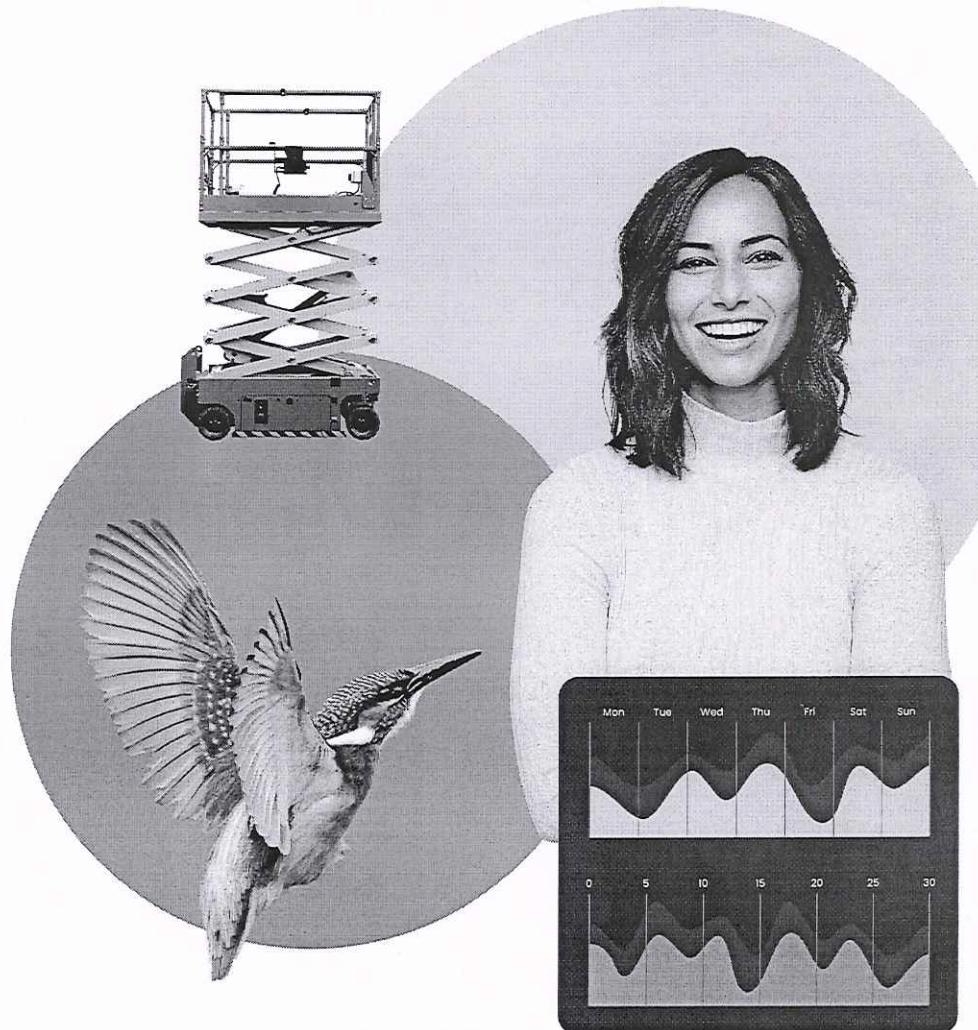


# SMETA Corrective Action Plan Report (CAPR)

Version 7



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## Audit content

(1) A SMETA audit was conducted which included some or all of labour standards, health and safety, environment and business ethics. The SMETA minimum requirements were applied and the SMETA auditor manual was followed. 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.

The audit scope includes an assessment of the Workplace Requirements and the Management Systems Assessment against the code areas below.

### 2-pillar audits include:

- Labour standards:
  - 0. Enabling accurate assessment
  - 1. Employment is freely chosen
  - 1.A. Responsible recruitment and entitlement to work
  - 2. Freedom of association and right to collective bargaining are respected
  - 4. Child labour shall not be used
  - 5. Legal wages are paid
  - 5.A. Living wages are paid
  - 6. Working hours are not excessive
  - 7. No discrimination is practiced
  - 8. Regular employment is provided
  - 8.A. Sub-contracting and homeworkers are used responsibly
  - 9. No harsh or inhumane treatment is allowed
- Health and safety:
  - 3. Working conditions are safe and hygienic
- Environment:
  - 10.A. Environment 2-pillar

### 4-pillar audits include, in addition to the above:

- Environment:
  - 10.B. Environment 4-pillar
- Business ethics:
  - 10.C. Business ethics

(2) Where appropriate, non-compliances or non-conformances were raised where either local law or the base code were not met, and recorded as non-compliances on both the audit report, CAPR and on the Sedex Platform.

(3) Any non-conformance against customer code shall not be uploaded to Sedex, but sent directly to the customer in question.

