




Sedex Members Ethical Trade Audit Report

Version 6.1



Audit Details				
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC: 1027223	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS: 1028866	
Business name (Company name):	Eve Dress- Shirts' Limited			
Site name:	Eve Dress- Shirts' Limited			
Site address: <i>(Please include full address)</i>	Holding No. 219, Road: Anowar Jung, Ward No: 05, Block: A, Ashulia, Savar, Dhaka	Country:	Bangladesh	
Site contact and job title:	Mr. Rajib Kumar Datta - Manager (Compliance)			
Site phone:	+8801950553518	Site e-mail:	rajib@evegroupbd.com	
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health & Safety (plus Environment 2-Pillar)	<input checked="" type="checkbox"/> Environment 4-pillar	<input checked="" type="checkbox"/> Business Ethics
Date of Audit:	24 & 25 January 2021			

Audit Company Name & Logo: TÜV Rheinland Bangladesh Pvt. Ltd.  TÜVRheinland® Precisely Right.	Report Owner (payer): Eve Dress- Shirts' Limited
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Audit Conducted By					
Affiliate Audit Company	<input checked="" type="checkbox"/>	Purchaser	<input type="checkbox"/>	Retailer	<input type="checkbox"/>
Brand owner	<input type="checkbox"/>	NGO	<input type="checkbox"/>	Trade Union	<input type="checkbox"/>
Multi-stakeholder	<input type="checkbox"/>	Combined Audit (select all that apply): N/A			

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

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

Audit Content:

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

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

2-Pillar SMETA Audit

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

4-Pillar SMETA

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

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

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

SMETA Declaration

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

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

Any exceptions to this must be recorded here (e.g. different sample size): None

Auditor Team (s) (please list all including all interviewers):

Lead auditor: Shawly Chowdhury

APSCA number: RA 21702584

Lead auditor APSCA status: In Good Standing

Team auditor: Md. Ikbal Hossain

APSCA number: RA 21701992

A.S.M. Al Kausar

APSCA number: RA 21701669

Interviewers: Shawly Chowdhury

APSCA number: RA 21702584

Md. Ikbal Hossain

APSCA number: RA 21701992

Report writer: A.S.M. Al Kausar

Report reviewer: Mohammad Mozibul Haque Masum

Date of declaration: 25 January 2021

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

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

Summary of Findings

Issue <i>(please click on the issue title to go direct to the appropriate audit results by clause) Note to auditor, please ensure that when issuing the audit report, hyperlinks are retained.</i>	Area of Non-Conformity <i>(Only check box when there is a non-conformity, and only in the box/es where the non-conformity can be found)</i>				Record the number of issues by line*:			Findings <i>(note to auditor, summarise in as few words as possible NCs, Obs and GE)</i>
	ETI Base Code	Local Law	Additional Elements	Customer Code	NC	Obs	GE	
0A Universal Rights covering UNGP			<input type="checkbox"/>	<input type="checkbox"/>		00	00	<ul style="list-style-type: none"> Nil. Nil.
0B Management systems and code implementation		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	01	00	00	<p>Non-Conformity:</p> <ul style="list-style-type: none"> Interviewed workers not aware of service benefit, benefit calculation, overtime rate, increment, leave application and appeal procedure.
1. Freely chosen Employment	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	00	00	00	<ul style="list-style-type: none"> Nil. Nil.
2. Freedom of Association	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	00	00	00	<ul style="list-style-type: none"> Nil. Nil.
3. Safety and Hygienic Conditions	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	04	00	00	<p>Non-Conformity:</p> <ul style="list-style-type: none"> No waiver certificate found for 03 out of 04 generators. Facility take building approval from local Union Parishad instead of concern authority. Eye guard of sewing machines and button attached machine were found displaced.

									<ul style="list-style-type: none"> Machine oil kept at the chemical store but labelling was mismatched.
4	<u>Child Labour</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	00	00	00	<ul style="list-style-type: none"> Nil. Nil.
5	<u>Living Wages and Benefits</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	00	00	00	<ul style="list-style-type: none"> Nil. Nil.
6	<u>Working Hours</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	00	00	00	<ul style="list-style-type: none"> Nil. Nil.
7	<u>Discrimination</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	00	00	00	<ul style="list-style-type: none"> Nil. Nil.
8	<u>Regular Employment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	00	00	00	<ul style="list-style-type: none"> Nil. Nil.
8A	<u>Sub-Contracting and Homeworking</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	00	00	00	<ul style="list-style-type: none"> Nil. Nil.
9	<u>Harsh or Inhumane Treatment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	00	00	00	<ul style="list-style-type: none"> Nil. Nil.
10A	<u>Entitlement to Work</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	00	00	00	<ul style="list-style-type: none"> Nil. Nil.
10B4	<u>Environment 4-Pillar</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	00	01	00	<p>Observation:</p> <ul style="list-style-type: none"> Facility does not have periodic environmental risk assessment. Also they have no flow meter installed.
10C	<u>Business Ethics</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	00	00	00	<ul style="list-style-type: none"> Nil. Nil.

General observations and summary of the site:

- The facility is 100% export oriented and has been involved in producing all kinds of woven garments.
- Main production processes of audited facility are Cutting>Embroidery> Sewing > Finishing (Pressing to Packing).
- Overall responsibility for meeting the standards is taken by Mr. Rajib Kumar Datta- Manager (Compliance)
- There are total 1220 permanent employees on site (497 are male employees and 723 are female employees) including management, process workers and service workers. All workers are Bangladeshi by birth.
- Representative of participation committee was present in the opening & closing meeting. The management would communicate the outcome of the audit to the workers through workers' representative and would discuss at next worker committee meeting.
- All employees are paid Fixed Salaries through mobile banking account transfer, calculated based on English Calendar Months. Order from customers remains same around the year as reported by the Management.
- The distribution of the gender ratio among the management and staff level employees are male 30%, female 70%.
- Policies, systems, procedures and factory environment are favourable to the workers as reported by them.
- All workers said they were able to make suggestions to their supervisors and team leaders and sometimes they had seen these suggestions used. For any complain they can use the complaint box or discuss with supervisors as well. Factory management are co-operative in solving work place related issues in time, noted through workers interview.
- 52 Records was reviewed to show wages and hours were taken for 3 months from the period of December 2020, July 2020 & February 2020. Working hour review covered records from January 2020 till audit date.
- Regular hours on site were 8 hours/day 48 hours/week (excluding OT) with 1 day off after consecutive 6 working days. Friday is weekly holiday for all.
- General working hour starts form 8:00 am to 5:00 pm and one hour rest break, which starts from 1:00 pm to 02:00 pm.
- Factory management communicates grievance review progress to employees and individuals. If employees address their complaints directly through verbally or written to management then they are informed accordingly about grievance review progress. If employees address their complaints through suggestion box without mentioning their name then its review progresses are shared to the mass people through notice board, employee representatives and PA system. Complaint boxes are opened once in a week with Sr. Manager, one member of grievance committee and welfare.
- Facility has internal checking system (monthly) for the boiler, generator and compressor by competent person.
- Facility follows procedures of keeping sickness and injury records that are treated by the doctors, nurse and first aiders. Facility has procedure for identification, recording and analysing of root causes of all major and minor injuries and sickness, in order to prevent further injuries among workers during work.

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

Site Details

Site Details		
A: Company Name:	Eve Dress- Shirts' Limited	
B: Site name:	Eve Dress- Shirts' Limited	
C: GPS location: (If available)	GPS Address: Holding No. 219, Road: Anowar Jung, Ward No: 05, Block: A, Ashulia, Savar, Dhaka.	Latitude: 23°53'37" Longitude: 90°19'33"
D: Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections	<p>Business licenses description:</p> <ol style="list-style-type: none"> 1. Certificate of Incorporation: C-56540(3223)/05, incorporated on 05 April 2005. 2. Trade license: License Number 002919/2019/20, license is valid up to 30-Jun-21. Issued by Ashulia Union Parishad. 3. The license corresponds with the actual situation with respect to company name, address and the number of building in which it operates. Factory license: 12706/Dhaka, category "I", license is valid up to 30-Jun-2021. 4. Fire license: DD/Dhaka/19040/2005, license is valid up to 30-Jun-2021. 5. BGMEA -membership number 4173. 6. Group Insurance: Certificate number 20200266 7. Boiler License-(1) Ba:Bo: 7995 is valid up to 28/05/2021, (2) Ba:Bo: 4196 is valid up to 10/02/2021 8. TIN: 513799346910 9. Drinking water test report: Last test conducted on 24 February 2020 from Government of the People's Republic of Bangladesh 	
E: Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	<p>Garment manufacturer- Woven garments.</p> <p>Main production processes: Cutting>Embroidery> Sewing > Finishing (Iron to Pack)</p>	
F: Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	<p>Eve Dress- Shirts Limited is located at Holding No. 219, Road: Anowar Jung, Ward No: 05, Block: A, Ashulia, Savar, Dhaka. The company was incorporated on 05 April 2005 and started operation in 2006. The factory is Accord enlisted factory and last Accord audit conducted on September 2020. Factory has a production capacity of producing 350000 pcs per month.</p> <p>Total 1220 employees (male-497, female-723) including management, process workers and service workers are worked in the factory. All employees were recruited as permanent and all were fixed salaried; no piece rated employees were available. All workers are Bangladeshi by birth. General working hour starts form 8:00 am to 5:00 pm and one hour rest break, which starts from 1:00 pm to 02:00 pm. Factory maintains workers attendance by electronic time keeping system and paying monthly salary through mobile banking account transfer. Facility</p>	

salary calculate month is 1 to 30 of next month. Last salary payment on 10 January 2021 for the salary month of December 2020. Order from customers remains same around the year as reported by the Management.

The main product manufactured by the factory garments (woven items). The main production processes are listed as follows: Cutting>Embroidery>Sewing>Finishing (Iron to Packing)

Building Description: The audited factory runs its production processes and used for different services in its 03 buildings and 06 sheds. Floor wise site description is as below: The total area of the factory is about 110445 Square feet (approx.) as per fire license.

