




Sedex Members Ethical Trade Audit Report

Version 6.1



Audit Details			
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC: 1000762	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS: 1016583
Business name (Company name):	ACS Textiles (Bangladesh) Ltd.		
Site name:	ACS Textiles (Bangladesh) Ltd.		
Site address: <i>(Please include full address)</i>	Tetlabo, Rupgonj, Narayanganj.	Country:	Bangladesh
Site contact and job title:	Mr. Md. Ruhul Alam Sharif - General Manager (Compliance)		
Site phone:	+88 01712201556	Site e-mail:	rasharif@acstextiles.com
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health & Safety (plus Environment 2-Pillar)	<input checked="" type="checkbox"/> Environment 4-pillar <input checked="" type="checkbox"/> Business Ethics
Date of Audit:	06 May 2021		

Audit Company Name & Logo: ITS Labtest Bangladesh Ltd. 	Report Owner (payer): ACS Textiles (Bangladesh) 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): Audit scope was June 2020 to April 2021 (11 months) instead of 12 months as last annual audit was conducted on 07 & 08 June 2020.

Auditor Team (s) (please list all including all interviewers): Ariful Islam- Senior Auditor (RA 21700959), Md. Anisuzzaman- Manager (RA 21700677), Syeda Rabeka Sultana- Senior Auditor (RA 21700951), Davit Tripura- Senior Auditor (RA 21700945), Mynul Hasan- Senior Auditor (ASCA 21704283), Md. Mamun Mollah – Senior Auditor (ASCA 21705082)

Lead auditor: Ariful Islam- Senior Auditor APSCA number: (RA 21700959)

Lead auditor APSCA status: Good in Standing

Team auditor: Md. Anisuzzaman, Syeda Rabeka Sultana, Davit Tripura, Mynul Hasan, Md. Mamun Mollah.

APSCA number: (RA 21700677), (RA 21700951), (RA 21700945), (ASCA 21704283), (ASCA 21705082)

Interviewers: Ariful Islam, Md. Anisuzzaman, Syeda Rabeka Sultana, Davit Tripura, Mynul Hasan, Md. Mamun Mollah.

APSCA number: (RA 21700959), (RA 21700677), (RA 21700951), (RA 21700945), (ASCA 21704283), (ASCA 21705082)

Report writer: Ariful Islam

Report reviewer: Mazharul Anwar- Local reviewer

Date of declaration: 06 May 2021

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

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

Summary of Findings

Issue <i>(please click on the issue title to go direct to the appropriate audit results by clause)</i> <i>Note to auditor, please ensure that when issuing the audit report, hyperlinks are retained.</i>	Area of Non-Conformity <i>(Only check box when there is a non-conformity, and only in the box/es where the non-conformity can be found)</i>				Record the number of issues by line*:			Findings <i>(note to auditor, summarise in as few words as possible NCs, Obs and GE)</i>
	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	<ul style="list-style-type: none"> None observed.
0B Management systems and code implementation		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	<ul style="list-style-type: none"> None observed.
1. Freely chosen Employment	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	<ul style="list-style-type: none"> None observed.
2. Freedom of Association	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	<ul style="list-style-type: none"> None observed.
3. Safety and Hygienic Conditions	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	03	0	0	NC: <ul style="list-style-type: none"> Employee was not using ear plug. MSDS found missing. Fire fighter, rescuer and first aider were not wearing designated apron.
4. Child Labour	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	<ul style="list-style-type: none"> None observed.

5	<u>Living Wages and Benefits</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	04	<p>GE:</p> <ul style="list-style-type: none"> Facility signed an agreement with the 13 schools nearby to provides tuition fees, books, uniform & all other expenses of education to the children off the employees. However, beside these 13-school employees can avail the tuition fees of their children who are studying other school as well. Facility provide death benefit to the nominee of employee if employee dies when serving in ACS Textiles (Bangladesh) Ltd. Besides that, facility continues to provide his/her last paid salary to the nominee every month for the lifetime. Facility provide food allowance BDT 850 to employee. Facility provide transportation for their all employee.
6	<u>Working Hours</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	<ul style="list-style-type: none"> None observed.
7	<u>Discrimination</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	<ul style="list-style-type: none"> None observed.
8	<u>Regular Employment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	<ul style="list-style-type: none"> None observed.

8A	<u>Sub-Contracting and Homeworking</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	<ul style="list-style-type: none"> None observed.
9	<u>Harsh or Inhumane Treatment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	<ul style="list-style-type: none"> None observed.
10A	<u>Entitlement to Work</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	<ul style="list-style-type: none"> None observed.
10B2	<u>Environment 2-Pillar</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NA	NA	NA	<ul style="list-style-type: none"> Not applicable.
10B4	<u>Environment 4-Pillar</u>		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	01	0	0	NC: <ul style="list-style-type: none"> Environment clearance certificate (ECC) of the facility has expired.
10C	<u>Business Ethics</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	<ul style="list-style-type: none"> None observed.

General observations and summary of the site:

- ACS Textiles (Bangladesh) Ltd. is located at Tetlabo, Rupgonj, Narayanganj.
- The product manufactures in the facility is all kinds of Home textiles.
- The main production process is Warping, Sizing, Weaving, Mending, Dyeing, Printing, Cutting, Sewing, Embroidery, Finishing.
- Overall responsibility for meeting the standards is taken by Mr. Md. Ruhul Alam Sharif - General Manager, Compliance.
- Legal minimum pays (BDT 5710.00) was paid to all employees. Correct Overtime hours were paid; Employees were paid 200% of minimum hourly wage for OT hours.
- Total 5533 of employees are currently working in the facility (3919 male employees and 1614 female employees), which includes 3835 production employees and 1698 non-production employees. Generally, the employees work for 6 days in a week by roster system.

- The younger worker on site was 20 years old.
- There is no union and collective bargaining at this factory. It is also not mandatory by Local Law.
- There is evidence of both male and female in management and among supervisor.
- Site has no peak season; Production is round the year same.
- Site uses no sub-contractors.
- Facility has 1660 Piece rated employees.
- The general working hour of the site is from 9:00 am to 6:00 pm including one-hour lunch break from 01:00 pm to 02:00 pm. There are three shifts in Weaving, Dyeing, Printing, Warping, Sizing section which is from 6:00 am to 2:00 pm, 2:00 pm to 10:00 pm and 10:00 pm to 6:00 am including one-hour break in each shift.
- Facilities weekly holiday is maintained by roster system.
- Audit scope was June 2020 to April 2021 (11 months) instead of 12 months as last annual audit was conducted on 07 & 08 June 2020.
- Audit sample size is 75 according to the total manpower of the facility.
- 75 employees were selected for interview including 52 males and 23 female employees, they were interviewed as 09 groups of 05 and the balances of 30 workers were interviewed individually.
- 75 employees' wages and hours were taken from April 2021 (Current Paid Month), January 2021 (Random Month) and September 2020 (Random Month).
- Standard working hours on site was in average 208 hours/month with 1 day off in every 7-day-period.
- Employee's wages are calculated on a monthly basis. The payment method of the salary is Bank pay within 7 working days of following month and the payment cycle is 1-30/31.

