



Sedex Members Ethical Trade Audit Report

Version 6.1



Audit Details				
Sedex Company Reference: <i>(only available on Sedex System)</i>	[REDACTED]		Sedex Site Reference: <i>(only available on Sedex System)</i>	[REDACTED]
Business name (Company name):	[REDACTED]			
Site name:	[REDACTED]			
Site address:	[REDACTED] IN		Country:	IN
Site contact and job title:	[REDACTED] / General Manager			
Site phone:	[REDACTED]	Site e-mail:	compliance@stmail.in	
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health and Safety (plus Environment 2-Pillar)	<input checked="" type="checkbox"/> Environment 4-pillar	<input checked="" type="checkbox"/> Business Ethics
Date of Audit:	2023-09-06			

Audit Company Name:
BSI Group

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

Audit Content:

- (1) A SMETA audit was conducted which included some or all of Labour Standards, Health & Safety, Environment and Business Ethics. The SMETA Best Practice Version 6.1 (March 2019) was applied. The scope of workers included all types at the site e.g. direct employees, agency workers, workers employed by service providers and workers provided by other contractors. Any deviations from the SMETA Methodology are stated (with reasons for deviation) in the SMETA Declaration.
- (2) The audit scope was against the following reference documents
2-Pillar SMETA Audit
 - ETI Base Code
 - SMETA Additions
 - Universal rights covering UNGP
 - Management systems and code implementation,
 - Responsible Recruitment
 - Entitlement to Work & Immigration,
 - Sub-Contracting and Home working,**4-Pillar SMETA**
 - 2-Pillar requirements plus
 - Additional Pillar assessment of Environment
 - Additional Pillar assessment of Business Ethics
 - The Customer's Supplier Code (Appendix 1)
- (3) Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non-compliances on both the audit report, CAPR and on Sedex.
- (4) Any Non-Compliance against customer code shall not be uploaded to Sedex. However, in the CAPR these 'Variances in compliance between ETI code / SMETA Additions/ local law and customer code' shall be noted in the observations section of the CAPR.

SMETA Declaration

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

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

Auditor Team			
Lead Auditor:	Hemamalini Ganesan	APSCA Number:	21704170
Additional Auditors:	Bagyalakshmi Selvaraj		21705714
Date of declaration:	2023-09-07		

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

Site Representation	
Full Name:	[REDACTED]
Title:	General Manager
Date of declaration:	2023-09-07
Comments:	Any exceptions to this must be recorded here (e.g. different sample size): Sampled wage records from the past 5 months were provided for review (5 months only since the operation for digital thermometer just started last Sep 2020). The audit took 2.0 man-days (9AM-6PM per day). Audit time was extended until 8PM due to the extent of documentation; this was agreed upon with the factory representatives
Nil	

Summary of Findings

Issue <i>(please click on the issue title to go direct to the appropriate audit results by clause)</i>	Area of Non-Conformity		Number of issues			Findings
	ETI	Local Law	NC	Obs	GE	
0A - Universal rights covering UNGP			0	0	0	
0B - Management systems and code implementation			0	0	1	GE - ZAF600166698
1 - Freely chosen employment			0	0	0	
2 - Freedom of association and right to collective bargaining are respected			0	0	0	
3 - Working conditions are safe and hygienic			0	0	0	
4 - Child labour shall not be used	4.4	§ 1	1	0	0	NC - ZAF600166699
5 - Living wages are paid	5.2		1	0	0	NC - ZAF600166700
6 - Working hours are not excessive			0	0	0	
7 - No discrimination is practiced			0	0	0	
8 - Regular employment is provided			0	0	0	
8A - Subcontracting and homeworking			0	0	0	
9 - No harsh or inhumane treatment is allowed			0	0	0	
10A - Entitlement to work and immigration			0	0	0	
10B2 - Environment 2-pillar			0	0	0	
10B4 - Environment 4-pillar			0	0	0	
10C - Business ethics 4-pillar			0	0	0	

Local Law Issues

Issue	Description
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<p>§ 1</p>	<p>As per the amendment to the [REDACTED] Maternity Benefits Rules. [G.O. Ms. No. 208, Labour and Employment (H2), 28th December 2020] notified by the government, (3) Buildings. - The accommodation shall be not less than 1.5 square metres of the floor area for each child to be accommodated in a Creche and the height of roof shall not be less than 3.7 metres from the floor, with heat resistant material and water proof and the building shall be, (a) provided with fire safety equipment; (b) adequately lighted and ventilated; (c) provided artificial lightning with emergency power backup; (d) maintained in a clean and sanitary condition; and (e) of sound construction with a good plinth. (4) Staff. - The Creche shall be posted with; (a) one woman teacher cum warden who is qualified and trained in childcare; (b) one woman 'Creche Attender' who is qualified or trained in midwifery; and (c) one woman 'ayah' for every 10 or 15 children. (5) Facilities. - (a) The Creche shall be furnished with suitable furniture and cradles, toys, mats, beds, pillows, cotton sheet, utensils to feed, rubber sheet and mosquito nets. (b) A suitable fenced and shady open air playground shall be provided for the older children with suitable playing materials such as sliders, see-saws, swings and toys. (c) Kitchen with cooking and feeding utensils and stove shall be provided or in its absence, employer should make available hygienic food or beverage. (d) The Creche shall be kept open 24/7 for employees working in shifts with not more than eight hours a day per shift. (e) There shall be provided safe and purified drinking water facility with adequate arrangements for storage of clean water. (f) Clean pure fresh milk if possible otherwise, powdered milk approved by the certifying surgeon, at least 0.3 litres of milk per child shall be made available and the children in the age of two years, shall be provided with wholesome refreshment. (g) The Creche staff shall be provided with suitable clean clothes or uniform for use while on duty. (6) Wash room. - (a) There shall be in or adjoining the Creche, a suitable separate washroom for children. (b) There shall be separate latrine for every 20 children and separate latrine for staff/mothers adjoining the bathroom and Creche latrine shall always be kept clean with adequate supply of water and cleaning materials. (c) The management shall supply clean towels, oil and soaps.</p>
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Site Details

Site Details		
Company Name	[REDACTED]	
Site Name	[REDACTED]	
GPS location (if available)	GPS Address:	[REDACTED]
	Coordinates:	[REDACTED]

Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections

Factory Registration No: VNR02950, approved by Joint Director of Industrial Safety and Health, Sivakasi. Maximum of 250 workers and 500 HP. Valid up to 31.12.2023; Fire License No. 14189/E/2022 dated 15.11.2022 valid for 1 year issued by District Officer – Fire rescue service, Virudhunagar; Sanitary Certificate no. 7070/A3/SC/2022, Certified by Deputy Director of Health Services, Sivakasi dated 09.12.2022 valid for 1 year; Certified Standing Order, certified by Certifying Officer – JCL – Madurai – D/6418/08 Dated 05.11.18. The standing orders are displayed in local language (Tamil) in the Notice board; Genset installation certificate No. 346/EI/VNR/R 32/SC/2013 Dated 21.03.13 for 82.5 KVA – Refer Certificate No : 872/D4/EI/VREDC/99 – Dated 26.07.99, issued by the Electrical Inspector, Virudhunagar. New Genset of Capacity 125 KVA is under installation; Approved Building plan by the Joint Director, Directorate of Industrial Safety and Health, Sivakasi through Letter No. Nimu (E) 3320/2021, dated 10.11.2021; Building Stability dated 12.11.2021 issued by Er. S. Mohamed Aslam, (H1/12315/2020, dated 21.01.2020), M/s. Venus Engineers/Builder/Consultants Valid for 3 years from the date of issue; Importer Exporter Code no. 2890001121 dated 04.04.2023; Drinking Water test certificate done by [redacted] water supply and drainage board district water Testing Laboratory Virudhunagar dated 09.06.2023, concluded that the water sample is Physically, chemically and bacteriological potable; Noise Level Survey Report done by Excellence Laboratory Report dated 21.11.2022 tested for all the areas; Lux level monitoring report done by Excellence Laboratory Report dated 21.11.2022 tested for all the areas; Indoor Air Quality survey report done by Excellence Laboratory Report dated 21.11.2022 tested for all the areas; Genset Stack & Wooden Boiler Stack monitoring done by Excellence Laboratory Report dated 21.11.2022 result concludes that the meets the requirement of TNPCB Standards with respect to the parameters tested; Form 8 for 2 Air Compressor, 1 Fire wood boiler, 2 cooker and 12 cylinders approved by Joint Director Industrial Safety and Health – Sivakasi Dated 14.07.2023 valid for 6 months for IInd half 2022, Ist half 2023 and IInd half 2023; Consent order for Air and Water from TNPCB 2308250837817 dated 30.04.2023 valid till 31.03.2025 by District Environmental Engineer, TNPCB, Virudhunagar; Form 36- Report of examination of Hoist / Lift issued by Mr. S. Vino Praveen – Competent person (H1/16867/2021) - Safe working load – 1000 kgs Goods lift and 1 Ton - Goods cum passenger lift certified on 05.04.2023 valid till 04.10.2023; IBR Boiler certificate for use of a boiler No. T6171, issued by deputy Director of Boilers, dated 18.05.2023; Test certificates for conveyor for 500 KGs pull chord, 2.0 T and 3.0 T Chain pulley block, Manual Stacker (3 Tonne), Electrical hoist (2 numbers - 1 Ton), hydraulic Bale press machines - 3 numbers, Report dated 02.07.2023 valid for one year, tested by Mr. S. Vino Praveen, M/s. Industrial Safety consultant – Competent person (H1/16867/2021) dated 22.10.2021 valid till 21.10.2024); FSSAI License no. 22421378000191 for M/s. S Mart Canteen dated 29.03.2023 valid till 31.03.2025 issued by Food Safety and Standards Authority of India; GST Registration no. 33ABQPN2691B1ZO DATED 01.07.2017; Property tax receipt no. 44864 and 444867 dated 3.12.2022 for the year 2022 & 2023 paid to [redacted] Office; Business tax receipt no. 40668 dated 3.12.2022 for the year 2022 & 2023 paid to [redacted] Office; E-waste disposal agreement dated 02.05.2023 with M/s. Leela Traders valid for 1 year (Consent order no. 1908221934913 dated 04.04.2019 valid till 31.03.2024); Used oil disposal agreement dated 02.05.2023 with M/s. Keerthiga Chemicalss - Unit II valid for 1 year (Authorization no. 18HFC14199492 dated 10.12.2018 valid till

