SMETA

Sedex Members Ethical Trade Audit

Sedex Members Ethical Trade Audit Report

Version 7

Contents

Audit content

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

The audit scope includes an assessment of the Workplace Requirements and the Management Systems Assessment against the following Code Areas:

Included in a 2-Pillar audit:

1. Labour Standards Code Areas:
    - 0: Enabling accurate Assessment
    - 1: Employment is Freely Chosen
    - 1.A: Responsible Recruitment & Entitlement to Work
    - 2: Freedom of Association and Right to Collective Bargaining are Respected
    - 4: Child Labour Shall Not be Used
    - 5: Legal Wages are Paid
    - 5.A: Living Wages are Paid
    - 6: Working Hours are Not Excessive
    - 7: No Discrimination is Practiced
    - 8: Regular Employment is Provided
    - 8.A: Sub-contracting and Homeworkers are Used Responsibly
    - 9: No Harsh or Inhumane Treatment is Allowed
2. Health & Safety Code Area:
    - 3: Working Conditions are Safe and Hygienic
3. Environment Code Area:
    - 10.A: Environment 2-Pillar

Included in a 4-Pillar audit:

1. Labour Standards Code Areas
    - As 2-pillar
2. Health & Safety Code Area
    - As 2-pillar
3. Environment Code Area:
    - 10.A: Environment 2-Pillar
    - 10.B: Environment 4-Pillar
4. Business Ethics Code Area:
    - 10.C: Business Ethics

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

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

Audit and site details

Audit details

Sedex company reference	ZC4976201	**Auditor company name**	Intertek India
Date of audit	2025-01-28	**Audit conducted by**	Sedex member
Audit pillars	Labour Standards | Health and safety | Environment 4-Pillar | Business ethics		

Site details

Sedex site reference	ZS402673724	**Site name**	Swetha creations
Business name	SWETHA CREATIONS	**Site address**	641 606 114/6,KASIPALYAM,MANIYAKA RAMPALAYAM, NALLUR, TIRUPUR-641606, Tirupur, IN
Site phone	9626200333	**Site email**	kumar@swethacreations.com

Audit parameters

Time in and out	Day 1	
	In	09:40
	Out	17:10
Audit type	Full initial	
Was the audit announced?	Semi announced	
Was the Sedex SAQ available for review?	Yes	
Who signed and agreed CAPR?	Ms.Radha.T / HR Manager	
Any conflicting information SAQ/Pre-Audit Info	No	
Is further information available?	No	

Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	Yes	No
B: Present at the audit?	Yes	No	No
C: Present at the closing meeting?	Yes	Yes	No
Reason for absence at the opening meeting	No union established in this facility. Trade union is not a mandatory requirement as per the local law		
Reason for absence during the audit	Worker representatives were present during opening, closing meeting and interview session but not during whole process of audit, since they were engaged with their production process. No union established in this facility. Trade union is not a mandatory requirement as per the local law		
Reason for absence at the closing meeting	No union established in this facility. Trade union is not a mandatory requirement as per the local law		

SMETA declaration

Auditor team

SMETA declaration	I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual. 1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform. 2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question. This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post–audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.		
Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size)	None		
Lead auditor	Kasiviswanathan C	**APSCA Number**	21702255
Additional auditor	Vimalkumar Rajan	**APSCA Number**	32200861
Date of declaration	2025-01-28		

Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	Ms.Radha.T
Title	HR Manager
Date of declaration	2025-01-28

Summary of findings

Code area	Workplace requirement	Local law	Finding
3. Working conditions are safe and hygienic	3.M Ensure all machinery is installed, mainta...	§1	NC ZAF600794619
	3.G Provide sufficient first-aid supplies ons...	§2	NC ZAF600794620
	3.L Implement effective processes to manage f...	§3	NC ZAF600794623
5. Legal wages are paid	5.B Ensure that workers receive the insurance...	§4	NC ZAF600794621
10.B. Environment 4-Pillar	10.B.E Identify and monitor potential negativ...	§5	NC ZAF600794622