**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:	ACS Textiles (Bangladesh) Ltd.													
B: Site name:	ACS Textiles (Bangladesh) Ltd.													
C: GPS location: (If available)	GPS Address: Tetlabo, Rupgonj, Narayanganj.	Latitude: 18°32'56"N Longitude: 73°56'51"E												
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 No: 12718/Narayanganj 'K' category, issued by Chief Inspector General of Industries (Govt. Of the People's Republic of Bangladesh), which is valid till 30th June 2021.</p> <p>Trade License No: License No. 2020-00432 issued by Tarabo Pouroshava which is valid till 30 June 2021.</p> <p>Fire License No: DD/Dhaka/18607/2004 issued by Bangladesh Fire Service & Civil Defence Authority, which is valid till 30th June 2021.</p>													
E: Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	All kinds of Home textiles.													
F: Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	<p>ACS Textiles (Bangladesh) Ltd. is located at Tetlabo, Rupgonj, Narayanganj. Facility has started its operation on 13 April 2004 in the existing building. Total land area of the facility premises is 1118554 square feet, Production and Warehouse area is 694503 Square feet and 106442 square feet.</p> <p>There are Two sister concern facility located in this premises under same owner same management named ACS Textiles (Bangladesh) Ltd. (requested facility) and ACS Towel Ltd. (sister concern).</p> <p>Total 5533 of employees are currently working in the facility (3919 male employees and 1614 female employees), which includes 3835 production employees and 1698 non-production employees.</p> <p>The facility consists of 10 buildings. The facility's structure is made of a mixture of concrete and steel.</p> <p>Details floor description are mentioned below:</p> <table border="1"> <thead> <tr> <th>Production Building /shed</th> <th>Description</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td colspan="3">Building 1(03 storied)</td> </tr> <tr> <td>Ground</td> <td>Embroidery section, Weaving section, Sizing section, Warping section-1, Warping section-2 & Accessories store, twisting and sample.</td> <td>ACS Textile</td> </tr> <tr> <td>1st Floor</td> <td>Cutting Section, feeding section, Stitching section,</td> <td>ACS Textile</td> </tr> </tbody> </table>		Production Building /shed	Description	Remarks	Building 1(03 storied)			Ground	Embroidery section, Weaving section, Sizing section, Warping section-1, Warping section-2 & Accessories store, twisting and sample.	ACS Textile	1st Floor	Cutting Section, feeding section, Stitching section,	ACS Textile
Production Building /shed	Description	Remarks												
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	Fabrics inspection area, Fabrics folding section, packing section, Metal free area, Finished goods store and Finishing-folding section.	
2 nd Floor	Wastage Store	ACS Textile
Building 2 (01 storied)		
Ground	Medical center	ACS Textile
1 st Floor	Child Care room, Fire Control room	ACS Textile
Building 3 (01 storied)		
Ground	Bleaching, Dyeing, Dyeing finishing, Color kitchen, Chemical sub-store and printing section.	ACS Textile
Building 4 (03 storied)		
Ground	Chemicals store, Workshop.	ACS Textile
1 st Floor	Main General Store, Officer Canteen & Dining Room.	ACS Textile
2 nd Floor	Worker Canteen.	ACS Textile
Building 5 (02 storied)		
Ground floor	Weaving section, Sizing section, Warping section 2, Stenter Machine & Raising section.	ACS Textile
1 st Floor	Quilting Section, Cutting Section, feeding section, Stitching section, Fabrics inspection area, Fabrics folding section, Packing section, Metal free area, Finished goods area & Greige fabrics store.	ACS Textile
Building 6 (03 storied)		
Ground	Compressor room, Generator room, Office of technical director.	ACS Textile
1 st Floor	Vacant.	ACS Textile
Roof top	Wastage store.	ACS Textile
Building 7 (03 storied)		
Ground	Admin & Compliance, Accounts & finance, Commercial (Export).	ACS Textile
1 st Floor	Show room & display center, Marketing, Commercial (Import).	ACS Textile
2 nd Floor	Sample room & IT Room.	ACS Textile
Building 8 (02 storied)		
Ground	Generator, Boiler, Compressor & Sub-station.	ACS Textile
1 st Floor	Office of Technical Section.	ACS Textile
Building 9 (03 storied)		

	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Ground</td> <td style="width: 50%;">Higher management Staff dormitory.</td> <td style="width: 30%;">ACS Textile</td> </tr> <tr> <td>1st Floor</td> <td>Higher management Staff dormitory.</td> <td>ACS Textile</td> </tr> <tr> <td>2nd Floor</td> <td>Higher management Staff dormitory.</td> <td>ACS Textile</td> </tr> <tr> <td colspan="3">Building 10 (03 storied)</td> </tr> <tr> <td>Ground</td> <td>Weaving (Closed).</td> <td>Common</td> </tr> <tr> <td>Ground Shed</td> <td>Vacant.</td> <td>Common</td> </tr> <tr> <td>1st Floor</td> <td>Yarn Store.</td> <td>Common</td> </tr> <tr> <td>2nd Floor</td> <td>Mending.</td> <td>Common</td> </tr> </table> <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.</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: Site have a structural engineer evaluation</p>	Ground	Higher management Staff dormitory.	ACS Textile	1 st Floor	Higher management Staff dormitory.	ACS Textile	2 nd Floor	Higher management Staff dormitory.	ACS Textile	Building 10 (03 storied)			Ground	Weaving (Closed).	Common	Ground Shed	Vacant.	Common	1st Floor	Yarn Store.	Common	2 nd Floor	Mending.	Common
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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>Product Manufactured: All kinds of Home textiles.</p> <p>Main production process: Warping, Sizing, Weaving, Mending, Dyeing, Printing, Cutting, Sewing, Embroidery, Finishing.</p> <p>Production Capacity: 780000 sets per month.</p> <p>Production Lines: 28</p> <p>Machines used: Singeing and Desizing machine, Bleaching range, Pad steam, Printing machine, Stenter machine, Thermo sole Dyeing, Curing machine, Loop steamer, Coating machine, Raising machine, Sample flatbed printing, Striping machine, WTP, ETP, Yarn dyeing machine, Polymizer, Hydro machine, Winding machine, Electrolux Washing machine, Exhaust</p>																								

	<p>machine Dyeing machine, Tinius Olsen, Carboator, PH meter, Spray rating Tester, Open air shake machine, Warping, Humidification plant, Inspection machine, Boiler, Generator, Compressor, Plain machine, Over lock machine, Kansai, Picodin, Cutting, Sanp button, Blind stich, Zig Zag, Smoking, Bobin winder.</p> <p>Chemical used: Starch Coratex maize, Plystran KP, Sico 52D, Dropfil P10, Bactosol PHC, Soda ash, Aquazym 240, Sodium Bi carbonate, Sodium sulphate, Leonil EH, Revatol SP, Caustic soda, Bleaching powder, Acetic acid, Hydrogen peroxide, Formic acid, Cromjic acid, Appreton 9211, Aceton, Tubicoat bow.</p>
<p>J: What form of worker representation / union is there on site?</p>	<p><input type="checkbox"/> Union (name) <input checked="" type="checkbox"/> Worker Committee <input type="checkbox"/> Other (specify) <input type="checkbox"/> None</p>
<p>K: Is there any night production work at the site?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>L: Are there any on site provided worker accommodation buildings e.g. dormitories</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No L1: If yes, approx. % of workers in on site accommodation</p>
<p>M: Are there any off site provided worker accommodation buildings</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M1: If yes, approx. % of workers</p>
<p>N: Were all site-provided accommodation buildings included in this audit</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No N1: If no, please give details</p>

Audit Parameters			
A: Time in and time out	A1: Day 1 Time in: 08:55 am A2: Day 1 Time out: 15:00 pm	A3: Day 2 Time in: NA A4: Day 2 Time out: NA	A5: Day 3 Time in: NA A6: Day 3 Time out: NA
B: Number of auditor days used:	5.7 Man-days (6 auditors in one 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: 04 weeks <input type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: 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. Md. Ruhul Alam Sharif - General Manager (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:	07 & 08 June 2020		
J: Previous audit type:	Periodic		
K: Were any previous audits reviewed for this audit	<input type="checkbox"/> Yes <input checked="" 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 <i>(only complete if no worker reps present)</i>	Not Applicable		
E: If Union Representatives were not present please explain reasons why: <i>(only complete if no union reps present)</i>	There is no trade union at this facility and it is not mandated by law.		