	09.12.2023.
Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	Manufacture and Supply of Home Textile Products
Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	Total area is 86677.48 square feet. Located at [Redacted] India. The age of the site is 20 years.

Structure and number of buildings	Building Name:		Building 1
	Floor	Description	Remark
	Ground floor	Security Room & UPS Room	267.33 Square Feet
	Building Name:		Building 2
	Floor	Description	Remark
	Ground Floor	Two wheeler Parking area	1815 Square Feet
	Building Name:		Building 3
	Floor	Description	Remark
	Ground Floor	Compliance & Meeting room, Waste Storage, Creche, Male and Female Restrooms	3796 Square Feet
	Building Name:		Building 4
	Floor	Description	Remark
	Ground Floor	Power House & Electrical room, Power house, Diesel Storage, Chemical Stores, Boiler, Sizing, Warping, Cone winding, Yarn Godown, Packing, Final Inspection, Lamination	27508.98 Square Feet
	First Floor	Packing, Production Trims & Accessories, Rolling Section	17792.6 Square Feet
	Building Name:		Building 5
	Floor	Description	Remark
	Ground Floor	Main office	3679.5 Square Feet
	Building Name:		Building 6
	Floor	Description	Remark
	Ground Floor	Weaving Section	6825.625 Square Feet
	Building Name:		Building 7
Floor	Description	Remark	
Ground Floor	Canteen	1912 Square Feet	
Building Name:		Building 8	
Floor	Description	Remark	
Ground Floor	Toilets	886.875 Square Feet	

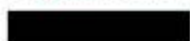
	Building Name:		Building 9
	Floor	Description	Remark
	Ground Floor	Cutting, Finished Goods Storage	8400 Square Feet
	First Floor	Fabric Storage	8400 Square Feet
	Building Name:		Building 10
	Floor	Description	Remark
	Ground Floor	Rewinding Yarn Godown, Four Wheeler parking, Security cabin	6441.07 Square Feet
	Building Name:		Building 11
	Floor	Description	Remark
	Ground Floor	Waste Storage Area, RO Plant	752.5 Square Feet
Visible structural integrity issues (large cracks) observed?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No visible structural integrity issues observed.		
Does the site have a structural engineer evaluation?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Building Stability dated 12.11.2021 issued by Er. S. Mohamed Aslam, (H1/ /2020, dated 21.01.2020), M/s. Venus Engineers/Builder/Consultants Valid for 3 years from the date of issue.		
Site function	<input type="checkbox"/> Agent <input checked="" type="checkbox"/> Factory Processing/Manufacturer <input type="checkbox"/> Finished Product Supplier <input type="checkbox"/> Grower <input type="checkbox"/> Homeworker <input type="checkbox"/> Labour Provider <input type="checkbox"/> Pack house <input type="checkbox"/> Primary Producer <input type="checkbox"/> Service Provider <input type="checkbox"/> Sub-contractor		
Months of peak season	May to December		
Process overview	The products includes Tote Bags, Bedsheets, Blankets, Towels and Grey Fabrics. The process flow of Receipt of Yarn, Winding, Warping, Sizing, Weaving, Grey Fabric Inspection, Dyeing, Dyed Fabric Inspection, Cutting, Sewing, Checking, Packing and Despatch. Production lines - 3 numbers. the main equipment includes, Sizing Boiler Water Feed Pump (Boiler) - 2 numbers, Cooker - 2 numbers, Cooker storage - 1 number, Sizing machine - 1 number, Warping machine - 2 numbers, Cone winding - 2, Piller Drilling machine - 1 number, Bench Griding machine - 1 number, Welding machine - 1 number, Folding machine - 2 numbers, Hydraulic Bale machine - 3 numbers, Sulzor Loom - 6 numbers, Weaving air compressor - 1 number, Sewing machine - 21 numbers, Rolling machine - 4 numbers, Conveyor belt - 2 numbers, Fabric checking machine - 1 number.		

What form of worker representation is there on site?	<input type="checkbox"/> Union <input checked="" type="checkbox"/> Worker Committee <input type="checkbox"/> Other <input type="checkbox"/> None
Please give details:	Workers welfare committee
Is there any night production work at the site?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Are there any on site provided worker accommodation buildings	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Are there any off site provided worker accommodation buildings	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Were all site provided accommodation buildings included in this audit	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Not applicable, as no accommodation provided to the employees.

Audit Parameters				
Time in and time out	Day 1		Day 2	
	In	10:00	In	09:30
	Out	14:00	Out	18:00
Audit type:	PERIODIC			
Was the audit announced?	SEMI_ANNOUNCED			
Was the Sedex SAQ available for review?	Yes			
Any conflicting information SAQ/Pre-Audit Info to Audit findings?	No			
Who signed and agreed CAPR	[REDACTED] / General Manager			
Is further information available	No			



Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	Yes	Yes	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	Yes	No
<i>Reason for absence at the opening meeting</i>	No trade union exists.		
<i>Reason for absence during the audit</i>	No trade union exists.		
<i>Reason for absence at the closing meeting</i>	No trade union exists.		



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	50	0	0	0	0	0	0	50
Worker numbers - female	73	0	0	0	0	0	0	73
Total	123	0	0	0	0	0	0	123
Number of Workers interviewed - male	10	0	0	0	0	0	0	10
Number of Workers interviewed - female	16	0	0	0	0	0	0	16
Total - interviewed sample size	26	0	0	0	0	0	0	26

Nationalities Structure	
Nationality of Management	Indian
Please list the nationalities of all workers, with the three most common nationalities listed first.	Nationality 1: INDIAN approx %: 100%
Was this list completed during peak season?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
Worker remuneration	Workers on piece rate: 0%
	Paid hourly: 0%
	Salaried: 100%
Payment cycle	Paid daily: 0%
	Paid weekly: 0%
	Paid monthly: 0%
	Other: 100%
	Details for other: The workers are paid fortnightly, i.e. on 1st and 16th of every month.

Worker Interview Summary	
Were workers aware of the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Were workers aware of the code?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Number of group interviews:	2 Groups of 5 male workers, 2 Groups of 5 female workers
Number of individual interviews:	Male: 0 Female: 6
All groups of workers are included in the scope of this audit such as; Direct employees, Casual and agency workers, Workers employed by service providers such as security and catering staff as well as workers supplied by other contractors.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
In general, what was the attitude of the workers towards their workplace?	<input checked="" type="checkbox"/> Favorable <input type="checkbox"/> Non-favourable <input type="checkbox"/> Indifferent
What was the most common worker complaint?	There is no complaint reported during the worker interaction.
What did the workers like the most about working at this site?	Work Environment, Equal Treatment and the facilities provided.
Any additional comment(s) regarding interviews:	Workers are aware of their rights and the social performance of the organisation.
Attitude of workers to hours worked:	They are comfortable with the working hours and rarely do overtime.
Is there any worker survey information available?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: BNW calculation dated 01.04.2023 is INR 7122/month.