Building-01(7 storied main production building)	Description	Remark, if any
Ground Floor	Embroidery section, Sample Section, MIS Room, Cutting In-charge Room, Bonded Warehouse, Dining Room, Compliance Office, Band Knife Room, Medical Room, Admin Office and Time Section.	None
1 st Floor	Sewing section, finishing section, Spot Removing Room and maintenance room.	None
2 nd Floor	Sewing section, finishing section, Spot Removing Room, Chemical store, Laboratory and maintenance room.	None
3 rd Floor	Bonded Warehouse, Fusing Section, Packing Section, Inspection Room, Accessories store, Training Room (Sewing), Finished goods store and bonded ware house.	None
4 th Floor	Sewing section, finishing section, Spot Removing Room and maintenance room.	None
5 th Floor	Cutting Section, Finished Goods Store, Idle Machine Store, Dining Hall and canteen.	None
6 th Floor	Office, partially Open Roof 70% area.	None
Rooftop	100% vacant	None

Is this a shared building?	No	None
Building-02(07 storied building)	Description	Remark, if any
Ground Floor	Childcare room, Fire Pump room, Security Guard room and fire control panel and mechanical store	None
1st Floor	Worker payer room and 80 % Empty	None
2nd Floor	Finished goods & Storage area.	None
3rd and 4th floor	Finishing section	None
5th to 06th Floor	Empty	None
Rooftop	100% Vacant	None
Is this a shared building?	No	None
Building-03(Seven storied building)	Description	Remark, if any
Ground Floor	Generator room Substation room	None
1st Floor	Empty	None
2nd Floor	Security dormitories	None
3rd to 06th Floor	Empty	None
Rooftop	100% Vacant	None
Is this a shared building?	No	None
Shed-01	Description	Remark, if any
Ground Floor	Boiler	None
Is this a shared building?	No	None
Shed-02	Description	Remark, if any
Ground Floor	Compressor	None
Is this a shared building?	No	None
Shed-03	Description	Remark, if any
Ground Floor	Cooling Pump Tower	None
Is this a shared building?	No	None
Shed-04	Description	Remark, if any
Ground Floor	Kitchen	None
Is this a shared building?	No	None
Shed-05	Description	Remark, if any

	Ground Floor	Fish aquarium	None
	Is this a shared building?	No	None
	Shed-06	Description	Remark, if any
	Ground Floor	Generator	None
	Is this a shared building?	No	None
<p>F1: Visible structural integrity issues (large cracks) observed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>F2: Please give details: Through plant tour and management interview it was observe that there is no visible structural integrity issues.</p> <p>F3: Does the site have a structural engineer evaluation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>F4: Please give details: Management interview and review building layout plan found sign authorization of respective person (Engineer) from Department of Inspection for Factories and Establishments. In addition, facility has audited by Accord based on three categories of safety issues and these are Building Structural Safety, Electrical Safety and Fire Safety. Last Accord audit conducted on September 2020.</p>			
G: 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		
H: Month(s) of peak season: (if applicable)	Round the year same reported by the factory management		
I: Process overview: (Include products being produced, main operations, number of production lines, main equipment used)	<p>Product: Garment manufacturer : Woven garments</p> <p>Process: Cutting> Embroidery>Sewing> Finishing (Pressing to packing)</p> <p>Production Line: 12 lines</p> <p>Machine List: Machine list: Over Lock, Plain Machine, Lock Machine (Small Cylinder), Lock Machine (Normal Cylinder), Feed of the Arm, Rib Cutter, Lock Machine, Lock Piping, PMD, Plain Machine, Bar Tuck Machine, Embroidery Machine, Plain</p>		

	Machine, Feed of the Arm, Boiler, Generator, Compressor, Chiller etc.
J: What form of worker representation / union is there on site?	<input type="checkbox"/> Union (name) <input checked="" type="checkbox"/> Worker Committee <input type="checkbox"/> Other (specify) <input type="checkbox"/> None
K: Is there any night production work at the site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
L: Are there any on site provided worker accommodation buildings e.g. dormitories	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1: approx. 1.5% of workers in on site accommodation
M: Are there any off site provided worker accommodation buildings	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M1: If yes, approx. % of workers
N: Were all site-provided accommodation buildings included in this audit	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No N1: If no, please give details :

Audit Parameters			
A: Time in and time out	A1: Day 1 Time in: 09:00 AM A2: Day 1 Time out: 05:45 PM	A3: Day 2 Time in: 09:00 AM A4: Day 2 Time out: 04:00 PM	A5: Day 3 Time in: NA A6: Day 3 Time out: NA
B: Number of auditor days used:	Day-1: 3 auditors, 3 man-days Day-2: 2 auditors, 1.5 man-days Total : 4.5 man-days (onsite)		
C: Audit type:	<input type="checkbox"/> Full Initial <input checked="" type="checkbox"/> Periodic <input type="checkbox"/> Full Follow-up <input type="checkbox"/> Partial Follow-Up <input type="checkbox"/> Partial Other If other, please define		
D: Was the audit announced?	<input type="checkbox"/> Announced <input checked="" type="checkbox"/> Semi – announced: Window detail: 04 weeks <input type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: If No, why not?		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)	Mr. Rajib Kumar Datta- Manager (Compliance)		
H: Is further information available (If yes, please contact audit company for details)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
I: Previous audit date:	28 & 29 January 2020		
J: Previous audit type:	Initial Audit		
K: Were any previous audits reviewed for this audit	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

Audit attendance	Management	Worker Representatives
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	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B: Present at the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C: Present at the closing meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: If Worker Representatives were not present please explain reasons why <i>(only complete if no worker reps present)</i>	Not applicable.		
E: If Union Representatives were not present please explain reasons why: <i>(only complete if no union reps present)</i>	This is a non-unionized factory.		

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	497	0	0	0	0	0	0	497
Worker numbers – female	723	0	0	0	0	0	0	723
Total	1220	0	0	0	0	0	0	1220
Number of Workers interviewed – male	21	0	0	0	0	0	0	21
Number of Workers interviewed – female	31	0	0	0	0	0	0	31
Total – interviewed sample size	52	0	0	0	0	0	0	52



A: Nationality of Management	Bangladeshi	
<p>B: Please list the nationalities of all workers, with the three most common nationalities listed first. <i>Please add more nationalities as applicable to site. Add more rows if required.</i></p>	<p>Nationalities: B1: Nationality 1: Bangladeshi B2: Nationality 2: NA B3: Nationality 3: NA</p>	<p>Was the list completed during peak season? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If no, please describe how this may vary during peak periods:</p>
C: Please provide more information for the three most common nationalities.	<p>C: 100 % total workforce: Nationality 1 Bangladeshi C1: approx % total workforce: Nationality 2 NA C2: approx % total workforce: Nationality 3 NA</p>	
D: Worker remuneration <i>(management information)</i>	<p>D: 0% workers on piece rate D1: 0% hourly paid workers D2: 100% salaried workers</p> <p>Payment cycle: D3: 0% daily paid D4: 0% weekly paid D5: 100% monthly paid D6: 0% other D7: If other, please give details</p>	



Worker Interview Summary	
A: Were workers aware of the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
B: Were workers aware of the code?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
C: Number of group interviews: <i>(Please specify number and size of groups. Please see SMETA Best Practice Guidance and Measurement Criteria. If the auditor was not able to follow the BPG, please state within the declaration)</i>	32 employees in 8 groups (4 in each group)
D: Number of individual interviews <i>(Please see SMETA Best Practice Guidance and Measurement Criteria)</i>	D1: Male: 09 D2: Female: 11
E: All groups of workers are included in the scope of this audit such as; Direct employees, Casual and agency workers, Workers employed by service providers such as security and catering staff as well as workers supplied by other contractors. <i>Note to auditor: please record details of migrant /agency/contractor workers in section 8 – Regular Employment, under Responsible Recruitment</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please give details
F: Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
G: In general, what was the attitude of the workers towards their workplace?	<input checked="" type="checkbox"/> Favourable <input type="checkbox"/> Non-favourable <input type="checkbox"/> Indifferent
H: What was the most common worker complaint?	No complaint noted during interview
I: What did the workers like the most about working at this site?	-Leave are provided to all workers -Work environment is favourable and comfortable -Wage are always paid on time -Management are co-operative -Workers are able to leave work early if they have completed their before time.
J: Any additional comment(s) regarding interviews:	None
K: Attitude of workers to hours worked:	Workers have no complaint about working hour as they have been payed accurately.
L. Is there any worker survey information available?	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

L1: If yes, please give details:

M: Attitude of workers:

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

Confidential interviews have been conducted by the auditors of TÜV Rheinland Bangladesh Pvt. Ltd. with workers who were chosen freely without any influence of the factory management. 52 workers were randomly selected from different workshops for individual or group interviews. Worker interviews were conducted at an independent room that is located near their workplace. The workers have shown full cooperation during the interview process. The effective evidences were collected by workers interview. Workers have expressed their positive attitude to management and workplace. They agreed with the rules and management of the factory.

The information of interview was as below:

- All interviewees confirmed that the factory checked their age proof records to verify their ages during recruitment. Moreover, all interviewed workers' declared their ages were over 18 years old.
- The workers confirmed no "deposit" was required and their original documents such as ID cards were kept by themselves.
- Employees are provided personal protective equipment (PPE) and receive medical treatment free of cost.
- Workers are able to save money each month for their future needs.
- Workers' designation and wages were paid based on their positions, outputs and abilities. All interviewees confirmed that no discrimination occurred in the factory.
- Interviewed workers said they have never be fined or fired if they broke the factory rules. Only deduction for absent has been done form the wages.
- Workers were satisfied with the working condition and the factory provided induction training for new workers. Maternity benefit also given to the female worker and earned leave encashment were provided.
- Workers of the factory are free to join into Trade Unions. However, till the audit day the workers and management did not form any trade union in the factory and it is not mandatory as per local law. Factory management has formed Participation Committee (PC) through election process dated on 23 January 2020. The representatives of PC actively participate in meetings with management and in ensuring workers well-being.
- Workers reported they worked regularly for 6 days per week, 8 hour per day. Maximum 02 hours daily overtime took place in the premises.
- Facility has 1 full time doctor, 1 full time nurses, 1 full time medical assistant and a medical room available at all time. A child care facility with 01 attendees, food, beds, washroom, etc. are also available for workers to keep their children in there.
- Wage payment done through mobile banking account transfer and within 7th working days after completion of the wage month. Last payment was made on 10 January 2021 for the month of December 2020. Payslips are provided to all workers.
- Workers confirmed no harsh or inhumane treatment occurred and the management was kind to all employees.
- Workers could also complain to their management directly or write anonymous letter and drop it into the complaint box.

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

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

Representative of participation Committee (PC) was positive and cooperative during the audit. They ensure that the management of the factory are co-operative and very much cordial to solve any kind of issue they raised. They are happy with the working environment of the factory. Factory management has formed Participation Committee (PC) through election process dated on 23 January 2020. Participation committee has been formed consists of both the factor y management and employees representatives as per local regulation. There are total 18 members in this committee (06 from management and 12 from production

workers). Meeting is conducted between worker's representative and management as per law. Last PC meeting was on 17 January 2021.

O: Attitude of managers:

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

Attitude of management was positive and cooperative during the audit Mr. Rajib Kumar Datta - Manager (Compliance) was the key person of the compliance team and he was responsible for compliance with the code, legal requirements, development of policies and its implementation, monitoring and control. In this backdrop, management had comprehensive knowledge, as assumed, about audit.

Audit Results by Clause

0A: Universal Rights covering UNGP

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

0.A. Guidance for Observations

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

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

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

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

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

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

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

Current Systems and Evidence Examined

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

Current systems:

- Facility has provided access to a grievance system to enable the workforce to report to the company on Human Rights issues (grievances), without fear of reprisals towards the reporter.
- Mr. Rajib Kumar Datta- Manager (Compliance) is designated as responsible person for management of Human rights impacts.
- Facility has policy procedures covering human rights impacts and issues.
- Facility communicated policy and procedures with their suppliers.

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

Details: Documents review (i.e. review of company policy, procedures, internal audit report, training record), management interview and workers interview.

