - Compulsory insurance (e.g. social insurance, accident insurance etc.) not paid - isolated	Subcategory	Benefits & Insurance	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Root cause	<input checked="" type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	Root cause - Other		Local law issue	According to Employees Deposit Linked Insurance Scheme (1976), Sec.10(1B) Every employer shall send to the Commissioner, within twenty-five days of the close of the month, in such form as he may specify, a monthly abstract showing, inter alia, the aggregate amount of wages of all the members on which contributions are payable and the employers' contribution in respect of all such members for the month	ETI code	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.	Explanation to the non compliance	Based on document review it was noted that the remittance of employees provident fund contribution was not remitted on time. Ex: 3 days to 28 days delay found in one year period.	Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	Actions	Factory shall remit the employees provident fund contribution on time.	
Non-Compliance																																
Status	OPEN																															
Reference	ZAF600305512																															
Clause	5 - Living Wages are Paid																															
Issue Title	424 - Compulsory insurance (e.g. social insurance, accident insurance etc.) not paid - isolated																															
Subcategory	Benefits & Insurance																															
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																															
Root cause	<input checked="" type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other																															
Root cause - Other																																
Local law issue	According to Employees Deposit Linked Insurance Scheme (1976), Sec.10(1B) Every employer shall send to the Commissioner, within twenty-five days of the close of the month, in such form as he may specify, a monthly abstract showing, inter alia, the aggregate amount of wages of all the members on which contributions are payable and the employers' contribution in respect of all such members for the month																															
ETI code	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.																															
Explanation to the non compliance	Based on document review it was noted that the remittance of employees provident fund contribution was not remitted on time. Ex: 3 days to 28 days delay found in one year period.																															
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit																															
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other																															
Actions	Factory shall remit the employees provident fund contribution on time.																															

6 - Working Hours are not Excessive [Summary of Findings]

6: Compliance Requirements

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:

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.The company uses Bio matric to record employees in & out time.
- 2.Review of time records from December 2022 to November 2023 and workers interview, show that overtime was carried out in the facility within the legal limits.
- 3.The facility worked in a single shift. The employees work 6 days a week.
- 4.Regular hours were 48hrs/week.
- 5.All employees receive at least one day off in every seven day period.
- 6.The working hours were displayed on the notice board.
- 7.Current working hours of the facility is 8.00 AM to 5.30 PM Breaks: Lunch:12.30 PM to 1.30 PM and Tea breaks: 10.00 AM to 10.15 AM and 3.30 PM to 3.15 PM.

Evidence examined:

- 1.Time Record (In-Out) record from December 2022 to November 2023
2. Payroll records
3. Working hour's policy.

Any other comments:

None

Working hours' analysis

Systems & Processes

What timekeeping systems are used?	Facility has uses Bio matric to record employees in & out time.
Is sample size same as in wages section?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
Are standard/contracted working hours defined in all contracts/employment agreements? (If no, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Are there any other types of contracts/employment agreements used?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week? (If yes, please detail hours, %, types of workers affected and frequency.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?	<input checked="" type="checkbox"/> 1 in 7 days <input type="checkbox"/> 2 in 14 days <input type="checkbox"/> No (please explain)
Is this allowed by local law?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Maximum number of days worked without a day off (in sample):	6
Standard/Contracted Hours worked	
Were standard working hours over 48 hours per week found? (If yes, % of workers & frequency)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No % of workers: null% Frequency:
Any local waivers/local law or permissions which allow averaging/annualised hours for this site? (If yes, please give details.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Overtime Hours worked	
Actual overtime hours worked in sample (State per day/week/month)	No overtime engaged by the facility
Combined hours (standard or contracted + overtime hours = total) over 60 found?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No overtime engaged by the facility
Approximate percentage of total workers on highest overtime hours:	0.0%
Is overtime voluntary? (Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Conflicting Information Please give details: As per the company policy and procedures
Overtime premium	
Are the correct legal overtime premiums paid? (Please give details of normal day overtime premium as a % of standard wages)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A - there is no legal requirement to OT premium Please give details: No overtime engaged by the facility
Is overtime paid at a premium?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No However, No overtime engaged by the facility

<p>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.</p>	<div> <input type="checkbox"/> No <input type="checkbox"/> Consolidated pay <input type="checkbox"/> Collective Bargaining agreements </div> <div> <input checked="" type="checkbox"/> Other </div>
<p>Please give details</p>	<p>No overtime engaged by the facility</p>
<p>If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant. (Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other)</p>	<div> <input checked="" type="checkbox"/> Overtime is voluntary <input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week is voluntary <input type="checkbox"/> Safeguards are in place to protect worker's health and safety </div> <div> <input type="checkbox"/> Site can demonstrate exceptional circumstances <input checked="" type="checkbox"/> Other reasons (please specify) </div>
<p>Please give details</p>	<p>Overtime is voluntary as per policy and No overtime engaged by the facility</p>
<p>Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other</p>	<p>No overtime engaged by the policy</p>
<p>Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>

7 - No Discrimination is Practiced [Summary of Findings]

7: Compliance Requirements

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.From review of documentation and interviews with employees, there was no case of discrimination based on gender, religion etc. in hiring, compensation, access to training, promotion, termination or retirement
- 2.The human resource department is responsible for the investigation and disposal of discrimination case.
- 3.Facility had provided suggestion boxes, which is opened on regular basis.
- 4.The factory provides equal access to employment as well as equal pay for equal work.