Local law issues

§1	In accordance with Tamil Nadu Factories Rules 1950, Chapter IV Rule 56, (3), Provided that a pressure vessel or plant in respect of the design and construction of which there is an Indian standard or a standard of the country of manufacture or any other law or regulation in force, shall be designed and constructed in accordance with the said standard, law or regulation, as the case may be and certificate thereof shall be obtained from the manufacturer or from the [notified person] which shall be kept and produced on demand by an Inspector.
§2	In accordance with Tamil Nadu Factories Rules 1950, Chapter IV, Rule 63 (b), First Aid - Persons who are in charge of first-aid box shall be persons who possess the certificate granted by the Saint John's Ambulance Association for rendering first-aid.
§3	In accordance with Tamil Nadu Factories Rules 1950, Chapter IX, Rule 95, Schedule XVI, Part II (12) (1) Suitable alarm and effective alarm systems giving audible and visible indications, shall be installed at the control room as well as in all strategic locations where process control arrangements are available so as to enable corrective action to be taken before the operational parameters exceed the predetermined safe levels or lead to conditions conducive for an outbreak of fire or explosion to occur. Such alarm systems shall be checked daily and tested every month at least once to ensure its performance efficiency at all times.
§4	In accordance with Employee State Insurance Regulations 1950, Section 31 (Amended 2017), an employer who is liable to pay contributions in respect of any employee shall pay those contributions within 15 days of the last day of the calendar month in which the contributions fall due. In accordance with The Employees Provident Funds Scheme, 1952, Section 38 (1), the employer shall, before paying the member his wages in respect of any period or part of period for which contributions are payable, deduct the employee’s contribution from his wages which together with his own contributions as well as an administrative charge of such percentage (of the pay (basic wages, dearness allowance, retaining allowance, if any, and cash value of food concession admissible thereon) for the time being payable to the employees other than an excluded employee, and in respect of which provident fund contributions are payable as the Central Government may fix, he shall within fifteen days of the close of every month pay the same to the Fund by separate bank drafts or cheques on account of contributions and administrative charge
§5	In accordance with Environment Protection Law, Chapter XIII, The minimum height of stack provided with each Generator set can be worked out using the following formula: H = h + 0.2 (x) under root KVA H = Total height of stack in meter h = height of the building in meter where the generator set is installed. KVA = Total capacity of generator used in KVA Based on above formula the minimum stack height to be provided with different range of generator sets may be categorized as follows: For generator sets Total Height of stack in meter 50 KVA height of building + 1.5 meter 50-100 KVA height of building + 2 meter 150 – 200 KVA height of building + 2.5 meter and so on.

Management systems

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

	Policies and procedures	Resources	Communication and training	Monitoring
8.A. Sub-contracting and homeworkers are used responsibly	Robust management systems	Robust management systems	Robust management systems	Robust management systems
9. No harsh or inhumane treatment is allowed	Robust management systems	Robust management systems	Robust management systems	Robust management systems
10.A. Environment 2-Pillar	Robust management systems	Robust management systems	Robust management systems	Some improvements recommended
10.C. Business ethics	Robust management systems	Robust management systems	Robust management systems	Robust management systems

- Not addressed
- Fundamental improvements required
- Some improvements recommended
- Robust management systems

Site details

Company and site details

Sedex company reference	ZC4976201	
Sedex site reference	ZS402673724	
Company name	SWETHA CREATIONS	
Business ownership type	GOODS	
Site name	Swetha creations	
Site name in local language		
GPS location	**GPS address**	Not Available
	Coordinates	Not Applicable
Is the worksite in a remote location, far from habitation?	No	
Site contact	**Contact name**	Mr.N.Kumarasamy
	Job title	Proprietor
	Phone number	9626200333
	Email	kumar@swethacreations.com
Applicable business and other legally required business license numbers and documents	TPR22658 which is valid till 31/12/2025	

Site activities

Site function	Factory Processing/Manufacturer	
Site activities	**Primary**	Manufacture of knitted and crocheted fabrics
	Secondary	
	Other	

Site activities

Product type	Manufacturer of Knitted Garments
Process overview	Rawmaterial Receipt, Cutting, Checking, Sewing, Ironing , Packing and Embroidery.
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour

Site scope

Is the audited site a physically continuous area?	Yes	
What is the area of audited site to its boundary?	2178m^2	
Building 1	**Last construction works on site**	2014
	If building is shared, provide details	Not applicable as Facility does not using shared building
	Number of floors	2
	Description of floor activities	Building 1 : Ground Floor : Admin Office, Sampling Store. Building 1 : 1st Floor : Sewing , Checking Building 1 : 2nd Floor : Ironing, Packing , Finished goods Storage. Periphery : Male and Female Toilets, Genset, Compressor, Container Storage Area.
Building 2	**Last construction works on site**	2014
	If building is shared, provide details	Not applicable as Facility does not using shared building
	Number of floors	2
	Description of floor activities	Building 2 : Ground Floor : Embroidery, Fabric Storage, Cutting, Dinning Hall.
Is there any difference between the site scope of the audit and the Sedex site profile?	No	

Site scope

Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site?	No
Is any activity conducted onsite not included within the scope of the audit?	No

Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	No
Does the site organise worker transport to the worksite?	Not provided Facility did not provided the transport to employees.