Any other comments: Nil

<p>A: Policy statement that expresses commitment to respect human rights?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: Facility has developed its own policies and procedures that respect human rights.</p>
<p>B: Does the business have a designated person responsible for implementing standards concerning Human Rights?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Name: Mr. Rajib Kumar Datta) Job title: Manager (Compliance)</p>
<p>C: Does the business have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No C1: Please give details: Facility has provided access to a grievance system to enable the workforce to report to the company on Human Rights issues (grievances), without fear of reprisals towards the reporter.</p>
<p>D: Does the grievance mechanism meet UNGP expectations? (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement)</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: If no, please give details</p>
<p>E: Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Facility maintains personal file for individual workers. All workers' information is kept there. Moreover, facility maintains software system for workers' wage and benefit.</p>

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

Good examples observed:	
<p>Description of Good Example (GE): None observed</p>	<p>Objective Evidence Observed: Not applicable</p>

Measuring Workplace Impact

Workplace Impact		
A: Annual worker turnover: Number of workers leaving in last 12 months as a % of average total number of workers on site over the year (annual worker turnover)	A1: Last year: 3.90%	A2: This year 2.27%
B: Current % quarterly (90 days) turnover: Number of workers leaving from the first day of the 90 days period through to the last day of the 90 day period / [(number of employees on the 1 st day of 90 day period + number of employees on the last day of the 90 day period) / 2]	3.61	
C: Annual % absenteeism: Number of days lost through job absence in the year / [(number of employees on 1 st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year	C1: Last year: 1.68 %	C2: This year 1.08 %
D: Quarterly (90 days) % absenteeism: Number of days lost through job absence in the period / [(Number of employees on 1 st of the period + Number of employees on the last day of the period) / 2] * Number of available workdays in the month	1.96%	
E: Are accidents recorded?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please describe:	
F: Annual Number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	F1: Last year: Number: 46 .28%	F2: This year: Number: 01 .09%
G: Quarterly (90 days) number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	0.37%	
H: Lost day work cases per 100 workers: [(Number of lost days due to work accidents and work related injuries * 100) / Number of total workers]	H1: Last year: 05 .08%	H2: This year: .5 .02%
I: % of workers that work on average more than 48 standard hours / week in the last 6 / 12 months:	I1: 6 months 25% workers	I2: 12 months 14% workers
J: % of workers that work on average more than 60 total hours / week in the last 6 / 12 months:	J1: 6 months 0% workers	J2: 12 months 0% workers

0B: Management system and Code Implementation

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

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

Current Systems and Evidence Examined

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

Current systems:

- The factory has established a system to implement and maintain for delivering compliance of this code.
- Mr. Rajib Kumar Datta - Manager (Compliance) is the responsible person for compliance.
- Factory provides training on ETI Base Code to the workers and mid-level management like supervisors, floor in-charge etc. Last training conducted on 09 January 2021 by Mr. Shafiqul Islam- Executive (HR & Admin). In addition, facility has posted ETI Base Code in premises.
- Facility communicated ETI code to its supplier.

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

Details: Documents review (i.e. review of company legal licenses, training record), management interview, workers interview and site tour.

Any other comments: Nil

Management Systems:

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

- Yes
- No

A1: Please give details: No evidence of fines/prosecutions for non-compliance against legal regulations found in the last twelve months since operation began.

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

- Yes
- No

B1: Please give details: There are written policies and procedures to reduce the risk of forced

	labour, child labour, discrimination and harassment & abuse and these were communicated with employees through notice board and training programmes.
C: If Yes, is there evidence (an indication) of effective implementation? Please give details.	Factory has communicated policies and procedures to reduce risk of forced labour, child labour, discrimination and harassment & abuse with the workers through training program and also posted those policies in the notice board. No complaint found from interviewed workers too.
D: 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 D1: Please give details: Factory has communicated policies and procedures on risk of forced labour, child labour, discrimination and harassment & abuse with the workers including mid-level managers (e.g. supervisors, in charge, compliance executive etc.) through training program and also posted those policies in the notice board. Last training given on 24 December 2020.
E: 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 E1: Please give details: Managers and workers have received training on the standards for forced labour, child labour, discrimination, harassment & abuse and factory preserved training records as evidence. They have sufficient knowledge on these matters as observed through interview.
F: Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits). Please detail (Number and date).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F1: Please give details: As per management interview, many social and environmental audits such as amfori BSCI, Buyer CoC, etc. have been conducted in this audited facility.
G: Is there a Human Resources manager/department? If Yes, please detail.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details: Factory has a Human Resources Department which is under supervision of Mr. Rajib Kumar Datta - Manager (Compliance) is the responsible for this department and his team.
H: Is there a senior person / manager responsible for implementation of the code	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details: Mr. Rajib Kumar Datta - Manager (Compliance) is responsible for implementation of the code.

<p>I: Is there a policy to ensure all worker information is confidential?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No I1: Please give details: Facility has written policy on this matter, however as reported by the management, they have a process to update all worker information at their personal file which is kept confidential at the HR department.</p>
<p>J: Is there an effective procedure to ensure confidential information is kept confidential?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No J1: Please give details: Facility maintains personal file for individual workers. All workers' information is kept there confidentially. Moreover, facility maintains software system for workers' wage and benefit.</p>
<p>K: Are risk assessments conducted to evaluate policy and procedure effectiveness?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details: Factory conduct risk assessment covering all areas and risks have been assessed for corruption in production process. Moreover, facility has internal audit which assesses the effectiveness of facility practices, policy and procedures. Risk assessment was found for working pregnant women in the facility.</p>
<p>L: Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1: Please give details: Factory conduct risk assessment covering all areas but their risks assessments addresses relevant issues, risk level, severity, precautionary measures, etc. Risk assessment was found for working pregnant women in the facility.</p>
<p>M: Does the facility have a policy/code which require labour standards of its own suppliers?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No M1: Please give details: Facility has developed its own policy for suppliers which require labour standards.</p>
<p>Land rights</p>	
<p>N: Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No N1: Please give details: Facility established in their own land.</p>
<p>O: Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No O1: Please give details:</p>
<p>P: Does the site have a written policy and procedures specific to land rights.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>

<p>If yes, does it include any due diligence the company will undertake to obtain free, prior and informed consent, (FPIC) even if national/local law does not require it</p>	<p>P1: If yes, how does the company obtain FPIC:</p>
<p>Q: Is there evidence that facility / site compensated the owner/lessor for the land prior to the facility being built or expanded.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Q1: Please give details: Facility established in their own land.</p>
<p>R. Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No R1: Please give details:</p>
<p>S: Is There any evidence of illegal appropriation of land for facility building or expansion of footprint.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No S1: Please give details:</p>

Non-compliance:	
<p>1. Description of non-compliance: <input checked="" type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: Most of the interviewed workers not aware of service benefit, benefit calculation, overtime rate, increment, leave application and appeal procedure. Also during document review it was observed that, several workers has just left the facility without maintaining proper procedure and thus they did not received service benefit after completing service period of 5-10 years. However, facility maintains all legal procedures for them as per law. Local law and/or ETI requirement: Reference: Additional elements O.B.4: Suppliers are expected to communicate this Code to all employees. Recommended corrective action: It is recommended that facility management should ensure workers' awareness about their rights and benefit calculation.</p>	<p>Objective evidence observed: Through documents review and workers interview</p>

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

Good Examples observed:

Description of Good Example (GE):
None Observed

Objective evidence observed:
Not applicable

1: Freely Chosen Employment

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

ETI

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

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

Current Systems and Evidence Examined

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

Current systems:

- During the audit no complaint or violations were raised by workers against this clause. The facility has established a written policy to ensure employment is freely chosen.
- The facility does not hold any identification papers. The facility maintain copies of all hiring documents such application, ID proof, date of birth certificates etc.
- The facility does not limit the workers' freedom. Workers are free to leave the work place and manage their own time while not on duty. If workers are choose to quit their job, they are free to do so, as long as they are fulfilled their obligations agreed under their appointment letter/agreement.
- The facility has displayed overtime policy stating that over time work is voluntary.
- Facility has a responsible person, Mr. Rajib Kumar Datta- Manager (Compliance) for taking care for hiring the empowerment as per company policy and procedures.

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

Details: Documents review (i.e. recruitment policy, working hour policy, workers' personal file, security guard job description etc), management interview and workers interview.

Any other comments: Nil

<p>A: Is there any evidence of retention of original documents, e.g. passports/ID's</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: If yes, please give details and category of workers affected:</p>
<p>B: Is there any evidence of a loan scheme in operation</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B1: If yes, please give details and category of worker affected:</p>

C: Is there any evidence of retention of wages /deposits	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C1: If yes, please give details and category of worker affected:
D: Are there any restrictions on workers' freedom to terminate employment?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D1: Please describe finding:
E: If any part of the business is UK based or registered there & has a turnover over £36m, is there a published a 'modern day slavery statement'?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not applicable E1: Please describe finding:
F: Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No F1: Please describe finding:
G: Does the site understand the risks of forced / trafficked / bonded labour in its supply chain	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable G1: If yes, please give details and category of workers affected: Facility management has proper understanding regarding the risk of forced / trafficked / bonded labour in it's supply chain. To prevent this risk, facility has communicated its own policy through the supply chain and takes the consent of the supplier CoC.
H: Is the site taking any steps taking to reduce the risk of forced / trafficked labour?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please describe finding: To prevent this risk of forced / trafficked labour, facility has communicated its own CoC through the employees and supply chain and takes the consent of the supplier to respect the CoC.

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

Observation:

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

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

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

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

ETI

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

Current Systems and Evidence Examined

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

Current systems:

1. Workers of the factory are free to join into Trade Unions. However, till the audit day the workers and management did not form any trade union in the factory and it is not mandatory as per local law. Note that workers and management has formed Participation Committee (PC) through election.
2. Factory management has formed Participation Committee (PC) through election process dated on 23 January 2020. Last meeting date: 17 January 2021.
3. There are total 18 members in Participation Committee (PC). Among them, 06 members from management side and 12 from workers side which comply the local law. Workers representatives have full access to members at workplace. During audit, through interview & others process no evidence was identified regarding different treatment between Participation Committee (PC) members & general workers.
4. It was noted through interview; Meetings' minutes were recorded and communicated to employees through PC members. During worker interview, it was observed that workers were aware about PC activities.
5. Verified and confirmed through records review and interview process that the facility does not discriminate any of the workers and workers representatives also.
6. Factory management communicates grievance review progress to employees and individuals. If employees address their complaints directly through verbally or written to management then they are informed accordingly about grievance review progress. And if employees address their complaints through suggestion box without mentioning their name then its review progresses are shared to the mass people through notice board, employee representatives and PA system. Last collected written complaint from complain box on 23 January 2021 and last verbal grievance noted on 17 January 2021. Complaint box open every week with PC member.

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

Details: Documents review (i.e. PC formation records & meeting minutes, grievance handling procedure, complaint box record etc), management interview and workers interview.