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## Audit details

### Site details

Sedex site reference

[REDACTED]

Site name

[REDACTED]

Business name

[REDACTED]

Site address

[REDACTED]

IN

[REDACTED]

### Audit details

Sedex company reference

ZC3539206

Auditor company name

Intertek India

Audit company address

Intertek India Pvt Ltd.,  
No. 501, Opp.to LRG College,  
Palladam Road,,  
Tirupur,  
IN, 641604

Date of audit

2025-12-12

Audit conducted by

Kunal Deogharkar

Audit pillars

Labour Standards | Health and safety

Time in and out

Day 1

In 08:55

Out 18:15

Audit type

Periodic

Was the audit announced?

Announced

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Audit company:  
Intertek India

[REDACTED]

Start Date:  
2025-12-12

End Date:  
2025-12-12

Was the Sedex SAQ available for review? Yes

Who signed and agreed CAPR? [REDACTED] Partner

Any conflicting information SAQ/Pre- Audit Info No

Is further information available? No

#### Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	No	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	No	No
Reason for absence at the opening meeting	Grievance committee representatives were busy in their routine production activity during the opening meeting. However, management would communicate the outcome of the audit to the workers in next committee meeting. No Union and works committee at the facility and not required legally.		
Reason for absence during the audit	No Union at the facility and not required legally.		
Reason for absence at the closing meeting	Grievance committee representatives were busy in their routine production activity during the closing meeting. However, management would communicate the outcome of the audit to the workers in next committee meeting. No Union and works committee at the facility and not required legally.		

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Audit company:  
Intertek India

Start Date: 2025-12-12 End Date: 2025-12-12

# SMETA declaration

## Auditor team

### SMETA declaration

I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual.

1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform.
2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question.

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

Any exceptions to the SMETA None

Methodology must be recorded here (e.g. different sample size)

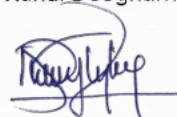
Lead auditor

Kunal Deogharkar

APSCA Number

21700969

Additional auditor



Date of declaration

2025-12-12

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Audit company:  
Intertek India



Start Date: 2025-12-12 End Date: 2025-12-12

## Site representation

**Declaration** I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.

**Full name** [REDACTED]

**Title** Partner [REDACTED]

**Date of declaration** 2025-12-12 [REDACTED]

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Audit company:  
Intertek India [REDACTED]

Start Date: 2025-12-12 End Date: 2025-12-12

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.K Ensure that all premises are safe and hav...	Local law	NC <u>ZAF-</u>
	3.U Ensure any additional relevant legal requ...	Local law	NC <u>ZAF-</u>
9. No harsh or inhumane treatment is allowed	9.I Comply with all other applicable laws tha...	Local law	NC <u>ZAF-</u>

## Findings: non-compliances

ZAF-

Non-compliance

**Code area**

3 Working conditions are safe and hygienic

**Status**

Open\*

**Workplace requirement**

3.K Ensure that all premises are safe and have valid safety certifications for their current layout and use. If it is currently not possible for a required license or certificate to be obtained, implement inspections by appropriate third parties to ensure building safety.

**Time given to resolve**

60 days

**Issue title**

261 - Premises require minor repairs that may affect personal safety (e.g. missing handrails)

**Verification method**

Desktop audit

**Description**

Based on facility tour it was noted that peeled of plaster was noted at wall of warehouse located at two locations above the exits.

**Area of non-compliance/non-conformance**

Local law

**Corrective and preventative actions**

It is recommended to the facility to plaster the wall of warehouse where the peeled of plaster was observed.

**Local law reference**

In accordance with Factories Act, 1948. Section 40 A: Maintenance of Buildings - If it appears to the Inspector that any building or part of a building in a factory is in such a state of disrepair as is likely to lead to conditions detrimental to the health and welfare of the workers, he may serve on the occupier or manager or both of the factory an order in writing specifying the measures which in his opinion should be taken and requiring the same to be carried out before such date as is specified in the order.

**Evidence**
[NC\\_Spalling of plaster at warehouse -2.jpg](#)
[NC\\_Peeled of plaster at warehouse 1.jpg](#)

\* PDF generated at 05:01 (UTC) on 10 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

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[Management systems →](#)

