




Sedex Members Ethical Trade Audit Report

Version 6.1



Audit Details			
Sedex Company Reference: (only available on Sedex System)	ZC: 293010795	Sedex Site Reference: (only available on Sedex System)	ZS: 293366745
Business name (Company name):	Comfit Composite Knit Ltd.		
Site name:	Comfit Composite Knit Ltd.		
Site address: (Please include full address)	Gorai, Mirzapur, Tangail	Country:	Bangladesh
Site contact and job title:	Mr. Mohammad Faruque Hossain- General Manager (IR & Compliance)		
Site phone:	+8801755-115511	Site e-mail:	faruque@youthbd.com
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health & Safety	<input checked="" type="checkbox"/> Environment 4-pillar <input checked="" type="checkbox"/> Business Ethics
Date of Audit:	18 October 2022		

Audit Company Name & Logo: ITS Labtest Bangladesh Ltd. 	Report Owner (payer): Comfit Composite Knit Ltd.
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Audit Conducted By					
Affiliate Audit Company	<input checked="" type="checkbox"/>	Purchaser	<input type="checkbox"/>	Retailer	<input type="checkbox"/>
Brand owner	<input type="checkbox"/>	NGO	<input type="checkbox"/>	Trade Union	<input type="checkbox"/>
Multi-stakeholder	<input type="checkbox"/>	Combined Audit (select all that apply)			

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

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

Audit Content:

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

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

2-Pillar SMETA Audit

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

4-Pillar SMETA

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

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

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

SMETA Declaration

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

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

Any exceptions to this must be recorded here (e.g. different sample size): The audit has been conducted by 5 man-days (five auditors in one day); however, the sample size and employees' interview has been taken as per total manpower.

Auditor Team (s) (please list all including all interviewers): Rashna Shamsuddin- Auditor (RA 21701410), Rakibul Hasan- Asst. Manager (ASCA 21700675), Md. Shakir Ahmed - Auditor (ASCA 21705629), A F M Amin Sharif-Sr. Auditor (ASCA 21703440), Umme Hunny Tabassum- Auditor (ASCA 21705348)

Lead auditor: Rashna Shamsuddin- Auditor (RA 21701410)
Team auditor: Rakibul Hasan- Asst. Manager (ASCA 21700675), Md. Shakir Ahmed – Auditor (ASCA 21705629), A F M Amin Sharif-Sr. Auditor (ASCA 21703440), Umme Hunny Tabassum- Auditor (ASCA 21705348)

Interviewers: Rashna Shamsuddin- Auditor (RA 21701410), Rakibul Hasan- Asst. Manager (ASCA 21700675), Md. Shakir Ahmed – Auditor (ASCA 21705629), A F M Amin Sharif-Sr. Auditor (ASCA 21703440), Umme Hunny Tabassum- Auditor (ASCA 21705348)

Report writer: Rashna Shamsuddin

Report reviewer: Mazharul Anwar

Date of declaration: 18 October 2022

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

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

Summary of Findings

Issue (please click on the issue title to go direct to the appropriate audit results by clause) Note to auditor, please ensure that when issuing the audit report, hyperlinks are retained.		Area of Non-Conformity (Only check box when there is a non-conformity, and only in the box/es where the non-conformity can be found)				Record the number of issues by line*:			Findings (note to auditor, summarise in as few words as possible NCs, Obs and GE)
		ETI Base Code	Local Law	Additional Elements	Customer Code	NC	Obs	GE	
0A	Universal Rights covering UNGP			<input type="checkbox"/>	<input type="checkbox"/>		0	0	None observed
0B	Management systems and code implementation		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	None observed
1.	Freely chosen Employment	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	None observed
2	Freedom of Association	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	None observed
3	Safety and Hygienic Conditions	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	03	0	01	<u>Non-Compliance</u> <ul style="list-style-type: none"> Eye guard found displaced All workers not using PPE properly Boiler licenses found expired <u>Good Example</u> <ul style="list-style-type: none"> The facility provides "sanitary napkin" to female employees at subsidiary cost as per company policy.
4	Child Labour	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	None observed
5	Living Wages and Benefits	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	06	<u>Good Example</u>

									<ul style="list-style-type: none"> Facility delivers general commodities and medicine items to all employees through "the fair price shop" as per company policy. Facility provides "medical campaign" at free of cost to employee's as per company policy. Facility provides financial support to community school and education support to some employee's as per company policy. Facility provides yearly dress to employee's children as per company policy. Facility arranges cultural activities as per company policy. Facility provides warm cloths (during winter season) and help poor peoples for diseases as per company policy.
6	<u>Working Hours</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	None observed
7	<u>Discrimination</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	None observed
8	<u>Regular Employment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	None observed
8A	<u>Sub-Contracting and Homeworking</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	None observed
9	<u>Harsh or Inhumane Treatment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	None observed
10A	<u>Entitlement to Work</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	None observed
10B2	<u>Environment 2-Pillar</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NA	NA	NA	NA

10B4	Environment 4-Pillar		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	None observed
10C	Business Ethics		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	None observed

General observations and summary of the site:

- Comfit Composite Knit Ltd. is a 100% export-oriented Garments manufacturer (Knit) which is located at Gorai, Mirzapur, Tangail, Bangladesh.
- The Facility has started their operation in the year of 2006
- The facility's process monthly capacity is Knit-6500000 pieces on average.
- Major buyers are- C&A 42%, H&M 41%, Sports Master 2%, Primark 8%, others 7%.
- Facility Production round the year same.
- All the employees are local (Bangladeshi).
- The youngest worker on site was 19-year-old.
- Facility has formed participation committee by election process and Vice president of PC (Participation Committee) was present during opening meeting & Closing meeting.
- All workers said they were satisfied with their employment at the factory. They also said they were able to make suggestions to their supervisors and team leaders and sometimes they had seen these suggestions used.
- 102 Records to show wages and hours were taken for 3 months from the period October 2021 – Septembers 2022.
- One general shift starts from 08.00 am to 05.00 pm with one hour lunch break. Lunch Break 1.00 pm to 2.00 pm. Security, Knitting, Dyeing and Printing has 3 shifts start from 06.00 am to 02.00 pm, 02.00 pm to 10.00 pm and 10.00 pm to 06.00 am.
- Employee's wages are calculated monthly. The payment method of the salary is Bank transfer within 7 working days of the following month and the payment cycle is (1-30/31).
- Facility has taken adequate preventive measures against Covid-19. It arranged vaccination for employees.
- Overall responsibility for meeting the standards is taken by Mr. Mohammad Faruque Hossain- General Manager (IR & Compliance)
- Some non-conformances and good examples were found during this audit, details refer to the report.

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

Site Details

Site Details														
A: Company Name:	Comfit Composite Knit Ltd.													
B: Site name:	Comfit Composite Knit Ltd.													
C: GPS location: (If available)	GPS Address: Gorai, Mirzapur, Tangail	Latitude: 23.7747523 Longitude: 90.3654215												
D: Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections	<p>Factory license: Factory license no.: 36 Tangail/ 'L' category, issued by Deputy Inspector General of Industries, (Govt. Of the People's Republic of Bangladesh), which is valid till 30th June 2023</p> <p>Fire License: Fire License No: Tangail/379/2006 issued by Bangladesh Fire Service & Civil Defense Authority which is valid till 30th June 2023.</p> <p>Trade License: Trade License No: 84/2022-2023, issued by Gorai union Porishod, which is valid till 30th June 2023.</p>													
E: Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	All kinds of knit items													
F: Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	<p>Comfit Composite Knit Ltd.is located at Gorai, Mirzapur, Tangail. The facility has started its operation in 2006. Total land area of the facility is 15,24,600 Square feet, production area is 75,3048 Square feet and warehouse area is 123912 Square feet.</p> <p>Total 10330 employees are working in the facility including 1378 non-production employees. Out of 8952 employees, 5730 are male employees and 3222 are female employees.</p> <p>The facility premises consist of total 17 buildings and 11 sheds. The facility is made up of Concrete and steel. Detail's description provided as below:</p> <table border="1"> <thead> <tr> <th>Production Building /shed</th> <th>Description</th> <th>Remark, if any</th> </tr> </thead> <tbody> <tr> <td colspan="3">Building 01</td> </tr> <tr> <td>Ground Floor</td> <td>Knitting section, Re-conning area, collar cuff store and office.</td> <td>None</td> </tr> <tr> <td>1st Floor</td> <td>Cutting section, Fabric relaxes area and office.</td> <td>None</td> </tr> </tbody> </table>		Production Building /shed	Description	Remark, if any	Building 01			Ground Floor	Knitting section, Re-conning area, collar cuff store and office.	None	1st Floor	Cutting section, Fabric relaxes area and office.	None
Production Building /shed	Description	Remark, if any												
Building 01														
Ground Floor	Knitting section, Re-conning area, collar cuff store and office.	None												
1st Floor	Cutting section, Fabric relaxes area and office.	None												