Any other comments: Nil

<p>A: What form of worker representation/union is there on site?</p>	<p><input type="checkbox"/> Union (name) <input checked="" type="checkbox"/> Worker Committee <input type="checkbox"/> Other (specify) <input type="checkbox"/> None</p>
<p>B: Is it a legal requirement to have a union?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No In Bangladesh, there is no obligation to join trade union and freedom of association and collective bargaining. As per Bangladesh Labour Law-2006 ((Amendment-2013), Section-205 (1, 6); In the case of an establishment where there is no trade union, where 50 or more employees facility need to form a worker participation committee through election process.</p>
<p>C: Is it a legal requirement to have a worker's committee?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No For an establishment where there is no trade union, until a trade union is formed, the workers' representatives of the participation committee shall run activities related to workers' interests in the establishment concerned and workers representative should be elected by direct vote of workers. (Bangladesh Labour Law-2006 ((Amendment-2013).</p>
<p>D: Is there any other form of effective worker/management communication channel? (Other than union/worker committee e.g. H&S, sexual harassment)</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: The factory management has provided complaint box in the toilet area through which workers can raise their suggestion / complaints. Workers can also approach the management directly for any grievances which confirmed by the interviewed workers. Workers can also share their complaints or suggestion with the PC member and then PC member express it to the management on their meeting or other way. D2: Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Factory management has formed Participation Committee (PC) through election process dated on 23 January 2020.</p>
<p>E: Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Facility allows the participation committee to conduct their activity freely. Last meeting held on 17 January 2021.</p>

F: Name of union and union representative, if applicable:	Not applicable: This is a non-unionized factory.	F1: Is there evidence of free elections? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
G: If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	Yes. Participation Committee (PC) and Complaint box.	G1: Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
H: Are all workers aware of who their representatives are?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
I: Were worker representatives freely elected?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	I1: Date of last election: 23 January 2020.
J: Do workers know what topics can be raised with their representatives?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
K: Were worker representatives/union representatives interviewed?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes , please state how many: Vice president of participation Committee (PC) Last PC meeting held on 17 January 2021.	
L: Please describe any evidence that union/worker's committee is effective? <i>Specify date of last meeting; topics covered; how minutes were communicated etc.</i>	1. PC meeting minutes recorded and action taken. 2. Complain box was opened in every month, register maintain and action taken by senior management if there any complain. 3. Worker representative shared the discussed topics with others workers and it is posted in notice board.	
M: Are any workers covered by Collective Bargaining Agreement (CBA)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes , what percentage by trade Union/worker representation	M1: ___% workers covered by Union CBA	M2: ___% workers covered by worker rep CBA
M3: If Yes , does the Collective Bargaining Agreement (CBA) include rates of pay?	<input type="checkbox"/> Yes <input type="checkbox"/> No NA	

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

Observation:	
<p>Description of observation: None Observed</p> <p>Local law or ETI requirement: Not applicable</p> <p>Comments: Not applicable</p>	<p>Objective evidence observed: Not applicable</p>
Good Examples observed:	
<p>Description of Good Example (GE): None Observed</p>	<p>Objective evidence observed: Not applicable</p>

3: Working Conditions are Safe and Hygienic

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

ETI

- 3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.
- 3.2 Workers shall receive regular and recorded Health & Safety training, and such training shall be repeated for new or reassigned workers.
- 3.3 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.
- 3.4 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers.
- 3.5 The company observing the code shall assign responsibility for Health & Safety to a senior management representative.

Current Systems and Evidence Examined

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

Current systems:

Through factory tour and document review it was noted that:

- Facility provides training regularly on health and safety to the worker to ensure the safety for all workers during orientation training as well as in H&S training. Last orientation training conducted on 04 January 2021 and last health and safety training conducted on 21 November 2020. All training documents were maintained properly.
- The facility has formed safety committee, which is selected by PC members on 24 February 2020 workers side. Members of safety committee meet in regular committee meeting. They are monitoring the health and safety issue in the production floor. Meeting minutes of safety committee kept by the facility. Last meeting was held on 05 December 2020.
- Dining and canteen facility has been provided to the workers. Seating capacity of dining is 400. Facility has arranged separate dining facility for male and female workers. In addition, factory has ensured childcare facility. Childcare room of the factory found comply with the law.
- Facility's production building has 05 exits. All the exits were found unlocked and marked. Facility has installed door those were found outwards. The production floor was found well ventilated. Exit signs and emergency lights were installed. Total number of emergency light is 375 pcs.
- Firefighting training was provided to the workers. Last internal firefighting training was provided on 31 December 2020 by Mr. Md. Hossain Molla- Jr. officer (Fire and Safety). Total number of fire fighter is 290. Fire fighters are training from FSCD. Last training happened on 04 and 05 March 2020. Facility internally conduct (monthly) fire drill, last date was 29 December 2020 (Participants: 1146). Last fire drill conducted by FSCD was on 17 August 2020.
- Monthly inspection record is found available for all fire equipment like fire extinguishers, fire alarms, fire hydrant etc. Last inspection dates are as follows:
Fire alarm: 18/01/2021, Fire pump and hose reel: 17/01/2021, Emergency Light: 18/01/2021, Fire extinguisher: 18/01/2021, Fog light: 15/01/2021, and Fire door: 14/01/2021.

Note : Fire fighting equipment tested by Mr. Md. Hossain Molla- Jr. officer (Fire and Safety).

- First aid and PPE training were provided to the workers regularly. Last first aid & PPE training were provided on 21 January 2021 by doctor and 20 January 2021 by Mr. Babul Mia- Asst. Manager (HR & Admin) respectively. 01 doctor, 01 Nurse and 01 Medical Assistant have been recruited for medical treatment. In addition, facility has contact agreement with nearest hospital (Filaria and General Hospital) for any emergency.
- Workers have access to washroom whenever they needed. Male and female wash room was found segregated and sufficient numbers of toilets were found available for the workers. Total number of toilet: 252 (Male: 103, Female: 149)
- Drinking water facility was available in all the production floor and storage area. Adequate drinking water point found in the production floor. Moreover, facility has conducted test of drinking water whether it is free of arsenic or any other germs from organization approved by the government as last test conducted on 24 February 2020 from Department of Public Health Engineering.
- Facility follows procedures of keeping sickness and injury records that are treated by the doctors, nurse and first aiders. However, facility has no procedure for identification, recording and analysing of root causes of all major and minor injuries and sickness, in order to prevent further injuries among workers during work.
- The facility management has conducted training regarding all policies and procedures including their health and safety policy and practices. In addition, factory management follows set a certain set of protocols for tackling the spread of COVID-19. They have formed a Taskforce against COVID-19 with the agenda of tracking and preventing spread of Coronavirus through monthly risk assessments, employee supervision, social distancing, installing awareness creation placards and hotline numbers for coronavirus consultation & testing. Facility was fully able to maintain social distancing in the in close proximity of workplace. All of the premises are disinfected on routine basis using factory grade disinfectants. Facility management arrange training regarding awareness of COVID-19. Last training conducted on 04 January 2021 by Welfare and compliance personnel.

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

Details: Documents review (i.e. training record, maintenance record), management interview, and workers interview and plant tour.

Company firefighting equipment Details: Facility shared following firefighting equipment during audit-

Fire Equipment name	Total	Fire Equipment name	Total	
Fire extinguisher	Foam	05	Stretcher	17
	CO2	143	Hand gloves (set)	36 pairs
	ABCE	273	Helmet	66
Fire hook	33	Fire blanket	23	
Fire alarm switch	76	Fire bitter	33	
Public Address (PA) system	09	Fire Door	104	
Emergency light	375	Manila rope	4	
Smoke detector	559	Emergency exit each floor	05	
Gas mask	68	Hose Pipe	48	
Lock cutter	17			
Fog Light	358			

Training details:

Training Type	Last training date	Trainer Designation	Frequency of training
Orientation Training	04/01/2021	Welfare Officer	For newly joined workers
Fire Fighting Training	31/12/2020	Jr. Officer (Fire and Safety)	Every Month
First Aid Training	21/01/2021	Doctor	Every Month
PPE Training	20/01/2021	Asst. Manager (HR & Admin)	Every Month
Chemical Handling Training	08/12/2020	Jr. Officer (Fire and Safety)	Every Month

Maintenance record details:

(Name) Inspection record	Last inspection date	Done by (designation)	Frequency of inspection
DB/SDB	02/02/2021	Electrical Engineer	Daily basis
Sewing Machine Maintenance	23/01/2021	Mechanics	Daily basis
Generator Inspection	02/01/2021	Generator	Daily basis
Generator Maintenance	07/11/2020	Third party named "Legend Power Limited"	Whenever required
Boiler Inspection	16/01/2021	Electrical In Charge	Daily basis
Boiler Maintenance	03/12/2020	Third party named "Modern Erection Ltd."	Yearly basis
Compressor Inspection	02/01/2021	Electrical In Charge	Daily basis
Lift Inspection	31/12/2020	Third party named "Aircon"	Monthly basis

Any other comments: Nil

<p>A: Does the facility have general and occupational Health & Safety policies and procedures that are fit for purpose and are these communicated to workers?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: Facility has established Health & Safety policies and procedures that are fit for purpose and these are communicated to workers through policy board.</p>
<p>B: Are the policies included in workers' manuals?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: Please give details: Facility has included Health & Safety policy in worker's manual.</p>
<p>C: Are there any structural additions without required permits/inspections (e.g. floors added)?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No C1: Please give details: Facility has taken construction approval for its building from concerned authority.</p>

<p>D: Are visitors to the site informed on H&S and provided with personal protective equipment</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: Visitors are informed on H&S policies and provided with personal protective equipment.</p>
<p>E: Is a medical room or medical facility provided for workers? If yes, do the room(s) meet legal requirements and is the size/number of rooms suitable for the number of workers.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Medical room of the facility was found comply with the local law.</p>
<p>F: Is there a doctor or nurse on site or there is easy access to first aider/ trained medical aid?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F1: Please give details: Facility have one full time doctor and two full time nurses who are responsible for providing training and for looking after the first aid team consisting of 90 first aiders and 26 first aid boxes for emergency medical need of workers.</p>
<p>G: Where the facility provides worker transport - is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No G1: Please give details: Facility does not provide transportation facility for workers.</p>
<p>H: Is secure personal storage space provided for workers in their living space and is fit for purpose?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details: Facility has ensured personal lockers for the workers.</p>
<p>I: Are H&S Risk assessments are conducted (including evaluating the arrangements for workers doing overtime e.g. driving after a long shift) and are there controls to reduce identified risk?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No I1: Please give details: Internal audit has been conducted regularly to find out health and safety risks on the production floor. As well as the factory, management has analysed the risk for related sections and taken control measure to reduce the risk. Risk assessment has been found on maternity.</p>
<p>J: Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No J1: Please give details: Facility maintain its legal obligations on environmental requirements including required permits for use and disposal of natural resources.</p>
<p>K: Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details: Facility is meeting its customer requirements on environmental standards, including the use of banned chemicals.</p>

Non-compliance:

1. Description of non-compliance:

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

Facility has in total four generators (3.09 MW) inside the premises. Noted through documentation review and management interview that no waiver certificate found for 03 out of 04 generators. However, facility has applied to concerned authority on 28 November 2017. Note that, Facility has collected waiver certificate for one generator (198 KW capacity).

Local law and/or ETI requirement

Reference: Energy Regulatory Commission Act 2003 (Chapter - 06, section-27 - a)

[No person shall engage himself in the following business unless he is empowered by a license or exempted from having it under this Act]

ETI Base code 3.1

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

Recommended corrective action:

It is recommended that facility should take waiver certificate from the concerned authority.

2. Description of non-compliance:

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

Based on documents review and management interview that facility take building approval from local Union Parishad instead of concern authority. In addition, facility is keeping 02 generators in a temporary shed which does not have any construction approval plan from concerned authority.

Local law and/or ETI requirement:

Reference: Bangladesh Building Construction Act, 1952, Section 3A

(1) No owner or occupier of a building shall, without obtaining previous permission from the Authorized Officer or the Committee, as the case may be, use the building for the purpose other than that mentioned in the sanction.