Work patterns

Approximate workers on site per month (% of peak)	January	95-100%	February	95-100%
	March	95-100%	April	95-100%
	May	75-90%	June	75-90%
	July	50-75%	August	50-75%
	September	50-75%	October	50-75%
	November	50-75%	December	50-75%
Is there any night or back shift work at the site?	No			

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	No

Site assessments

Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community?	No Facility has not assessed negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	Yes Facility has assessed human Rights Impact Assessment (HRIA) conducted on 05/11/2024.

Worker analysis

Gender disaggregated data available	Men and women

Worker totals

	Men		Women		Other		Total	
Number of workers	29	(69%)	13	(31%)	-	-	42	(100%)

Workers by type

	Men		Women		Other		Total	
Permanent workers (employees)	29	(69%)	13	(31%)	-	-	42	(100%)
Temporary or fixed term employees	-	-	-	-	-	-	0	(0%)
Agency or subcontracted workers	-	-	-	-	-	-	0	(0%)
Seasonal workers	-	-	-	-	-	-	0	(0%)
Self-employed workers	-	-	-	-	-	-	0	(0%)
Informal workers including home workers	-	-	-	-	-	-	0	(0%)
Apprentices, trainees or interns	-	-	-	-	-	-	0	(0%)

* % of total workforce

Migrant workers

	Men		Women		Other		Total	
Domestic migrant workers	0	*(0%)*	0	*(0%)*	-	-	0	*(0%)*
International migrant workers	-	-	-	-	-	-	0	*(0%)*
Total migrant workers	0	*(0%)*	0	*(0%)*	-	-	0	*(0%)*

* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from

Facility has not engaged migrant workers.

Workers by age

	Men		Women		Other		Total	
18 - 24 years old	2	*(4.8%)*	0	*(0%)*	-	-	2	*(4.8%)*
15 - 17 years old	0	*(0%)*	0	*(0%)*	-	-	0	*(0%)*
Under 15 years old	0	*(0%)*	0	*(0%)*	-	-	0	*(0%)*

* % of total workforce

Is the worker analysis data relevant for peak season and current to the audit?	Yes
Please list the nationalities of all workers, with the three most common nationalities listed first	Indian

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Indian	69%	31%	-	100%

Workers by remuneration type

	Men		Women		Other		Total	
Workers paid per unit (piece rate)	0	(0%)	0	(0%)	-	-	0	(0%)
Workers paid based on a mix of 'piece work' and hourly rate	0	(0%)	0	(0%)	-	-	0	(0%)
Workers paid hourly / daily rate	0	(0%)	0	(0%)	-	-	0	(0%)
Salaried workers	29	(69%)	13	(31%)	-	-	42	(100%)

* % of total workforce

Workers by payment cycle

	Men		Women		Other		Total	
Paid daily	0	(0%)	0	(0%)	-	-	0	(0%)
Paid weekly	0	(0%)	0	(0%)	-	-	0	(0%)
Paid monthly	29	(69%)	13	(31%)	-	-	42	(100%)
Other	0	(0%)	0	(0%)	-	-	0	(0%)

* % of total workforce

If other payment cycle entered, please provide details	Not applicable

People in managerial, supervisorial and administrative roles

	Men	Women	Other	Total
Employees in management positions	3 *(7.1%)*	2 *(4.8%)*	- -	5
Supervisors or team leaders	0 *(0%)*	0 *(0%)*	- -	0
Administrative staff	0 *(0%)*	0 *(0%)*	- -	0

Worker interview summary

Gender disaggregated data available	Men and women
Which methods of worker engagement were used?	Group interviews Individual interviews

Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?	
Was the interview sample representative of all types of nationality and employment types of workers?	Yes
Was the interview sample representative of the gender composition of the workforce?	Yes
Number and size of group interviews	1 group 5 Employees
Did workers understand the purpose of the audit?	Yes
Were interviews conducted in circumstances to ensure privacy, with the confidentiality of the interview process communicated to the workers?	Yes
Was there any indication that workers had been 'coached' in how they should respond to questions?	No
What was the general attitude of the workers towards their workplace?	Favorable

Attitude of workers

In which areas did workers raise significant concerns or complaints?	Other (provide details) No grievance from employees.
What did the workers like the most about working at this site?	Job security Facilities (e.g. rest area, recreation, canteen) Grievance mechanisms Pay Social benefits & insurance (e.g. ability to book annual leave, maternity leave, pensions etc.) Work environment – comfort (e.g. temperature, noise or dust levels)
Additional comments	10 workers (6Male and 4 Female) were selected for interview, they were interviewed as 01 group of 05 employees and balance 5 workers were interviewed individually. The workers were assured of confidentiality, and they spoke freely of their views of the factory. All workers said they were satisfied with their employment at the factory and that they were satisfied with the current wages which in their view were in line with wages in the locality. They felt free to leave this employer and understood the notice period required. They had good relationships with their supervisors who treated them with respect. They were able to make suggestions to their supervisors and team leaders and sometimes they had seen these suggestions used. They felt able to complain directly to their supervisors but also felt free to give their general concerns to their grievance representative who would take it to the management.
Attitude of workers' committee/union representatives	Based on the interaction with worker's committee representative, it was noted that workers committee representative not discriminated, and their grievances stated by the workers were effectively solved by the facility management. Further no negative comments were received.
Attitude of managers	The facility management was found to be cooperative throughout the audit and accepted to take necessary corrective action for the non-compliances noted.