	2nd Floor	Sewing section, finishing section and office room.	None
	3rd Floor	Sewing section, finishing section and office room.	None
	4th Floor	Sewing section, finishing section and office room.	None
	Roof top	100% Vacant	None
	Building -2		
	Ground floor	Generator Room (02- gas and 01 diesel)	None
	1 st floor	Boiler (03-gas) and Compressor,	None
	Roof top	Cooling Tower.	None
	Building 03		
	Ground Floor	Pump house	None
	1st Floor	WTP and Compressor room	None
	Building - 04		
	Ground Floor	All Over Print (AOP), washing section, and fabrics inspection area.	None
	Mezzanine	Office, Logistic Support Office	None
	1st floor	Knitting section, office room, training room	None
	2nd floor:	Sewing section, finishing section, packing area, spot removing room, wastage areas and office.	None
	3rd floor	Sewing section, finishing section, packing area, spot removing room, wastage areas and office.	None
	4 th Floor	Sewing section, finishing section, packing area, spot removing room, wastage areas and office.	None
	5th floor:	Sewing section, finishing section, packing area, spot removing room, wastage areas and office.	None
	6th floor:	Cutting, lab and office room and Rooftop is vacant.	None
	Building – 05		
	Ground Floor	Dyeing section dyeing finishing section.	None
	Mezzanine floor:	Office for Dyeing and finishing, grey fabric area	None
	1st floor:	Finished goods store, Training room	None
	2nd floor:	Cutting section, CAD room, office area	None
	3rd floor:	Sewing section, finishing section, spot removing room, thread sucking area, wastage area,	None

	medical room, sub store, needle change room and office area	
4 th floor	Sewing section, finishing section, spot removing room, thread sucking area, wastage area, sub store, prayer room, needle change room and office area.	None
5 th floor	Sewing section, finishing section, spot removing room, thread sucking area, wastage area, sub store, prayer room, needle change room and office area.	None
6 th floor	Sewing section, finishing section, spot removing room, thread sucking area, wastage area, sub store, prayer room, needle change room and office area.	None
Rooftop	Rooftop: Solar Plan and 35% area is vacant	None
Building - 06		
Ground Floor	Salt, Soda store.	None
1 st floor:	Printing chemical storage area	None
Rooftop	Vacant.	None
Building - 07		
Ground Floor	Generator, IPS, LT panel room.	None
Mezzanine floor:	Office area.	None
1 st floor:	Office area, EGB boiler	None
Rooftop	Vacant.	None
Building - 08		
Ground Floor	Dining and canteen.	None
1 st floor	Knitting section.	None
2 nd floor:	Printing section.	None
3 rd floor:	Printing section.	None
Rooftop:	Vacant.	None
Building - 09		
Ground Floor	Security Room-2	None
Building - 10		
Ground Floor	ETP control room, blower room, ETP lab and ETP extension	None
Building - 11		
Ground Floor	Recycle & Janitor Room- Green Leaf Building	None
Building - 12		

	Ground Floor	Change & Shower Room (Maple Leaf Building)	None
	Building – 13		
	Ground Floor	Change & Shower Room (Green Leaf Building)	None
	Building – 14		
	Ground Floor	Rms Room	None
	Building – 15		
	Ground Floor	Workshop-Maintenance	None
	Building – 16		
	Ground Floor	Recycle Room (Maple Leaf Building)	None
	Building – 17		
	Ground floor	Fire control room (maple leaf building)	None
	Sheds		
	Shed-1	Admin, yarn store & printing shed	None
	Shed-2	Dyeing & finishing shed	None
	Shed-3	Central store (fabric warehouse, racking system)	None
	Shed-4	Chemical store (2-storied)	None
	Shed-5	Sample, cad & fair shop (2-storied)	None
	Shed-6	Medical & childcare	None
	Shed-7	Manager dining	None
	Shed-8	Incinerator shed	None
	Shed-9	Jhut boiler	None
	Shed 10	Accessories store	None
	Shed 11	Security room 1	None
	<p>For below, please add any extra rows if appropriate.</p> <p>F1: Visible structural integrity issues (large cracks) observed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>F2: Please give details: No Such cracks were found during audit day.</p> <p>F3: Does the site have a structural engineer evaluation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>F4: Please give details: Facility has structural engineering permission from the local government authority.</p>		
G: Site function:	<input type="checkbox"/> Agent <input checked="" type="checkbox"/> Factory Processing/Manufacturer <input checked="" type="checkbox"/> Finished Product Supplier <input type="checkbox"/> Grower <input type="checkbox"/> Homeworker		

	<input type="checkbox"/> Labour Provider <input type="checkbox"/> Pack House <input type="checkbox"/> Primary Producer <input type="checkbox"/> Service Provider <input type="checkbox"/> Sub-Contractor
H: Month(s) of peak season: (if applicable)	Round the year same
I: Process overview: (Include products being produced, main operations, number of production lines, main equipment used)	<p>Main products: All kinds of knit items</p> <p>Production process: Knitting, Dyeing, Printing, AOP, Cutting, Sewing, Finishing and Packing.</p> <p>Monthly production capacity: 7800,000 Pcs Garments, Knitting and dyeing- 1144 Ton, Printing-6,50,000 pcs</p> <p>Production Line: 118</p> <p>Yearly production turnover: 123 million USD.</p> <p>Peak season: No peak season, round the year production is same.</p> <p>Machines used: Circular Knitting machine, flat bed knitting machine, dyeing machine, stenter machine, printing machine, Plain machine single needle, Auto Plane machine single needle, chain stitch machine, Kansai Special machine, Feed of the arm machine, vertical machine, Buttonhole machine, overlock, cutting machine, fusing, fabric inspection machine, band Knife, thread sucking machine</p> <p>Chemical used: Dyes, Auxiliaries, Pigments, Hydrochloric acid, sulfuric acid, phosphoric acid, Spot lifter 833, Acetone, Machine Oil, Mobile, Silicone softener RH-NB-9904, ENZYME MUE-880, Hydrogen Peroxide-50%, Polazol Black WNN etc</p>
J: What form of worker representation / union is there on site?	<input type="checkbox"/> Union (name) <input checked="" type="checkbox"/> Worker Committee <input type="checkbox"/> Other (specify) <input type="checkbox"/> None
K: Is there any night production work at the site?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
L: Are there any on site provided worker accommodation buildings e.g. dormitories	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No L1: If yes, approx. % of workers in on site accommodation
M: Are there any off site provided worker accommodation buildings	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M1: If yes, approx. % of workers

N: Were all site-provided accommodation buildings included in this audit

☐ Yes

☒ No

N1: If no, please give details: Not applicable

Audit Parameters			
A: Time in and time out	A1: Day 1 Time in: 10:10 Hrs A2: Day 1 Time out: 17:10 Hrs	Day 2 Time in: NA Day 2 Time out: NA	Day 3 Time in: NA Day 3 Time out: NA
B: Number of auditor days used:	5 Man Days (Five auditors in a day)		
C: Audit type:	<input type="checkbox"/> Full Initial <input checked="" type="checkbox"/> Periodic <input type="checkbox"/> Full Follow-up <input type="checkbox"/> Partial Follow-Up <input type="checkbox"/> Partial Other If other, please define:		
D: Was the audit announced?	<input type="checkbox"/> Announced <input checked="" type="checkbox"/> Semi – announced: Window detail: 4 weeks <input type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If No, why not		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)	Mr. Mohammad Faruque Hossain- General Manager (IR & Compliance)		
H: Is further information available (If yes, please contact audit company for details)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
I: Previous audit date:	14 October 2021		
J: Previous audit type:	Periodic		
K: Were any previous audits reviewed for this audit	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

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

A: Present at the opening meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B: Present at the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C: Present at the closing meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: If Worker Representatives were not present please explain reasons why (only complete if no worker reps present)	Not applicable		
E: If Union Representatives were not present please explain reasons why: (only complete if no union reps present)	There was no Trade Union in the facility, and this is not mandated by local law. However, representative of worker participation committee was present during opening and closing meeting.		

Worker Analysis

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

Worker Analysis								
	Local			Migrant*				Total
	Permanent	Temporary	Agency	Permanent	Temporary	Agency	Home workers	
Worker numbers – Male	5730	0	0	0	0	0	0	5730
Worker numbers – female	3222	0	0	0	0	0	0	3222
Total	8952	0	0	0	0	0	0	8952
Number of Workers interviewed – male	65	0	0	0	0	0	0	65
Number of Workers interviewed – female	37	0	0	0	0	0	0	37
Total – interviewed sample size	102	0	0	0	0	0	0	102

A: Nationality of Management	Bangladeshi.	
B: Please list the nationalities of all workers, with the three most common nationalities listed first. <i>Please add more nationalities as applicable to site. Add more rows if required.</i>	Nationalities: B1: Nationality 1: Bangladeshi B2: Nationality 2: _____ B3: Nationality 3: _____	Was the list completed during peak season? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If no, please describe how this may vary during peak periods: There is no peak season in the facility, round the year same production amount going on.
C: Please provide more information for the three most common nationalities.	C: approx % total workforce: Nationality 1 __100%____ C1: approx % total workforce: Nationality 2 _____ C2: approx % total workforce: Nationality 3 _____	
D: Worker remuneration (management information)	D: _____% workers on piece rate D1: _____% hourly paid workers D2: _____100% salaried workers Payment cycle: D3: _____% daily paid D4: _____% weekly paid D5: __100% monthly paid D6: _____% other D7: If other, please give details	

Worker Interview Summary		
A: Were workers aware of the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
B: Were workers aware of the code?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
C: Number of group interviews: (Please specify number and size of groups. Please see SMETA Best Practice Guidance and Measurement Criteria. If the auditor was not able to follow the BPG, please state within the declaration)	12 groups of 05	
D: Number of individual interviews (Please see SMETA Best Practice Guidance and Measurement Criteria)	D1: Male: 28	D2: Female: 14
E: All groups of workers are included in the scope of this audit such as; Direct employees, Casual and agency workers, Workers employed by service providers such as security and catering staff as well as workers supplied by other contractors. <i>Note to auditor: please record details of migrant /agency/contractor workers in section 8 – Regular Employment, under Responsible Recruitment</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please give details	
F: Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
G: In general, what was the attitude of the workers towards their workplace?	<input checked="" type="checkbox"/> Favourable <input type="checkbox"/> Non-favourable <input type="checkbox"/> Indifferent	
H: What was the most common worker complaint?	None	
I: What did the workers like the most about working at this site?	Wages are paid on time, working condition is hygienic, Benefits are provided more than law requirement and management are very supportive and well behaved.	
J: Any additional comment(s) regarding interviews:	Workers were happy to work at the audited facility as they are having positive working environment and proper hygienic health and safety system.	
K: Attitude of workers to hours worked:	Very favourable as total working hour is within their limit and overtime is fully voluntary.	
L. Is there any worker survey information available?		
<input type="checkbox"/> Yes		

☒ No

L1: If yes, please give details:

M: Attitude of workers:

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

During interview with workers, it was noted that all workers are satisfied working in the factory. The relation between management and the workers are found to be cordial. Factory management is very co-operative in solving their workplace related issues in time. The workers were assured of confidentiality, and they spoke freely of their views of the facility. All workers said they were satisfied with their employment at the facility, and they are provided wages as per their agreement. They are free to leave this employer and understood the notice period required. The facility management treat them with respect. They can complain directly to their supervisors or line manager and felt free to give their general concerns to their Participation Committee (PC) representative who would take it to the Participation Committee meeting. They also informed that they need not to do excessive overtime in the facility. Workers get weekly day off. Wage is paid within 7th working days of the following month. Pay slips is provided to all employees. No child labour was identified in the facility. They also needed not to deposit their original certificates/ID card. PPE is provided with free of cost. Facility also provides health and safety training to them. Fire drill is conducted on regular basis. First aiders are aware on their responsibilities. Some Firefighters were found less aware on firefighting procedures and the use of firefighting equipment. All sampled Interviewed workers & midlevel managements were found aware on the requirement of ETI base code. General workers were aware on Participation Committee (PC) and its activities.