(2) When the 1[Government] is satisfied that the existing use of any land or building does not conform to the scheme of land utilization indicated in the master plan, the 1[Government] may, by an order in writing, direct the owner, occupier or the person in charge of the land or building to dis continue such use and, in the case of a building, also to remove or dismantle such building : Provided, however, that the owner, occupier or the person in charge of the land or building shall be given six months' time before effect is given to the order of discontinuance of such use and twelve months' time before effect is given to the order of removal or dismantlement of the building : Provided further that no existing or future use of any land or building for combined residential and commercial purpose shall be discontinued or prohibited unless, in any particular case, such use militates against the dominant character of the scheme of land utilization as indicated in the Master Plan and constitutes a nuisance generally to the zone and particularly to the neighbourhood in which the land or building is situated.]

Objective evidence observed:

Through document review and management interview

Through document review and management interview

ETI Base code 3.1

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

Recommended corrective action:

It is recommended that facility management should obtain construction approval from concern authority.

3. Description of non-compliance:

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

It was noted through facility tour that eye guard of 20 % flat lock, double needle sewing machines and button attached machine were found displaced at the sewing section.

Local law and/or ETI requirement:

Reference: Bangladesh Labour Rules 2015, Section 64(2):

Effective machine guard or eye safety goggles must be installed/used in all cases where the possibility of having injuries in the eye is high.

ETI Base code 3.1

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

Recommended corrective action:

It is recommended that the facility should ensure the use of the mentioned machine safety guards.

4. Description of non-compliance:

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

It was noted through facility tour that 07 drums machine oil kept at the chemical store but labelling was mismatched. (e.g. labelling should be machine oil instead of Hydrogen peroxide).

Local law and/or ETI requirement:

Reference: Bangladesh Labour law 2006, Section 79 (d & e), Bangladesh Labour Rules 68 (10):

d) Providing for the protection of all persons employed in the operation or in the vicinity of the places where it is carried on and the use of any specified materials or processes in connection with the operation;

e) Notice specifying use and precautions regarding use of any corrosive chemicals.

10) The owner shall place Material Safety Data Sheet (MSDS) of dangerous materials in an easily noticeable place so that the employed worker can be well informed about the possible hazards.

Through plant tour and workers interview

NC Picture Number 02 & 03

Through plant tour and workers interview

NC Picture Number 01

<p>ETI Base code 3.1 [A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment]</p> <p>Recommended corrective action: It is recommended that the facility should provide proper labelling at the chemicals stored in the mentioned areas.</p>	
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Observation:	
<p>Description of observation: None observed</p> <p>Local law or ETI requirement: Not applicable</p> <p>Comments: Not applicable</p>	<p>Objective evidence observed: Not applicable</p>

Good Examples observed:	
<p>Description of Good Example (GE): None observed</p>	<p>Objective evidence observed: Not applicable</p>

4: Child Labour Shall Not Be Used

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

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

ETI

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

Current Systems and Evidence Examined

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

Current systems:

- The factory has established a policy that will never employ and use any child labor.
- The factory verify the workers age through registered doctors.
- Sufficient numbers of employees' personal files were provided for review. Each employee file includes a bio-data sheet, a recent photo and the age documentation. The card lists the employee's name, household address and the date of birth.
- According to management & worker interview, factory management does not employ any employees below 18 years of age.

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

Details: Documents review (i.e. policy, personal file), management interview and workers interview

Any other comments: Nil

A: Legal age of employment:	15
B: Age of youngest worker found:	The youngest worker is 18 years 1 months 17 days (on joining) who born on 15 January 2002 and hired on 01 March 2020.
C: Are there children present on the work floor but not working at the time of audit?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: % of under 18's at this site (of total workers)	0%
E: Are workers under 18 subject to hazardous work assignments?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

(Go to clause 3 – Health and Safety)	E1: If yes, give details
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Non-compliance:	
<p>1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None observed</p> <p>Local law and/or ETI requirement: Not applicable</p> <p>Recommended corrective action: Not applicable</p>	<p>Objective evidence observed: Not applicable</p>

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

Good Examples observed:	
<p>Description of Good Example (GE): None observed</p>	<p>Objective Evidence Observed: Not applicable</p>

5: Living Wages are Paid

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

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

ETI

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

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

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

Current Systems and Evidence Examined

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

Current systems:

- Facility follows English calendar month for calculation of monthly salary. Last salary payment on 10 January 2021 for the salary month of December 2020.
- The factory provides monthly wage for all employees through Bkash Mobile Banking.
- The factory does not deduct any illegal deduction from employees, confirmed through document reviewed and workers interview. Moreover, facility has stopped making 10 taka stamp money deduction from the monthly salary since October 2020.
- No worker was found getting below minimum wage. Facility minimum wage is BDT 8000. 500 BDT attendance bonus is ensured to all employees.
- An appointment letter is given to all workers where information about their wages and others information e.g. leave, overtime calculation, increment, etc.

- Factory workers are paid 100% salary of current for their working days, however they were paid 65% of their gross wages for the non-working days during nation wise COVID-19 lockdown in the month of April 2020 as per government instructions. The details explanation and reference given below.

The decision taken on 03 May 2020 between Bangladesh Labour Ministry and Bangladesh Garment Manufactures & Exporters Association (BGMEA):

Industrial production were closed during April 2020 due to widespread Corona virus (Covid-19). In such a situation, in order to protect the interests of both the parties, government, owners and workers have taken the decision. The decision is factory workers are paid 100% salary of current for their working days and workers received 65% of their wages in the days leading up to the closure of the factory due to Corona virus (COVID-19).

- All employees were given half of their gross salaries in advance during festival holidays (Eid-UI Fitr & Eid-UI Adha).
- The factory management ensured full maternity benefit before worker took her maternity leave.

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

Details: Documents review (i.e. wage, benefit record), management interview and workers interview.

Any other comments: None

Non-compliance:

1. Description of non-compliance:

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

None Observed

Local law and/or ETI requirement

Not Applicable

Recommended corrective action:

Not Applicable

Objective evidence observed:

Not Applicable

Observation:

Description of observation:

None

Local law or ETI requirement:

Not Applicable

Comments:

Not Applicable

Objective evidence observed:

Not Applicable

Good Examples observed:

Description of Good Example (GE):

None

Objective evidence observed:

Not Applicable

Summary Information

Criteria	Local Law <i>(Please state legal requirement)</i>	Actual at the Site <i>(Record site results against the law)</i>	Is this part of a Collective Bargaining Agreement?
A: Standard/Contracted work hours: <i>(Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)</i>	Legal maximum: 8 hours per day and 48 hours per week	A1: 8 hours/ day 48 hours/ week	A2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B: Overtime hours: <i>(Maximum legal and actual overtime hours, please state if possible per day, week, and month)</i>	Legal maximum: 2 hours per day and 12 hours per week. However an adult worker	B1: 12 hours per week in December	B2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

	<p>may work for more than 8 (eight) hours in a day or 48 (forty-eight) hours in a week, provided that the total hours of work of an adult worker shall not exceed 60 (sixty) hours in any week and on the average 56 (fifty-six) hours per week in any year</p> <p><u>Exception for 6 months:</u> Government has exempted section 100 and 102 of the Bangladesh Labour Law-2006 publishing a Gazette notification in August 2011 as per section 324 Bangladesh Labour Law-2006 for 06 months relaxing daily overtime hours. In accordance with the Clause/Condition No. – 3 of this notification, no worker shall work more than 04 hours of overtime in any day without his/her consent. Exemption applicable in audit scope for overtime hours only. Maximum 04 hours overtime per day allowed except regular working hours in</p>	<p>2020 (Current Month) 12 hours per week in July 2020 (Sample Month) 12 hours per week in February 2020 (Sample Month)</p>	
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	Bangladesh for 100% export oriented garment Industry.		
C: Wage for standard/contracted hours: <i>(Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)</i>	Legal minimum: BDT. 8000 per month (Basic BDT 4100, House Rent 50% of the Basic which is BDT.2050, Medical Allowance BDT. 600, Conveyance Allowance BDT. 350, Food Allowance BDT. 900).	C1: BDT 8000/month	C2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: Overtime wage: <i>(Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)</i>	Legal minimum: 200% of the basic wage rate	D1: 200% of the basic wage rate	D2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Wages analysis: (Click here to return to Key Information)	
A: Were accurate records shown at the first request?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
A1: If No , why not?	Not Applicable
B: Sample Size Checked <i>(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)</i>	52 samples from December 2020 (Current month) 52 samples from July 2020 (Random month) 52 samples from February 2020 (Random month)
C: Are there different legal minimum wage grades? If Yes , please specify all.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No C1 If Yes , please give details: The Government has announced new pay structure, which was implemented from 1 st December 2018 for the workers of the Garments Industries. The Gazette Notification has been published on 25 November 2018 and Amendment for schedule – A on 24 th January 2019. There are two separate pay structures; one for the garment workers (Schedule A) and another for the staff level (Schedule B) employees:

		<p>1. For the workers (Schedule A):</p> <table border="1"> <thead> <tr> <th>Grade</th> <th>Monthly basic wage</th> <th>House rent 50% of the basic</th> <th>Medical allowance</th> <th>Conveyance allowance</th> <th>Food subsidy</th> <th>Gross monthly wage</th> </tr> </thead> <tbody> <tr> <td>Grade 1</td> <td>Tk.10938</td> <td>Tk.5469</td> <td>Tk.600</td> <td>Tk.350</td> <td>Tk.900</td> <td>Tk.18257</td> </tr> <tr> <td>Grade 2</td> <td>Tk.9044</td> <td>Tk. 4522</td> <td>Tk.600</td> <td>Tk.350</td> <td>Tk.900</td> <td>Tk.15416</td> </tr> <tr> <td>Grade 3</td> <td>Tk.5330</td> <td>Tk. 2665</td> <td>Tk.600</td> <td>Tk.350</td> <td>Tk.900</td> <td>Tk. 9845</td> </tr> <tr> <td>Grade 4</td> <td>Tk.4998</td> <td>Tk. 2499</td> <td>Tk.600</td> <td>Tk.350</td> <td>Tk.900</td> <td>Tk. 9347</td> </tr> <tr> <td>Grade 5</td> <td>Tk.4683</td> <td>Tk. 2342</td> <td>Tk.600</td> <td>Tk.350</td> <td>Tk.900</td> <td>Tk. 8875</td> </tr> <tr> <td>Grade 6</td> <td>Tk.4380</td> <td>Tk. 2190</td> <td>Tk.600</td> <td>Tk.350</td> <td>Tk.900</td> <td>Tk. 8420</td> </tr> <tr> <td>Grade 7</td> <td>Tk.4100</td> <td>Tk. 2050</td> <td>Tk.600</td> <td>Tk.350</td> <td>Tk.900</td> <td>Tk. 8000</td> </tr> <tr> <td>Probation period</td> <td>Tk.2750</td> <td>Tk. 1375</td> <td>Tk.600</td> <td>Tk.350</td> <td>Tk.900</td> <td>Tk. 5975</td> </tr> </tbody> </table> <p>2. For the staff level (Schedule B) employees:</p> <table border="1"> <thead> <tr> <th>Grade</th> <th>Monthly basic wage</th> <th>House rent 50% of the basic</th> <th>Medical allowance</th> <th>Conveyance allowance</th> <th>Food subsidy</th> <th>Gross monthly wage</th> </tr> </thead> <tbody> <tr> <td>Grade 1</td> <td>Tk.8150</td> <td>Tk.4075</td> <td>Tk.600</td> <td>Tk.350</td> <td>Tk.900</td> <td>Tk.14075</td> </tr> <tr> <td>Grade 2</td> <td>Tk.6300</td> <td>Tk. 3150</td> <td>Tk.600</td> <td>Tk.350</td> <td>Tk.900</td> <td>Tk.11300</td> </tr> <tr> <td>Grade 3</td> <td>Tk.5950</td> <td>Tk. 2975</td> <td>Tk.600</td> <td>Tk.350</td> <td>Tk.900</td> <td>Tk. 10775</td> </tr> <tr> <td>Grade 4</td> <td>Tk.4350</td> <td>Tk. 2175</td> <td>Tk.600</td> <td>Tk.350</td> <td>Tk.900</td> <td>Tk. 8375</td> </tr> <tr> <td>Probation period</td> <td>Tk.2876</td> <td>Tk. 1438</td> <td>Tk.600</td> <td>Tk.350</td> <td>Tk.900</td> <td>Tk. 6164</td> </tr> </tbody> </table>	Grade	Monthly basic wage	House rent 50% of the basic	Medical allowance	Conveyance allowance	Food subsidy	Gross monthly wage	Grade 1	Tk.10938	Tk.5469	Tk.600	Tk.350	Tk.900	Tk.18257	Grade 2	Tk.9044	Tk. 4522	Tk.600	Tk.350	Tk.900	Tk.15416	Grade 3	Tk.5330	Tk. 2665	Tk.600	Tk.350	Tk.900	Tk. 9845	Grade 4	Tk.4998	Tk. 2499	Tk.600	Tk.350	Tk.900	Tk. 9347	Grade 5	Tk.4683	Tk. 2342	Tk.600	Tk.350	Tk.900	Tk. 8875	Grade 6	Tk.4380	Tk. 2190	Tk.600	Tk.350	Tk.900	Tk. 8420	Grade 7	Tk.4100	Tk. 2050	Tk.600	Tk.350	Tk.900	Tk. 8000	Probation period	Tk.2750	Tk. 1375	Tk.600	Tk.350	Tk.900	Tk. 5975	Grade	Monthly basic wage	House rent 50% of the basic	Medical allowance	Conveyance allowance	Food subsidy	Gross monthly wage	Grade 1	Tk.8150	Tk.4075	Tk.600	Tk.350	Tk.900	Tk.14075	Grade 2	Tk.6300	Tk. 3150	Tk.600	Tk.350	Tk.900	Tk.11300	Grade 3	Tk.5950	Tk. 2975	Tk.600	Tk.350	Tk.900	Tk. 10775	Grade 4	Tk.4350	Tk. 2175	Tk.600	Tk.350	Tk.900	Tk. 8375	Probation period	Tk.2876	Tk. 1438	Tk.600	Tk.350	Tk.900	Tk. 6164
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Grade 7	Tk.4100	Tk. 2050	Tk.600	Tk.350	Tk.900	Tk. 8000																																																																																																					
Probation period	Tk.2750	Tk. 1375	Tk.600	Tk.350	Tk.900	Tk. 5975																																																																																																					
Grade	Monthly basic wage	House rent 50% of the basic	Medical allowance	Conveyance allowance	Food subsidy	Gross monthly wage																																																																																																					
Grade 1	Tk.8150	Tk.4075	Tk.600	Tk.350	Tk.900	Tk.14075																																																																																																					
Grade 2	Tk.6300	Tk. 3150	Tk.600	Tk.350	Tk.900	Tk.11300																																																																																																					
Grade 3	Tk.5950	Tk. 2975	Tk.600	Tk.350	Tk.900	Tk. 10775																																																																																																					
Grade 4	Tk.4350	Tk. 2175	Tk.600	Tk.350	Tk.900	Tk. 8375																																																																																																					
Probation period	Tk.2876	Tk. 1438	Tk.600	Tk.350	Tk.900	Tk. 6164																																																																																																					
<p>D: If there are different legal minimum grades, are all workers graded and paid correctly?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>	<p>D1: If No, please give details:</p>																																																																																																									
<p>E: For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum?</p>	<p><input type="checkbox"/> Below legal min <input checked="" type="checkbox"/> Meet <input checked="" type="checkbox"/> Above</p>	<p>E1: Lowest actual wages found: <i>Note: full time employees and please state hour / week / month etc.</i> BDT. 8000/month.</p>																																																																																																									
<p>F: Please indicate the breakdown of workforce per earnings:</p>	<p>F1: 0% of workforce earning under minimum wage F2: 08% of workforce earning minimum wage F3: 92% of workforce earning above minimum wage</p>																																																																																																										
<p>G: Bonus Scheme found: Please specify details:</p>	<p>Bonus Scheme found: <i>Note: type of employee (e.g. full time, temp, etc.) and please state which units e.g. /hour /week /month etc.</i></p>																																																																																																										

	Facility provides BDT 500 attendance bonus for all employees. They provide two festival bonuses as per law.	
H: What deductions are required by law e.g. social insurance? Please state all types:	As per section 125 of the Bangladesh Labour Law-2006, factory may deduct wages for un-authorized absence, for fines, housing facility, advance payments, loans, income tax, provident fund etc. However, factory is deducting only for un-authorized absence and revenue stamp.	
I: Have these deductions been made?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	I1: Please list all deductions that have been made. 1. Revenue stamp for these who receive cash payment (until September 2020) 2. Un-authorized absence Please describe:
		I2: Please list all deductions that have not been made. 1. Disciplinary action (if applicable) Please describe:
J: Were appropriate records available to verify hours of work and wages?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
K: Were any inconsistencies found? (if yes describe nature)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	K1: Type <input type="checkbox"/> Poor record keeping <input type="checkbox"/> Isolated incident <input type="checkbox"/> Repeated occurrence:
L: Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1: Please give details: Facility maintains electronic time keeping (Face Detection System) where in time and out time are properly maintained. Facility maintains manual time keeping for all employees of security department.	
M: Is there a defined living wage: <i>This is <u>not normally</u> minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M1: Please specify amount/time: Facility paid as per minimum wage gazette for regular work and overtime work as per legal requirement to the workers.	
M2: If yes, what was the calculation method used.	<input type="checkbox"/> ISEAL/Anker Benchmarks <input type="checkbox"/> Asia Floor Wage <input type="checkbox"/> Figures provided by Unions	

	<input type="checkbox"/> Living Wage Foundation UK <input type="checkbox"/> Fair Wear Wage Ladder <input type="checkbox"/> Fairtrade Foundation Other – please give details:
N: Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No N1: Please give details: Facility provides yearly increment to the workers as per legal requirement. <i>'Annual increment will rise minimum 5% or above of basic wage and such increment will be.'</i>
O: Are workers paid in a timely manner in line with local law?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Workers are paid in a timely manner in accordance with local law. Facility follows calendar month for salary payment. Order from customers remains same around the year as reported by the Management. Last salary payment on 10 January 2020 for the salary month of December 2020.
P: Is there evidence that equal rates are being paid for equal work:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No P1: Please give details: Facility paid workers salary according to their grade defined in appointment letter. Same grade workers are paid equally, confirmed through wage record review. They have also policy on discrimination and disabled workers , make aware to the workers about equal opportunity and equal payment by training, and posted policy on the floor.
Q: How are workers paid:	<input type="checkbox"/> Cash <input type="checkbox"/> Cheque <input checked="" type="checkbox"/> Bank Transfer <input type="checkbox"/> Other Q1: If other, please explain: Bkash Mobile Banking

6: Working Hours are not Excessive

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

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

ETI

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

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

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

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

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

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

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

Current Systems and Evidence Examined

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

Current systems:

- All employees follows one general shift from 8:00 am to 5:00. Lunch break starts 1:00 pm to 2:00pm. Facility has 26 Security Guard and 02 Security In-charge who work in three shifts with rest breaks by rotation (Shift-1 starts from 6:00 am to 2:00 pm; Shift- 2 starts from 2:00 pm to 10:00 am; Shift- 3 starts from 10:00 pm to 6:00 am).
- Through employees' interview and documents review, it confirmed that overtime is voluntary.
- All overtime is compensated at a premium rate. 200% of the basic wage rate.
- Workers can do overtime as per their consent.

- Facility maintains both manual time keeping system and electronic time keeping system (face detection system) to keep the employee' working time record.

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

Details: Documents review (i.e. time card record, payroll record, production record etc.), management interview and workers interview.

Any other comments: None

Non-compliance:

1. Description of non-compliance:

NC against ETI NC against Local Law NC against customer code:
None observed

Local law and/or ETI requirement:

Not Applicable

Recommended corrective action:

Not Applicable

Objective evidence observed:

Not Applicable

Observation:

Description of observation:

None

Local law or ETI requirement:

Not Applicable

Comments:

Not Applicable

Objective evidence observed:

Not Applicable

Good Examples observed:

Description of Good Example (GE):

None

Objective evidence observed:

Not Applicable

Working hours' analysis

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

Systems & Processes

A. What timekeeping systems are used: time card etc.	<i>Describe: Factory uses electronic time keeping system (face detection system) to maintain worker's daily time record.</i>				
B: Is sample size same as in wages section?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: If no, please give details				
C: Are standard/contracted working hours defined in all contracts/employment agreements?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	C1: If NO, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements. Please give details:			
D: Are there any other types of contracts/employment agreements used?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	D1: If YES, please complete as appropriate:			
		<input type="checkbox"/> 0 hrs	<input type="checkbox"/> Part time	<input type="checkbox"/> Variable hrs	<input type="checkbox"/> Other
		If "Other", Please define:			
E. Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	E1: If yes , please detail hours, %, types of workers affected and frequency Please give details: NA			
F: Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?	F2: Please select all applicable: <input checked="" type="checkbox"/> 1 in 7 days <input type="checkbox"/> 2 in 14 days <input type="checkbox"/> No If 'No', please explain:	F3: Is this allowed by local law? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
	Maximum number of days worked without a day off (in sample):				
	6 days				
Standard/Contracted Hours worked					
G: Were standard working hours over 48 hours per week found?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	G1: If yes, % of workers & frequency:			

<p>H: Any local waivers/local law or permissions which allow averaging/annualised hours for this site?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<p>H1: If yes, please give details:</p>
<p>Overtime Hours worked</p>		
<p>I: Actual overtime hours worked in sample (State per day/week/month)</p>	<p>Highest OT hours: 12 hours per week in February 2020 (Current Month) 12 hours per week in July 2020 (Random Month) 12 hours per week in December 2020 (Random Month)</p>	
<p>J: Combined hours (standard or contracted + overtime hours = total) over 60 found? Please give details:</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<p>K: Approximate percentage of total workers on highest overtime hours:</p>	<p>50%</p>	
<p>L: Is overtime voluntary?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Conflicting Information	<p>L1: Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements: It was noted through workers' interview that overtime is voluntary. Workers have option to work or not after regular working hour.</p>
<p>Overtime Premiums</p>		
<p>M: Are the correct legal overtime premiums paid?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A – there is no legal requirement to OT premium	<p>M1: Please give details of normal day overtime premium as a % of standard wages: Noted through the management interview, workers interview and document review that facility provide the overtime paid as per law. Note that as per law per hour overtime payment is equal to 200% of basic salary per hour.</p>
<p>N: Is overtime paid at a premium?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p>N1: If yes, please describe % of workers & frequency: It was noted through employees interview and wage sheet review that the factory management provided overtime payment according to local law to all the workers of the factory. OT wage = (Basic Salary x 2 x OT hours) / 208.</p>
<p>O: If the site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant.</p>	<input type="checkbox"/> No <input type="checkbox"/> Consolidated pay (May be standard wages above minimum legal wage, with no/low overtime premium) <input type="checkbox"/> Collective Bargaining agreements <input type="checkbox"/> Other	<p>O1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other</p>

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

7: No Discrimination is Practiced

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

ETI

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

Current Systems and Evidence Examined

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

Current systems:

- There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement. Both male and female get equal priority for hiring, compensation, training, promotion. For termination and retirement facility does not bias on race, caste, national region, age, disability, gender, marital status.
- The factory provides the same pay to male/female employees.
- No complaint or records found for pregnancy test during recruitment

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

Details: Documents review (i.e. wage, benefit record), management interview and workers interview.