Workers interviewed by type

	Total
Permanent workers	10
Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
Total number of workers interviewed	10

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	5	0	-	5
Workers interviewed individually	1	4	-	5

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	0	0	-	0
International migrant workers interviewed	0	0	-	0
Total migrant workers interviewed	0	0	-	0

Measuring workplace impact

Gender disaggregated data available	Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	3.0%	2.0%	-	5.0%
Last full calendar year (2024)	7.0%	4.0%	-	11.0%
Previous full calendar year (2023)	10.0%	6.0%	-	16.0%

* Number of workers leaving in last 12 months as a % of average total number of workers on site over the year.

Rate of absenteeism (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	5.0%	5.0%	-	10.0%
Last full calendar year (2024)	5.0%	5.0%	-	10.0%
Previous full calendar year (2023)	10.0%	10.0%	-	20.0%

* Number of days lost through job absence in the year, calculated as (the number of employees on 1st day of the year + number employees on the last day of the year) / 2)* number available workdays in the year*100

Are accidents recorded?	Yes Facility had maintained Form–26 & 26A, however no accidents were occurred till date.

Annual number of work related accidents and injuries (per 100 workers)*

	Men	Women	Other	Total

Annual number of work related accidents and injuries (per 100 workers)*

Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

* Calculated as (number of work related accidents and injuries * 100) / number of total workers.

Lost day work cases (per 100 workers)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

* Calculated as (number of lost days due to work accidents and work related injuries * 100) / number of total workers.

Percentage of workers that work on average more than 48 standard hours in a given week

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

Percentage of workers that work on average more than 60 standard hours in a given week

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%

Percentage of workers that work on average more than 60 standard hours in a given week

Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Local law	Finding
No findings			

Systems and evidence examined to validate this code section	The audit was initiated with the quick site tour before the opening meeting(since the audit is Semi Announced). Detailed site tour, Document review, Management and Workers interview was initiated and the audit was completed without any obstruction. No threat to auditor was observed. Site description and profile were partially shared prior to the audit and partially during the audit. The organization has documented Social Policy and Human rights policy. All Policies including Human rights policy, ETI base code is displayed. Mr.N.Kumarasamy – Proprietor is designated person responsible for implementing standards concerning Human rights. Human rights impacts and control measures were documented and it is communicated to all appropriate parties, including its own suppliers. Based on review of records, that facility had obtained legally required Business license and approved plant layout from the concerned authority. Evidence examined : Human rights policy dated 01.10.2024 Social Policy dated 01-10-2024 Training Records Business License: TPR22658 valid till 31/12/2025 (Workers: 50/ HP: 129) Site tour Management and Workers Interaction

0. Enabling accurate assessment

Data points

Has the site received an official notice, fine, prosecution, or withhold release order (WRO) for non-compliance with legislation, regulation, consent, or permits within the last three years, relating to Health and Safety, labour rights or the environment?	No
Did any workers selected by the auditor decline to be interviewed?	No
Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review?	Yes Not applicable as facility does not have contract or agency employees

1. Employment is freely chosen

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1.Policies & Procedures: The facility policy prohibits all relevant individuals, including any person under the facility's direction, such as security guards, from coercing employees in any way, or unnecessarily limiting employees' freedom of movement/dated-01/10/2024. 2.Resources: Mr N Kumarasamy - Proprietor of the facility, is directly involved in the implementation of the requirements of this policy. 3.Communication & Training: The said Policy has been displayed in facility notice board, in English and local language (I.e.-Tamil). Interviews with employees show that workers have volunteered themselves for the job and there had been no coercion to make them work in the facility. As per the employee and management testimony, the facility provides training to new employees prior to starting their work. 4.Monitoring: Facility has a system of conducting internal audit to evaluate the effectiveness of policy and procedures and update the same if required. Internal audit conducted on 06/11/2024.

Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		

Systems and evidence examined to validate this code section	The system of the facility has been assessed through plant tour, document review, management interview and employee interviews. The assessment has been conducted as per the ETI Base Code and applicable local laws on a sample basis. •Written policies displayed in Tamil (local languages) and English. •Worker interview, management interviews, worker behavior, management behavior and facility walk through did not evidence any area of concern. •Hiring documents such as employment application, work contract copy included a statement affirming that applicants are seeking employment voluntary and are not under threat of any penalty, signed by each applicant, and maintained in the employees personal file. •No deposit or original documents are collected and retained. •Employees are free to leave their job on their own will with prior notice as per the terms and conditions of the work contract. •Movement of employees within the premises is not restricted and they are free to leave the facility after the normal course of assigned work schedule/shift. •Factory tour and employees interview did not reveal restriction of movement or employees being subject to coercion. •The employment contract includes all the areas to be addressed with regard to the standards including working hours, remuneration and the benefits due to them. •People are free to leave after the work. No overtime is being demanded as forced labour condition. •The company does not withhold any or any part of the wage, benefits, property or documents in order to force such personnel to continue working for the company. •Workers are free to terminate their services giving reasonable notice. Evidence examined : •Written policies and procedures on employment practice including recruitment, hiring, termination etc., •Management interview. •Training records. •Worker interviews. •10 personal files were verified on a sample basis, no original documents such as passport, National ID card kept by the facility. However, the facility has maintained copies of age proof and address proof as required by local law.

1. Employment is freely chosen

Data points

If required under local law, is there a published 'modern slavery' or similar statement?	Not Applicable
Does the site utilise any workers who are prisoners?	No
Does the site use the labour of persons required to work under any government scheme?	No

1.A. Responsible recruitment and entitlement to work

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1.Policies & Procedures: The facility policy prohibits all relevant individuals, including any person under the facility's direction, such as security guards, from coercing employees in any way, or unnecessarily limiting employees' freedom of movement/dated-01/10/2024. 2.Resources: Mr N Kumarasamy - Proprietor of the facility, is directly involved in the implementation of the requirements of this policy. 3.Communication & Training: The said Policy has been displayed in facility notice board, in English and local language (I.e.-Tamil). Interviews with employees show that workers have volunteered themselves for the job and there had been no coercion to make them work in the facility. As per the employee and management testimony, the facility provides training to new employees prior to starting their work. 4.Monitoring: Facility has a system of conducting internal audit to evaluate the effectiveness of policy and procedures and update the same if required. Internal audit conducted on 06/11/2024.

Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		

Systems and evidence examined to validate this code section	The system of the facility has been assessed through site tour, document review, management interview and employee interviews. The assessment had been conducted as per the workplace requirements and applicable local laws on a sample basis. Records are retained to demonstrate that all workers have the legal right to work. Appointment letters confirm that the nature of work, working conditions, employment terms, wages and benefits accurately reflect those communicated to workers during recruitment. Procedure is in place to verify that all workers are recruited legally and fairly. No third-party employment agencies or other recruitment agencies are engaged but has the practice of conducting appropriate due diligence to verify that any are following ethical practices, before engagement. All permanent workers (local and migrant) were recruited by the factory directly. All workers are Indian citizens, eligible to work anywhere in India. No foreign immigrant worker employed. Subcontracting Policy is in place, Workers were clear about all the terms and conditions of their employment. Evidence examined : Written policies and procedures on hiring and termination practices dated 01/10/2024 Management interview. Personal file review. Worker interviews. Payroll records Contracts

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

Does the site use labour providers and/or formal, temporary, seasonal or guest worker programmes?	Other (please specify) Not Applicable
Provide business names for all labour providers and programmes used	Not applicable as no labor contract or labor provider used by facility
How do the labour providers recruit and hire workers?	N/A - Recruitment providers not used
Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey?	0
Are there any subcontracted workers (including dispatched labour) on site?	No
Were all non-employee (e.g. agency or subcontracted) workers included within the scope of this audit for the purpose of document review and (if onsite on date of audit) interview?	Not Applicable
Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review?	Not Applicable

Migrant workers

Do any workers migrate across international borders to work at this site?	No
Percentage of workers that are migrant	0%
Do any workers migrate from other states, provinces or regions within the country to work at this site?	No

Recruitment fees

Were you able to detect recruitment fees and costs paid by workers during the recruitment and employment process?	Not Applicable
Were recruitment fees or costs identified during worker interviews?	No Recruitment fees or costs not identified during worker interviews.