 Audit company:  
Intertek India

 Start Date:  
2025-12-12

 End Date:  
2025-12-12

<b>Code area</b>	<b>Status</b>
3 Working conditions are safe and hygienic	Open*
<b>Workplace requirement</b>	<b>Time given to resolve</b>
3.U-Ensure any additional relevant legal requirements concerning health & safety are met.	90 days
<b>Issue title</b>	<b>Verification method</b>
883 - An isolated breach of local law which represents low risk to workers (relating to Code Area 3: Working Conditions are Safe and Hygienic but which cannot be captured under another Workplace Requirement)	Desktop audit
<b>Description</b>	<b>Area of non-compliance/non-conformance</b>
It was noted from review of records and interaction with management that facility has not submitted annual return in the prescribed format under factory rule to the concern authority for the year 2024 till audit day.	Local law
<b>Corrective and preventative actions</b>	
It is recommended to the facility to ensure that annual return in the prescribed format is submitted to the concern authority as required by law.	
<b>Local law reference</b>	
In accordance with the Gujarat Factories Rules, 1963. Section 107. Returns. :- The manager of every factory shall furnish to the Inspector or other officer appointed by the State Government in this behalf the following returns, namely :- (1) Annual return. :- On or before the 21st February of each year, an annual return in duplicate in Form No. 24 relating to the following matters :- (a) average number of workers employed daily and normal hours worked per week; (b) leave with wages; (ba) number of discharged or dismissed workers; (bb) wages in lieu' of leave; (c) compensatory holidays; (d) canteens in the case of factories wherein more than 250 workers are ordinarily employed; (e) creches in the case of factories wherein more than 50 women workers are ordinarily employed; (f) shelters, rest rooms and lunch rooms in the case of factories wherein more than 150 workers are ordinarily employed.	

\* PDF generated at 05:01 (UTC) on 10 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

<b>Code area</b>	<b>Status</b>
9 No harsh or inhumane treatment is allowed	Open*

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 Audit company:  
 Intertek India

 Start Date: 2025-12-12  
 End Date: 2025-12-12

<b>Workplace requirement</b>	<b>Time given to resolve</b>
9.I Comply with all other applicable laws that impose conditions on Code Area 9.	90 days
<b>Issue title</b>	<b>Verification method</b>
947 - An isolated breach of local law which represents low risk to workers (relating to Code Area 9:Harsh or Inhumane Treatment but which cannot be captured under another Workplace Requirement)	Desktop audit
<b>Description</b>	<b>Area of non-compliance/non-conformance</b>
It was noted during the review of records that facility has formed ICC committee and conducted regular meeting but, annual return was not submitted by the facility.	Local law
<b>Corrective and preventative actions</b>	
It was noted during the review of records that facility has formed ICC committee and conducted regular meeting but, annual return was not submitted by the facility.	
<b>Local law reference</b>	
In accordance with THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013, Section 21. Committee to submit annual report.- (1) The Internal Committee or the Local Committee, as the case may be, shall in each calendar year prepare, in such form and at such time as may be prescribed, an annual report and submit the same to the employer and the District Officer. (2) The District Officer shall forward a brief report on the annual reports received under sub-section (1) to the State Government.	

\* PDF generated at 05:01 (UTC) on 10 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

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[Management systems →](#)

## Management systems

	Policies and procedures	Resources	Communication and training	Monitoring
1. Employment is freely chosen	✓	✓	✓	✓
1.A. Responsible recruitment and entitlement to work	✓	✓	✓	✓
2. Freedom of association and right to collective bargaining are respected	✓	✓	✓	✓
3. Working conditions are safe and hygienic	✓	ⓘ	ⓘ	ⓘ
4. Child labour shall not be used	✓	✓	✓	✓
5. Legal wages are paid	✓	✓	✓	✓
6. Working hours are not excessive	✓	✓	✓	✓
7. No discrimination is practiced	✓	✓	✓	✓
8. Regular employment is provided	✓	✓	✓	✓

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

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	Policies and procedures	Resources	Communication and training	Monitoring
8.A. Sub-contracting and homeworkers are used responsibly	✓	✓	✓	✓
9. No harsh or inhumane treatment is allowed	✓	ⓘ	ⓘ	ⓘ
10.A. Environment 2-Pillar	✓	✓	✓	✓

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

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## Guidance

The Corrective Action Plan Report (CAPR) summarises the site audit findings and a corrective, and preventative action plan that both the auditor and the site manager believe is reasonable to ensure conformity with the ETI base code, local laws and additional audited requirements. After the initial audit, the form is used to re-record actions taken and to categorise the status of the non-compliances/ non-conformances.

Good practice examples should be pointed out at the closing meeting as well as discussing non-compliances/ non-conformances (NCs) and corrective actions, Collaborative Action Required (CAR) findings and the Management Systems Assessment (MSA).