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

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

Facility management has formed Participation Committee by election process with the collaboration of management and workers. Through Participation Committee member interview, they found aware regarding their responsibilities as participation committee member, and they also informed that they can easily carryout their daily job without any difficulties. Participation Committee meeting are held on regular basis and facility is positive to implement suggestions or development points come from such meeting.

O: Attitude of managers:

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

The factory management was receptive, positive and extended their full cooperation throughout the audit. They showed positive attitude towards the compliance requirements. Factory management was very much positive to provide the document which was needed to verify during the full audit. Further, they have agreed with the non-compliance issues identified during the audit.

Audit Results by Clause

0A: Universal Rights covering UNGP

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

0.A. Guidance for Observations

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

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

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

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

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

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

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

Current Systems and Evidence Examined

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

Current systems:

- The facility had a policy, endorsed at the highest level, covering human rights impacts and issues, and it is communicated to all appropriate parties, including its own suppliers.
- The responsible person for implementation and monitoring is Mr. Mohammad Faruque Hossain- General Manager (IR & Compliance).
- The facility had identified their stakeholders and salient issues.
- The facility measured their direct, indirect, and potential impacts on stakeholders (rights holders) human rights.
- Where businesses have an adverse impact on human rights within any of their stakeholders, they address these issues and enable effective remediation.
- The facility had a transparent system in place for confidentially reporting and dealing with human rights impacts without fear of reprisals towards the report.
- The facility has policy and procedures for human rights.
- The facility communicates this code of conduct to the employees through notice board and orientation training.
- It is communicated to all appropriate parties, including suppliers through the responsible person.

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

Details:

Facility code of conduct, All policies of facility, Management, employee training / meeting records etc

Any other comments: No comment

A: Policy statement that expresses commitment to respect human rights?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: Facility has developed policy procedures to respect basic human rights.
B: Does the business have a designated person responsible for implementing standards concerning Human Rights?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Name: Mr. Mohammad Faruque Hossain- General Manager (IR & Compliance)
C: Does the business have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No C1: Please give details: The facility has an independent compliance team for reporting and dealing with human rights impact without fear and it is a completely transparent system.
D: Does the grievance mechanism meet UNGP expectations? (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: If no, please give details
E: Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: The facility uses software for keeping privacy of workers information. Moreover, facility has an IT policy for data safety.

Findings		
Finding: Observation <input type="checkbox"/> Company NC <input type="checkbox"/> Description of observation: None observed Local law or ETI/Additional elements / customer specific requirement: Not applicable Comments: None	Objective evidence observed: None observed	

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

Measuring Workplace Impact

Workplace Impact		
A: Annual worker turnover: Number of workers leaving in last 12 months as a % of average total number of workers on site over the year (annual worker turnover)	A1: Last year: __2.5__ %	A2: This year __3.5__ %
B: Current % quarterly (90 days) turnover: Number of workers leaving from the first day of the 90 days period through to the last day of the 90 day period / [(number of employees on the 1 st day of 90 day period + number of employees on the last day of the 90 day period) / 2]	2%	
C: Annual % absenteeism: Number of days lost through job absence in the year / [(number of employees on 1 st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year	C1: Last year: __3__ %	C2: This year __2.7__ %
D: Quarterly (90 days) % absenteeism: Number of days lost through job absence in the period / [(Number of employees on 1 st of the period + Number of employees on the last day of the period) / 2] * Number of available workdays in the month	1%	
E: Are accidents recorded?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please describe: All injury recorded in injury register and last injury recorded on 23 September 2022. Minor scissor cut injury in the index finger of cutting section worker.	
F: Annual Number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	F1: Last year: Number: 2.5%	F2: This year: Number: 2.2%
G: Quarterly (90 days) number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	1.5%	
H: Lost day work cases per 100 workers: [(Number of lost days due to work accidents and work related injuries * 100) / Number of total workers]	H1: Last year: 1%	H2: This year: 1%
I: % of workers that work on average more than 48 standard hours / week in the last 6 / 12 months:	I1: 6 months __0__% workers	I2: 12 months __0__% workers

J: % of workers that work on average more than 60 total hours / week in the last 6 / 12 months:	J1: 6 months _0_____% workers	J2: 12 months _0_____% workers
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0B: Management system and Code Implementation

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

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

Current Systems and Evidence Examined

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

Current systems:

- Responsibility for meeting the legal and client code requirements is taken Mr. Mohammad Faruque Hossain- General Manager (IR & Compliance)
- The facility communicates this Code to all employees by training as confirmed by training records and employee interviews.
- The ETI based code was posted on-site for employee's review.
- The facility had set up policy and pointed one staff to update labour law requirements.
- Implementation of any necessary changes is then given to the individual department heads after agreement with the facility manager.
- Social compliance policy statement appropriate for the nature of the facility's operation and aligned with the company's vision and an integral part of the company's strategy.
- Facility conducts periodic assessments of its social compliance system to identify improvement opportunities.
- The facility conducts orientation training for all new employees.

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

Details:

- Employee handbook.
- All policies of facility.
- Legal license (Factory, Fire, Trade)
- Internal audit records.
- Management employee training, training attendance record
- Meeting records.

Any other comments: None

Management Systems:

<p>A: In the last 12 months, has the site been subject to any fines/prosecutions for non-compliance to any regulations?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: Please give details: The site has not been subject to any fines/prosecutions for non-compliance to any regulations in the last 12 months.</p>
<p>B: Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment & abuse?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: Please give details: It was noted through documentation review that facility has policies and procedures for forced labour, child labour, discrimination, harassment & abuse.</p>
<p>C: If Yes, is there evidence (an indication) of effective implementation? Please give details.</p>	<p>Company developed policies, training records on child labour, force labour, discrimination, harassment, and abuse and communicated to mid-level management, workers and other staffs through training and notice board.</p>
<p>D: Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: Facility management is providing training to workers and managers on forced labour, child labour, discrimination, harassment & abuse and they were also aware on these.</p>
<p>E: If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Documented training record is available with photos and employees found aware while interviewing. Last Mid-level management training was on 11 October 2022.</p>
<p>F: Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits). Please detail (Number and date).</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F1: Please give details: BSCI -Valid Till 17 November 2023 WRAP- Valid Till 28 July 2023</p>
<p>G: Is there a Human Resources manager/department? If Yes, please detail.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details: The facility has a 44 -member team in Human Resource department which is headed by Mr. Mohammad Faruque Hossain- General Manager (IR & Compliance)</p>
<p>H: Is there a senior person / manager responsible for implementation of the code</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details:</p>

	Mr. Mohammad Faruque Hossain- General Manager (IR & Compliance)
I: Is there a policy to ensure all worker information is confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No I1: Please give details: The facility has an IT security policy which ensures worker information is confidential.
J: Is there an effective procedure to ensure confidential information is kept confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No J1: Please give details: The facility has an effective key control procedure to keep the information confidential.
K: Are risk assessments conducted to evaluate policy and procedure effectiveness?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details: Facility conducts risk assessment on every year which evaluates effectiveness of every policy and procedure department wise. Last date of risk assessment is 02 January 2022.
L: Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1: Please give details: The facility has an internal system to raise the issue found in risk assessment and to implement the way of reducing it.
M: Does the facility have a policy/code which require labour standards of its own suppliers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No M1: Please give details: Facility has a supplier selection policy which ensures labour standard of its own suppliers.
Land rights	
N: Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No N1: Please give details: The facility has all the required licenses and permissions as per legal requirements.
O: Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No O1: Please give details: The facility has anti-corruption committee, anti-bribery policy to support due diligence in applying national laws and practices relating to land title.
P: Does the site have a written policy and procedures specific to land rights.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No P1: If yes, how does the company obtain FPIC:

If yes, does it include any due diligence the company will undertake to obtain free, prior and informed consent, (FPIC) even if national/local law does not require it	
Q: 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 Q1 The facility has ownership of the building maintaining all legal procedure and no expansion was conducted. Please give details:
R: 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 R1: Please give details: The facility maintaining all legal procedure and specific land acquisition were considered to avoid or minimize adverse impacts.
S: Is There any evidence of illegal appropriation of land for facility building or expansion of footprint.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No S1: Please give details: No such sign of illegal appropriation of land by the building owner was noted.

Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI requirement: None observed Recommended corrective action: None observed	Objective evidence observed: <i>(where relevant please add photo numbers)</i> None observed

Observation:	
Description of observation: Nil Local law or ETI requirement: None observed Comments: No comment	Objective evidence observed: None observed

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

1: Freely Chosen Employment

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

ETI

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

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

Current Systems and Evidence Examined

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

Current systems:

1. The facility does not hold any original certificate, experience certificate or any identity papers. The factory maintains photocopies of all hiring documents such as birth certificate, school leaving certificates, fitness certificate by registered doctor etc.
2. The facility does not limit the workers' freedom. Workers are free to leave the workplace and manage their own time while not on duty. If workers choose to quit their job, they are free to do so if they fulfil their obligations agreed under their appointment letter/agreement.
3. The facility has displayed overtime policy stating that over time work is voluntary. In case of need of actual work pressure, workers are asked and requested to work overtime on voluntary basis.

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

Details:

Recruitment policy, working hour policy, workers personal file, date of birth certificates, school certificates, fitness certificate by registered doctor.