Attitude of workers:

During the worker interaction, it was noted that all workers are satisfied with the organisation and no negative feedbacks was received. Management is issuing appointment order to all employees on the day of joining with terms and conditions. The minimum age for employment is above 18 years and the age of retirement is 58 years. Copy of the valid Age proof document is obtained at the time of employment. The employees are aware of their rights, applicable legal minimum wage, social benefits, emergency evacuation, worker representative, committees, etc. The working hours of the workers in the home textiles division is 08:30 am to 17:30 pm with half an hour lunch break, 13:00 pm – 13:30 pm and tea breaks twice a day, 11:00 am – 11:10 am and 16:00 pm – 16:10 pm. They operate in general shift whereas, the Sizing and Weaving section operates in three shifts, Shift I - 07:00 am – 15:00 pm with lunch break, 12:00 pm – 12:30 pm; Shift II – 15:00 pm – 23:00 pm with dinner break, 19:30 pm – 20:00 pm; Shift III – 23:00 pm – 07:00 am with break 03:00 am – 03:30 am. In and out monitoring of the employees is done through Bio-metric system. The Salary was paid on time bi-monthly and through Bank transfer on 1st and 16th of every month. The payslip was given and details the composition of the gross, earning, deductions and net salary. Deductions were made only for the social benefits, ESIC and PF. Nil overtime is offered to the employees voluntary basis. No discrimination/abuse/disciplinary actions found in any form, everyone was treated equally. Bonus at the rate of 12% paid annually. Positive feedback was received from the interviewed personnel.

Attitude of worker' s committee/union reps:

During the interview with worker representative and committee members, it was noted that they are satisfied with the management and no negative comment raised by them.

Attitude of managers:

The management found to be co-operative throughout the audit. Provided full access to auditor throughout the audit process.

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

0A: Compliance Requirements

- 0.A.1 Businesses should have a policy, endorsed at the highest level, covering human rights impacts and issues, and ensure it is communicated to all appropriate parties, including its own suppliers.
- 0.A.2 Businesses should have a designated person responsible for implementing standards concerning Human rights
- 0.A.3 Businesses shall identify their stakeholders and salient issues.
- 0.A.4 Businesses shall measure their direct, indirect, and potential impacts on stakeholders (rights holders) human rights.
- 0.A.5 Where businesses have an adverse impact on human rights within any of their stakeholders, they shall address these issues and enable effective remediation.
- 0.A.6 Businesses shall have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter. Note for auditors and readers. This is not a full Human Rights Assessment, but instead a check on the business' s implementation of processes to meet their Universal rights covering UNGP responsibilities.

Current Systems and Evidence Examined

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

Current Systems:

The company implements and maintains systems for delivering compliance to this code.
 [Redacted] Compliance Manager is responsible for compliance with the code.
 List of Internal and External stakeholders are identified and the risk assessment on human rights found documented.
 Confidential means of complaining is in place, through the provision of complaint box ensured, however, no such complaints were received.

Evidence examined:

Human Rights Policy
 Risk assessment on human rights

Any other comments:

Nil

Policy statement that expresses commitment to respect human rights?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Human Rights Policy dated 01.06.2022.
Are the policies included in workers' manuals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Policies are found included in the workers' manual.
Does the business have a designated person responsible for implementing standards concerning Human Rights?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: [Redacted] Compliance Manager
Does the business have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Found addressed in the human rights policy dated 01.06.2022.

Does the grievance mechanism meet UNGP expectations? (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Data confidentiality is ensured at all levels. The workers information is maintained and accessed only by Compliance Manager and the HR Team.
Measuring Workplace Impact	
Annual worker turnover (Number of workers leaving in last 12 months as a % of average total number of workers on site over the year (annual worker turnover))	Last year 10.0% This year 8.0%
Current % quarterly (90 days) turnover (Number of workers leaving from the first of the 90 day period through to the last day of the 90 day period / [(number of employees on the 1st day of 90 day period + number of employees on the last day of the 90 day period) / 2])	9.0%
Annual % absenteeism (Number of days lost through job absence in the year / [(number of employees on 1st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year)	Last year 15.0% This year 13.0%
Quarterly (90 days) % absenteeism (Number of days lost through job absence in the period / [(Number of employees on 1st of the period + Number of employees on the last day of the period) / 2] * Number of available workdays in the month)	11.0%
Are accidents recorded?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Verified the register for accidents and dangerous occurrences and found nil reported.
Annual Number of work related accidents and injuries per 100 workers ((Number of work related accidents and injuries * 100) / Number of total workers)	Last year 0.0% This year 0.0%
Quarterly (90 days) number of work related accidents and injuries per 100 workers ((Number of work related accidents and injuries * 100) / Number of total workers)	0.0%
Lost day work cases per 100 workers ((Number of lost days due to work accidents and work related injuries * 100) / Number of total workers)	Last year 0.0% This year 0.0%

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

OB - Management Systems and code Implementation
[Summary of Findings]

OB: Compliance Requirements

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

Current Systems and Evidence Examined

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

Current Systems:

The company implements and maintains systems for delivering compliance to this code.
 [Redacted] Compliance Manager is responsible for compliance with the code.
 Display of ETI Base code is evidenced in English and in local Languages, Tamil.
 There is no sub-contracting activity in the manufacturing process.
 Evidenced the list of suppliers and the communication to them.
 List of suppliers - 8 numbers (Dyeing, Yarn, Fabrics, Lamination, Accessories).
 Verified the communication to the below suppliers/service-providers,
 M/s. [Redacted] (Dyeing) assessment dated 28.09.2022 and M/s. [Redacted]
 (Lamination) assessment dated 27.09.2022.
 Records dated 22.05.2023 and 11.08.2023 for imparting trainings on the ETI Base code requirements was evidenced.
 The frequency of IA and MRM is defined as once in 6 months. Recent IA dated 27.06.2023, 1 NC was raised and found closed. Recent MRM dated 30.06.2023.

Evidence examined:

Licenses and Permits
 Control of suppliers and sub-contractors
 Training records

Any other comments:

Nil

Management Systems

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

Yes No

Please give details:

No prosecutions or fines were reported.

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

Yes No

Please give details:

Policies and procedures dated 01.06.2022.

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

The effective system implementation was noted during the course of audit through their regular monitoring.

Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Verified the training logs dated 22.05.2023 and 11.08.2023.
If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Verified the effective monitoring records for the trainings imparted.
Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: SA 8000:2014 certificate no. SA 720966 dated 18.12.2022 valid till 17.12.2025 by M/s. BSI. GRS, GRS-3356-GRS-2307 dated 17.07.2023 valid till 20.04.2024 by M/s. GCL. GOTS, GRS-3356-GOTS-2307 dated 17.07.2023 valid till 20.04.2024 by M/s. GCL. ISO 9001:2015 certificate no. DAS 51273886/47/Q. Rev. No. 02 dated 06.04.2021 valid till 05.04.2024 by M/s. DAS Certification. ISO 14001:2015 certificate no. DAS 39494774/47/E. Rev. No. 01 dated 21.11.2022 valid till 20.11.2025 by M/s. DAS Certification. OKEOTEX certificate no. 15.HIN.56167 dated 31.07.2023 valid till 31.05.2024.
Is there a Human Resources manager/department?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No [REDACTED] Compliance Manager
Is there a senior person /manager responsible for implementation of the code?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: [REDACTED] Compliance Manager
Is there a policy to ensure all worker information is confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Data confidentiality policy dated 01.06.2022.
Is there an effective procedure to ensure confidential information is kept confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Verified the procedure dated 01.06.2022.
Are risk assessments conducted to evaluate policy and procedure effectiveness?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Risk Assessment, Issue no. A, Rev. No. 02 dated 01.06.2022 reviewed on 01.07.2023.
Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Verified the risk assessment related to the ETI base code requirements which include the risk controls.
Does the facility have a policy/code which require labour standards of its own suppliers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Supplier control policy dated 01.06.2022.

Land Rights	
Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Property tax receipt no. 44864 and 444867 dated 3.12.2022 for the year 2022 & 2023 paid to [REDACTED] Office. Business tax receipt no. 40668 dated 3.12.2022 for the year 2022 & 2023 paid to [REDACTED] Office.
Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Legal matrix is maintained, reviewed and updated on regular basis.
Does the site have a written policy and procedures specific to land rights?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Land Rights policy dated 01.06.2022.
Is there evidence that facility/site compensated the owner/lessor for the land prior to the facility being built or expanded?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Not applicable, as its own building.
Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No land acquisition reported.
Is there any evidence of illegal appropriation of land for facility building or expansion of footprint?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No illegal appropriation of land reported.