2. Freedom of association and right to collective bargaining are respected

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1.Policies & Procedures: The facility has a policy of supporting and protecting the freedom of association of their employees. This requirement is adequately addressed in the facility's Policy and Procedures on Freedom of Association, which shows respect for the rights of all personnel to form or join trades unions of their choice or to engage in collective bargaining/dated- 01/10/2024. 2.Resources: Mr N Kumarasamy - Proprietor of the facility, is directly involved in the implementation of the requirements of this policy. 3.Communication & Training: The said Policy has been displayed in facility notice board, in English and local language (I.e.-Tamil). A Worker Committee, comprising of elected worker representatives, meets once in 2 months and the minutes of the meeting are recorded/dated- 03/01/2025 and communicated to the management for action. Meetings have been performed in an effective manner and same was confirmed during interview with workers. Latest training conducted on 04/11/2024. 4.Monitoring: Facility has a system of conducting internal audit to evaluate the effectiveness of policy and procedures and update the same if required. Internal audit conducted on 06/11/2024.

Summary of findings

Code area	Workplace requirement	Local law	Finding
No findings			

Systems and evidence examined to validate this code section	Systems of the facility has been assessed through plant tour, document review, management interview and employee interviews. The assessment has been conducted as per the ETI Base Code and applicable local laws on a sample basis. The facility has documented the system for compliance to this requirement. •The factory has written policy and procedure which states that workers have the fundamental right to lawful assembly or to form unions or take part in similar kind of association or group which give them the opportunity to address worker grievance and workplace issues collectively. However, Union agreement is not mandatory requirement as per the Trade Union Act,1926. •Employees are free to join any union or association. •The facility has formed different form of worker committees such as worker committee, health and safety committee, Grievance committee, Internal compliant Committee etc with regular meeting. Meeting records of all these committees submitted for review. •Management has an open-door policy to address the employee's needs as revealed during employee interview session. •Complaints/Suggestion boxes kept within the toilet/washrooms are opened weekly and complaints/suggestions are addressed immediately. •The organization does not discriminate, penalize, threaten, restrict or interfere with workers choosing to lawful form of association or join any Trade Union. •Committee election: 04/11/2024. •Health and safety committee meeting record dated 04th December 2024. • Grievance committee meeting record dated 02nd December 2024. •Worker committee meeting record 03rd January 2025. •Internal complaint committee 07th December 2024. NGO: "Smile Charity Foundation " participated in the above mentioned Internal Compliant Committee meeting. NGO agreement valid from 02-01-2025 with 1 year valid time. Evidence examined : •Written policies and procedures on Freedom of Association and Collective Bargaining verified. •Management interview. •Training records. •Worker interviews. •Suggestion from suggestion boxes and suggestion box register •Worker committee meeting records. •Internal Compliance Committee meeting records. •Laws of the land applicable are Indian Trade Union Act,1926 & Industrial Dispute Act, 1947, Article19(1)9(c) of the Indian Constitution.

2. Freedom of association and right to collective bargaining are respected

Data points

Are trade unions allowed by law in the national context?	Yes
Are there any registered trade unions in the workplace?	No
Are they active?	
Does the employer recognise the trade union?	Yes
Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)?	Yes
Are the worker representatives freely elected by the workforce as a whole?	Yes
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Yes
Has there been any industrial action (e.g. strikes, unrest, or cases raised to formal tribunals or labour courts) in the past two years?	No

3. Working conditions are safe and hygienic

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	1.Policies & Procedures: The facility has established a Policy and related Procedures on Environmental, Health & Safety of the employees/dated-01/10/2024. 2.Resources: Mr N Kumarasamy - Proprietor of the facility is directly involved in the implementation of the requirements of this policy. 3.Communication & Training: The said Policy has been displayed in facility notice board, in English and local language (I.e.-Tamil). Health & safety committee has been formed with representatives from workers (3 no's) and management (1 no). Latest training conducted on 23/01/2025. 4.Monitoring: Facility has a system of conducting internal audit to evaluate the effectiveness of policy and procedures and update the same if required. Internal audit conducted on 06/11/2024 However, the facility has not maintained the training effectiveness questionnaire, for evaluating the impact of Health and Safety training program conducted on 05/04/2024.

Summary of findings

Code area	Workplace requirement	Local law	Finding
3. Working conditions are safe and hygienic	3.M Ensure all machinery is installed, mainta...	§1	NC ZAF600794619
	3.G Provide sufficient first-aid supplies ons...	§2	NC ZAF600794620
	3.L Implement effective processes to manage f...	§3	NC ZAF600794623