Any other comments: No comment

A: Is there any evidence of retention of original documents, e.g. passports/ID's	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: If yes, please give details and category of workers affected:
B: Is there any evidence of a loan scheme in operation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B1: If yes, please give details and category of worker affected:
C: Is there any evidence of retention of wages /deposits	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C1: If yes, please give details and category of worker affected:
D: Are there any restrictions on workers' freedom to terminate employment?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D1: Please describe finding:

	Facility has a policy mentioning employees are free to terminate employment from the facility.
E: If any part of the business is UK based or registered there & has a turnover over £36m, is there a published a 'modern day slavery statement'?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not applicable E1: Please describe finding: Yearly Production turn over 123 million USD.
F: Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No F1: Please describe finding: No such evidence of restriction is found
G: 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 G1: If yes, please give details and category of workers affected: Not applicable
H: Is the site taking any steps taking to reduce the risk of forced / trafficked labour?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please describe finding: The facility has policy on forced/trafficked labour to raises awareness among employees. The facility communicates it through notice board on production floor. Overtime is totally voluntary. Employees can leave their workplace freely after their respective jobs.

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

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

Comments: No comment	
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Good Examples observed:	
Description of Good Example (GE): None observed	Objective evidence observed: None observed

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

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

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

ETI

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

Current Systems and Evidence Examined

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

Current systems:

1. The factory does not have labour union/collective bargaining agreements.
2. Workers without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively. There are no restrictions by the factory or factory management to join the workers in union and to bargain collectively. The factory does not discriminate against workers who wish to join or to form the union.
3. As per local law, Trade Union is not mandatory for all industries. However, the facility management has formed the Participation Committee (PC) through election. Date of election is 28 November 2020.
4. There are 24 members in participation committee 15 members on behalf of employees and 09 members from management side. last meeting was conducted on 27 August 2022.
5. The factory has provided suggestion/complaint boxes which are easily accessible to all the workers.
6. participation committee members are not treated less favourably than other workers and can carry out their duties within working hours without affecting their remuneration

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

Details:

Freedom of association policy, grievance box register, Participation Committee (PC) selection and meeting minutes' documents, PC meeting attendance register.

Any other comments: No comment

A: What form of worker representation/union is there on site?	<input type="checkbox"/> Union (name) <input checked="" type="checkbox"/> Worker Committee <input type="checkbox"/> Other (specify) <input type="checkbox"/> None	
B: Is it a legal requirement to have a union?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
C: Is it a legal requirement to have a worker's committee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
D: Is there any other form of effective worker/management communication channel? (Other than union/worker committee e.g. H&S, sexual harassment)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: Facility has an effective grievance handling procedure. Workers can submit their grievance verbally or in written through welfare officer or complaint box. D2: Is there evidence of free elections? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
E: Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Facility has a policy regarding Freedom of Association. The committee members are involved in the development part of the facility. Besides, facility conducts regular meetings with the members of Worker Committee (Participation Committee) and the meeting minutes were communicated with the workers through notice board.	
F: Name of union and union representative, if applicable:	Not applicable	F1: Is there evidence of free elections? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
G: If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	A participation committee consists of 24 members, where 15 members on behalf of employee side and 09 members on behalf of facility management.	G1: Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
H: Are all workers aware of who their representatives are?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Participation committee members name with picture are posted in the notice board.
I: Were worker representatives freely elected?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	I1: Date of last election: Worker representatives were elected. Date of election is 28 November 2020.
J: Do workers know what topics can be raised with their representatives?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

K: Were worker representatives/union representatives interviewed?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes , please state how many: 01	
L: Please describe any evidence that union/worker's committee is effective? <i>Specify date of last meeting; topics covered; how minutes were communicated etc.</i>	Participation committee meeting held in every two months. Last meeting held on 27 August 2022 and meeting topic was as below- <ol style="list-style-type: none"> 1. Welcome speech of WPC President. 2. Discuss about previous topics improvement. 3. Discuss about unnecessary mobile browsing and workers movement from floor to floor. 4. Discuss about product quality. 5. Others 	
M: Are any workers covered by Collective Bargaining Agreement (CBA)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes , what percentage by trade Union/worker representation	M1: ____% workers covered by Union CBA Not applicable	M2: ____% workers covered by worker rep CBA Not applicable
M3: If Yes , does the Collective Bargaining Agreement (CBA) include rates of pay?	<input type="checkbox"/> Yes <input type="checkbox"/> No Not applicable	

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

Observation:	
Description of observation: Nil Local law or ETI requirement: Not applicable Comments: No comment	Objective evidence observed: None observed

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

3: Working Conditions are Safe and Hygienic

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

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

ETI

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

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

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

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

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

Current Systems and Evidence Examined

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

Current systems:

1. General Health and Safety management

- Amol Krishna Sharker– General Manager (Maintenance and engineering) as (President) looks after Health & Safety issues for the site.
- Potable water was freely available in all areas.
- Enough clean toilets (346 for male and 324 for female) segregated by gender were always available for workers.
- Ventilation, temperature and lighting were adequate for the production processes.

2. Fire Safety

- There are 02 or more exit in each room.
- Enough assembly area was found in front of the facility building.
- Firefighting equipment was adequate, and checks were up to date. Facility checked all fire equipment monthly schedules wise.
- Public Address system, fire hose and fire alarm found active throughout the facility.
- Aisles exit way and employees were found free from any blockage.
- Facility has one responsible Fire safety officer.
- Facility has a firefighting team of 2863 members trained from fire service and civil defence.
- Facility conducts fire drill on regular basis.

Fire drill Information:

Last fire drill	Date	Time took	Employee was present	Fire drill monitored by
Day (Internal)	07 September 2022	2.27 min	668	GM, Compliance
Night (Internal)	15 September 2022	2.58 min	8577	GM, Compliance
External	17 September 2022	2.30 min	8359	FSCD

Total fire equipment's were mentioned in below

Fire extinguisher, Fire hook, Fire Alarm switch, Visual Fire Alarm, Smoke detector, Gas mask, Lock cutter, Heat Detector, Public address system, Fire Suit, Fire Door, Fire Equipment, Stretcher, Fire gum boot, Fire Gloves, bucket, Helmet, Fire gong bell, Fire beater, Fire water drum, Fog light, Blanket, Fire Hose reel, Emergency exit light, box Blanket, etc.

3. Electrical, Machine & fire safety

- All electrical equipment was maintained in good condition such as sockets, plugs, switches, and main fuse boards.
- Facility has 23 electricians who check and do inspection, roster wise for whole facility.
- Facility checks all electric channels, electrical distribution board and electric connection daily and monthly schedule wise.

(Name) Inspection record	Last inspection date	Done by (designation)	Frequency of inspection
Boiler maintenance	14 October 2022	Maintenance manager	As required
Machine maintenance	17 October 2022	Maintenance manager	As required
Generator Maintenance	07 October 2022	Maintenance manager	As required
Compressor	08 October 2022	Maintenance manager	As required

4. Chemical safety

- Facility does not use any hazardous chemical for their production process.
- Material Safety Data Sheets and labelling were found for chemicals.

5. Medical services

- There were 98 first aid boxes with sufficient kits in the full facility.
- There were 176 internally certified first aid responders.
- Facility has appointed 07 doctors who sit in the facility six days in a week. Also, 14 nurses and 06 medical assistant who are available all the time. They also arranged monthly first aid training with first aider.
- In the medical room they have more than 03 beds segregated for male and female.

6. Dormitory

- Facility didn't provide dormitory facilities to any employee.

Preventives Measure taken by Facility regarding COVID-19 situation:

- Maintaining physical distance in entrance, production floor and throughout the facility.
- They were disinfecting foot before entering the workplace.
- Thermal checking of each employee. There was online thermal checking process
- Daily Covid-19 awareness training to all employees (by rotation)
- Disinfecting the whole premises every day.
- Health awareness poster in notice board.

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

Details:

Different training documents on health & safety training, first aid training, PPE (personal protective equipment) handling have been checked. Besides these, machine maintenance register, heavy

machinery like boiler and generator inspection records, fire equipment inspection records, PPE (Personal Protective Equipment) issue register, documented risk assessment, electrical installation register, accident register, needle register, fire drill register, basics of firefighting & first aid, fire equipment checking register also checked by the auditors.

Any other comments: No comment

<p>A: Does the facility have general and occupational Health & Safety policies and procedures that are fit for purpose and are these communicated to workers?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: The facility has general health & safety and Occupational health & safety policy and procedures which are fit for purposes and these policies are communicated through orientation training.</p>
<p>B: Are the policies included in workers' manuals?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: Please give details: The facility provides workers manual to the workers where all the policies and applicable government law are included.</p>
<p>C: Are there any structural additions without required permits/inspections (e.g. floors added)?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C1: Please give details: No additional structures were found with building construction approval.</p>
<p>D: Are visitors to the site informed on H&S and provided with personal protective equipment</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: All the visitors to the site are informed on Health and Safety and personal protective equipment were provided to the visitor where necessary.</p>
<p>E: Is a medical room or medical facility provided for workers?</p> <p>If yes, do the room(s) meet legal requirements and is the size/number of rooms suitable for the number of workers.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: The facility has a medical room for the employees. Equipment is provided as per legal requirements.</p>
<p>F: Is there a doctor or nurse on site or there is easy access to first aider/trained medical aid?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F1: Please give details: Facility has appointed 07 doctors who sit in the facility six days in a week, 14 nurses and 06 medical assistants was appointed are available all the time. They also arranged monthly first aid training with first aider.</p>
<p>G: Where the facility provides worker transport - is it fit for purpose, safe, maintained and operated by</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details:</p>

competent persons e.g. buses and other vehicles?	Facility provides free transport to employees.
H: Is secure personal storage space provided for workers in their living space and is fit for purpose?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details: The facility provides personal storage space for all the employees, and they are fit for purposes.
I: Are H&S Risk assessments are conducted (including evaluating the arrangements for workers doing overtime e.g. driving after a long shift) and are there controls to reduce identified risk?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No I1: Please give details: The facility conducts risk assessment, and their people are in control to reduce identified risk. Last date of H&S risk assessment is 11 January 2022.
J: Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No J1: Please give details: The facility management has conducted noise and air quality assessment as required by law.
K: Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details: The facility meets all legal obligations on environmental requirements including required permits for use and disposal of natural resources like gas, water etc.