Evidence examined:

1. Documented policy on Discrimination.
2. Interaction with the employees.
- 3.Hiring procedure, compensation, access to training, promotion, termination or retirement

Any other comments:

None

Gender breakdown of Management + Supervisors (Include as one combined group)	Male: 100.0%		Female: 0.0%
Number of women who are in skilled or technical roles (e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst)	0		
Is there any evidence of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation?	<input type="checkbox"/> Hiring <input type="checkbox"/> Promotion	<input type="checkbox"/> Compensation <input type="checkbox"/> Termination or retirement	<input type="checkbox"/> Access to training <input checked="" type="checkbox"/> No evidence of discrimination found
Please give details	No discrimination found		
Professional Development			
What type of training and development are available for workers?	H&S safety training, Induction Training, Training on standard requirements		
Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria? (If no, please provide details)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

8 - Regular Employment Is Provided [Summary of Findings]

8: Compliance Requirements

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. Through interaction with the management & interview with the employees, it was noted that there was no temporary workers employed in the facility.
2. No home-working was used by factory.

Evidence examined:

1. Policies and procedures
2. Production records
3. Payroll records

Any other comments:

None

Responsible Recruitment

All Workers

Were all workers presented with terms of employment at the time of recruitment, did they understand them and are they same as current conditions?

☒ Terms & Conditions presented

☒ Understood by workers

☒ Same as actual conditions

Did workers pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement? (If yes, please describe details and specific category(ies) of workers affected)

☐ Yes ☒ No

Migrant Workers

Type of work undertaken by migrant workers:

No migrant workers employed in the facility

Please give details about recruitment agencies for migrant workers:	Number of (in country) recruitment agencies used: 0 Number of (outside of local country) recruitment agencies used: 0
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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No Migrant workers employed in the facility
Is there any observation on this finding?	No
Are any migrant workers in skilled, technical or management roles? (This should include all migrant workers including permanent workers, temporary and/or seasonal workers)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Non-employee workers	
Recruitment Fees	
Are there any fees?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Agency Workers (if applicable) (Workers sourced from a local agent who are not directly paid by the site, but paid by the agency. Usually the agencies are paid by the site and the wages of the individual workers are paid by the agency.)	
Number of agencies used (average):	0
Please provide the names of agencies if applicable	Not applicable
Were agency workers' age / pay / hours included within the scope of this audit?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Were sufficient documents for agency workers available for review?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is there a legal contract agreement with all agencies?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Not applicable
Does the site have a system for checking labour standards of agencies?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Not applicable
Contractors (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.)	
Any contractors on site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No contractors engaged on site
Do all contractor workers understand their terms of employment?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No contractors engaged by the facility

8A - Sub-Contracting and Homeworking [Summary of Findings]

8A: Compliance Requirements

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

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

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:

Facility uses sub-contractor for the below processes. Production documents were verified.
Facility was not using any home workers.

Evidence examined:

Factory tour, Production records, material in/out record.

Any other comments:

None

Summary of sub-contracting – if applicable

Is there any sub-contracting at this site? ☒ Yes ☐ No

Process subcontracted

Process Subcontracted	Coir Yarn
Name of factory	Coir Zone
Address	Karuppankulangara post, Cherthala-688539

Process subcontracted

Process Subcontracted	Dolomite
Name of factory	Best Minerals
Address	1/570, Karur road, Nallamannarkottai, Dindigul-624005

Has the auditor made a simple calculation to compare capacity with workers' work load in order to identify possible unrecorded work or undeclared sub-contracting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Auditor compared production records and workforce along with working hours
--	---

If sub-contractors are used, is there evidence this has been agreed with the main client? (If yes, please provide details)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Client agreed sub contractors
--	--

Number of sub-contractors/agents used:	2
--	---

Is there a site policy on sub-contracting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Facility has established policy on sub contracting
--	---

What checks are in place to ensure no child labour is being used and work is safe?	Supplier audit
--	----------------

Summary of homeworking – if applicable	
Is homeworking used at this site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

9 - No Harsh or Inhumane Treatment is Allowed
[Summary of Findings]

9: Compliance Requirements

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.