Good Example		Evidence																		
[Back to findings summary]																				
<table border="1"> <thead> <tr> <th colspan="2">Good Example</th> </tr> </thead> <tbody> <tr> <td>Status</td> <td>OPEN</td> </tr> <tr> <td>Reference</td> <td>ZAF600166698</td> </tr> <tr> <td>Clause</td> <td>0B - Management Systems and code Implementation</td> </tr> <tr> <td>Issue Title</td> <td>35 - Presence of relevant certifications certification that address labour rights / human rights, environmental impact or corruption (OHSAS 18001, ISO 14001, ISO 50001, ISO 37001, SA8000 etc.)</td> </tr> <tr> <td>Subcategory</td> <td>Site's licenses & Certifications</td> </tr> <tr> <td>New or carried over?</td> <td><input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over</td> </tr> <tr> <td>Explanation to the good example</td> <td>The supplier is certified for ISO 9001:2015, ISO 14001:2015 and SA 8000:2014 standard requirements.</td> </tr> <tr> <td>Evidence</td> <td>SA 8000:2014 certificate no. SA 720966 dated 18.12.2022 valid till 17.12.2025 by M/s. BSI; ISO 9001:2015 certificate no. DAS 51273886/47/Q. Rev. No. 02 dated 06.04.2021 valid till 05.04.2024 by M/s. DAS Certification; ISO 14001:2015 certificate no. DAS 39494774/47/E. Rev. No. 01 dated 21.11.2022 valid till 20.11.2025 by M/s. DAS Certification.</td> </tr> </tbody> </table>		Good Example		Status	OPEN	Reference	ZAF600166698	Clause	0B - Management Systems and code Implementation	Issue Title	35 - Presence of relevant certifications certification that address labour rights / human rights, environmental impact or corruption (OHSAS 18001, ISO 14001, ISO 50001, ISO 37001, SA8000 etc.)	Subcategory	Site's licenses & Certifications	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Explanation to the good example	The supplier is certified for ISO 9001:2015, ISO 14001:2015 and SA 8000:2014 standard requirements.	Evidence	SA 8000:2014 certificate no. SA 720966 dated 18.12.2022 valid till 17.12.2025 by M/s. BSI; ISO 9001:2015 certificate no. DAS 51273886/47/Q. Rev. No. 02 dated 06.04.2021 valid till 05.04.2024 by M/s. DAS Certification; ISO 14001:2015 certificate no. DAS 39494774/47/E. Rev. No. 01 dated 21.11.2022 valid till 20.11.2025 by M/s. DAS Certification.	 ISO 14001-2015 Certificate.pdf SA 8000 2014 Certificate.pdf ISO 9001 2015 CERTIFICATE.pdf
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1 - Freely chosen Employment
[Summary of Findings]

1: Compliance Requirements

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

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

Current Systems and Evidence Examined

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

Current Systems:

Abstract of the acts including national floor level minimum wages, Bonus, ESI, EPF, POSH, Maternity benefit, etc. has been displayed in the local language.
 Worker interviews, security procedures/interviews, worker behaviour, management behaviour and the facility walkthrough did not evidence any area of concern.
 No recruiting agents are employed; no deposits or original documents are collected and retained.
 The employees are free to leave employment on their own will.
 Movement of employee within the premises is not restricted and they are free to leave the facility after work.
 Twenty Six personnel files were reviewed, the personnel files do not include any original documents for age verification.
 The employment contract includes all the areas to be addressed with regard to the standards including working hours, remuneration and the benefits due to them.
 People are free to leave after the work. No overtime is being demanded as forced labour condition. The company does not withhold any part of any personnel' s salary, benefits, property, or documents in order to force such personnel to continue working for the company.
 All the personnel who are working in the company have the right to leave the work place premises after completing the standard work day and free to terminate their employment provided that they give reasonable notice to the company.

Evidence examined:

 Recruitment Policy & Procedure, SAMS-POL-02, Rev. No. 01 dated 01.06.2022.
 Employment Contract documents

Any other comments:

Nil

Is there any evidence of retention of original documents, e.g. passports/ID' (If yes, please give details and category of workers affected)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Is there any evidence of a loan scheme in operation (If yes, please give details and category of workers affected)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Is there any evidence of retention of wages / deposits (If yes, please give details and category of workers affected)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Are there any restrictions on workers' freedom to terminate employment?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No restriction of movement reported during the termination of employment.

If any part of the business is UK based or registered there & has a turnover over £36m, is there a published a 'modern day slavery statement'?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable Please give details: Not applicable.
Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No restriction to leave the site reported by the workers during the worker interaction.
Does the site understand the risks of forced / trafficked / bonded labour in its supply chain	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable Please give details: The site understands the risks and the assessment for the same was evidenced, however, no such cases were reported in the site.
Is the site taking any steps taking to reduce the risk of forced / trafficked labour?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The site takes effective steps to ensure the potential risks in the supply chain.

2 - Freedom of Association and Right to Collective Bargaining are Respected
[Summary of Findings]

2: Compliance Requirements

2.1 Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.

2.2 The employer adopts an open attitude towards the activities of trade unions and their organisational activities.

2.3 Workers' representatives are not discriminated against and have access to carry out their representative functions in the workplace.

2.4 Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.

Current Systems and Evidence Examined

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

Current Systems:

Laws of the land applicable are Trade Union Act 1926 and Industrial Disputes Act 1947.

The company has documented the system for compliance to this requirement.

It has a written policy which states that workers have the right to lawfully form unions or similar organizations which give them the opportunity to address worker grievances and workplace issues collectively.

There is no Union in the facility. However, the company has committee with the elected Worker representatives.

██████████ and ██████████ were elected as worker representatives.

The Workers Welfare committee addresses the workers needs at work place.

The Committee meets at regular intervals.

Management has an open door policy to address the employees' needs, as revealed during the interviews.

The company does not discriminate, penalize, threaten, restrict or interfere with workers choosing to lawfully form or join unions or associations.

The worker interviews and document review confirm compliance to this Code.

The company implements systems to establish better worker and management relations such as Environmental, Health and Safety Committee meeting minutes dated 14.08.2023 and 09.06.2023, Workers Welfare Committee meeting minutes dated 14.08.2023 and 08.06.2023, Grievance handling Committee meeting minutes dated 14.08.2023 and 07.06.2023, Internal Complaints committee meeting minutes dated 22.08.2023 and 16.06.2023, Canteen committee meeting minutes dated 12.08.2023 and 08.06.2023. Verified the records of all Committee Meetings.

Evidence examined:

FOA & CB Policy, SAMS-POL-07, Rev. No. 01 dated 01.06.2022.

Committee meeting minutes

Any other comments:

Nil

What form of worker representation/union is there on site? (Please add the name of the union or committee in the textbox)	<input type="checkbox"/> Union	<input checked="" type="checkbox"/> Worker Committee
	<input type="checkbox"/> Other	<input type="checkbox"/> None
Other details:	Workers Welfare Committee	
Is it a legal requirement to have a union?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Is it a legal requirement to have a worker's committee?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Is there any other form of effective worker/management communication channel? (Other than union/worker committee e.g. H&S, sexual harassment)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Committees and worker representation.
Is there evidence of free elections?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Halls are provided for conducting the meetings.
Name of union and union representative, if applicable:	Not applicable.
Is there evidence of free elections?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable
If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	Worker welfare committees
Is there evidence of free elections?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable
Are all workers aware of who their representatives are?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: and
Were worker representatives freely elected?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Date of last election:	2022-12-16
Do workers know what topics can be raised with their representatives?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Were worker representatives/union representatives interviewed?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, please state how many:	2.0
Please describe any evidence that union/worker's committee is effective? Specify date of last meeting; topics covered; how minutes were communicated etc.	Verified the Minutes of the meeting conducted on 14.08.2023 and 08.06.2023 for Workers Welfare committee.
Are any workers covered by Collective Bargaining Agreement (CBA)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

3 - Working Conditions are Safe and Hygienic
[Summary of Findings]**3: Compliance Requirements**

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

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

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

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

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

Current Systems and Evidence Examined

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

Current Systems:

General Health and Safety management

██████████ Compliance Manager is appointed as Environmental, Health & Safety representative on 01.01.2022.

Potable water was freely available in the production floor and test certificate for the same was verified.

First aid training imparted to 14 dated 12.03.2022 valid for 3 years by St. John Ambulance.

Firefighting training 30.06.2023 imparted to 20 employees by M/s. S Mart Safety Solutions.

Recent mock drill reports dated 12.08.2023 and 30.06.2023 covering all the shifts by M/s. S Mart Safety Solutions.

Fire extinguishers - 60 numbers. Recently checked on 22.08.2023 and 31.08.2023 in the frequency of once in a week.

First aid boxes - 8 numbers, Smoke detectors - 5 numbers, Fire alarm points - 26 numbers, Emergency lights - 18 numbers, Fire water hydrants - 6 numbers. Recently checked on 26.08.2023 and 02.09.2023 in the frequency of once in a month.

Drinking water points provided in all the floors.

Fire water tank capacity - 1.2 lakhs litres.

Sufficient clean toilets segregated by gender were available always to workers. Evidenced the cleaning checklist for daily basis.

Ventilation, temperature and lighting were adequate for the production processes

Minutes of meetings with the Health & Safety committee workers and the managers made available for verification.

There were at least 2 exits from each work area and these were clearly marked

Fire-fighting equipment was adequate and checks were up-to-date.

Evacuation plans were posted in all areas and understood by all workers interviewed

All electrical equipment was in good condition such as sockets, plugs, switches and main fuse boards.

There were competent electricians at the site and their training certificates were available for review.

Hazardous chemicals are stored with the display of MSDS.

There were adequate first aid kits in each production area and they were well stocked.

Nil injuries were reported.

Health check-up reports for 20 personnel for the period April 2023 to October 2023.