Any other comments: Nil

A: Gender breakdown of Management + Supervisors (Include as one combined group)	A1: Male: 70 % A2: Female: 30 %
B: Number of women who are in skilled or technical roles e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst:	0
C: Is there any evidence of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation?:	<input type="checkbox"/> Hiring <input type="checkbox"/> Compensation <input type="checkbox"/> Access to training <input type="checkbox"/> Promotion <input type="checkbox"/> Termination or retirement <input checked="" type="checkbox"/> No evidence of discrimination found C1: Please give details: NA

Professional Development

A: What type of training and development are available for workers?	New worker orientation training, work related health and safety training etc.
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B: Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please give details::
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Non-compliance:

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

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

<p>Description of Good Example (GE): None observed</p>	<p>Objective Evidence Observed: Not applicable</p>
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8: Regular Employment Is Provided

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

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ETI

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

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

Additional Elements: Responsible Recruitment

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

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

8.5 Employment agencies must only supply workers registered with them.

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

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

Current Systems and Evidence Examined

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

Current systems:

- Facility has a proper policy and procedure for hiring people. Noted through the document review and worker interview that, workers are aware of their employment terms. During recruitment factory management, communicate with the workers about the terms of employment.
- Workers of the factory get appointment letter during recruitment where all information regarding the legal requirements with necessary information not limited to, wages, hours of work, days off and annual leave, and disciplinary procedures.
- Employment terms were found written in Bangla (Native Language) which is understood by each respective employee. In addition, Employees in the factory are classified as per the local law.
- Facility maintains nominee form in the employees' personal files to the person who can receive payment and other dues in the absence of employee.
- No migrant workers found during audit. However, there is no restriction to join to work.
- No evidence of sub-contracted worker and home-working arrangements or through apprenticeship schemes observed in the site during audit.

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

Details: Documents review (i.e. personal file, appointment letter), management interview and workers interview.

Any other comments: Nil

Non-compliance:

1. Description of non-compliance:

NC against ETI NC against Local Law NC against customer code:
None observed

Local law and/or ETI requirement:

Not applicable

Recommended corrective action:

Not applicable

Objective evidence observed:

Not applicable

Observation:

Description of observation:

None observed

Local law or ETI requirement:

Not applicable

Comments:

Not applicable

Objective evidence observed:

Not applicable

Good Examples observed:

Description of Good Example (GE):

None observed

Objective Evidence Observed:

Not applicable

Responsible Recruitment

All Workers

A: Were all workers presented with terms of employment at the time of recruitment, did they

- Terms & Conditions presented
- Understood by workers
- Same as actual conditions

understand them and are they same as current conditions?	A1: If any are unchecked, please describe finding and specific category(ies) of workers affected: NA
B: Did workers' pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B1: If yes, please describe details and specific category (ies) of workers affected:
C: If yes, check all that apply:	<input type="checkbox"/> Recruitment / hiring fees <input type="checkbox"/> Service fees <input type="checkbox"/> Application costs <input type="checkbox"/> Recommendation fees <input type="checkbox"/> Placement fees <input type="checkbox"/> Administrative, overhead or processing fees <input type="checkbox"/> Skills tests <input type="checkbox"/> Certifications <input type="checkbox"/> Medical screenings <input type="checkbox"/> Passports/ID's <input type="checkbox"/> Work / resident permits <input type="checkbox"/> Birth certificates <input type="checkbox"/> Police clearance fees <input type="checkbox"/> Any transportation and lodging costs after employment offer <input type="checkbox"/> Any transport costs between work place and home <input type="checkbox"/> Any relocation costs after commencement of employment <input type="checkbox"/> New hire training / orientation fees <input type="checkbox"/> Medical exam fees <input type="checkbox"/> Deposit bonds or other deposits <input type="checkbox"/> Any other non-monetary assets <input type="checkbox"/> Other – C1: If other, please give details: NA
D: If any checked, give details:	Not Applicable

Migrant Workers:	
<i>The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national or permanent resident or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity</i>	
A: Type of work undertaken by migrant workers:	No migrant workers are available in the factory
B: Please give details about recruitment agencies for migrant workers:	B1: Total number of (in country recruitment agencies) used: 0 B2: Total number of (outside of local country) recruitment agencies used: 0
C: Are migrant workers' voluntary deductions (such as for remittances) confirmed in writing by the worker and is evidence of the transaction supplied by the facility to the worker?	<input type="checkbox"/> Yes <input type="checkbox"/> No C1: Please describe finding: Not Applicable C2: Observations: Not Applicable

<p>D: Are Any migrant workers in skilled, technical, or management roles</p> <p><i>Migrant Workers (this should include all migrant workers including permanent workers, temporary and/or seasonal workers)</i></p>	<p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>D1: If yes, number and example of roles: Not Applicable</p>
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NON-EMPLOYEE WORKERS

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

Agency Workers (if applicable)	
<i>(workers sourced from a local agent who are not directly paid by the site, but paid by the agency, Usually the agencies are paid by the site and the wages of the individual workers are paid by the agency.)</i>	
A: Number of agencies used (average):	A1: Names if available: No agency workers are available in the factory.
B: Were agency workers' age / pay / hours included within the scope of this audit?	<input type="checkbox"/> Yes <input type="checkbox"/> No NA

C: Were sufficient documents for agency workers available for review?	<input type="checkbox"/> Yes <input type="checkbox"/> No
D: Is there a legal contract / agreement with all agencies?	<input type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: NA
E: Does the site have a system for checking labour standards of agencies? If yes, please give details.	<input type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: NA NA

Contractors: <i>Note: contractors in this context are generally individuals who supply several workers to a site. Usually the contractors are paid by the site and the wages of the workers are paid by the contractor. Common terms include, gang bosses, labor provider,</i>	
A: Any contractors on site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: If yes, how many contractors are present, please give details:
B: If Yes , how many workers supplied by contractors?	NA
C: Do all contractor workers understand their terms of employment?	<input type="checkbox"/> Yes <input type="checkbox"/> No C1: Please describe finding: NA
D: If Yes , please give evidence for contractor workers being paid per law:	NA

8A: Sub-Contracting and Homeworking

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

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

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

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

Note to auditor on homeworking:

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

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

Current Systems and Evidence Examined

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

Current systems:

1. It was verified through document review, factory tour, management interview and employee interview that no home working was used by the factory.
2. The factory is woven garments and production items is Top and Bottom (Shirts, blouses, trousers etc.). The factory production process are Cutting>Embroidery> Sewing> Finishing (Iron to Pack). Factory has no selected washing sub-contracting process. If they need to do washing activity, they follow mentioned washing sub-contracting factory that is nominated by concern clients.

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

Details: Documents review (i.e. production record, gate pass etc), management interview and workers interview.

Any other comments: Nil

Non-compliance:

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

Good Examples observed:	
<p>Description of Good Example (GE): None observed</p>	<p>Objective Evidence Observed: Not applicable</p>

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

E: What checks are in place to ensure no child labour is being used and work is safe?	
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Summary of homeworking – if applicable			
<input checked="" type="checkbox"/> Not Applicable please x			
A: If homeworking is being used, is there evidence this has been agreed with the main client?	<input type="checkbox"/> Yes <input type="checkbox"/> No A1: If Yes , summarise details:		
B: Number of homeworkers	B1: Male:	B2: Female:	Total:
C: Are homeworkers employed direct or through agents?	<input type="checkbox"/> Directly <input type="checkbox"/> Through Agents		C1: If through agents, number of agents:
D: Is there a site policy on homeworking?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
E: How does the site ensure worker hours and pay meet local laws for homeworkers?			
F: What processes are carried out by homeworkers?			
G: Do any contracts exist for homeworkers?	<input type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details:		
H: Are full records of homeworkers available at the site?	<input type="checkbox"/> Yes <input type="checkbox"/> No		

9: No Harsh or Inhumane Treatment is Allowed
[\(Click here to return to summary of findings\)](#)

ETI

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

Additional elements:

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

<p>A: Are there published, anonymous and/or open channels available for reporting any violations of Labour standards and H&S or any other grievances to a 3rd party?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: They have suggestion box</p>
<p>B: If Yes, are workers aware of these channels and have access? Please give details.</p>	<p>Workers are aware about this channel. Facility conducts training to workers about grievance mechanism.</p>
<p>C: If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.</p>	<p>1. Participation Committee representative 2. HR officer 3. Grievance Box 4. Worker can directly communicate with management through emergency contact number</p>
<p>D: Which of the following groups is there a grievance mechanism in place for?</p>	<p><input checked="" type="checkbox"/> Workers <input checked="" type="checkbox"/> Communities <input type="checkbox"/> Suppliers <input checked="" type="checkbox"/> Other D1: Please give details: Through Participation Committee (PC) representative, Complain box.</p>
<p>E: Are there any open disputes?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No E1: If yes, please give details</p>
<p>F: Does the site encourage its business partners (e.g. suppliers) to provide individuals and communities with access to effective grievance mechanisms (e.g. helplines or whistle blowing mechanism)</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F1: If no, please give details</p>
<p>G: Is there a published and transparent disciplinary procedure?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: If no, please explain</p>
<p>H: If yes, are workers aware of these the disciplinary procedure?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: If no, please give details</p>

<p>I: 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</p> <p>II: If yes, please give details</p>
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Current Systems and Evidence Examined

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

Current systems:

- According to factory policy on physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation are prohibited.
- Through the factory management and workers' interview, it was noted that no physical abuse or discipline happened in the factory. No complain record was found regarding physical abuse or harassment.
- During interview, workers did not report any violation on forced labour, physical, verbal abuse, disciplinary practice and any kind of sexual harassment.
- All workers are comfort with their management behaviour and the factory management treated them with respect.
- No pressure from security guards to hold the workers once they get authorized leave from management.

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

Details: Documents review (i.e. policy, procedure, security guard job description), management interview and workers interview.

Any other comments: Nil

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

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

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

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

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

Additional Elements

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

Current Systems and Evidence Examined

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

Current systems:

- Only workers with legal right to work shall be employed or used by the factory. There are no immigration workers in the factory.

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

Details: Documents review (i.e. policy, procedure), management interview, workers interview and plant tour.