Non-compliance:

1. Description of non-compliance:

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

It was noted through facility tour and management interview that:

- 01 out 06 boilers have no boiler license. Note that, the mentioned boiler is under erection.
- Metallic registration number plate was not found at 02 out 06 boilers located at 1st floor of utility building.

In accordance with working conditions are safe and hygienic: 3.1:

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

In accordance with Boiler Act 2022, Section 18 (1):

Any boiler used within Bangladesh should be registered under Chief Boiler Inspector's office for its use.

Verification Method: Desktop

Action By: Mr. Mohammad Faruque Hossain- General Manager (IR & Compliance)

Objective evidence observed:

(where relevant please add photo numbers)

- Site visits, Document review and management interview

Timescale: 60 days

Periodic audit was conducted on 18 October 2022

Status: Corrective action taken

Comments: It was noted through facility tour and management interview that:

- a) Metallic registration number plate was found at 07 out of 07 boilers.
- b) The facility management has obtained licenses for all operative boilers.

2. Description of non-compliance:

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

It was noted through facility tour that, Eye guard was found displaced with approximately 10% of over lock, flat lock machine in sewing section located at 1st floor to 4th floor in Building 1 and 2nd to 4th floor in Building 2, 3rd floor to 5th floor of Building 5.

Note that total 1358 flat lock machines and total 1593 overlook machines are in operation.

In accordance with working conditions are safe and hygienic: 3.1:

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

In accordance with Bangladesh Labour Law 2006, Section 63(1) D (3):

unless the following machinery are in such position or of such construction as to be safe to every person employed in the establishment as they would be if they were securely fenced (i) every part of an electric generator, a motor or rotary converter, (ii) every part of transmission machinery, (iii) every dangerous part of any machinery.)

Recommended corrective action:

It is recommended that the facility should ensure machine safety in proper position for each machine.

Verification Method: Desktop

Action By: Mr. Mohammad Faruque Hossain- General Manager (IR & Compliance)

Timescale: 60 days

Periodic audit was conducted on 18 October 2022

Status: Corrective action not taken

2. Site visits, NC
Photo# 1 and 2

Comments:

It was noted from facility tour that -

- a) around 20% eye guard of randomly checked overlock machines were found displaced at sewing section on the at 3rd, 5th & 4th floor building 1 and Building 4 of main production building.
- b) around 15% eye guard of randomly checked flatlock machines were found displaced at sewing section at 3rd, 5th & 4th floor building 1 and Building 4 of main production building.

3. Description of non-compliance:

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

It was noted that,

- a) 02 of 03 employees found not wearing protective gear (PPE) like gloves, googles, respiratory mask etc. at spot removing room on 5th floor of building 1 to reduce the chemical exposer level and the risk of chemical related diseases while working.
- b) Around 20% overlock machine operators were not using face mask while working at sewing section of 2nd, 3rd, 4th, 5th floor of building 4.

In accordance with working conditions are safe and hygienic: 3.1:

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

In accordance with Bangladesh Labour Rules 2015, Rule 67 (2):

In addition to the arrangement of safety and health protection measures mentioned in Sub-section (1), the concerned manufacturing institute must provide necessary equipments, including safety shoes, helmets, goggles, masks, hand gloves, earmuffs, ear plugs, waist belts, aprons etc. and arrange training programs for the workers in using these materials and ensure their usage.

Recommended corrective action:

It is recommended that the facility should ensure the proper use of the required PPE for the mentioned area.

Verification Method: Desktop

Action By: Mr. Mohammad Faruque Hossain- General Manager (IR & Compliance)

Timescale: 60 days

3. Facility Visits
NC Photo# 3

4. Description of non-compliance:

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

It was noted through facility tour and document review that, there are 7 operative boilers found in the premise, but operating license for 02 out of 07 boilers has been expired on 07 October 2022. However, facility management has applied to the concern authority dated on 15 September 2022 and mentioned boiler no: Ba:B: 4613 & Ba:B:4614 respectively.

In accordance with working conditions are safe and hygienic: 3.1:

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

In accordance with Boiler Act 2022, Section 18 (4):

Boiler Act 2022, Section 18 (4) (The validity of certificate for boiler usage will be not more than 01 year and such will be renewable)

Recommended corrective action:

It is recommended that, the facility should obtain valid licenses for all operative boilers.

Verification Method: Desktop

Action By: Mr. Mohammad Faruque Hossain- General Manager (IR & Compliance)

Timescale: 60 days

4. Document Review and Management interview

Observation:

Description of observation: Nil

Local law or ETI requirement: Not applicable

Recommended corrective action: Not applicable

Objective evidence observed:

None observed

Good Examples observed:

<p>Description of Good Example (GE):</p> <p>The facility provides "sanitary napkin" to female employees at subsidiary cost as per company policy.</p>	<p>Objective Evidence Observed:</p> <p>Documents review, management and employees' interview</p>
---	---

4: Child Labour Shall Not Be Used

4: Child Labour Shall Not Be Used

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

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

ETI

4.1 There shall be no new recruitment of child labour.

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

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

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

Current Systems and Evidence Examined

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

Current systems:

1. All workers are hired by the Human Resource Department only.
2. The facility has established a practice that they will never employ and use any child labour.
3. The factory complies on minimum age requirement of 18 years old by obtaining proof of age through applicable relevant documents and photocopies are kept in employee's personal file. The factory usually discourages the workers less than 18 years of age to join in the factory.
4. The factory maintains photocopies of age certificate, school leaving certificates, fitness certificate by registered doctor for better verification of age of the workers.
5. The factory has established a policy on prohibition of child labour which stated that the factory does not permit Random month). There was no child or young employee observed in the facility. Minimum age of the worker from sample found 19 years.

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

Details:

Child labour policy, recruitment policy, workers' personal file to check age proof.

Any other comments: No comment

A: Legal age of employment:	18 years
B: Age of youngest worker found:	19 years
C: Are there children present on the work floor but not working at the time of audit?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: % of under 18's at this site (of total workers)	0 %

E: Are workers under 18 subject to hazardous work assignments? (Go to clause 3 – Health and Safety)	<input type="checkbox"/> Yes <input type="checkbox"/> No E1: If yes, give details Not applicable
--	---

Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: No non-compliance was identified in this regard. Local law and/or ETI requirement: None observed Recommended corrective action: None observed	Objective evidence observed: <i>(where relevant please add photo numbers)</i> None observed

Observation:	
Description of observation: Nil Local law or ETI requirement: Not applicable Comments: No comment	Objective evidence observed: None observed

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

5: Living Wages are Paid

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

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

ETI

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

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

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

Current Systems and Evidence Examined

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

Current systems:

1. All workers are provided with written and understandable information about their employment conditions in respect of wages before they enter employment and about the particulars of their wages.
2. Facility management pay wage to the employee within 7th working days at the end of wage period.
3. Facility management is ensuring legal minimum wage of all workers.
4. Workers of the factory are getting casual and sick leave and pay the half of annual leave annually.
5. Maternity benefit is being provided to the workers but was not correctly according to local law.
6. Facility management is providing minimum wages BDT 8000 to all workers.
7. All workers are covered in group insurance of the facility.

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

Details:

Compensation policy, Group Insurance Certificate, workers' job cards and payroll records of September-2022(Recent paid month), March-2022(Random month) & December-2021(Random month), copy of pay slip, increment letter, maternity leave and benefit providing records, leave records, resign file and compensation benefit records.

Any other comments: No comment

Non-compliance:

1. Description of non-compliance:

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

No non-compliance was identified in this regard.

Objective evidence observed:

(where relevant please add photo numbers)

None observed

Local law and/or ETI requirement: Not applicable
Recommended corrective action: Not applicable

Observation:

Description of observation: Nil

Local law or ETI requirement: Not applicable

Comments: No comment

Objective evidence observed:

None observed

Good Examples observed:

Description of Good Example (GE):

Good Example

- Facility delivers general commodities and medicine items to all employees through "the fair price shop" as per company policy.
- Facility provides "medical campaign" at free of cost to employee's as per company policy.
- Facility provides financial support to community school and education support to some employee's as per company policy.
- Facility provides yearly dress to employee's children as per company policy.
- Facility arranges cultural activities as per company policy.
- Facility provides warm cloths (during winter season) and help poor peoples for diseases as per company policy.

Objective Evidence Observed:

Documents review, management interview and employee interview

Summary Information

Criteria	Local Law (Please state legal requirement)	Actual at the Site (Record site results against the law)	Is this part of a Collective Bargaining Agreement?
A: Standard/Contracted work hours: (Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)	Legal maximum: 48 hours/Week	A1: 48 hours/Week (For all sample months)	A2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (Not mandated by Local Law)
B: Overtime hours: (Maximum legal and actual overtime hours, please state if possible per day, week, and month)	Legal maximum: 02 hours per day 12 hours per week.	B1: - 02 hour per day, 12 hour per week for the months of	B2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

		September 2022 (Current Paid Month) 02 hour per day, 12 hour per week for the months of March 2022 (random Month) 02 hour per day, 12 hour per week for the months of December 2021 (random Month)	
C: Wage for standard/contracted hours: (Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)	Legal minimum: BDT 8000.00 per month	C1: BDT 8000.00 per month	C2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: Overtime wage: (Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)	Legal minimum: Per hour 200% of basic hourly rate	D1: Per hour 200% of basic hourly rate	D2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (Not mandatory by Local Law)

Wages analysis: (Click here to return to Key Information)		
A: Were accurate records shown at the first request?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
A1: If No , why not?	Not Applicable	
B: Sample Size Checked (State number of worker records checked and from which weeks/months – should be current, peak, and random/low. Please see SMETA Best Practice Guidance and Measurement Criteria)	102 samples taken from September 2022 (Current paid month), 102 samples taken from March 2022 (random Month) 102 samples taken from December 2021 (random Month)	
C: Are there different legal minimum wage grades? If Yes , please specify all.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	C1: If Yes , please give details: The Government announced pay structure on 24 th January 2019 for the workers of the Garments Industries with effect from December 2018.