9.2 companies should provide access to a confidential grievance mechanism for all 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. Through the interview with the factory management and employees, it was noted that no case of harsh, inhumane or abuse of the employees were noted.

2. Based on the facility's disciplinary policies, below issues were forbidden :

- Physical harassment.
- Illegal movement during working hours.
- Abuse & threat.
- Mental harassment.
- Any types of sexual harassment

Evidence examined:

1. Documented policy on Anti-Harassment and Forced Labour

2. Interview with the employees

Any other comments:

None

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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility has provided suggestion box for visitors and contact details of top management were published in the website.
If yes, are workers aware of these channels and have access? Please give details.	Workers are aware about these channels and have access.
If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.	Suggestion box
Which of the following groups is there a grievance mechanism in place for?	<input checked="" type="checkbox"/> Worker <input type="checkbox"/> Communities <input type="checkbox"/> Suppliers <input type="checkbox"/> Other
Please provide grievance mechanism details	Facility has effective grievance mechanism in place
Are there any open disputes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Does the site encourage its business partners (e.g. suppliers) to provide individuals and communities with access to effective grievance mechanisms (e.g. helplines or whistle blowing mechanism)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:

Is there a published and transparent disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
If yes, are workers aware of these the disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:

10A - Entitlement to Work and Immigration
[Summary of Findings]

10A: Compliance Requirements

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

10.A.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. Facility has not employed any foreign nationals.
2. There are no immigration workers in the facility.

Evidence examined:

Personnel files of employees

Any other comments:

None

10B4 - Environment 4-Pillar [Summary of Findings]

10B4: Compliance Requirements

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

10.B4.2 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.

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

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

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

10.B4.6 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).

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

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

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

10B4: Guidance for Observations

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

10.B4.11 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. Aswadev.,HR Manager is responsible to ensure environmental performance.
2. The company was found to be aware of and was committed to comply with their end client's environmental requirements.
3. Facility is having printing chemicals inside the facility.
- 4.Facility has agreement with waste disposal agencies.

Evidence examined:

Documented Policy on Environment
Aspect and Impact register
Environmental Monitoring Analysis
Appointment of responsible person for Environment Implementation
Fuel, water monitoring Analysis
Consent order for Air from Kerala pollution control board:PCB consent order;PCB/ALP/IC-6308/19 valid till 29/02/2024

Any other comments:

Nil


Environmental Analysis

Is there a manager responsible for Environmental issues (Name and Position):

Aswadev.,HR Manager is responsible for Environmental issues.

Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility has conducted Environmental impact assessment on 01/08/2023 and has implemented effective control measures to reduce the identified risks.
Does the site have a recognised environmental system certification such as ISO 14000 or equivalent?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: NA
Does the site have an Environmental policy?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If yes, is it publicly available?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If yes, does it address the key impacts from their operations and their commitment to improvement?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Policy address the key impacts from their operations and their commitment to improvement.
Does the site have a Biodiversity policy?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is there any other sustainability systems present such as Chain of Custody, Forest Stewardship Council (FSC), Marine Stewardship Council (MSC) etc.?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Facility has no other Sustainability systems in place.
Have all legally required permits been shown?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility has obtained consent order from Kerala pollution control board. Applicable environment permits like Genset certificate, Air, lux noise monitoring reports and waste disposal agreements and records.
Is there a documentation process to record hazardous chemicals used in the manufacturing process?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable Please give details: Facility has process to record hazardous chemicals used in the manufacturing process.
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Client has no such requirement.
Facility has reduction targets in place for environmental aspects e.g. water consumption and discharge, waste, energy and green-house gas emissions:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility has reduction targets in place for environmental aspects. Facility has monitored water consumption and discharge waste etc.

Facility has evidence of waste recycling and is monitoring volume of waste that is recycled.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility has installed ETP for recycling and it is monitoring the volume of waste that is recycled.	
Does the facility have a system in place for accurately measuring and monitoring consumption of key utilities of water, energy and natural resources that follows recognised protocols or standards?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Facility is monitoring the usage of Water thru meter. Facility also monitors the usage of fuel and electricity power consumption every month.	
Has the facility checked that any Sub-Contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: N/A No such contractors operating the premises.	
Usage/Discharge analysis		
Criteria	Previous year: 2022	Current year: 2023
Electricity Usage: Kw/hrs	178154	131530
Renewable Energy Usage: Kw/hrs	0	0
Gas Energy Usage: Kw/hrs	0	0
Has site completed any carbon Footprint Analysis?	No	No
If Yes, please state result		
Water Sources	Local water authority	Local water authority
Water Volume Used	1931748	993707
Water Discharged	Sewage purpose	Sewage purpose
Water Volume Discharged	57952	29811
Water Volume Recycled	57952	29811
Total waste produced	1 ton	1 ton
Total hazardous waste produced	0.5 ton	0.5 ton
Waste to recycling	1 ton	1 ton
Waste to landfill	0.5 ton	0.5 ton
Waste to other	N/A	N/A
Total Product Produced	1404000	1287000