Worker Analysis

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

Worker Analysis								
	Local			Migrant*			Home workers	Total
	Permanent	Temporary	Agency	Permanent	Temporary	Agency		
Worker numbers – Male	2685	0	0	0	0	0	0	2685
Worker numbers – female	1150	0	0	0	0	0	0	1150
Total	3835	0	0	0	0	0	0	3835
Number of Workers interviewed – male	52	0	0	0	0	0	0	52
Number of Workers interviewed – female	23	0	0	0	0	0	0	23
Total – interviewed sample size	75	0	0	0	0	0	0	75

A: Nationality of Management	Bangladesh & Pakistan	
<p>B: Please list the nationalities of all workers, with the three most common nationalities listed first.</p> <p><i>Please add more nationalities as applicable to site. Add more rows if required.</i></p>	<p>Nationalities:</p> <p>B1: Nationality 1: _____ Bangladeshi</p> <p>B2: Nationality 2: _____</p> <p>B3: Nationality 3: _____</p>	<p>Was the list completed during peak season?</p> <p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p> <p>If no, please describe how this may vary during peak periods: Not applicable: There is no peak season in the facility</p>
C: Please provide more information for the three most common nationalities.	<p>C: approx % total workforce: Nationality 1 _____ 100%</p> <p>C1: approx % total workforce: Nationality 2 _____</p> <p>C2: approx % total workforce: Nationality 3 _____</p>	
D: Worker remuneration (management information)	<p>D: ___30___% workers on piece rate</p> <p>D1: _____% hourly paid workers</p> <p>D2: ___70% salaried workers</p> <p>Payment cycle:</p> <p>D3: _____% daily paid</p> <p>D4: _____% weekly paid</p> <p>D5: _____100% monthly paid</p> <p>D6: _____% other</p> <p>D7: If other, please give details</p>	

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: <i>(Please specify number and size of groups. Please see SMETA Best Practice Guidance and Measurement Criteria. If the auditor was not able to follow the BPG, please state within the declaration)</i>	09 Groups of 05	
D: Number of individual interviews <i>(Please see SMETA Best Practice Guidance and Measurement Criteria)</i>	D1: Male: 21	D2: Female: 09
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

Interviewed workers were happy to work at the audited facility as they are having positive working environment and proper hygienic health and safety system is maintained regular basis with monitoring. Employees were asked about their leave procedure and legal benefit. Also, about management and employee communication handling, all information found positive from the facility employee. Employees grievance mechanism system found very effective and workers have knowledge regarding this through training process

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

The Participation Committee members were positive about the facility and looking forward to developing relationships with the management team.

Participation Committee members' interviews were conducted privately in a separate place. The participation Committee members replied naturally regarding their responsibilities as PC member and they also informed that they can easily carryout their daily job without any difficulties.

O: Attitude of managers:

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

The facility management showed a positive attitude to this audit and during the whole audit process, Mr. Md. Ruhul Alam Sharif - General Manager, Compliance along with her team were present through the audit process and co-operated the whole audit. Facility management respects client's requirement and allowed auditor to take photographs of all production process, best practices and also non-conformities. They also provided required documents' photocopy and allowed auditors to interact with the employees confidentially. At the closing meeting, the facility management agreed with all the findings and suggested corrective actions.

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.

- The responsible person for implementation and monitoring is Mr. Md. Ruhul Alam Sharif - General Manager, Compliance.
- 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 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

Any other comments: None

<p>A: Policy statement that expresses commitment to respect human rights?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: The facility has a social compliance policy which is a commitment to respect human rights.</p>
<p>B: Does the business have a designated person responsible for implementing standards concerning Human Rights?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Name: Mr. Md. Ruhul Alam Sharif Job title: General Manager, Compliance</p>
<p>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?</p>	<p><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.</p>
<p>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)</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: If no, 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.</p>
<p>E: Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?</p>	<p><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.</p>

Findings	
<p>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</p>	<p>Objective evidence observed: None observed</p>

Good examples observed:	
<p>Description of Good Example (GE): None observed</p>	<p>Objective Evidence Observed: None observed</p>

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: 2.14%	A2: This year 3.78%
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]	3.13%	
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: 2.14%	C2: This year 2.29%
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	2.20%	
E: Are accidents recorded?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please describe: All the injuries are recorded in an injury register. Last injury was occurred on 25-04-2021, it was small cut in left hand finger by weaving machine.	
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: 1.54%	F2: This year: 1.31%
G: Quarterly (90 days) number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	0.36%	
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: 1.34%	H2: This year: 1.39%
I: % of workers that work on average more than 48 standard hours / week in the last 6 / 12 months:	I1: 6 months 0%	I2: 12 months 0%
J: % of workers that work on average more than 60 total hours / week in the last 6 / 12 months:	J1: 6 months 0%	J2: 12 months 0%

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 by Mr. Md. Ruhul Alam Sharif - General Manager, 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.
- The facility conducts orientation training for all new employees and last orientation training was conducted on 12-04-2021 with 04 participants.

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

Details:

- Employee handbook.
- Facility Code of Conduct (COC).
- All policies of facility.
- Legal license (Factory, Fire, Trade)
- Meeting records.
- Management, employee training / meeting records

Any other comments: None

Management Systems:

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

- Yes
- No

A1: Please give details: At the last 12 months the site has not been subjected to any fine or prosecution for non-compliance to any regulations.

<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, facility has policies, and procedure for force labour, child labour, discrimination harassment and abuse.</p>
<p>C: If Yes, is there evidence (an indication) of effective implementation? Please give details.</p>	<p>It was noted through management and worker interview that overtime is voluntary for all employee. No child labour is found in the facility during the facility tour. And age verification certificate found in all the reviewed personal file.</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: Managers and workers were communicated the written standards for forced labour, child labour, discrimination, harassment & abuse by notification board and training. Last orientation training was held 12-04-2021, with 04 participants and conducted by Welfare officer.</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: Training record were found including pictures and attendance sheet.</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: Facility has ISO 14001:2015 (EXP: 10-09-2023) and ISO 9001:2015 (EXP: 10-07-2022).</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: Md. Humayun Kabir- AGM -HR, leads HR department with 50 officers.</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: Mr. Md. Ruhul Alam Sharif - General Manager, Compliance</p>
<p>I: Is there a policy to ensure all worker information is confidential?</p>	<p><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.</p>
<p>J: Is there an effective procedure to ensure confidential information is kept confidential?</p>	<p><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.</p>

<p>K: Are risk assessments conducted to evaluate policy and procedure effectiveness?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Details: Facility conducts risk assessment on every six months which evaluates effectiveness of every policy and procedure department wise. Last conducted on 05-04-2021.</p>
<p>L: Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1: The facility has an internal system to raise the issue found in risk assessment and to implement the way of reducing it.</p>
<p>M: Does the facility have a policy/code which require labour standards of its own suppliers?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No M1: Details: Facility has a supplier selection policy which ensures labour standard of its own supplier.</p>
<p>Land rights</p>	
<p>N: Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No N1: Details: The facility has all the required licenses and permissions as per legal requirements.</p>
<p>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?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No O1: 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>
<p>P: Does the site have a written policy and procedures specific to land rights. If yes, does it include any due diligence the company will undertake to obtain free, prior and informed consent, (FPIC) even if national/local law does not require it</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No P1: If yes, how does the company obtain FPIC:</p>
<p>Q: Is there evidence that facility / site compensated the owner/lessor for the land prior to the facility being built or expanded.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Q1: Details: The facility has ownership of the building maintaining all legal procedure and no expansion was conducted.</p>
<p>R. Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No R1: Details: The facility maintaining all legal procedure and specific land acquisition were considered to avoid or minimize adverse impacts.</p>
<p>S: Is There any evidence of illegal appropriation of land for facility building or expansion of footprint.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No S1: Details: Not applicable</p>

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

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

Good Examples observed:	
<p>Description of Good Example (GE): None observed</p>	<p>Objective evidence observed:</p> <p>None observed</p>

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:

- The facility has policies which prohibits force labour, and this was also available for review.
- Factory doesn't have system to recruit employees from manpower agency. All employees are directly recruited by the factory. Age verification documents (National ID card copy, educational certificate, nationality certificates) were available in employee personal files and have been verified by the auditors.
- Service book is provided to all employee.
- The terms and conditions of employment stated that the workers are free to leave the workplace outside of their working hours.
- Facility does not recruit any prison labour
- Facility did not require any payment for work tool/P.P. E, ID card, training.
- All of the above was confirmed in management and employee interview.