		<table border="1"> <thead> <tr> <th>Grades</th><th>Basic wage (BDT)</th><th>House rent (50% × basic) (BDT)</th><th>Meal (BDT)</th><th>Medical (BDT)</th><th>Travel (BDT)</th><th>Gross monthly wage (BDT)</th></tr> </thead> <tbody> <tr> <td>Grade 1</td><td>10938</td><td>5469</td><td>900</td><td>600</td><td>350</td><td>18257</td></tr> <tr> <td>Grade 2</td><td>9044</td><td>4522</td><td>900</td><td>600</td><td>350</td><td>15416</td></tr> <tr> <td>Grade 3</td><td>5330</td><td>2665</td><td>900</td><td>600</td><td>350</td><td>9845</td></tr> <tr> <td>Grade 4</td><td>4998</td><td>2499</td><td>900</td><td>600</td><td>350</td><td>9347</td></tr> <tr> <td>Grade 5</td><td>4683</td><td>2342</td><td>900</td><td>600</td><td>350</td><td>8875</td></tr> <tr> <td>Grade 6</td><td>4380</td><td>2190</td><td>900</td><td>600</td><td>350</td><td>8420</td></tr> <tr> <td>Grade 7</td><td>4100</td><td>2050</td><td>900</td><td>600</td><td>350</td><td>8000</td></tr> <tr> <td>Apprentice</td><td>2750</td><td>1375</td><td>900</td><td>600</td><td>350</td><td>5975</td></tr> </tbody> </table>	Grades	Basic wage (BDT)	House rent (50% × basic) (BDT)	Meal (BDT)	Medical (BDT)	Travel (BDT)	Gross monthly wage (BDT)	Grade 1	10938	5469	900	600	350	18257	Grade 2	9044	4522	900	600	350	15416	Grade 3	5330	2665	900	600	350	9845	Grade 4	4998	2499	900	600	350	9347	Grade 5	4683	2342	900	600	350	8875	Grade 6	4380	2190	900	600	350	8420	Grade 7	4100	2050	900	600	350	8000	Apprentice	2750	1375	900	600	350	5975
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Grade 7	4100	2050	900	600	350	8000																																																											
Apprentice	2750	1375	900	600	350	5975																																																											
D: If there are different legal minimum grades, are all workers graded and paid correctly?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	D1: If No , please give details:																																																															
E: For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum?	<input type="checkbox"/> Below legal min <input checked="" type="checkbox"/> Meet <input checked="" type="checkbox"/> Above	E1: Lowest actual wages found: <i>Note: full time employees and please state hour / week / month etc.</i> Lowest gross salary is 8000.00 BDT. This is minimum legal wage.																																																															
F: Please indicate the breakdown of workforce per earnings:	F1: 0% of workforce earning under minimum wage F2: 12% of workforce earning minimum wage F3: 88% of workforce earning above minimum wage																																																																
G: Bonus Scheme found: Please specify details:	Bonus Scheme found: <i>Note: type of employee (e.g. full time, temp, etc.) and please state which units e.g. /hour /week /month etc.</i> Facility management provides attendance bonus as per company policy.																																																																
H: What deductions are required by law e.g. social insurance? Please state all types:	As per section 125 of the Bangladesh Labour Law, 2006, factory may deduct wages for un-authorized absence, for fines, housing facility, advance payments, loans, income tax, provident fund, etc As per Bangladesh Stamp Act 1899 (Amendment 2022) factory may deduct BDT 20 for Government Revenue Stamp.																																																																
I: Have these deductions been made?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	I1: Please list all deductions that have been made. 1. Deduction is only made for un-authorized absent 2. Advance payments 3. Provident Fund																																																															

		I2: Please list all deductions that have not been made.	1. housing facility 2. loans 3. income tax 4. fines
J: Were appropriate records available to verify hours of work and wages?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
K: Were any inconsistencies found? (if yes describe nature)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	K1: Type <input type="checkbox"/> Poor record keeping <input type="checkbox"/> Isolated incident <input type="checkbox"/> Repeated occurrence:	
L: Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1: Please give details: The facility shows all real records which reflect all scenarios.		
M: Is there a defined living wage: <i>This is <u>not normally</u> minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M1: Please specify amount/time: Facility did not define living wages as it is not required by law.		
M2: If yes, what was the calculation method used.	<input type="checkbox"/> ISEAL/Anker Benchmarks <input type="checkbox"/> Asia Floor Wage <input type="checkbox"/> Figures provided by Unions <input type="checkbox"/> Living Wage Foundation UK <input type="checkbox"/> Fair Wear Wage Ladder <input type="checkbox"/> Fairtrade Foundation Other – please give details: Not applicable		
N: Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No N1: Please give details: There are no periodic reviews of wages		

O: Are workers paid in a timely manner in line with local law?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
P: Is there evidence that equal rates are being paid for equal work:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No P1: Please give details: Facility gives increment, promotion based on performance and skill at work.
Q: How are workers paid:	<input type="checkbox"/> Cash <input type="checkbox"/> Cheque <input checked="" type="checkbox"/> Bank Transfer <input type="checkbox"/> Other Q1: If other, please explain: Direct Banking

6: Working Hours are not Excessive

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

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

ETI

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

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

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

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

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

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

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

Current Systems and Evidence Examined

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

Current systems:

1. Regular working hour of the factory is 08 hours and ensures 01-hour lunch / rest break for all.
2. Through employees' interview, overtime is voluntary.
3. Time keeping system is Electronic Card Punch System.
4. All overtime is compensated at a premium rate for all employees.
5. Facility remains closed on Friday.
6. Salary sheet and timecard review of September-2022(Recent paid month), March-2022(Random month) & December-2021(Random month)

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

Details:

Working hour policy, workers' job cards, production records, capacity planning, absenteeism record, machine maintenance record, injury records, etc.

Any other comments: No comment

Non-compliance:

1. Description of non-compliance:

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

No non-compliance was identified in this regard.

Local law and/or ETI requirement: None observed

Recommended corrective action: None observed

Objective evidence observed:

(where relevant please add photo numbers)

None observed

Observation:

Description of observation: Nil

Local law or ETI requirement: Not applicable

Comments: No comment

Objective evidence observed:

None observed

Good Examples observed:

Description of Good Example (GE):

None observed

Objective Evidence Observed:

None observed

Working hours' analysis

Please include time e.g. hour/week/month
(Go back to Key information)

Systems & Processes

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

Describe:
Electronic card punching

B: Is sample size same as in wages section?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: If no, please give details					
C: Are standard/contracted working hours defined in all contracts/employment agreements?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		C1: If NO, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements. Please give details:			
D: Are there any other types of contracts/employment agreements used?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		D1: If YES, please complete as appropriate:			
			<input type="checkbox"/> 0 hrs	<input type="checkbox"/> Part time	<input type="checkbox"/> Variable hrs	<input type="checkbox"/> Other
			If "Other", Please define:			
E. Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		E1: If yes , please detail hours, %, types of workers affected and frequency Please give details:			
F: Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?	F2: Please select all applicable: <input checked="" type="checkbox"/> 1 in 7 days <input type="checkbox"/> 2 in 14 days <input type="checkbox"/> No If 'No', please explain:		F3: 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):					
	06 days					
Standard/Contracted Hours worked						
G: Were standard working hours over 48 hours per week found?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		G1: If yes, % of workers & frequency:			
			Not applicable			
	<input type="checkbox"/> Yes		H1: If yes, please give details: Not applicable			

H: Any local waivers/local law or permissions which allow averaging/annualised hours for this site?	<input checked="" type="checkbox"/> No	
Overtime Hours worked		
I: Actual overtime hours worked in sample (State per day/week/month)	<p>Highest OT hours:</p> <p>02 hour per day, 12 hour per week for the months of September 2022 (Current Paid Month)</p> <p>02 hour per day, 12 hour per week for the months of March 2022 (random Month)</p> <p>02 hour per day, 12 hour per week for the months of December 2021 (random peak Month)</p>	
J: Combined hours (standard or contracted + overtime hours = total) over 60 found? Please give details:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
K: Approximate percentage of total workers on highest overtime hours:	___45___%	
L: Is overtime voluntary?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Conflicting Information	<p>L1: Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements:</p> <p>Based on employees' interviews, employee can do overtime as per their willingness and it's not mandatory. Facility management never forces employees to do overtime.</p>
Overtime Premiums		
M: Are the correct legal overtime premiums paid?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A – there is no legal requirement to OT premium	<p>M1: Please give details of normal day overtime premium as a % of standard wages:</p> <p>200% of standard wages</p>
N: Is overtime paid at a premium?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p>N1: If yes, please describe % of workers & frequency:</p> <p>All workers who are entitled getting overtime payment with the monthly wage.</p>

<p>O: If the site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant.</p>	<input type="checkbox"/> No <input type="checkbox"/> Consolidated pay (May be standard wages above minimum legal wage, with no/low overtime premium) <input type="checkbox"/> Collective Bargaining agreements <input type="checkbox"/> Other
	<p>O1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other</p>
	<p>Not applicable</p>
<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.</p>	<input type="checkbox"/> Overtime is voluntary <input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week <input type="checkbox"/> Safeguards are in place to protect worker's health and safety <input type="checkbox"/> Site can demonstrate exceptional circumstances <input type="checkbox"/> Other reasons (please specify)
	<p>P1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other:</p>
	<p>Not applicable</p>
<p>Q: Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <p>Q1: If yes, please give details:</p>
<p>R: If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule.</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

7: No Discrimination is Practiced

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

ETI

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

Current Systems and Evidence Examined

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

Current systems:

1. No discrimination on hiring which was evident by reviewing the documentation. Also interviewed workers informed that they are not discriminated in terms of race, caste, religion, age, gender or marital status.
2. Workers are equally treated in the factory in case of promotion, benefits etc. Overtime opportunity for all workers is equal. Factory management has separate policy on discrimination.
3. Factory has posted that policy in different prominent places i.e. notice board, staircases and inside the production floor.
4. Factory also conducts regular training on the legal entitlement and benefits of the workers.
5. Workers are free to raise and inform their grievance to the management directly or through the members of PC (Participation Committee). Members of PC (Participation Committee) also informed that they are not discriminated from any benefits or free movements in workplace. Also, there are adequate complaint and suggestion boxes are placed in different confidential places (toilet) to raise the grievances of the workers. Complaint and suggestion boxes are checked in each month and corrective actions taken if any issue raise.
6. There was no evidence of sexual harassment

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

Details:

Discrimination policy, recruitment policy, compensation policy, termination policy, promotion records etc.