Audiometry test dated 12.04.2023 for 5 personnel.

Fitness certificate for the canteen workers dated 26.05.2023 by Dr. G. Tamilmani, Reg. no. 38058, Viveka Clinic.

Health & Safety including PPE awareness, Fire safety, Chemical handling training dated 20.06.2023 and 24.06.2023.

Verified the register for the accidents, dangerous occurrences, Accident (ESI) - Form no. 11, Maternity benefit.

First aid log books were verified and no injuries were reported.

Earthpit testing certificate dated 14.09.2023 valid for 1 year by M/s. Tandem Enterprises.

Electrician, Mr. V. Murugan, C 28966 dated 10.03.2023 valid till 09.03.2027.

Drinking Water test certificate done by ██████████ water supply and drainage board district water Testing Laboratory Virudhunagar dated 09.06.2023, concluded that the water sample is Physically, chemically and bacteriological potable;

Noise Level Survey Report done by Excellence Laboratory Report dated 21.11.2022 tested for all the areas;

Lux level monitoring report done by Excellence Laboratory Report dated 21.11.2022 tested for all the areas;

Indoor Air Quality survey report done by Excellence Laboratory Report dated 21.11.2022 tested for all the areas;

Genset Stack & Wooden Boiler Stack monitoring done by Excellence Laboratory Report dated 21.11.2022 result concludes that the meets the requirement of TNPCC Standards with respect to the parameters tested;

Form 8 for 2 Air Compressor, 1 Fire wood boiler, 2 cooker and 12 cylinders approved by Joint Director Industrial Safety and Health - Sivakasi Dated 14.07.2023 valid for 6 months for IInd half 2022, Ist half 2023 and IInd half 2023;

Consent order for Air and Water from TNPCC 2308250837817 dated 30.04.2023 valid till 31.03.2025 by District Environmental Engineer, TNPCC, Virudhunagar;

Form 36- Report of examination of Hoist / Lift issued by Mr. S. Vino Praveen - Competent person (H1/16867/2021) - Safe working load - 1000 kgs Goods lift and 1 Ton - Goods cum passenger lift certified on 05.04.2023 valid till 04.10.2023;

IBR Boiler certificate for use of a boiler No. T6171, issued by deputy Director of Boilers, dated 18.05.2023;

Test certificates for conveyor for 500 KGs pull chord, 2.0 T and 3.0 T Chain pulley block, Manual Stacker (3 Tonne), Electrical hoist (2 numbers - 1 Ton), hydraulic Bale press machines - 3 numbers, Report dated 02.07.2023 valid for one year, tested by Mr. S. Vino Praveen, M/s. Industrial Safety consultant - Competent person (H1/16867/2021 dated 22.10.2021 valid till 21.10.2024);

FSSAI License no. 22421378000191 for M/s. S Mart Canteen dated 29.03.2023 valid till 31.03.2025 issued by Food Safety and Standards Authority of India.

Evidence examined: Health and safety policy Health and safety manual Health & Safety committee meeting minutes. Training records and certificates Fire equipment maintenance records Fire drill records Government licenses and checks on air quality and noise level Building structure safety certificate Trained first aider register Accident reports Potable water testing certificates Interviews with H&S manager Interviews with workers and H&S committee members
Any other comments: Nil

Does the facility have general and occupational Health & Safety policies and procedures that are fit for purpose and are these communicated to workers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Health & Safety policy and procedures, SAMS-POL-06, Rev. No. 01 dated 01.06.2022.
Are the policies included in workers' manuals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Copy of the policy is included in the workers' manual.
Are there any structural additions without required permits/inspections (e.g. floors added)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No structural additions reported.
Are visitors to the site informed on H&S and provided with personal protective equipment?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: All the visitors are provided with the PPE, mask.
Is a medical room or medical facility provided for workers?(This section is to list evidence to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate))	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Medical room is not a legal requirement, however, the trained first aiders are available.
Is there a doctor or nurse on site or there is easy access to first aider/ trained medical aid?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Trained first aiders covering all the processes and shifts are found.
Where the facility provides worker transport – is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Transport provided to the workers found fit and operated by competent personnel.

Is secure personal storage space provided for workers in their living space and is fit for purpose?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Storage racks are provided for workers in the workplace.
Are H&S Risk assessments are conducted (including evaluating the arrangements for workers doing overtime e.g. driving after a long shift) and are there controls to reduce identified risk?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Health & Safety risk assessment, Issue no. A, Rev. No. 02 dated 01.06.2022 and found reviewed on 01.07.2023.
Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: E-waste disposal agreement dated 02.05.2023 with M/s. Leela Traders valid for 1 year (Consent order no. 1908221934913 dated 04.04.2019 valid till 31.03.2024); Used oil disposal agreement dated 02.05.2023 with M/s. Keerthiga Chemicals - Unit II valid for 1 year (Authorisation no. 18HFC14199492 dated 10.12.2018 valid till 09.12.2023.
Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Not applicable, as no banned chemicals are used.

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

4: Compliance Requirements

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

Current Systems and Evidence Examined

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

Current Systems:

The hiring policies and procedures ensures that the minimum age of workers corresponds to all local laws and other requirements and defined as completion of 18 years.
 The age of each worker is verified prior to their employment.
 Personal files are maintained with the copies of basic worker information such as an identification card, School leaving certificate for age proof, Nomination forms, Appointment order and service records, etc.
 The young workers are not working in the company.
 Child labour remediation is established. Worker interviews confirmed the absence of child labour in the factory.
 The company has communicated the requirement by displaying in the notice board.
 All the workers, staff confirmed that there is no child labour working in the company.


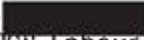

Evidence examined:

Child labour Policy and child Remediation procedure dated 01.06.2022.
 Employment contracts.
 The youngest employee, employee number - 1663, DOB - 05.02.2001, DOJ - 20.05.2023, 22 years.

Any other comments:

Nil

Legal age of employment:	15
Age of youngest worker found:	22
Are there children present on the work floor but not working at the time of audit?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Percentage of under 18' s at this site (of total workers)	0.0%
Are workers under 18 subject to hazardous work assignments?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: All the employees engaged are above the age of 18 years.

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	CLOSED	
Reference	ZAF600166699	
Clause	4 - Child Labour Shall Not Be Used	
Issue Title	397 - Childcare facilities are not provided in alignment with legal requirements	
Subcategory	Child care & education	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Resolved by audit		
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	As per the amendment to the  Maternity Benefits Rules. [G.O. Ms. No. 208, Labour and Employment (H2), 28th December 2020] notified by the government, (3) Buildings. - The accommodation shall be not less than 1.5 square metres of the floor area for each child to be accommodated in a Creche and the height of roof shall not be less than 3.7 metres from the floor, with heat resistant material and water proof and the building shall be, (a) provided with fire safety equipment; (b) adequately lighted and ventilated; (c) provided artificial lightning with emergency power backup; (d) maintained in a clean and sanitary condition; and (e) of sound construction with a good plinth. (4) Staff. - The Creche shall be posted with; (a) one woman teacher cum warden who is qualified and trained in childcare; (b) one woman 'Creche Attender' who is qualified or trained in midwifery; and (c) one woman 'ayah' for every 10 or 15 children. (5) Facilities. - (a) The Creche shall be furnished with suitable furniture and cradles, toys, mats, beds, pillows, cotton sheet, utensils to feed, rubber sheet and mosquito nets. (b) A suitable fenced and shady open air playground shall be provided for the older children with suitable playing materials such as sliders, see-saws, swings and toys. (c) Kitchen with cooking and feeding utensils and stove shall be provided or in its absence, employer should make available hygienic food or beverage. (d) The Creche shall be kept open 24/7 for employees working in shifts with not more than eight hours a day per shift. (e) There shall be provided safe and purified drinking water facility with adequate arrangements for storage of clean water. (f) Clean pure fresh milk if	
		 Creche Room.jpeg

	<p>possible otherwise, powdered milk approved by the certifying surgeon, at least 0.3 litres of milk per child shall be made available and the children in the age of two years, shall be provided with wholesome refreshment. (g) The Creche staff shall be provided with suitable clean clothes or uniform for use while on duty. (6) Wash room. - (a) There shall be in or adjoining the Creche, a suitable separate washroom for children. (b) There shall be separate latrine for every 20 children and separate latrine for staff/mothers adjoining the bathroom and Creche latrine shall always be kept clean with adequate supply of water and cleaning materials. (c) The management shall supply clean towels, oil and soaps.</p>	
ETI code	4.4 - These policies and procedures shall conform to the provisions of the relevant ILO Standards.	
Explanation to the non compliance	During the site tour, it was observed that the child care provided by the facility is not adequately maintained (i.e. washroom, care taker, etc.) as per the requirements of Maternity Benefits Rules.	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended to ensure the child care provision is maintained as per the [REDACTED] Maternity Benefits Rules.	
Additional comments	<p>Factory has provided the Child care facility provision as per [REDACTED] maternity benefits rules , a nursery carer is appointed and review is done once a week by the Health & Safety Representative Kindly share the evidence for the appointment of caretaker and for the weekly review by H & S representative.</p> <p>Factory has provided the Child care facility provision as per [REDACTED] maternity benefits rules , a nursery carer is appointed and review is done once a week by the Health & Safety Representative</p> <p>Nil</p>	

5 - Living Wages are Paid
[Summary of Findings]**5: Compliance Requirements**

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

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

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

Current Systems and Evidence Examined

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

Current Systems:

The company follow the notification for Employment in Power loom industry and Tailoring industry by the government of [REDACTED] Notification, G.O. (2D), No. 05, Labour and Employment (J1) dated 27.01.2016. Notification no. III(2)/LE/120/2016, the dearness allowance for the period 01.04.2023 to 31.03.2024 is INR 4875/month.