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

Details:

- Facility policy rules and regulations.
- Sampled employee personal files.
- Service book
- Employee handbook
- Time record

Any other comments: None

<p>A: Is there any evidence of retention of original documents, e.g. passports/ID's</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: If yes, please give details and category of workers affected: Not applicable</p>
<p>B: Is there any evidence of a loan scheme in operation</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B1: If yes, please give details and category of worker affected: Not applicable</p>

<p>C: Is there any evidence of retention of wages /deposits</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C1: If yes, please give details and category of worker affected: Not applicable</p>
<p>D: Are there any restrictions on workers' freedom to terminate employment?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D1: Please describe finding: Facility has a policy mentioning Workers are free to terminate employment from the facility.</p>
<p>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'?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not applicable E1: Please describe finding: Yearly production turnover 94 Million USD.</p>
<p>F: Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No F1: Please describe finding: Not Applicable</p>
<p>G: Does the site understand the risks of forced / trafficked / bonded labour in its supply chain</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not applicable G1: If yes, please give details and category of workers affected: Facility has established forced labour and bonded labour policy; even though they have no such type of labour</p>
<p>H: Is the site taking any steps taking to reduce the risk of forced / trafficked labour?</p>	<p><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.</p>

<p style="text-align: center;">Non-compliance:</p>	
<p>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</p> <p>Local law and/or ETI requirement: Not Applicable</p> <p>Recommended corrective action: None</p>	<p>Objective evidence observed: (where relevant please add photo numbers)</p> <p>None Observed</p>

Observation:	
Description of observation: None observed Local law or ETI 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

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:

- All the employees can form or join the trade union of their choice.
- There is no trade union in the facility but there is a Participation Committee formed by election.
- Participation Committee is formed by election on 10-10-2020.
- Regular Participation Committee meeting is held last held on 22-04-2021.
- Meeting minutes are posted in notice board and recorded in a register.
- There are 16 members from employee side and 06 members from management side.
- PC members are not treated less favourably than other workers.
- PC members can carry out their duties within working hours without affecting their pay.

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

Details:

- Freedom of association policy review.
- Participation Committee formation records.
- Participation Committee member list.
- Participation Committee meeting register.
- Participation Committee meeting minutes.
- Participation Committee meeting attendance register.

Any other comments: None

A: What form of worker representation/union is there on site?	<input type="checkbox"/> Union (name) <input checked="" type="checkbox"/> Worker Committee (Participation 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 complain box. D2: Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input 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: The facility has a practice to arrange Participation Committee meetings regularly. Last meeting was held on 22-04-2021.	
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?	Participation committee consists of 22 members, where 16 members on behalf of employee side and 06 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: 10-10-2020
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: 2 (1 female & 1 male person)	
L: Please describe any evidence that union/worker's committee is effective? Specify date of last meeting; topics covered; how minutes were communicated etc.	Participation Committee meetings are held once in every two months. Last meeting held on 22-04-2021 and meeting topics covered were- <ol style="list-style-type: none"> 1. Discuss about effectiveness of participations committee. 2. Discuss about problem of ceiling fan of sizzing -01 section. 	

	3. Discuss about new member elected in participations committee. 4. 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: 0 % workers covered by Union CBA Not applicable	M2: 0 % 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: None	Objective evidence observed: None observed

Observation:	
Description of observation: None observed Local law or ETI 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

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:

General Health and Safety management

- Mr. Md. Ruhul Alam Sharif - General Manager, Compliance looks after Health & Safety issues for the site.
- Sufficient clean toilets (181 for male and 45 for female) segregated by gender were available at all times for worker.
- Ventilation, temperature and lighting were adequate for the production processes.
- Minutes of meetings show that there are regular Health and Safety meeting held.

Fire Safety

- Enough assembly area was found in front of the facility building.
- Firefighting equipment was adequate, and checks were up to date. Fire equipment last checking was done on 06-05-2021.
- The facility management posted the evacuation plans on every production floors/shed with local language.
- Public Address system and fire alarm were available in all areas.
- Facility has 1292 trained fire fighters, among them 1050 were trained from Fire service & Civil defence and 242 are internally trained.
- Facility has designated fire warden for all the fire doors of the facility.

Fire Drill information:

Last fire drill	Date	Announced /Unannounced	Time took	Employee was present	Fire drill monitored by
Day (internal)	25-02-2021	Unannounced	2 min 41 sec	60	Fire Safety Officer
Night (internal)	26-01-2021	Unannounced	2 min 49 sec	465	Fire Safety Officer

Facility firefighting equipment details:

Fire extinguisher, Fire hook, Fire Alarm, Smoke detector, Gas mask, Lock cutter, Hose pipe, Emergency light, Stretcher, Fire blanket, Helmet, Water drum, Rope, Exit sign, Fire beater, Gong bell, Dust mask, Fire shoe etc.

Facility provided below training to employee:

Training Type	Last Date of training	Participant	Trainer Designation	Frequency of training
Orientation Training to factory rules	12-04-2021	04	Welfare Officer	Regular basis
Fire Fighting Training (Internal)	29-04-2021	15	Fire Safety Officer	As per requirement
Fire Fighting Training (External)	22&23-08-2020	40	Senior Station Officer	As per requirement
First Aid Training	18-04-2021	12	Medical Officer	Every Month
PPE Training	18-04-2021	08	Welfare Officer	Every Month
Mid-level management Training	10-04-2021	09	AGM Compliance	Every Two Month
Health & Safety Training	21-04-2021	10	Assistant Manager	Every Month
Chemical Handling Procedure Training	06-04-2021	06	Senior Officer, Compliance	Every Two Month
Covid-19 awareness Training	03-05-2021	18	Medical Officer	Every Month

Electrical, Machine & fire safety:

- All electrical equipment was maintained in good condition such as sockets, plugs, switches and main fuse boards.
- Facility checks all electric channels, distribution board and electric connection daily and monthly schedule wise.
- Facility maintains a scheduled maintenance plan for doing maintenance of all machines

(Name) Inspection record	Last inspection date (Internal)	Internal check done by (designation)	Frequency of inspection (Internal)	Last inspection date (External)	External check done by (3 rd party)	Frequency of inspection (External)	Actual frequency of inspection on need
Boiler	25-04-2021	Boiler Operator	Monthly	None	None	None	None
Compressor	13-04-2021	Mechanic	Daily	None	None	None	None
Generator	15-04-2021	Electrical Supervisor	Daily	None	None	None	None
Machine	05-05-2021	Mechanic	Monthly	None	None	None	None
Cargo Lift	04-03-2021	Lift Operator	Every two months	10-06-2020	Qtex Solutions Limited	Yearly	Yearly
Distribution Board	02-05-2021	Electrician	Weekly	None	None	None	None

Medical services:

- There were 40 first aid boxes but some kits were missing and there are 429 first aiders.
- Facility has appointed 06 Doctors, 03 nurses and 09 medical assistants who are available in working time of the facility. They also arranged monthly first aid training with first aider.
- Facility has a medical room.