Any other comments: No comment

A: Gender breakdown of Management + Supervisors (Include as one combined group)	A1: Male: __98__ % A2: Female __2__ %
B: Number of women who are in skilled or technical roles e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst:	No such women are present in this facility.

C: Is there any evidence of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation?:

- ☐ Hiring
☐ Compensation
☐ Access to training
☐ Promotion
☐ Termination or retirement
☐ No evidence of discrimination found

C1: Please give details: No such evidence found.

Professional Development

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

Facility provides various trainings. Some of them are below-

Training Type	Last Date of training	Participant	Trainer Designation	Frequency of training
Orientation Training to factory rules	16 October 2022	36	Welfare officer	As required
Fire Fighting Training (Internal)	21 August 2021	136	Fire & Safety officer	As required
First Aid Training	29 September 2022	60	Medical Officer	As required
PPE Training	01 October 2022	25	Manager Compliance	As required
Mid-level management Training	11 October 2022	32	Manager Compliance	As required
Health & Safety Training	10 October 2022	24	Manager Compliance	As required
Chemical Handling Training	26 September 2022	20	Jr. Executive-Compliance	As required
ETI Base code	16 October 2022	25	Sr. Executive-Compliance	As required

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

- ☒ Yes
☐ No

	If no, please give details:
--	-----------------------------

Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: No non-compliance was identified in this regard. Local law and/or ETI requirement: Not applicable Recommended corrective action: Not applicable	Objective evidence observed: <i>(where relevant please add photo numbers)</i> None observed

Observation:	
Description of observation: Nil Local law or ETI requirement: Not applicable Comments: No comment	Objective evidence observed: None observed

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

8: Regular Employment Is Provided

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

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

ETI

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

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

Additional Elements: Responsible Recruitment

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

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

8.5 Employment agencies must only supply workers registered with them.

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

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

Current Systems and Evidence Examined

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

Current systems:

1. All employees were recruited by the factory directly.
2. No subcontractors were used.
3. All employees are getting signed labour contract and ID card during their recruitment.
4. Facility maintains service books for all employees.

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

Details:

Recruitment policy, sub-contracting policy, personnel files, checked worker ID card etc.

Any other comments: No comment

Non-compliance:

1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: No non-compliance was identified in this regard. Local law and/or ETI requirement: Not applicable Recommended corrective action: Not applicable	Objective evidence observed: <i>(where relevant please add photo numbers)</i> None observed
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Observation:	
Description of observation: Nil Local law or ETI requirement: Not applicable Comments: No comment	Objective evidence observed: None observed

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

Responsible Recruitment

All Workers	
A: Were all workers presented with terms of employment at the time of recruitment, did they understand them and are they same as current conditions?	<input checked="" type="checkbox"/> Terms & Conditions presented <input checked="" type="checkbox"/> Understood by workers <input checked="" type="checkbox"/> Same as actual conditions A1: If any are unchecked, please describe finding and specific category(ies) of workers affected:
B: Did workers' pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B1: If yes, please describe details and specific category(ies) of workers affected:

C: If yes, check all that apply:	<input type="checkbox"/> Recruitment / hiring fees <input type="checkbox"/> Service fees <input type="checkbox"/> Application costs <input type="checkbox"/> Recommendation fees <input type="checkbox"/> Placement fees <input type="checkbox"/> Administrative, overhead or processing fees <input type="checkbox"/> Skills tests <input type="checkbox"/> Certifications <input type="checkbox"/> Medical screenings <input type="checkbox"/> Passports/ID's <input type="checkbox"/> Work / resident permits <input type="checkbox"/> Birth certificates <input type="checkbox"/> Police clearance fees <input type="checkbox"/> Any transportation and lodging costs after employment offer <input type="checkbox"/> Any transport costs between work place and home <input type="checkbox"/> Any relocation costs after commencement of employment <input type="checkbox"/> New hire training / orientation fees <input type="checkbox"/> Medical exam fees <input type="checkbox"/> Deposit bonds or other deposits <input type="checkbox"/> Any other non-monetary assets <input type="checkbox"/> Other – C1: If other, please give details: Not applicable
D: If any checked, give details:	Not applicable

Migrant Workers: <i>The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national or permanent resident or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity</i>		
A: Type of work undertaken by migrant workers:	There are no migrant workers in the facility.	
B: Please give details about recruitment agencies for migrant workers:	B1: Total number of (in country recruitment agencies) used: Not applicable B2: Total number of (outside of local country) recruitment agencies used: Not applicable	
C: Are migrant workers' voluntary deductions (such as for remittances) confirmed in writing by the worker and is evidence of the transaction supplied by the facility to the worker?	<input type="checkbox"/> Yes <input type="checkbox"/> No C1: Please describe finding: Not applicable	C2: Observations: Not applicable
D: Are Any migrant workers in skilled, technical, or management roles Migrant Workers (this should include all migrant workers including permanent workers, temporary and/or seasonal workers)	<input type="checkbox"/> Yes <input type="checkbox"/> No D1: If yes, number and example of roles: Not applicable	

NON-EMPLOYEE WORKERS

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

Agency Workers (if applicable) (workers sourced from a local agent who are not directly paid by the site, but paid by the agency, Usually the agencies are paid by the site and the wages of the individual workers are paid by the agency.)	
A: Number of agencies used (average):	A1: Names if available: Not applicable
B: Were agency workers' age / pay / hours included within the scope of this audit?	<input type="checkbox"/> Yes <input type="checkbox"/> No Not applicable
C: Were sufficient documents for agency workers available for review?	<input type="checkbox"/> Yes <input type="checkbox"/> No Not applicable
D: Is there a legal contract / agreement with all agencies?	<input type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: Not applicable

<p>E: Does the site have a system for checking labour standards of agencies? If yes, please give details.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <p>E1: Please give details: Not applicable</p>
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<p align="center">Contractors:</p> <p><i>Note: contractors in this context are generally individuals who supply several workers to a site. Usually the contractors are paid by the site and the wages of the workers are paid by the contractor. Common terms include, gang bosses, labor provider,</i></p>	
<p>A: Any contractors on site?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <p>A1: If yes, how many contractors are present, please give details:</p>
<p>B: If Yes, how many workers supplied by contractors?</p>	<p>Not applicable</p>
<p>C: Do all contractor workers understand their terms of employment?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <p>C1: Please describe finding: Not applicable</p>
<p>D: If Yes, please give evidence for contractor workers being paid per law:</p>	<p>Not applicable</p>

8A: Sub-Contracting and Homeworking

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

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

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

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

Note to auditor on homeworking:

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

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

Current Systems and Evidence Examined

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

Current systems:

- No Sub-contracting and Homeworking were used by this facility.

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

- Shipment record
- Goods in and out register
- Production record
- Goods in and out gate pass / records

If any processes are sub-contracted – please populate below boxes: Not applicable

Details: None

Non-compliance:

1. Description of non-compliance:

☐ NC against ETI/Additional Elements ☐ NC against Local Law ☐ NC against customer code:
None observed

Local law and/or ETI /Additional Elements requirement: Not applicable

Recommended corrective action: Not applicable

Objective evidence observed:

(where relevant please add photo numbers)

None observed

Observation:	
Description of observation: Nil Local law or ETI/Additional elements requirement: None observed Comments: None observed	Objective evidence observed: None observed

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

Summary of sub-contracting – if applicable <input checked="" type="checkbox"/> Not Applicable please x	
A: Has the auditor made a simple calculation to compare capacity with workers' work load in order to identify possible unrecorded work or undeclared sub-contracting	<input type="checkbox"/> Yes <input type="checkbox"/> No A1: Please describe:
B: If sub-contractors are used, is there evidence this has been agreed with the main client?	<input type="checkbox"/> Yes <input type="checkbox"/> No B1: If Yes , summarise details:
C: Number of sub-contractors/agents used:	
D: Is there a site policy on sub-contracting?	<input type="checkbox"/> Yes <input type="checkbox"/> No D1: If Yes , summarise details:
E: What checks are in place to ensure no child labour is being used and work is safe?	

Summary of homeworking – if applicable <input checked="" type="checkbox"/> Not Applicable please x			
A: If homeworking is being used, is there evidence this has been agreed with the main client?	<input type="checkbox"/> Yes <input type="checkbox"/> No A1: If Yes , summarise details:		
B: Number of homeworkers	B1: Male:	B2: Female:	Total:

C: Are homeworkers employed direct or through agents?	<input type="checkbox"/> Directly <input type="checkbox"/> Through Agents	C1: If through agents, number of agents:
D: Is there a site policy on homeworking?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
E: How does the site ensure worker hours and pay meet local laws for homeworkers?		
F: What processes are carried out by homeworkers?		
G: Do any contracts exist for homeworkers?	<input type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details:	
H: Are full records of homeworkers available at the site?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

9: No Harsh or Inhumane Treatment is Allowed

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

ETI

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

Additional elements:

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

A: Are there published, anonymous and/or open channels available for reporting any violations of Labour standards and H&S or any other grievances to a 3 rd party?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: Facility has an open channel for reporting any violations of labour standard which is posted in the notice board. The facility has a designated channel to conduct grievance handling procedure.
B: If Yes , are workers aware of these channels and have access? Please give details.	All the workers are aware of these channels and have full access to these channels. Facility also has a grievance handling procedure posted with every complaint box.
C: If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.	Facility has posted hotline & provided grievance box in washroom.
D: Which of the following groups is there a grievance mechanism in place for?	<input checked="" type="checkbox"/> Workers <input type="checkbox"/> Communities <input type="checkbox"/> Suppliers <input type="checkbox"/> Other D1: Details: Employee can place their grievance verbally or in written. Employee can also keep their identity confidential if required.
E: Are there any open disputes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No E1: If yes, please give details
F: Does the site encourage its business partners (e.g. suppliers) to provide individuals and communities with access to effective grievance mechanisms (e.g. helplines or whistle blowing mechanism)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F1: If no, please give details
G: Is there a published and transparent disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: If no, please explain: Not applicable
H: If yes, are workers aware of these the disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: If no, please give details: Not applicable

I: Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I1: If yes, please give details: Not applicable	

Current Systems and Evidence Examined

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

Current systems:

- The facility has established anti-harassment or inhumane treatment policy. The policy states that physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited.
- Anti-harassment issue is also covered in employee orientation training.
- Through the factory management and employees' interviews, it was noted that no physical abuse happened in the factory.
- There is an internal process for grievance, which is through grievance box where an employee can report any grievances (harassment, discrimination etc.) anonymously, any received complaint will be handled by management, without any reprisal for the worker in question.