Systems and evidence examined to validate this code section	Systems: 1. General Health and Safety management a) Mr N Kumarasamy - Proprietor is responsible for Health & Safety aspects for the site. b) Potable water was freely available in all areas and testing is carried out at an interval of 6 months to check the potability. c) Sufficient clean toilets were always available to workers. d) Ventilation, temperature and lighting were adequate for the production processes. e) Health and Safety committee formed to monitor and resolve health and safety related issues. f) Risks are assessed based on the potential health & safety hazards and adequate controls are established to prevent risks, accidents and injury occurring in the course of work. Adequate and appropriate personal protective equipment (PPE) are used. The risk assessment is reviewed at regular intervals g) Health and safety training are provided to all new workers, prior to exposure to risks and refresher training are provided to existing workers, as appropriate for the hazards and levels of risk identified. h) system is not in place to measure the effectiveness of health and safety training carried out to ensure that training content is understood/implemented by workers. Raised as NC in this clause i) Accident register is maintained to record all accidents and near misses and is regularly reviewed for prevention j) Facility had maintained the approved plant layout as per the current setup of the building from inspector of factories. No structural additions were made without required permits 2. Fire Safety a) There were at least 2 exits and 2 emergency exit doors from work area and these were clearly marked. b) Firefighting equipment such as 15 fire extinguishers, 10 fire alarm call points, 7 smoke detectors, 8 emergency lights, 1 fire siren, 1 Hooter Safety equipment’s provided in the facility were found enough. c) Evacuation diagrams were posted in all areas and understood by all workers interviewed. d) Fire drills were organized and recorded every 2 months as per the law. Last drill dated 02-01-2025 & 01-11-2024 e) Firefighting training had been given every 6 months. Last training dated 01-11-2024 (33 employees Trained) f) Facility has marked all the exits and emergency exits in a language understood by the majority of the employees. 3. Machine & Electrical safety a) All machine were found with safety guard. b) There were competent mechanic & electricians at the site to do the electrical work. c) Facility had obtained periodic inspection certificate for all the machineries used. 4. Chemical safety a) No Chemicals are used for Production process and further noted that Diesel and machine oil are only chemicals used by the facility. b) Material Safety Data Sheets were available for the Diesel / machine oil. c) Secondary containment is provided for Toilet chemicals. 5. Medical services a) Facility has provided first aid boxes (5 number) b) Facility has provided first aid training to 3 of their employees but which is not authorized person. The same raised NC. c) Medical checkup not done as there is no hazardous processes Evidence examined : Health and Safety Policy dated 01/02/2024 Fire License obtained on 09/01/2025 valid until 08/01/2026 Plant Lay out Plan approved (No D/5242/24) on 27/12/2024 Sanitation Certificate obtained on 25/01/2025 valid for 1 year. Stability Certificate obtained on 25/01/2025 and is valid for 3 year. Industrial accident records – Updated till December 2024 and no accidents reported. Compressor (1 no) Inspection certificate obtained on 06/06/2024 and is valid for 6 months Facility has provided first aid training to 3 of their employees through the private doctor.

Health & Safety Committee meeting last conducted on 04/12/2024 and minutes verified.
Potable water was freely available in all areas and test certificate obtained latest on 04/10/2024 through Alpha labs & Technologies.
Fire drills were organized and recorded every 2 months as per the law. Last drill dated 02-01-2025 & 01-11-2024
Firefighting training had been given every 6 months. Last training dated 01-11-2024 (33 Employees)
Facility has provided first aid boxes (5 number).
Risk assessment conducted on 05/11/2024.
Health and Safety training last conducted on 23/01/2025
Interaction with Management and Interview with employees.
Site tour

Findings: non-compliances

ZAF600794619

Non-compliance   Due 2025-03-05

Code area
3 Working conditions are safe and hygienic

Workplace requirement
3.M Ensure all machinery is installed, maintained, and used in a safe manner.

Issue title
267 - No/inadequate certificates for inspections of machinery, or machines not registered as required by law

Description
It was noted from review of records that the facility has obtained the Form 8 inspection certificate for their 01 out of 01 compressor which was expired on 05/12/2024. Facility has not renewed their certificate.

Corrective and preventative actions
It is recommended to the facility to obtain the Form 8 inspection certificate from appropriate authority for their compressor.

Local law reference
In accordance with Tamil Nadu Factories Rules 1950, Chapter IV Rule 56, (3), Provided that a pressure vessel or plant in respect of the design and construction of which there is an Indian standard or a standard of the country of manufacture or any other law or regulation in force, shall be designed and constructed in accordance with the said standard, law or regulation, as the case may be and certificate thereof shall be obtained from the manufacturer or from the [notified person] which shall be kept and produced on demand by an Inspector.

Status
Open*

Time given to resolve
30 days

Verification method
Desktop audit

Area of non-compliance/non-conformance
Local law
Base code

* PDF generated at 12:23 (UTC) on 03 Feb 2025. View this finding on the Sedex platform for live updates and closure details.

ZAF600794620

Non-compliance   Due 2025-03-05

Code area
3 Working conditions are safe and hygienic

Workplace requirement
3.G Provide sufficient first-aid supplies onsite, and ensure that adequately trained personnel are available during all shifts.