Summary of Covid-19 measures:

Facility has taken following precautionary measures to prevent and control the spread of the corona virus in the workplace.

- Maintaining social distance in entrance, production floor and throughout the facility.
- They are disinfecting foot before entering the workplace.
- Thermal checking of each employees during entrance of the facility premises.
- Disinfecting the whole premises every day.
- Health awareness poster in different areas of the facility.
- Hand washing facilities for each employee.

Management has arranged health check-up facilities for the employees in daily basis by their appointed doctor.

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

Details:

- License review (Fire license, Trade license, Factory license).
- Building approval plan and layout approval plan.
- Group insurance.
- Drinking water test report.
- Injury record and analysis report.
- Machine and electric maintenance record
- Risk assessment report.
- Training records (Fire training, First aid training, PPE training and Health and safety training).
- Fire drill records.
- Health and safety committee register.
- Fire equipment and electric equipment checking records.

Any other comments: None

<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. The Health and safety committee consists of 12 members where 06 are from employee side and it is headed by Mr. Noor Muhammad-Technical Director.</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 employees where all the policies and applicable govt. 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 provided with personal protective equipment where necessary.</p>
<p>E: Is a medical room or medical facility provided for workers? If yes, do the room(s) meet legal requirements and is the size/number of rooms suitable for the number of workers.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: The facility has medical facility for the employees. Equipment's are 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: The facility has appointed 06 Doctors, 03 nurses and 09 medical assistants for medical treatment of the employees.</p>
<p>G: Where the facility provides worker transport - is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No G1: Please give details: Not applicable.</p>
<p>H: Is secure personal storage space provided for workers in their living space and is fit for purpose?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H1: Please give details: Not applicable as the facility did not have any dormitory facility for its employees.</p>
<p>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?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No I1: Please give details: It was noted through documentation review, facility conducts internal audit also. Last internal audit was conducted on 26-04-2021.</p>
<p>J: Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No J1: 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.</p>
<p>K: Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details: The facility did not use any banned chemicals and follows the entire customer requirement on environmental standard.</p>

Non-compliance:

1. Description of non-compliance:

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

It was noted through facility visit that, approximately 03 out of 08 employee was not using ear plug in the embroidery section located at ground floor of Building 1 (Weaving unit).

Local law and/or ETI requirement

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, ear muffs, 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 management should ensure the usage of relevant PPE in the mentioned area.

Verification Method: Desktop

Action By: Mr. Md. Ruhul Alam Sharif - General Manager, Compliance

Timescale: 60 days

2. Description of non-compliance:

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

It was noted through facility visit that
 - MSDS for some dyes of fumofix and Sultafon xk found missing dyes section and processing section respectively located at ground floor of Building 3.

Local law and/or ETI requirement

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.

Objective evidence observed:

1. Facility visit

NC Photo: 01

2. Facility visit

In Accordance with Bangladesh Labour Act 2006, Section 79 (d & e):

d) to provide for protection of all persons employed in the operation or in the vicinity of such places and to use any specified materials or processes in connection with the operation; and
 (e) to give notice of any corrosive chemicals and of precautions to be taken in their use.

Recommended corrective action:

It is recommended that facility management should have a monitoring system that the labelling, MSDS and secondary containment are properly used.

Verification Method: Desktop

Action By: Mr. Md. Ruhul Alam Sharif - General Manager, Compliance

Timescale: 60 days

3. Description of non-compliance:

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

It was noted through facility visit that emergency team member (e.g. fire fighter, rescuer, and first aider) were not wearing designated apron in workplace at Weaving section of ground floor along with feeding and stitching section at 1st floor of Building one (Weaving Unit-01).

Local law and/or ETI requirement

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 Rules, 55(11):

The members of firefighting team, rescue team and first aid team must wear the prescribed uniform while conducting their respective operations and the dress code shall be as follows:

- a) Firefighting team: Yellow colored apron, in rear of which 'FIRE' shall be written in red color.
- b) Rescue team: Yellow colored apron, in rear of which 'RESCUE' shall be written in red color.
- c) First aid team: White colored apron, in rear of which 'FIRST AID' shall be written in red color.

Recommended corrective action:

It is recommended that facility management should ensure emergency team members are identifiable in the workplace.

Verification Method: Desktop

Action By: Mr. Md. Ruhul Alam Sharif - General Manager, Compliance

Timescale: 60 days

3. Facility visit

Observation:	
Description of observation: None observed Local law or ETI requirement: None observed Recommended corrective action: None observed	Objective evidence observed: None observed

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

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:

- The facility has established a practice that they will never employ and use any child labour.
- The facility verifies all workers' original national ID card, birth certificate, school certificate etc. at the time of recruitment and keeps the photocopies of workers' ID cards, birth certificate in their personal files.
- Factory verifies the workers age through registered doctors.
- Sampling basis employees' personal files was taken for review. Each employee file included a bio-data sheet, recent photo, birth registration certificate / photo copied national identification card and other documents.
- There was no child or young employee observed in the facility.

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

Details:

- Recruitment policy.
- Policy on No-Child labour.
- Personal file including Birth certificate, primary/secondary education certificate, National ID card, etc. of sample employees.
- Age verification documents.

Any other comments: None

A: Legal age of employment:	18 year
B: Age of youngest worker found:	20 year
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%

<p>E: Are workers under 18 subject to hazardous work assignments? (Go to clause 3 – Health and Safety)</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No E1: If yes, give details: Not applicable</p>
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Non-compliance:	
<p>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</p> <p>Local law and/or ETI requirement: Not Applicable</p> <p>Recommended corrective action: None</p>	<p>Objective evidence observed: <i>(where relevant please add photo numbers)</i></p> <p>None Observed</p>

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

Good Examples observed:	
<p>Description of Good Example (GE): None observed</p>	<p>Objective Evidence Observed: None observed</p>

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:

- The facility is providing local legal minimum wage BDT 5710/month for all the employees.
- Time keeping system is electronic face detection system.
- All employees are 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.
- All social insurance payments were passed on to the relevant authorities in a timely manner.
- Each employee was given a pay slip and signed for their wages.
- Employees are aware of their minimum wage.
- Wages have been recorded according to documents checked.
- There are some good practices by the facility; see below GE section.

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

Details:

- Overtime payment record review.
- Payslip review.
- Attendance register review.
- Production record review.
- Maintenance register review.
- Maternity benefit register review.
- Leave record review.
- Final settlement record review.
- Salary and time-card sample reviewed are as follow-
 - 75 samples from April 2021 (Current paid month)
 - 75 samples from January 2021 (Random paid month)
 - 75 samples from September 2020 (Random paid month)

Any other comments: None

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

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

Good Examples observed:	
<p>Description of Good Example (GE):</p> <ol style="list-style-type: none"> 1. Facility signed an agreement with the 13 schools nearby to provides tuition fees, books, uniform & all other expenses of education to the children off the employees. However, beside these 13-school employees can avail the tuition fees of their children who are studying other school as well. 2. Facility provide death benefit to the nominee of employee if employee dies when serving in ACS Textiles (Bangladesh) Ltd. Besides that, facility continues to provide his/her last paid salary to the nominee every month for the lifetime. 3. Facility provide food allowance BDT 850 to employee. 4. Facility provide transportation for their all employee. 	<p>Objective Evidence Observed:</p> <p>Documents review, management and employee interview</p>

Summary Information

Criteria	Local Law <i>(Please state legal requirement)</i>	Actual at the Site <i>(Record site results against the law)</i>	Is this part of a Collective Bargaining Agreement?
A: Standard/Contracted work hours: <i>(Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)</i>	Legal maximum: 08 hours per day 48 hours per week	A1: 08 hours per day 48 hours per week	A2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