The minimum wages notified by the government for Power loom industry, Weaver- INR 19214/month, Warper- INR 17368/month, Sizer- INR 16016/month, Back sizer- INR 15418/month, Warper Helper- INR 14950/month, Boiler Attender-- INR 15262/month.

The minimum wages notified by the government for Tailoring industry, Cutter - INR 10270/month, Tailor - INR 10088/month, Helper - INR 9880/month, Checker - INR 10270/month, Packer - INR 9880/month, and the company pays, Weaver- INR 19214/month, Warper- INR 17368/month, Sizer- INR 16016/month, Back sizer- INR 15418/month, Warper Helper- INR 14950/month, Boiler Attender-- INR 15262/month. Cutter - INR 10270/month, Tailor - INR 10088/month, Helper - INR 9880/month, Checker - INR 10270/month, Packer - INR 9880/month.

Twenty-Six samples from the month of October' 2022, March' 2023 and August' 2023.

The organization remits the ESIC & EPF contributions as per the law requirements. Verified the ESI and PF paid challan for the past 12 months, Aug 2022 to July' 2023.

Workers are aware of their leave policy, leave wages and bonus.

The Earned leave - 15, 1 day for every 20 working days paid on 09.01.2023 for the year 2022 paid to 70 employees.

CL of 10 days/year was paid on 09.01.2023 for the year 2022 to 75 employees.

Full and final settlement record of the left employee was evidenced.

The management has paid 12% Bonus for the period July'2022 - June'2023 paid on 24.07.2023 to 96 personnel.

The workers are paid through bank transfer every month. A payslip with the details of the payment is provided to the workers when they receive their pay.

Overtime paid in premium rates (200%)

There are no piece rate workers employed and no home workers involved.

No deduction or fine charged on any of worker participating in committee meetings.

Labour welfare fund payment dated 28.02.2023 for 167 workers for the year 2022.

EPF establishment code: MDMDU0037177000

ESIC establishment code: 57000291490000101.

ESIC remittances

August 2022, Amount remitted - 53226, Remittance date - 13.09.2022.

September 2022, Amount remitted - 52835, Remittance date - 12.10.2022.

October 2022, Amount remitted - 55601, Remittance date - 15.11.2022.

November 2022, Amount remitted - 51272, Remittance date - 14.12.2022.

December 2022, Amount remitted - 51021 Remittance date - 14.01.2023.

January 2023, Amount remitted - 51776, Remittance date - 11.02.2023.

Feb 2023 Amount remitted - 47600, Remittance date - 11.03.2023.

March 2023, Amount remitted - 51732, Remittance date - 12.04.2023.

April 2023, Amount remitted - 53361 Remittance date - 12.05.2023.

May 2023, Amount remitted - 56116, Remittance date - 13.06.2023.

June 2023, Amount remitted - 55809, Remittance date - 10.07.2023.

July 2023, Amount remitted - 58978 Remittance date - 12.08.2023.

EPF remittances

August 2022, Amount remitted - 309473 (163), Remittance date - 14.09.2022.

September 2022, Amount remitted - 310028 (163), Remittance date - 13.10.2022.

October 2022, Amount remitted - 354654 (161), Remittance date - 15.11.2022.

November 2022, Amount remitted - 327006 (157), Remittance date - 14.12.2022.

December 2022, Amount remitted - 325187 (147), Remittance date - 14.01.2023.

January 2023, Amount remitted - 329226 (148), Remittance date - 11.02.2023.

Feb 2023 Amount remitted - 307097 (149), Remittance date - 11.03.2023.

March 2023, Amount remitted - 334912 (159), Remittance date - 12.04.2023.

April 2023, Amount remitted - 351478 (159), Remittance date - 12.05.2023.

May 2023, Amount remitted - 352749 (171), Remittance date - 13.06.2023.

June 2023, Amount remitted - 351363 (169), Remittance date - 10.07.2023.

July 2023, Amount remitted - 370052 (171), Remittance date - 13.08.2023.

Evidence examined:

Local legal minimum wage documents
 Payroll records
 Social insurance and payment receipts from the local labour department
 Labour contracts
 Settlement records
 Payslips of all workers interviewed.

Any other comments:

Nil

Summary Information

Criteria	Local Law	Actual at the Site	Is this part of a Collective Bargaining Agreement?
Standard/Contracted work hours: (Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)	Legal Maximum Per Day: 8.0 Per Week: 48.0 Per Month: 208.0	Actual Per Day: 8.0 Per Week: 48.0 Per Month: 208.0	NO
Overtime hours: (Maximum legal and actual overtime hours, please state if possible per day, week, and month)	Legal Maximum Per Day: 2.0 Per Week: 12.0 Per Month: 48.0	Actual Per Day: 0.0 Per Week: 0.0 Per Month: 0.0	NO
Wage for standard/contracted hours: (Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)	Legal Maximum Per Day: 380.0 Per Week: 2280.0 Per Month: 9880.0	Actual Per Day: 380.0 Per Week: 2280.0 Per Month: 9880.0	NO
Overtime wage: (Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)	Legal Maximum Per Day: 760.0 Per Week: 4560.0 Per Month: 19760.0	Actual Per Day: 760.0 Per Week: 4560.0 Per Month: 19760.0	NO
Wages Analysis:			
Were accurate records shown at the first request?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Sample Size Checked (State number of worker records checked and from which weeks/months - should be current, peak, and random/low. Please see SMETA Best Practice Guidance and Measurement Criteria)	Twenty-Six samples from the month of October' 2022, March' 2023 and August' 2023.		

Are there different legal minimum wage grades? If Yes, please specify all.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No The minimum wages notified by the government for Power loom industry, Weaver- INR 19214/month, Warper- INR 17368/month, Sizer- INR 16016/month, Back sizer- INR 15418/month, Warper Helper- INR 14950/month, Boiler Attender-- INR 15262/month. The minimum wages notified by the government for Tailoring industry, Cutter - INR 10270/month, Tailor - INR 10088/month, Helper - INR 9880/month, Checker - INR 10270/month, Packer - INR 9880/month, and the company pays, Weaver- INR 19214/month, Warper- INR 17368/month, Sizer- INR 16016/month, Back sizer- INR 15418/month, Warper Helper- INR 14950/month, Boiler Attender-- INR 15262/month. Cutter - INR 10270/month, Tailor - INR 10088/month, Helper - INR 9880/month, Checker - INR 10270/month, Packer - INR 9880/month.
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"/> Not Applicable Please give details:
For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum?	<input type="checkbox"/> Below legal min <input checked="" type="checkbox"/> Meet <input type="checkbox"/> Above
Lowest actual wages found: Note: full time employees and please state hour / week / month etc.	INR 9880/month
Please indicate the breakdown of workforce per earnings	0.0% of workforce earning under minimum wage 100.0% of workforce earning minimum wage 0.0% of workforce earning above minimum wage
Bonus Scheme found: Please specify details:	Bonus Scheme found: The management has paid 12% Bonus for the period July'2022 - June'2023 paid on 24.07.2023 to 96 personnel. Note: type of employee (e.g. full time, temp, etc.) and please state which units e.g. /hour /week /month etc.
What deductions are required by law e.g. social insurance? Please state all types:	ESIC and EPF
Have these deductions been made?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Please list all deductions that have been made.	ESIC and EPF
Please list all deductions that have not been made.	Nil
Were appropriate records available to verify hours of work and wages?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Were any inconsistencies found? (if yes describe nature)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: All time worked is reflected in the records.