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

Details:

- Anti-Harassment policy
- Grievance box open register
- Orientation training record

Any other comments: None

Non-compliance:

1. Description of non-compliance:

☐ NC against ETI/Additional Elements ☐ NC against Local Law ☐ NC against customer code:
None observed

Local law and/or ETI /Additional Elements requirement: Not applicable

Recommended corrective action: Not applicable

Objective evidence observed:

(where relevant please add photo numbers)

None observed

Observation:

Description of observation: None observed

Objective evidence observed:

<p>Local law or ETI requirement: None observed</p> <p>Comments: None</p>	<p>None observed</p>
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Good Examples observed:	
<p>Description of Good Example (GE):</p> <p>None observed</p>	<p>Objective Evidence Observed:</p> <p>None observed</p>

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

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

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

B.4. Compliance Requirements

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

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

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

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

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

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

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

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

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

B4. Guidance for Observations

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

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

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

Current Systems and Evidence Examined

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

Current systems:

- Facility has a written environmental policy.
- Facility has done environmental impact assessment.
- Facility has wastage agreement with the licensed vendor to provide and recycle the solid waste of the facility.

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

Details:

- Facility environment policy and procedure
- Environment management system documents
- Air and noise test report.
- Wastage register

- Contract for wastage disposal

Any other comments: None

Non-compliance:

1. Description of non-compliance:

☐ NC against ETI/Additional Elements ☐ NC against Local Law ☐ NC against customer code:
None observed

Local law and/or ETI /Additional Elements requirement: Not applicable

Recommended corrective action: Not applicable

Objective evidence observed:
(where relevant please add photo numbers)

None observed

Observation:

Description of observation: Nil

Local law or ETI requirement: Not applicable

Comments: Not applicable

Objective evidence observed:
None observed

Good examples observed:

Description of Good Example (GE):

None observed

Objective Evidence Observed:

None observed

Environmental Analysis <i>(Site declaration only – this has not been verified by auditor. Please state units in all cases below.)</i>	
A: Is there a manager responsible for Environmental issues (Name and Position):	Md. Gulam Saruar Sajib – Manager, Maintenance and Engineering.
B: 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 B1: Please give details: They have conducted environmental impact, aspect analysis.
C: Does the site have a recognised environmental system certification such as ISO 14000 or equivalent? Please give details.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C1: Please give details: NA
D: Does the site have an Environmental policy? <i>(For guidance, please see Measurement criteria)</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: If yes, is it publicly available? Policy is publicly available.
E: 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 E1: Please give details: They have conducted EIA and set their improvement plan accordingly.
F: Does the site have a Biodiversity policy? <i>(For guidance, please see Measurement criteria)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
G: Is there any other sustainability systems present such as Chain of Custody, Forest Stewardship Council (FSC), Marine Stewardship Council (MSC) etc.? Please give details. <i>(For guidance, please see Measurement criteria)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No G1: Please give details: NA
H: Have all legally required permits been shown? Please give details.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details: They have EEC which is valid till: 28 November 2022.
I: 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"/> N/A I1: Please give details: They have inventory list of hazardous chemicals.
J: Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No J1: Please give details: They have procedures for reviewing customer COC and have testing laboratory to monitor chemical issues.
K: 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 K1: Please give details: Target to reduce Water 10%, Energy 10% and GHG emission 2% by 2025.

L: Facility has evidence of waste recycling and is monitoring volume of waste that is recycled.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No L1: Please give details: NA	
M: Does the facility have a system in place for accurately measuring and monitoring consumption of key utilities of water, energy and natural resources that follows recognised protocols or standards?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No M1: Please give details: They have individual metering system to record consumptions of key utilities.	
N: Has the facility checked that any Sub-Contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No N1: Please give details: NA	
Usage/Discharge analysis		
Criteria	Previous year: Please state period: _____ January 2021 to September 2021 _____	Current Year: Please state period: ____ October 2021 to September 2022 _____
Electricity Usage: Kw/hrs	20121220	31917034
Renewable Energy Usage: Kw/hrs	257801	NA
Gas Usage: Kw/hrs	NA	330960
Has site completed any carbon Footprint Analysis?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes , please state result		NA
Water Sources: Please list all sources e.g. lake, river, and local water authority.	<ul style="list-style-type: none"> Ground water Rain water 	<ul style="list-style-type: none"> Ground Water Rainwater Harvesting
Water Volume Used: (m ³)	1093525	1684872
Water Discharged: Please list all receiving waters/recipients.	River	River
Water Volume Discharged: (m ³)	621772	1403907
Water Volume Recycled: (m ³)	N/A	69246
Total waste Produced (please state units)	2141150 kg	3460327 (kg)
Total hazardous waste Produced:	53233 kg	142496 (kg)

(please state units)		
Waste to Recycling: (please state units)	N/A	NA
Waste to Landfill: (please state units)	N/A	NA
Waste to other: (please give details and state units)	N/A	3460327 kg waste handed over to third party
Total Product Produced (please state units)	8696219 kg	11795945 (kg)

10C: Business Ethics – 4-Pillar Audit

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

To be completed for a 4-Pillar SMETA Audit

10C. Compliance Requirements

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

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

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

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

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

10C. Guidance for Observations

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

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

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

Current Systems and Evidence Examined

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

Current systems:

- The facility is registered on SEDEX. The integrity policy of Intertek was given to the facility prior to start the audit. The management acknowledged this, signed it and kept a photocopy.
- The company manual contains the details of Business Ethics; moreover, they have anti-bribery and anti-corruption policy. The Business integrity policy was established and communicated to all employees by company manual, employee handbook and orientation and regular training.
- Based on facility's management interview, the facility was familiar on local regulations/laws concerning business integrity standards.
- Mr. Mohammad Faruque Hossain- General Manager (IR & Compliance) is core responsible.
- The employees have their orientation training on business ethics when they first start their job. Mid-level management training was held in a periodic manner.
- The Admin and Compliance department determines all job roles and responsibility categorised by section.

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

- The company business ethics policy including bribery, corruption
- Training records

Any other comments: None

Non-compliance:
1. Description of non-compliance:
☐ NC against ETI/Additional Elements ☐ NC against Local Law ☐ NC against customer code:

None observed

Local law and/or ETI requirement: Not applicable

Recommended corrective action: None

Objective evidence observed:
(where relevant please add photo numbers)

None observed

Observation
Description of observation: Nil

Local law or ETI requirement: Not applicable

Comments: Not applicable

Objective evidence observed:

None observed

Good examples observed:
Description of Good Example (GE):

None observed

Objective Evidence Observed:

None observed

A: Does the facility have a Business Ethics Policy and is the policy communicated and applied internally, externally or both, as appropriate?

- ☒ Internal Policy
- ☒ Policy for third parties including suppliers

A1: Please give details: The facility has an Internal Business Ethics Policy and is communicated through appropriately.

B: 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 B1: Please give details: Facility give training to relevant personnel (e.g. sales and logistics) on business ethics
C: Is the policy updated on a regular (as needed) basis?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No C1: Please give details: The facility has an Internal Business Ethics Policy and is updated on a regular basis.
D: Does the site require third parties including suppliers to complete their own business ethics training	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D1: Please give details: Facility conduct trainings internally.

Other findings

Other Findings Outside the Scope of the Code
None

Community Benefits <i>(Please list below any specific community benefits that the site management stated that they were involved in, for example, HIV programme, education, sports facilities)</i>
None

Appendix 1

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

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

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

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

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

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

10C. Compliance Requirements

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Photo Form









Non-Compliance Photo:


NC Photo-1: Eye Guard Displaced (Overlock m/c)	NC Photo-2: Eye Guard Displaced (Flatlock m/c)	NC Photo-3: PPE is not Using (Spot Removing Section)













General Site tour Photo:

Facility gate	Facility name	Facility building
Security check post	Staircase	No smoking sign posted

		
Assembly area	Roof Top	Fabric Store
		
Cutting Section	Sewing Section	Finishing Section
		
Spot Removing Section	Ironing Section	Packing Section
		
Finished Goods Store	Accessories Store	Knitting Section

		
Dyeing Section	Finishing Section	AOP Section
		
Printing Section	Sample Section	First Aider
		
Fire exit door	Smoke detector	Fire alarm
		
Fire alarm switch	Public address system	Exit sign

		
Fog light	Fire hose cabinet	Hose pipe checked
		
Evacuation plan	Fire extinguisher	Emergency Light
		
Fire equipment	Fire rescuer	Fire fighter
		
First aider	First aid box	Personal Protective Equipment being used

		
Eye wash and Shower station	Time keeping system	Notice board
		
Drinking water station	Grievance box	Toilet area
		
Dining area	Canteen	Aisles mark
		
Medical room	Childcare room	Fire pump room

		
Generator	Boiler	Compressor
		
Transformer	Electrical Distribution Board	Chemical Store
		Nil
Exhaust Fan	COVID 19 measure: Awareness Poster	NA



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

http://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d

[Click here for Supplier \(B\) members:](http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRgIY_2brg_3d_3d)

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