<p>B: Overtime hours: (Maximum legal and actual overtime hours, please state if possible per day, week, and month)</p>	<p>Legal maximum: 04 hours per day 24 hours per week</p>	<p>B1: 12 hours per week & 02 hours daily in the month of April 2021 (Current paid month)</p> <p>12 hours per week & 02 hours daily in the month of January 2021 (Random paid month)</p> <p>12 hours per week & 02 hours daily in the month of September 2020 (Random paid month)</p>	<p>B2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>C: Wage for standard/contracted hours: (Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)</p>	<p>Legal minimum: BDT 5710.00 per month</p>	<p>C1: BDT 5710.00 per month</p>	<p>C2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>D: Overtime wage: (Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)</p>	<p>Legal minimum: Per hour 200% of basic hourly rate</p>	<p>D1: Per hour 200% of basic hourly rate</p>	<p>D2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>

<p style="text-align: center;">Wages analysis: (Click here to return to Key Information)</p>	
<p>A: Were accurate records shown at the first request?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>A1: If No, why not?</p>	<p>Not Applicable</p>
<p>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)</p>	<p>75 samples from April 2021 (Current paid month) 75 samples from January 2021 (Random paid month) 75 samples from September 2020 (Random paid month)</p>
<p>C: Are there different legal minimum wage grades? If Yes, please specify all.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>C1: If Yes, please give details: The Government announced pay structure workers of the Cotton and textile gazette with effect 03rd May 2018</p>

Grades	Basic wage (BDT)	House rent (35% × basic)	Medical (BDT)	Travel (BDT)	Gross monthly
		(BDT)			wage (BDT)
Grade 1	6020	2107	550	300	8977
Grade 2	5500	1925	550	300	8275
Grade 3	5240	1834	550	300	7924
Grade 4	4780	1673	550	300	7303
Grade 5	4580	1603	550	300	7033
Grade 6	4380	1533	550	300	6753
Grade 7	4200	1470	550	300	6520
Grade 8	4000	1400	550	300	6250
Grade 9	3860	1351	550	300	6061
Grade 10	3600	1260	550	300	5710
Apprentice					4100

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 5710.00 BDT in the month of April 2021, which meet the legal minimum wage.
F: Please indicate the breakdown of workforce per earnings:	F1: ___% of workforce earning under minimum wage F2: 20 % of workforce earning minimum wage F3: 80 % 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> The facility pays 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, facility 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 2010) factory may deduct BDT 10 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. Absent deduction. Please describe: Deduction is only made for un-authorized absent and provident fund which is done as per law
		I2: Please list all deductions that have not been made.	1. Not applicable Please describe: Not applicable
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: Not applicable	
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 showed actual 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. However, the facility is paying the legal minimum wage.		
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.		

<p>O: Are workers paid in a timely manner in line with local law?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>P: Is there evidence that equal rates are being paid for equal work:</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No P1: Please give details: Through payroll records review and employees' interviews, it was confirmed that equal rates are being paid for equal work.</p>
<p>Q: How are workers paid:</p>	<p><input type="checkbox"/> Cash <input type="checkbox"/> Cheque <input checked="" type="checkbox"/> Bank Transfer <input type="checkbox"/> Other Q1: If other, please explain:</p>

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:

- Through employees' interviews, overtime is voluntary.
- Timecards are electronic face detection system.
- All overtime is compensated at a premium rate for all employees.
- Facility remains closed by roster system.

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

Details:

- Employees' interviews and Management interview
- Facility policy on working hours
- Salary sheet
- Payslip, Job card, Attendance register

<ul style="list-style-type: none"> • Production records • Quality and production records to cross check hours • Timecard, pay slip sample reviewed are as follow- <ul style="list-style-type: none"> ➢ 75 samples from April 2021 (Current paid month) ➢ 75 samples from January 2021 (Random Sample month) ➢ 75 samples from September 2020 (Random Sample month) <p>Any other comments: None</p>

Non-compliance:	
<p>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</p> <p>Local law and/or ETI requirement: Not applicable</p> <p>Recommended corrective action: None</p>	<p>Objective evidence observed: None observed</p>

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

Good Examples observed:	
<p>Description of Good Example (GE): None observed</p>	<p>Objective evidence observed: None observed</p>

Working hours' analysis <i>Please include time e.g. hour/week/month</i> <i>(Go back to Key information)</i>	
Systems & Processes	
A. What timekeeping systems are used: time card etc.	Describe: Electronic face detection system.
B: Is sample size same as in wages section?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: If no, please give details Not applicable

<p>C: Are standard/contracted working hours defined in all contracts/employment agreements?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p>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:</p>				
<p>D: Are there any other types of contracts/employment agreements used?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<p>D1: If YES, please complete as appropriate:</p>				
		<table border="1"> <tr> <td><input type="checkbox"/> 0 hrs</td> <td><input type="checkbox"/> Part time</td> <td><input type="checkbox"/> Variable hrs</td> <td><input type="checkbox"/> Other</td> </tr> </table>	<input type="checkbox"/> 0 hrs	<input type="checkbox"/> Part time	<input type="checkbox"/> Variable hrs	<input type="checkbox"/> Other
		<input type="checkbox"/> 0 hrs	<input type="checkbox"/> Part time	<input type="checkbox"/> Variable hrs	<input type="checkbox"/> Other	
		<p>If "Other", Please define:</p>				
<p>Not applicable</p>						
<p>E. Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<p>E1: If yes, please detail hours, %, types of workers affected and frequency Please give details: Not Applicable</p>				
<p>F: Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?</p>	<p>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:</p>	<p>F3: Is this allowed by local law? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>				
	<p>Maximum number of days worked without a day off (in sample):</p>					
	<p>06 days</p>					
<p>Standard/Contracted Hours worked</p>						
<p>G: Were standard working hours over 48 hours per week found?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<p>G1: If yes, % of workers & frequency:</p>				
		<p>Not applicable</p>				
<p>H: Any local waivers/local law or permissions which allow averaging/annualised hours for this site?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p>H1: If yes, please give details:</p>				
		<p>Circular dated 13 April 2021 from labour ministry: Facility can do 04 (Four) hours overtime in a day with the consent of the employees up to 06 (Six) months starting from 17 April 2021 to 16 October 2021. •OT should be paid at the rate of 200% of regular WH. •Overtime should be voluntary. •Weekly day off to be ensured.</p>				

		•BLL 2006, Amendment 2018 and BLR 2015 should be followed.
Overtime Hours worked		
I: Actual overtime hours worked in sample (State per day/week/month)	Highest OT hours: 12 hours per week in the month of April 2021 (Current paid month) 12 hours per week in the month of January 2021 (Random paid month) 12 hours per week in the month of September 2020 (Random paid month)	
J: Combined hours (standard or contracted + overtime hours = total) over 60 found? Please give details:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
K: Approximate percentage of total workers on highest overtime hours:	10 %	
L: Is overtime voluntary?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Conflicting Information	L1: Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements: Facility provides employment contract to all employees where it is written that overtime is fully voluntary.
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	M1: Please give details of normal day overtime premium as a % of standard wages: 200% of the basic wage.
N: Is overtime paid at a premium?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	N1: If yes, please describe % of workers & frequency: Overtime payments for 100% employees are as per legal requirement which is 200% of the basic wage.
O: If the site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant.	<input type="checkbox"/> No <input type="checkbox"/> Consolidated pay (May be standard wages above minimum legal wage, with no/low overtime premium) <input type="checkbox"/> Collective Bargaining agreements <input type="checkbox"/> Other	
	O1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other	

	Not applicable
P: If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant.	<input checked="" type="checkbox"/> Overtime is voluntary <input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week <input type="checkbox"/> Safeguards are in place to protect worker's health and safety <input type="checkbox"/> Site can demonstrate exceptional circumstances <input type="checkbox"/> Other reasons (please specify)
	P1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other:
	Over time was fully voluntary and Employees did their overtime work willingly.
Q: Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Q1: If yes, please give details: Not applicable
R: If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule.	<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:

- 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.
- Gender discrimination was also absent in the facility; both female and male workers were distributed in all types of work.
- There was no evidence of sexual harassment.
- There was an internal grievance process, all sampled employees were aware of the grievance channels in case they encountered any discrimination cases.
- The factory provides the same wage amount to male/female employees of the same rank.
- There is no restriction for formation of trade union in the factory.