Is there a defined living wage: This is not normally minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: BNW calculation dated 01.04.2023 is INR 7122/month.
If yes, what was the calculation method used.	<input checked="" type="checkbox"/> ISEAL/Anker Benchmarks <input type="checkbox"/> Asia Floor Wage <input type="checkbox"/> Figures provided by Unions <input type="checkbox"/> Living Wage Foundation UK <input type="checkbox"/> Fair Wear Wage Ladder <input type="checkbox"/> Fairtrade Foundation <input type="checkbox"/> Other - please give details:
Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Reviewed once in a every year.
Are workers paid in a timely manner in line with local law?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Is there evidence that equal rates are being paid for equal work:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: All works are equally paid.
How are workers paid:	<input type="checkbox"/> Cash <input type="checkbox"/> Cheque <input checked="" type="checkbox"/> Bank Transfer <input type="checkbox"/> Other

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	CLOSED	
Reference	ZAF600166700	
Clause	5 - Living Wages are Paid	
Issue Title	408 - Isolated failure to provide payslips with complete, accurate and understandable information to workers	
Subcategory	Record keeping and documentation	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Resolved by audit		
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
ETI code	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.	
Explanation to the non compliance	During the document review and worker interview, it was observed that the copies of the payslips are given to the workers, however, two out of twenty six interviewed workers weren't able to understand the information in the pay slips provided to them.	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended to explain the components of the pay slip to the workers who are not unable to understand them.	
Additional comments	The facility provided training to workers regarding wage calculation on 12-10-2023, and 146 workers attended the training given by Compliance Manager and also the facility has provided detailed wage slips for the workers in two different languages (Tamil & English). Accepted	

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

6: Compliance Requirements

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

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

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

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

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

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

Current Systems and Evidence Examined

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

Current Systems:

The facility follows Single Shift for Home Textiles section and three shifts for Sizing and Weaving Section. The working hours of the workers in the home textiles division is 08:30 am to 17:30 pm with half an hour lunch break, 13:00 pm – 13:30 pm and tea breaks twice a day, 11:00 am – 11:10 am and 16:00 pm – 16:10 pm. They operate in general shift whereas, the Sizing and Weaving section operates in three shifts, Shift I - 07:00 am – 15:00 pm with lunch break, 12:00 pm – 12:30 pm; Shift II – 15:00 pm – 23:00 pm with dinner break, 19:30 pm – 20:00 pm; Shift III – 23:00 pm – 07:00 am with break 03:00 am – 03:30 am.

The in and out monitoring is done through the Bio-metric system.

Payroll and time sheets for the months, October' 2022, March' 2023 and August' 2023 were reviewed.

Worker interviews and the records support what is claimed to be practiced.

The working hours are displayed on the notice board.

Over time is voluntary.

Holidays are being provided as per the law requirement, Form V displayed in the notice board

Time sheets for the last 12 months were reviewed for compliance.

Verified the attendance register – Register of Young workers and Adult workers combined with Muster roll – for the last 12 months.

Legal standard work week (hours): 48 Hours and maximum OT per Quarter should not exceed 50 Hrs.

The Holidays (National, Festival and Religious) are being provided to the workers / employees as per the requirement of relevant act. Holiday list is observed and displayed in the factory.

Evidence examined:

Payroll records
 Time sheets
 Pay slips
 Attendance register

Any other comments:

Nil

Working hours' analysis

Systems & Processes

What timekeeping systems are used?	Bio-metric system
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Is sample size same as in wages section?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
Are standard/contracted working hours defined in all contracts/employment agreements? (If no, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Are there any other types of contracts/employment agreements used?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week? (If yes, please detail hours, %, types of workers affected and frequency.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?	<input checked="" type="checkbox"/> 1 in 7 days <input type="checkbox"/> 2 in 14 days <input type="checkbox"/> No (please explain)
Is this allowed by local law?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Maximum number of days worked without a day off (in sample):	6
Standard/Contracted Hours worked	
Were standard working hours over 48 hours per week found? (If yes, % of workers & frequency)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No % of workers: null% Frequency:
Any local waivers/local law or permissions which allow averaging/annualised hours for this site? (If yes, please give details.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Overtime Hours worked	
Actual overtime hours worked in sample (State per day/week/month)	0 hours/day, 0 hours/week, 0 hours/month
Combined hours (standard or contracted + overtime hours = total) over 60 found?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Nil overtime hours reported.
Approximate percentage of total workers on highest overtime hours:	0.0%
Is overtime voluntary? (Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Conflicting Information Please give details: Overtime found voluntary as per the company's policy and worker interaction.
Overtime premium	

Are the correct legal overtime premiums paid? (Please give details of normal day overtime premium as a % of standard wages)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A – there is no legal requirement to OT premium Please give details: The company commits to pay 200% (premium rates) for overtime hours, however, nil overtime hours reported.
Is overtime paid at a premium?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Not applicable, as no overtime hours reported in the past 12 months, however, the company is committed to pay premium rates, if overtime is performed.
If the site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant.	<input checked="" type="checkbox"/> No <input type="checkbox"/> Consolidated pay <input type="checkbox"/> Collective Bargaining agreements <input type="checkbox"/> Other
Please give details	Not applicable.
If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant. (Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other)	<input type="checkbox"/> Overtime is voluntary <input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week is voluntary <input type="checkbox"/> Safeguards are in place to protect worker's health and safety <input type="checkbox"/> Site can demonstrate exceptional circumstances <input checked="" type="checkbox"/> Other reasons (please specify)
Please give details	Nil overtime hours reported.
Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other	Nil overtime hours reported.
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
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
[Summary of Findings]

7: Compliance Requirements

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

Current Systems and Evidence Examined

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

Current Systems:

The Company has documented their Non-Discriminatory Policy, SAMS-POL-08, Rev. No. 01 dated 01.06.2022.
 Laws of the land: Equal Remuneration Act 1976, Factories Act 1948, Industrial Employment (standing orders) Act 1946. Worker interviews did not raise any area of concern.
 There are both female and male workers in the company.
 It does not interfere with the right of employees to observe tenets or practices that meet religion, race, national or social origin disability, gender sexual orientation, family responsibilities, caste union membership or political.
 It does not allow any behaviour that is threatening, abusive, exploitative or sexually coercive, including gestures, language, and physical contact, in the workplace and, where applicable in residences and other facilities provided by the company for use by personnel.
 The workers interview clearly established that there is Non-discrimination policy prevalent in the organization. Workers reported they are free to observe religious holidays.
 "No Discrimination" related to age, cast, creed, race, sex, nationality etc. found defined and documented.
 The Company does not entertain any type of pregnancy or virginity test under any circumstances for any female employee.
 Anti-discrimination policy is documented & communicated during the ETI base code trainings to the employees.

Evidence examined:

Recruitment procedure & Anti-discrimination policy dated 01.06.2022.

Any other comments:

Nil

Gender breakdown of Management + Supervisors (Include as one combined group)	Male: 98.0%	Female: 2.0%
Number of women who are in skilled or technical roles (e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst)	1	
Is there any evidence of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation?	<input type="checkbox"/> Hiring <input type="checkbox"/> Promotion	<input type="checkbox"/> Compensation <input type="checkbox"/> Termination or retirement <input type="checkbox"/> Access to training <input checked="" type="checkbox"/> No evidence of discrimination found
Please give details	No form of discrimination reported.	
Professional Development		
What type of training and development are available for workers?	Trainings related to environmental, Ethics, etc. provided.	

Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria? (If no, please provide details)

Yes No

8 - Regular Employment Is Provided
[Summary of Findings]

8: Compliance Requirements

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

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

Additional Elements: Responsible Recruitment

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

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

8.5 Employment agencies must only supply workers registered with them.

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

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

Current Systems and Evidence Examined

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

Current Systems:

Work performed is on the basis of recognised employment relationship established through national law and practice.

The Company signs employment contract with the employees at the time of employment.

No home workers employed.

All the employees engaged are permanent in nature including the security guard.

Interstate migrant workers are not engaged.

No subcontractors were engaged.

Personal files of the twenty six interviewed workers were verified.

Evidence examined:

Employment contracts

Personal files

Payroll records

Any other comments:

Nil

Responsible Recruitment

All Workers

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

Terms & Conditions presented

Understood by workers

Same as actual conditions

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

Yes No

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

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

8A: Compliance Requirements

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

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

Current Systems and Evidence Examined

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

Current Systems:

 No Subcontracting or home working.
 The production is not outsourced and carried out fully inside the company.

Evidence examined:

 Supplier control documents
 Inward and outward delivery challans.

Any other comments:

Nil

Summary of sub-contracting – if applicable

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

Summary of homeworking – if applicable

 Is homeworking used at this site? Yes No

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

9: Compliance Requirements

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

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

Current Systems and Evidence Examined

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

Current Systems:

The company has a documented disciplinary practice and follows the laws of the land on this matter (Industrial Disputes Act and the Industrial Employment Standing Orders Act).

The disciplinary practices are detailed in the Factories Act 1948 and the abstract of the same is displayed No Case of any Disciplinary Action taken against any worker. The same was verified through the sampled worker interview.

No deductions for disciplinary purpose are imposed anytime within the facility. Confirmed through workers interview.

The Company treats all its personnel with dignity and respect. The company does not engage in or tolerate the use of corporal punishment.

Disciplinary action procedure found documented.

Certified Standing Order, certified by Certifying Officer - JCL - Madurai - D/6418/08 Dated 05.11.18. The standing orders are displayed in local language (Tamil) in the Notice board.