Any other comments: Nil

Non-compliance:

1. Description of non-compliance:

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

Local law and/or ETI /Additional Elements requirement:

Not applicable

Recommended corrective action:

Not applicable

Objective evidence observed:

Not applicable

Observation:

<p>Description of observation: None observed</p> <p>Local law or ETI/Additional Elements requirement: Not applicable</p> <p>Comments: Not applicable</p>	<p>Objective evidence observed: Not applicable</p>
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<p>Good examples observed:</p>	
<p>Description of Good Example (GE): None observed</p>	<p>Objective Evidence Observed: Not applicable</p>

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

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

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

B.4. Compliance Requirements

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

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

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

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

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

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

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

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

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

B4. Guidance for Observations

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

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

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

Current Systems and Evidence Examined

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

Current systems:

- Overall observation proved that facility complies with the requirements of local and national laws related to environmental standards. The main production processes (Cutting> Embroidery> Sewing> Finishing) does not have any major environmental impact and their category is 'Orange-B' hence they do not require an Environment Clearance Certificate from the Government. However, management obtained a No-Objection Certificate on 03 October 2005.
- Facility has established policies on 'Environmental Protection', 'Water Waster Management' and 'Biodiversity Protection'.
- Factory obtained Environmental Impact Assessment through third party named Enviro Care International Ltd. on January 2019 which included an environmental risk assessment.

- On 10 January 2021, facility had a third party named 'Extensive Engineering Services' assess their indoor and outdoor noise level, stack air emission of their boilers and generators.
- Factory disposes their solid wastage through a contracted jhoot (waste) disposal company named M/S Five Star Enterprise Ltd. located at Ashulia, Savar, Dhaka, Bangladesh, valid till 09 March 2025.

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

Details:

Documents Review, Site Observation and Management Interview.

Any other comments: None

Non-compliance:

1. Description of non-compliance:

NC against ETI/Additional Elements NC against Local

NC against customer code:

None Observed

Local law and/or ETI/Additional Elements requirement:

Not Applicable

Recommended corrective action:

Not Applicable

Objective evidence observed:

Document Review, Management Interview & Site Observation

Observation:

1. Description of observation:

It was noted through management interview and documents review that facility does not have periodic environmental risk assessment. Facility has set a target for reduction of overall water consumption or wastage (05% by 2023), however they have no flow meter installed to keep accurate water consumption records.

Local law or ETI/Additional elements requirements:

ETI base code 10B4.7

Businesses shall make continuous improvements in their environmental performance.

Comments:

It is recommended that the facility should be aware the environmental standard for their environmental development & develop the system to monitor their performance.

Objective evidence observed:

Through document review, management Interview & site observation

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

Environmental Analysis	
(Site declaration only – this has not been verified by auditor. Please state units in all cases below.)	
A: Is there a manager responsible for Environmental issues (Name and Position):	Mr. Rajib Kumar Datta – Manager (Compliance)
B: Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B1: Please give details: Factory obtained Environmental Impact Assessment through third party named Enviro Care International Ltd. on January 2019 which included an environmental risk assessment. However, factory does not have a periodic risk assessment related to environmental concerns.
C: Does the site have a recognised environmental system certification such as ISO 14000 or equivalent? Please give details.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C1: Please give details: Factory has no recognized Environmental System Certification
D: Does the site have an Environmental policy? (For guidance, please see Measurement criteria)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: If yes, is it publicly available? Facility has an Environmental Policy, Last updated on 03 May 2020. Facility has shared their environmental policies with their business partners.
E: If yes, does it address the key impacts from their operations and their commitment to improvement?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Factory is committed to improve their environmental performance and take remediation action if any environmental concern is raised, as per statement in their environmental policy.
F: Does the site have a Biodiversity policy? (For guidance, please see Measurement criteria)	<input type="checkbox"/> Yes <input type="checkbox"/> No Facility has a Biodiversity Policy, Last updated on 03 May 2020.
G: 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 G1: Please give details: There were no any other sustainability systems present such as Chain of Custody, Forest Stewardship Council (FSC), Marine Stewardship Council (MSC) etc.

Please gives details. <i>(For guidance, please see Measurement criteria)</i>		
H: Have all legally required permits been shown? Please gives details.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details:	
I: Is there a documentation process to record hazardous chemicals used in the manufacturing process?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A I1: Please give details: Yes factory maintains a list of all chemicals used at the factory.	
J: Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No J1: Please give details:	
K: Facility has reduction targets in place for environmental aspects e.g. water consumption and discharge, waste, energy and green-house gas emissions:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details: Facility has a Water Waste Management Policy and Procedure which includes their plan for overall water consumption reduction and a plan to preserve. According to this policy, they have set a target to reduce 5% of water by year 2023.	
L: Facility has evidence of waste recycling and is monitoring volume of waste that is recycled.	<input type="checkbox"/> Yes <input type="checkbox"/> No L1: Please give details:	
M: Does the facility have a system in place for accurately measuring and monitoring consumption of key utilities of water, energy and natural resources that follows recognised protocols or standards?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M1: Please give details: Facility did not install a	
N: Has the facility checked that any Sub-Contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	<input type="checkbox"/> Yes <input type="checkbox"/> No N1: Please give details: Not Applicable; Facility has no Sub-Contracting agencies or business partners operating on the premises.	
Usage/Discharge analysis		
Criteria	Previous year: Please state period: 2019	Current Year: Please state period: 2020
Electricity Usage: Kw/hrs	390098	334217
Renewable Energy Usage: Kw/hrs	3830.9	3423.42
Gas Usage: Kw/hrs	179907.63	163157.73
Has site completed any carbon Footprint Analysis?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

If Yes , please state result		
Water Sources: <i>Please list all sources e.g. lake, river, and local water authority.</i>	<ul style="list-style-type: none"> • Ground Water 	<ul style="list-style-type: none"> • Ground Water
Water Volume Used: <i>(m³)</i>	29912448.46	30181591.86
Water Discharged: <i>Please list all receiving waters/recipients.</i>	<ul style="list-style-type: none"> • Sewage Line 	<ul style="list-style-type: none"> • Sewage Line
Water Volume Discharged: <i>(m³)</i>	No Data Found	No Data Found
Water Volume Recycled: <i>(m³)</i>	No Data Found	No Data Found
Total waste Produced <i>(please state units)</i>	47763 KG	46396 KG
Total hazardous waste Produced: <i>(please state units)</i>	69 KG	35 KG
Waste to Recycling: <i>(please state units)</i>	No Data Found	No Data Found
Waste to Landfill: <i>(please state units)</i>	No Data Found	No Data Found
Waste to other: <i>(please give details and state units)</i>	No Data Found	No Data Found
Total Product Produced <i>(please state units)</i>	No Data Found	No Data Found

10C: Business Ethics – 4-Pillar Audit

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

To be completed for a 4-Pillar SMETA Audit

10C. Compliance Requirements

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

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

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

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

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

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

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

10C. Guidance for Observations

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

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

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

Current Systems and Evidence Examined

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

Current systems:

- Factory has designated person responsible for implementing standards concerning Business Ethics.
- Factory has a transparent system in place for confidentially reporting, and dealing with unethical Business Ethics without fear of reprisals towards the reporter.
- Factory has completed SAQ for verify.
- Facility establish policy of Anti-corruption. Last policy update on November 2019. Also facility conduct risk assessment on ethical issues. In addition, facility management arrange training on anti-corruption. Last training conducted on 19 November 2020 by Mr. Rajib Kumar Datta - Manager (Compliance).

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

Details: Management interview, Documents review and employees interview

Any other comments: Nil

Non-compliance:

1. Description of non-compliance:

NC against ETI/Additional Elements

NC against Local

NC against customer code:

None observed

Objective evidence observed:

Not applicable

Local law and/or ETI/Additional Elements requirement:

Not applicable

Recommended corrective action:

Not applicable

Observation

Description of observation:

None observed

Objective evidence observed:

Not applicable

Local law or ETI/Additional elements requirement:

Not applicable

Comments:

Not applicable

Good examples observed:

Description of Good Example (GE):

None observed

Objective Evidence Observed:

Not applicable

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

Internal Policy

Policy for third parties including suppliers

A1: Please give details: Facility has developed internal policy of their own and for supplied to ensure business ethics internally and externally. Auditee keeps accurate information regarding its own activities, structure, and performance.

<p>B: 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 B1: Please give details: Facility has arranged training to relevant personnel on business ethics issues on 19 November 2020 by Mr. Rajib Kumar Datta - Manager (Compliance).</p>
<p>C: Is the policy updated on a regular (as needed) basis?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No C1: Please give details: Facility updated their policy on regular interval. Last updated on 21 March 2019.</p>
<p>D: Does the site require third parties including suppliers to complete their own business ethics training</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D1: Please give details: Facility has arranged training to relevant personnel on business ethics issues in internally on 19 November 2020 by Mr. Rajib Kumar Datta - Manager (Compliance).</p>

Other findings

Other Findings Outside the Scope of the Code
None










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


Appendix 1

Comparison between ETI code and Customer's Supplier's Code. Any areas where a site complies with the Customer's Supplier Code, but not with the ETI code are discussed at the audit close out meeting and recorded on the CAPR. Note to supplier "for this customer it may not be necessary to complete corrective actions where NC's DO NOT meet the ETI code, but DO meet your customer's code. If the audit is shared with other customers who work to the ETI code or an equivalent international standard, corrective actions will be necessary."










Not Applicable please x

Photo Form










		
<p>Factory Gate</p>	<p>Factory Name Plate</p>	<p>Factory Building</p>
		
<p>Security Post</p>	<p>Roof Top</p>	<p>Fabric Store</p>
		

Accessories Store	Cutting Section	Sewing Section
		
Quality Section	Pressing Section	Poly Section
		
Packing Section	Sample Section	Embroidery Section
		
Fuzzing Section	Band knit cutting Section	Fabric Section

<p>Lightening Protection system (LPS)</p>	<p>Fire Alarm Switch</p>	<p>Fire Alarm bell</p>
<p>Fire Resistance Door</p>	<p>Fire Extinguisher</p>	<p>Fire Hose Pipe</p>
<p>Gong Bell</p>	<p>Industrial Battery Backup Fog Light</p>	<p>Emergency Light</p>

		
<p>Smoke Detector</p>	<p>Exit Sign</p>	<p>Emergency Evacuation Window</p>
		
<p>Fire Fighting Equipment's</p>	<p>PA System</p>	<p>Canteen</p>
		
<p>Workers Dining</p>	<p>Washing Facility at Workers Dining</p>	<p>Exhaust Fan</p>

<p>Evacuation Plan</p>	<p>Notice Board</p>	<p>Emergency telephone number Posted</p>
<p>Chemical Store</p>	<p>Spot Removing Room</p>	<p>Eye Wash Point</p>
<p>Drinking Water Point</p>	<p>First Aid Box</p>	<p>Medical Room</p>

		
<p>First Aider</p>	<p>Member of Fire Fighting Team</p>	<p>Fire Alarm Demonstration</p>
		
<p>Fire Control Panel</p>	<p>Fire Hose Demonstration</p>	<p>Workers Toilet</p>
		
<p>Washing Facility at Workers Toilet</p>	<p>Complain Box</p>	<p>Danger Sign</p>
		

Electrical Time Keeping System	Assembly Area	Fire Hydrant Pump
		
Boiler	Compressor	Generator
		
Child Care Room	Fire License	Factory Layout Plan
		
NC Picture Number-1: Labelling was mismatched for chemical drums	NC Picture Number-2: Eye guard were found displaced.	NC Picture Number-3: Eye guard were found displaced.



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Your feedback on your experience of the SMETA audit you have observed is extremely valuable. It will help to make improvements to future versions.

You can leave feedback by following the appropriate link to our questionnaire:

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

[Click here for Supplier \(B\) members:](#)

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

[Click here for Auditors:](#)

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