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

Details:

- Policy of Anti-Discrimination.
- Recruitment policy.
- Training record.
- Termination records.
- Female employee rights

Any other comments: None

A: Gender breakdown of Management + Supervisors (Include as one combined group)	A1: Male: ____ 95 % A2: Female ____ 05%
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 present in the 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?:	<input type="checkbox"/> Hiring <input type="checkbox"/> Compensation <input type="checkbox"/> Access to training <input type="checkbox"/> Promotion <input type="checkbox"/> Termination or retirement

	<input type="checkbox"/> No evidence of discrimination found C1: Please give details: No such evidence found
--	---

Professional Development	
A: What type of training and development are available for workers?	Orientation Training First Aid Training PPE Training Chemical Handling Training Health & Safety training Electrical Safety Training

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

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

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

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

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:

- All employees were recruited by the factory directly.
- No labour agency was used to hire workers. No temporary worker, apprenticeship schemes or home worker was identified by the auditors.
- No subcontractors were used.
- All employees are getting signed labour contract and ID card during their recruitment.
- 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.
- Employees personal file.
- Appointment letter.
- Employee service book.
- New employee joining register.

Any other comments: None

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

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

Good Examples observed:	
<p>Description of Good Example (GE): None observed</p>	<p>Objective evidence observed:</p> <p>None observed</p>

Responsible Recruitment

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

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 <i>Migrant Workers (this should include all migrant workers including permanent workers, temporary and/or seasonal workers)</i>	<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 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 B1 – If other, please give details: Not applicable, no fees required
C: If any checked, give details:	Not applicable, no fees required

Agency Workers (if applicable)	
<i>(workers sourced from a local agent who are not directly paid by the site, but paid by the agency, Usually the agencies are paid by the site and the wages of the individual workers are paid by the agency.)</i>	
A: Number of agencies used (average):	A1: There is no agency worker in the facility. And 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, site does not use agencies.

<p>E: Does the site have a system for checking labour standards of agencies? If yes, please give details.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>E1: Please give details: Not applicable, site does not use agencies. E1: Please give details:</p>
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Contractors:	
<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>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>A1: If yes, how many contractors are present, please give details: Not applicable</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>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>C1: Please describe finding: Not applicable, No contractor on site</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 requirement: Not applicable

Recommended corrective action: None

Objective evidence observed:

None observed

Observation:

Description of observation: None observed

Local law or ETI/Additional elements 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

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		

<p>E: How does the site ensure worker hours and pay meet local laws for homeworkers?</p>	
<p>F: What processes are carried out by homeworkers?</p>	
<p>G: Do any contracts exist for homeworkers?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>G1: Please give details:</p>
<p>H: Are full records of homeworkers available at the site?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>

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

<p>A: Are there published, anonymous and/or open channels available for reporting any violations of Labour standards and H&S or any other grievances to a 3rd party?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <p>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.</p>
<p>B: If Yes, are workers aware of these channels and have access? Please give details.</p>	<p>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.</p>
<p>C: If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.</p>	<p>Facility has posted hotline & provided grievance box in washroom.</p>
<p>D: Which of the following groups is there a grievance mechanism in place for?</p>	<input checked="" type="checkbox"/> Workers <input type="checkbox"/> Communities <input type="checkbox"/> Suppliers <input type="checkbox"/> Other <p>D1: Details: Employee can place their grievance verbally or in written. Employee can also keep their identity confidential if required.</p>
<p>E: Are there any open disputes?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <p>E1: If yes, please give details</p>
<p>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)</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <p>F1: If no, please give details</p>
<p>G: Is there a published and transparent disciplinary procedure?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <p>G1: If no, please explain</p>
<p>H: If yes, are workers aware of these the disciplinary procedure?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <p>H1: If no, please give details</p>

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 II: If yes, please give details
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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.
- 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:

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

<p>Description of observation: None observed</p> <p>Local law or ETI requirement: Not applicable</p> <p>Comments: None</p>	<p>Objective evidence observed:</p> <p>None observed</p>
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Good Examples observed:

Description of Good Example (GE): None observed

Objective evidence observed:
None observed

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

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

Additional Elements

10A.1 Only workers with a legal right to work shall be employed or used by the supplier.
 10A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.

Current Systems and Evidence Examined

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

Current systems:

- Only employees with a legal right to work shall be employed or used by the factory.
- The youngest age was 20 years old.

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

Details:

- Factory recruitment policy.
- Employees personal file.

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: None observed

Local law or ETI 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

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

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

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

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

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

Current Systems and Evidence Examined

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

Current systems:

- The facility prepared an environmental policy and procedure.
- The facility also provides awareness training to all related personnel.

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

Details:

- Environment policy
- Air emission and noise level test reports

Any other comments: None

Non-compliance:

1. Description of non-compliance:

NC against ETI/Additional Elements NC against Local Law

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

Local law or ETI/Additional Elements 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

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.
- Water and energy consumption register

- Wastage register
- Water and energy consumption register
- Contract for wastage disposal

Any other comments: None

Non-compliance:

1. Description of non-compliance:

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

It was noted through management interview & environment clearance certificate review that environment clearance certificate (ECC) of the facility has expired on 25th April 2021. Moreover, facility management has applied & deposited money on date 18th March 2021 but not received yet.

Local law and/Additional Elements requirement:

In Accordance with Environment 4-Pillar (10B4.1):

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

In Accordance with the ECR 1997, 8(2):

Each Environmental Clearance Certificate shall have to be renewed at least thirty days before expiry of its validity period.

Recommended corrective action:

It is recommended that the facility management should collect environment clearance certificate from concern authority.

Verification Method: Desktop

Action By: Mr. Md. Ruhul Alam Sharif - General Manager, Compliance

Timescale: 60 days

Objective evidence observed:

(where relevant please add photo numbers)

1. Management interview & environment clearance certificate review

Observation:

Description of observation: None observed

Local law or ETI 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

Environmental Analysis <i>(Site declaration only – this has not been verified by auditor. Please state units in all cases below.)</i>	
A: Is there a manager responsible for Environmental issues (Name and Position):	Mr. Md. Ruhul Alam Sharif – General Manager, Compliance
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: The site has conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks
C: Does the site have a recognised environmental system certification such as ISO 14000 or equivalent? Please give details.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No C1: Please give details: The facility has ISO 14001:2015 valid till 10 September 2023.
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? The site has an Environmental policy which was 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: The site addresses the key impacts from their operations and their commitment to improvement.
F: Does the site have a Biodiversity policy? <i>(For guidance, please see Measurement criteria)</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
G: Is there any other sustainability systems present such as Chain of Custody, Forest Stewardship Council (FSC), Marine Stewardship Council (MSC) etc.? Please give details. <i>(For guidance, please see Measurement criteria)</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details: Nordic eco-labelling
H: Have all legally required permits been shown? Please give details.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details: Facility has all legally required permits
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: Facility keep the records of hazardous chemicals used in their manufacturing process.
J: Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No J1: Please give details: There was no system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues.
K: Facility has reduction targets in place for environmental aspects e.g. water consumption	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

and discharge, waste, energy and green-house gas emissions:	K1: Please give details: Facility has reduction targets in place for environmental aspects such water reduction target 10% by 2023, increase rainwater 2% by 2023, Increase solar energy 5% by 2023, Reduce natural gas consumption 25% by 2023, reduce GHG 9025 CO2e by 2023.
L: Facility has evidence of waste recycling and is monitoring volume of waste that is recycled.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1: Please give details: In 2020 Solid waste recycling was 1258150 kg
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: Facility has a measuring system to monitor the energy consumption.
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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No N1: Please give details: Facility has a policy for sub-contracting agencies or business partner selection.