Non-Compliance		Evidence																												
[Back to findings summary]																														
<table><tr><th colspan="2">Non-Compliance</th></tr><tr><td>Status</td><td>OPEN</td></tr><tr><td>Reference</td><td>ZAF600305513</td></tr><tr><td>Clause</td><td>10B4 - Environment 4-Pillar</td></tr><tr><td>Issue Title</td><td>624 - Employees not trained in waste management</td></tr><tr><td>Subcategory</td><td>Waste Management</td></tr><tr><td>New or carried over?</td><td><input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over</td></tr><tr><td>Root cause</td><td><input checked="" type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other</td></tr><tr><td>Root cause - Other</td><td></td></tr><tr><td>ETI code</td><td>10.B4.1 - Businesses as a minimum must meet the requirements of local and national laws related to environmental standards.</td></tr><tr><td>Explanation to the non compliance</td><td>Based on site tour it was noted that the facility has not segregated the chemical waste and e waste properly and not identified the same.</td></tr><tr><td>Follow up method</td><td><input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit</td></tr><tr><td>Timescale</td><td><input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other</td></tr><tr><td>Actions</td><td>Factory shall identify and segregate e waste and chemical waste separately as per the requirement.</td></tr></table>			Non-Compliance		Status	OPEN	Reference	ZAF600305513	Clause	10B4 - Environment 4-Pillar	Issue Title	624 - Employees not trained in waste management	Subcategory	Waste Management	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Root cause	<input checked="" type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	Root cause - Other		ETI code	10.B4.1 - Businesses as a minimum must meet the requirements of local and national laws related to environmental standards.	Explanation to the non compliance	Based on site tour it was noted that the facility has not segregated the chemical waste and e waste properly and not identified the same.	Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	Actions	Factory shall identify and segregate e waste and chemical waste separately as per the requirement.
Non-Compliance																														
Status	OPEN																													
Reference	ZAF600305513																													
Clause	10B4 - Environment 4-Pillar																													
Issue Title	624 - Employees not trained in waste management																													
Subcategory	Waste Management																													
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																													
Root cause	<input checked="" type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other																													
Root cause - Other																														
ETI code	10.B4.1 - Businesses as a minimum must meet the requirements of local and national laws related to environmental standards.																													
Explanation to the non compliance	Based on site tour it was noted that the facility has not segregated the chemical waste and e waste properly and not identified the same.																													
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit																													
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other																													
Actions	Factory shall identify and segregate e waste and chemical waste separately as per the requirement.																													
		<div></div> <p><u>Waste not segregated properly - Non Compliance.jpg</u></p>																												

10C - Business Ethics – 4-Pillar Audit
[Summary of Findings]

10C: Compliance Requirements

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

10.C.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.

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

10.C.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.

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

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

10.C.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

10.C.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.

10.C.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.Aswadev.,HR Manager is responsible for implementing standards concerning Business Ethics
2. Facility has established Business ethics Policy
- 3.Facility has established Anti Bribery Policy

Evidence examined:

- 1.Anti Bribery policy and business ethics policy
- 2.Appointment letter of designated person responsible for Implementing standards concerning business ethics.

Any other comments:

Nil

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 established business ethics policy and Anti bribery policy.

Does the site give training to relevant personnel (e.g. sales and logistics) on business ethics issues?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Training to Incharge of Sales, Accounts, Quality and Logistics on 04/12/2023
Is the policy updated on a regular (as needed) basis?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Policy is being reviewed once in a year
Does the site require third parties including suppliers to complete their own business ethics training	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Site didn't require third parties including suppliers to complete their own business ethics training.

Attachments

 <p><u>FACTORY LICENSE.pdf</u></p>	 <p><u>EVT-IN-SMTA-256821_PhotoForm_United coir factories_29 & 30-Dec-2023.docx</u></p>
 <p><u>EVT-IN-SMTA-256821_Signed CAPR_United coir factories_29 & 30-Dec-2023.pdf</u></p>	



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:

[Click here for Buyer \(A\) & Buyer/Supplier \(A/B\) members:](https://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d)

[http://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d](https://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d)

[Click here for Supplier \(B\) members:](https://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY_2brg_3d_3d)

[http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY_2brg_3d_3d](https://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY_2brg_3d_3d)

[Click here for Auditors:](https://www.surveymonkey.co.uk/r/BRTVCKP)

<https://www.surveymonkey.co.uk/r/BRTVCKP>