### Next steps:

1. The site shall request, via Sedex, that the audit body upload the audit report, NCs, CARs, MSA and good examples. If you have not already received instructions on how to do this then please visit the [Sedex members' e-learning platform](#).
2. Sites shall action its NCs and document its progress via Sedex.
3. Once the site has effectively progressed through its actions then it shall request that the audit body verify its actions. Please visit [Sedex members' e-learning platform](#) for information on how to do this.
4. The audit body shall verify corrective actions taken by the site by either a desktop review process via the Sedex platform or by follow-up audit.
5. Some NCs that cannot be closed off by desktop review may need to be closed off via a follow-up audit charged at normal fee rates. If this is the case, then the site will be notified after its submission of documentary evidence relating to that NC. Any follow-up audit must take place within twelve months of the previous initial/periodic audit and the information from the previous audit must be available for sign off of corrective action.
6. For changes to wages and hours to be correctly verified it will normally require a follow up site visit. Auditors will generally require to see a minimum of two months wages and hours records, showing new rates in order to confirm changes (note some clients may ask for a longer period, if in doubt please check with the client).
7. The site shall develop and share with Sedex an action plan to work on CAR findings, and take actions to work on these areas as identified.
8. The site should use the MSA gradings to help to improve internal systems, focusing where their systems are weakest and the risks of harm are highest. These actions should better prepare them for future audits and help sustain compliance.

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## Management Systems Assessment (MSA)

A management system is defined as a comprehensive framework comprising of processes, policies, procedures, and tools that are strategically designed and implemented within a business to plan, organise, execute, monitor, and continuously improve its activities. Management systems are the systems that underpin how a company runs its day-to-day operations, makes decisions, and helps avoid the recurrence of common problems.

Where management systems are weak a site is at higher risk of non-compliance over time, the SMETA MSA can help sites to proactively reduce the likelihood of risks occurring. Sites should take actions commensurate with their size and resources, focusing on where their systems are weakest and the likelihood of risks is highest, based on their sector, location and workforce profile.

The MSA Grades do not result in NCs, and will not be re-assessed in follow-up audits.

For more information on management systems please refer to the Management Systems workbooks.

### Collaborative Action Required

The SMETA Workplace Requirements identify certain specific issues where a site may not meet the base code, but the usual mechanisms of NC verification and closure are not appropriate, for some or all of the following reasons;

- The audited party does not have the capacity/ responsibility to close the issue without support from other relevant stakeholders, such as commercial partners/buyers.
- Remediation of the issue requires an indeterminate and possibly extended timeframe, rather than a predetermined deadline as set within the Sedex platform.
- There is a risk of adverse consequences if closure of a particular issue is not approached with due consideration and time provided for adequate risk assessment.
- Evidencing effective remediation is complex and it is outside the capacity of existing SMETA methodology to validate through evidence provided during an onsite assessment alone.

These specific WRs have a Collaborative Action Required (CAR) finding raised against them.

Collaborative Action Required findings require a different way of working from other NCs for buyer and supplier members. The activities required to close these issues may involve actions from both buyers and suppliers, as well as additional stakeholders such as third-party labour providers, impacted workers, local NGOs, and trade unions.

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Due to the complexity of the issues and the spectrum of potential stakeholders that may need to act, CARs may need long-term closure plans, potentially spanning multiple years. To facilitate a longer-term approach and to reduce the likelihood of undue pressure on suppliers to close issues that may be out of their control, Sedex does not prescribe a closure date nor a verification methodology for these findings. Sedex encourages all its members to work collaboratively and responsibly on these issue areas, sharing responsibilities and actions as appropriate.

When developing a methodology to prioritise action on these more complex areas, Sedex recommends following a due diligence process and prioritising activities based on the most salient risks.

#### For Suppliers

Where CARs are raised suppliers should create an action plan for how they are going to address these areas. Sedex also recommends suppliers reach out to their buying partners to understand their expectations on these issues and start a constructive dialogue. The action plans can be uploaded on to the Sedex platform, which will change the status of the CAR finding from "open" to "in progress". Management and assessment of action plans is encouraged as an activity between linked buyer and supplier members.

#### For Buyers

Where CARs are raised buyer members should prioritise resolution of these issues based on a salient risk approach. Buyers should assess their own roles and responsibilities in the closure of these findings, especially considering any increased financial costs and how these may relate to the buyers own purchasing practices. Buyers should work with suppliers to ensure that closure plans are realistic, taking a long-term approach to improvement where it is necessary, and working with multi-stakeholder initiatives, NGOs, Trade Unions and other third parties to address these issues, which may be widespread. In the interests of enabling transparency, collaboration and long-term effective remediation, the application of commercial penalty against suppliers where these issues are identified and action plans are in place is not encouraged.

#### For Auditors

Auditors will assess whether the CARs are met through the SMETA audit process and raise the findings where relevant. Auditors will not assess the action plans shared or provide guidance on closure methodology, due to the limitations of assessing scope and responsibilities through a supplier site assessment alone. CAR findings will be superseded and closed in periodic audits. The auditor will assess the Workplace Requirements anew and raise a CAR in following audits until there is no longer a finding to raise.



For more information visit <https://www.sedex.com>

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Audit company:  
Intertek India

Start Date: 2025-12-12 End Date: 2025-12-12