Usage/Discharge analysis

Criteria	Previous year: Please state period: 2019-2020	Current Year: Please state period: 2020-2021
Electricity Usage: Kw/hrs	47962398 KW/H	23981199 KWH
Renewable Energy Usage: Kw/hrs	3907 KW/H	2278 KW/H
Gas Usage: Kw/hrs	24166135 m3	2211992 m3
Has site completed any carbon Footprint Analysis?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes , please state result	45642 CO2e tonnes	4212 CO2e tonnes
Water Sources: Please list all sources e.g. lake, river, and local water authority.	Underground & rain water harvesting	Underground & rain water harvesting
Water Volume Used: (m ³)	1660615m ³	426470 m ³
Water Discharged: Please list all receiving waters/recipients.	695882 m ³	377060 m ³
Water Volume Discharged: (m ³)	695882 m ³	377060 m ³

Water Volume Recycled: (m ³)	20808 m ³	3840 m ³
Total waste Produced (please state units)	1439108 kg	180885 kg
Total hazardous waste Produced: (please state units)	126945 kg	31735 kg
Waste to Recycling: (please state units)	838765 Kg	419383 kg
Waste to Landfill: (please state units)	Not Applicable	Not Applicable
Waste to other: (please give details and state units)	Not Applicable	Not Applicable
Total Product Produced (please state units)	24205423 meter	11459381 meter

10C: Business Ethics – 4-Pillar Audit

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

To be completed for a 4-Pillar SMETA Audit

10C. Compliance Requirements

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

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

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

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

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

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

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

10C. Guidance for Observations

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

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

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

Current Systems and Evidence Examined

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

Current systems:

- 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. Md. Ruhul Alam Sharif - General Manager, Compliance was appointed responsible for business integrity.
- 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):

Details:

- 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: None observed

Local law or ETI 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

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

B: Does the site give training to relevant personnel (e.g. sales and logistics) on business ethics issues?

- Yes
- No

B1: Please give details: Facility give training to relevant personnel (e.g. sales and logistics) on business ethics issues.

<p>C: Is the policy updated on a regular (as needed) basis?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>C1: Please give details: The policy updated on a regular (as needed) basis</p>
<p>D: Does the site require third parties including suppliers to complete their own business ethics training</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>D1: Please give details: Not Applicable</p>

Other findings

Other Findings Outside the Scope of the Code

None observed

Community Benefits

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

None observed

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>	
<p>ETI 1. Forced Labour</p>	<p>ETI 1. Forced Labour</p>
<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>	
<p>ETI 2. Freedom of association and the right to collective bargaining are respected</p>	<p>ETI 2. Freedom of association and the right to collective bargaining are respected</p>
<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>	
<p>ETI 3. Working conditions are safe and hygienic</p>	<p>ETI 3. Working conditions are safe and hygienic</p>
<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>	
<p>ETI 4. Child labour shall not be used</p>	<p>ETI 4. Child labour shall not be used</p>
<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>	
<p>ETI 5. Living wages are paid</p>	<p>ETI 5. Living wages are paid</p>
<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>	
<p>ETI 6. Working Hours are not excessive</p>	<p>ETI 6. Working Hours are not excessive</p>
<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>	
<p>ETI 7. No discrimination is practised</p>	<p>ETI 7. No discrimination is practised</p>
<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>	
<p>ETI 8. Regular employment is provided</p>	<p>ETI 8. Regular employment is provided</p>
<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 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.</p>	
<p>8A: Sub-Contracting and Homeworking</p>	<p>8A: Sub-Contracting and Homeworking</p>
<p>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.</p>	
<p>ETI 9. No harsh or inhumane treatment is allowed</p>	<p>ETI 9. No harsh or inhumane treatment is allowed</p>
<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. Additional elements: 9.2 companies should provide access to a confidential grievance mechanism for all workers</p>	
<p>10. Other Issue areas: 10A: Entitlement to Work and Immigration</p>	
<p>Additional Elements 10A.1 Only workers with a legal right to work shall be employed or used by the supplier. 10A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.</p>	
<p>10. Other issue areas 10B2: Environment 2-Pillar</p>	

<p>10B2.1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits. 10B2.2 The supplier should be aware of and comply with their end clients' environmental requirements. <i>Note for auditors and readers, this is not a full environmental assessment but a check on basic systems and management approach.</i></p>	
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SMETA Extra Sections for 4 Pillar Audit:	SMETA Extra Sections for 4 Pillar Audit:
<p>Environment Section</p>	<p>Environment Section</p>
<p>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.</p>	
<p>Business Practices Section</p>	

10C. Compliance Requirements

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

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

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

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

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

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

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


10C. Guidance for Observations

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







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













Photo Form

Non-Compliance Photos:













	<p>Nil</p>	<p>Nil</p>
<p>NC Photo 01: Employee was not using ear plug.</p>	<p>Nil</p>	<p>Nil</p>

General facility tour Photos:

		
<p>Facility name</p>	<p>Facility main Gate</p>	<p>Security post</p>
		
<p>Facility building</p>	<p>Roof top</p>	<p>Cutting Section</p>

		
<p>Printing Section</p>	<p>Finish Good Area</p>	<p>MSDS</p>
		
<p>Sewing Section</p>	<p>Folding Section</p>	<p>Curing Section</p>
		
<p>Packing Section</p>	<p>Dyeing Section</p>	<p>Smoke Detector</p>
		
<p>Finished Area</p>	<p>Raw materials Store</p>	<p>Chemical store</p>

<p>Embroidery Area</p>	<p>Weaving Area</p>	<p>Twisting section</p>
<p>Fire Fighter</p>	<p>Fire Rescuer</p>	<p>Eye wash station</p>
<p>Sizing Area</p>	<p>Notice Board</p>	<p>Assembly Point</p>
<p>Exhaust System</p>	<p>Drinking Water Station</p>	<p>Dining and Canteen Area</p>

		
<p>First Aider</p>	<p>First Aid Box</p>	<p>Childcare Room</p>
		
<p>Medical Section</p>	<p>Complaint Box</p>	<p>Public Addressable System</p>
		
<p>Worker locker</p>	<p>Fire Alarm Switch</p>	<p>Fire Alarm</p>
		
<p>Evacuation Plan</p>	<p>Fog Light</p>	<p>Exit Sign</p>

<p>No Smoking Sign Posted</p>	<p>Stairway</p>	<p>Fire Door</p>
<p>Fire Extinguisher</p>	<p>Fire control panel</p>	<p>Toilet Area</p>
<p>Fire Hydrant Pump</p>	<p>Fire Hose Pipe</p>	<p>Fire Equipment</p>
<p>Landing Valve</p>	<p>Compressor</p>	<p>Generator</p>

		
<p>Electrical Substation</p>	<p>Boiler</p>	<p>Sample Area</p>
		
<p>Time Recording System</p>	<p>Electrical Distribution Board</p>	<p>Accessories Store</p>
		
<p>Wastage Area</p>	<p>Re winding Section</p>	<p>Ironing Area</p>
		
<p>Warping Section</p>	<p>Hose Pipe Demonstration</p>	<p>Hand washing facility for COVID-19 situation</p>

		
<p>Awareness Poster for COVID-19</p>	<p>Disinfecting agent for COVID-19 situation</p>	<p>Infrared thermometer for COVID-19 situation</p>



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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:

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http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY_2brg_3d_3d

[Click here for Auditors:](#)

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