Evidence examined:

 Approved Standing order
Disciplinary Procedure

Any other comments:

Nil

Are there published, anonymous and/or open channels available for reporting any violations of Labour standards and H&S or any other grievances to a 3rd party?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Through Committee meetings, Suggestion / complaint boxes
If yes, are workers aware of these channels and have access? Please give details.	Workers are aware of the Open door policy and Suggestion / complaint boxes.
If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.	Open door policy and Suggestion / complaint boxes
Which of the following groups is there a grievance mechanism in place for?	<input checked="" type="checkbox"/> Worker <input checked="" type="checkbox"/> Communities <input checked="" type="checkbox"/> Suppliers <input type="checkbox"/> Other
Please provide grievance mechanism details	Evidenced the grievance mechanism in place.
Are there any open disputes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:

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

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

10A: Compliance Requirements

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

Current Systems and Evidence Examined

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

Current Systems:

No immigrant workers employed in the facility.
 Country's legal system does not permit outside workers to be employed without permit.

Evidence examined:

Employment contracts of interviewed personnel.
 Recruitment procedure dated 01.06.2022.

Any other comments:

Nil

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

10B4: Compliance Requirements

- 10.B4.1 Businesses as a minimum must meet the requirements of local and national laws related to environmental standards.
 - 10.B4.2 Where it is a legal requirement, businesses must be able to demonstrate that they have the relevant valid permits including for use and disposal of resources e.g. water, waste etc.
 - 10.B4.3 Businesses shall be aware of their end client's environmental standards/code requirements
 - 10.B4.4 Suppliers should have an environmental policy, covering their environmental impact, which is communicated to all appropriate parties, including its own suppliers.
 - 10.B4.5 Suppliers shall be aware of the significant environmental impact of their site and its processes.
 - 10.B4.6 The site should measure its impacts, including continuous recording and regular reviews of use and discharge of natural resources e.g. energy use, water use (see 4-pillar audit report and audit checks for details).
 - 10.B4.7 Businesses shall make continuous improvements in their environmental performance.
 - 10.B4.8 Businesses shall have available for review any environmental certifications or any environmental management systems documentation
 - 10.B4.9 Businesses should have a nominated individual responsible for co-ordinating the site's efforts to improve environmental performance.
- 10B4: Guidance for Observations**
- 10.B4.10 Suppliers should have completed the appropriate section of the SAQ and made it available to the auditor.
 - 10.B4.11 Has the site recently been subject to (or pending) any fines/prosecutions for noncompliance to environmental regulations.

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

Current Systems and Evidence Examined

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

Current Systems:

Compliance Manager is appointed as Environmental, Health & Safety on 01.01.2022.
 EMS Manual, Issue no. A, Rev. No. 00 dated 01.01.2022.
 Environmental policy dated 01.01.2022.
 Aspects & Impacts dated 01.01.2022, reviewed on 01.07.2023.
 Environmental awareness training dated 23.05.2023.
 Chemical handling & MSDS training dated 24.06.2023.
 Environmental objectives monitoring plan (EMS-06) dated 01.01.2022.
 Indoor Air Quality survey report done by Excellence Laboratory Report dated 21.11.2022 tested for all the areas.
 Genset Stack & Wooden Boiler Stack monitoring done by Excellence Laboratory Report dated 21.11.2022 result concludes that the meets the requirement of TNPCB Standards with respect to the parameters tested.
 Consent order for Air and Water from TNPCB 2308250837817 dated 30.04.2023 valid till 31.03.2025 by District Environmental Engineer, TNPCB, Virudhunagar.
 E-waste disposal agreement dated 02.05.2023 with M/s. Leela Traders valid for 1 year (Consent order no. 1908221934913 dated 04.04.2019 valid till 31.03.2024).
 Used oil disposal agreement dated 02.05.2023 with M/s. Keerthiga Chemicals - Unit II valid for 1 year (Authorisation no. 18HFC14199492 dated 10.12.2018 valid till 09.12.2023).

Evidence examined:

Environmental Policies and Procedures.
 Workplace monitoring records
 Disposal Agreements

Any other comments:

Nil

Environmental Analysis	
Is there a manager responsible for Environmental issues (Name and Position):	██████████ Compliance Manager
Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Aspects & Impacts dated 01.01.2022, reviewed on 01.07.2023.
Does the site have a recognised environmental system certification such as ISO 14000 or equivalent?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: ISO 14001:2015 certificate no. DAS 39494774/47/E. Rev. No. 01 dated 21.11.2022 valid till 20.11.2025 by M/s. DAS Certification.
Does the site have an Environmental policy?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If yes, is it publicly available?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If yes, does it address the key impacts from their operations and their commitment to improvement?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Policy is committed to improve and to address the key environmental impacts.
Does the site have a Biodiversity policy?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is there any other sustainability systems present such as Chain of Custody, Forest Stewardship Council (FSC), Marine Stewardship Council (MSC) etc.?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No sustainability systems in place.
Have all legally required permits been shown?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Consent order for Air and Water from TNPCB 2308250837817 dated 30.04.2023 valid till 31.03.2025 by District Environmental Engineer, TNPCB, Virudhunagar.
Is there a documentation process to record hazardous chemicals used in the manufacturing process?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Not Applicable Please give details: Not applicable, as no hazardous chemicals are used in the manufacturing process.
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: As per the contract review process.
Facility has reduction targets in place for environmental aspects e.g. water consumption and discharge, waste, energy and green-house gas emissions:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Reduction target of 5% water usage from the last year.

Facility has evidence of waste recycling and is monitoring volume of waste that is recycled.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Waste are disposed to authorized service provider.
Does the facility have a system in place for accurately measuring and monitoring consumption of key utilities of water, energy and natural resources that follows recognised protocols or standards?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility to measure the consumption the consumption of water and energy was evidenced and reported in the environmental analysis.
Has the facility checked that any Sub-Contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No subcontracting agencies or business partners operating in the premises.

Usage/Discharge analysis

Criteria	Previous year: 2022	Current year: 2023
Electricity Usage: Kw/hrs	176581	151320
Renewable Energy Usage: Kw/hrs	0	0
Gas Energy Usage: Kw/hrs	0	0
Has site completed any carbon Footprint Analysis?	No	No
If Yes, please state result		
Water Sources	Ground Water	Ground Water
Water Volume Used	1067	711
Water Discharged	Used for gardening	Used for gardening
Water Volume Discharged	30	20
Water Volume Recycled	10	6
Total waste produced	52337	32276
Total hazardous waste produced	0	0
Waste to recycling	0	0
Waste to landfill	0	0
Waste to other	1500 kgs	900 kgs
Total Product Produced	620596 pcs	504682 pcs

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

10C: Compliance Requirements

- 10.C.1 Businesses shall conduct their business ethically without bribery, corruption, or any type of fraudulent Business Practice.
- 10.C.2 Businesses as a minimum must meet the requirements of local and national laws related to bribery, corruption, or any type of fraudulent Business Practices.
- 10.C.3 Where it is a legal requirement, businesses must be able to demonstrate that they comply with all fiscal legislative requirements.
- 10.C.4 Businesses shall have access to a transparent system in place for confidentially reporting, and dealing with unethical Business Ethics without fear of reprisals towards the reporter.
- 10.C.5 Businesses should have a Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice,
- 10.C.6 Businesses should have a designated person responsible for implementing standards concerning Business Ethics
- 10.C.7 Suppliers should ensure that the staff whose job roles carry a higher level of risk in the area of ethical Business Practice e.g. sales, purchasing, logistics are trained on what action to take in the event of an issue arising in their area.
- 10C: Guidance for Observations
- 10.C.8 Businesses should communicate their Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice to all appropriate parties, including its own suppliers.
- 10.C.9 Has the site recently been subject to (or pending) any fines/prosecutions for non-compliance to Business Ethics regulations. If so is there evidence that sustainable corrective actions have been implemented

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

Current Systems and Evidence Examined

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

Current Systems:

Compliance Manager is appointed as Ethics Management Representative on 01.01.2022. Recent trainings dated 14.08.2023 and 15.11.2022 on anti-bribery and anti-corruption. Verified the Anti-bribery policy dated 01.01.2022 displayed in notice board. During the interaction with the employees, it was noted that the company doesn't entertain bribery / corruption at any levels.

Evidence examined:

Data Confidentiality & Anti-bribery policy and procedure
 Training records

Any other comments:

Nil



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

- Internal Policy
- Policy for third parties including suppliers

Please give details:
 Policy dated 01.01.2022.

<p>Does the site give training to relevant personnel (e.g. sales and logistics) on business ethics issues?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>Recent trainings dated 14.08.2023 and 15.11.2022 on anti-bribery and anti-corruption.</p>
<p>Is the policy updated on a regular (as needed) basis?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>Reviewed on regular basis for any updates.</p>
<p>Does the site require third parties including suppliers to complete their own business ethics training</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>As per the supplier communication, it was noted that they have to complete the anti-bribery trainings and the same included in the supplier assessment forms.</p>

Attachments

 <u>Photo form.pdf</u>	 <u>CAPR [REDACTED] Signed.pdf</u>
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