Issue title
167 - No or inadequately trained first aiders

Description
It was noted from the audit process that the facility had not trained any of their employees for rendering first aid service with govt approved agency. However facility had trained first aid training 03 of their employees through the private doctor.

Status
Open*

Time given to resolve
30 days

Verification method
Desktop audit

Area of non-compliance/non-conformance
Local law
Base code

Corrective and preventative actions

It is recommended the facility to obtained the first aid training and certificate for their employees from the government authorized agencies.

Local law reference

In accordance with Tamil Nadu Factories Rules 1950, Chapter IV, Rule 63 (b), First Aid - Persons who are in charge of first-aid box shall be persons who possess the certificate granted by the Saint John's Ambulance Association for rendering first-aid.

* PDF generated at 12:23 (UTC) on 03 Feb 2025. View this finding on the Sedex platform for live updates and closure details.

ZAF600794623

Non-compliance

Due 2025-03-05

Code area

3 Working conditions are safe and hygienic

Workplace requirement

3.L Implement effective processes to manage fire safety including, but not limited to, accessible evacuation routes, a fire detection system, fire fighting/suppression equipment, training and regular drills covering all shifts and warning systems.

Issue title

195 - Emergency notification system (e.g. fire alarm) is not set up to notify all workers at the site, including on multiple floors

Description

It was noted during the facility tour that visual fire alarm system is not provided in the ground floor Embroidery section. Further it was noted 02 employees were present on the day of audit.

Status

Open*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

Corrective and preventative actions

It is recommended to the facility should provide visual fire alarm system at embroidery section ground floor.

Local law reference

In accordance with Tamil Nadu Factories Rules 1950, Chapter IX, Rule 95, Schedule XVI, Part II (12) (1) Suitable alarm and effective alarm systems giving audible and visible indications, shall be installed at the control room as well as in all strategic locations where process control arrangements are available so as to enable corrective action to be taken before the operational parameters exceed the predetermined safe levels or lead to conditions conducive for an outbreak of fire or explosion to occur. Such alarm systems shall be checked daily and tested every month at least once to ensure its performance efficiency at all times.

* PDF generated at 12:23 (UTC) on 03 Feb 2025. View this finding on the Sedex platform for live updates and closure details.

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	No
Who organises accommodation for workers?	Not applicable
Who organises worker transportation between accommodation and worksite?	Workers organise their own transport
Who organises worker transportation while at work?	Workers organise their own transport
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Yes Facility had maintained the approved plant layout.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No
Does the site have a structural engineer evaluation?	Yes

4. Child labour shall not be used

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1.Policies & Procedures: The facility has a documented policy to not to employ child labour, child remediation, young labour and relevant procedures is documented where ILO convention 138 & 182 is mentioned as reference. /dated-01/10/2024. 2.Resources: Mr N Kumarasamy - Proprietor of the facility is directly involved in the implementation of the requirements of this policy. 3.Communication & Training: The said Policy has been displayed in facility notice board, in English and local language (I.e.-Tamil). Latest training conducted on 07/11/2024. 4.Monitoring: Facility has a system of conducting internal audit to evaluate the effectiveness of policy and procedures and update the same if required. Internal audit conducted on 06/11/2024

Summary of findings

Code area	Workplace requirement	Local law	Finding
No findings			

Systems and evidence examined to validate this code section	Systems: 1. Based on interaction with HR and Management, all employees are hired by the Human Resource Department only. 2. Based on review of hiring policy documents, employees ID for age proof such as Aadhar card, Voter ID, Driving License, Dental Certificate and School Certificate was checked by HR department prior to hiring. The employees without valid ID certificates are not being hired. 3. Based on the policy review, the minimum hiring age of the facility is 18 years old. 4. Based on employees' interview, any suspect of child labor can be reported to facility management. 5. Based on the employee interviews, review of facility's Child Labor& Hiring Policy and age proof documents, the facility has complied with ILO Standards for Child Labor. 6. No situation has arisen wherein the Child Labour Remediation Procedure needed to be exercised. No children detected on the day of audit. 7. Youngest employee found within the samples is 25 years old. Evidence examined : Child Labor Policy dated 01/10/2024 and Child Labor Remediation Procedure dated 01/10/2024 Age Proof records of 10 sampled workers. Interaction with Management and Interview with employees Site tour.

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	4%
Enter the legal age of employment	14
Enter the age of the youngest worker identified	25
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

5. Legal wages are paid

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1.Policies & Procedures: The facility has a documented system to comply with applicable laws to ensure that the wages paid are in conformance to the standard and applicable local laws. The facility had established Policy and Procedures to ensure that the wages paid to the employees always be enough to meet basic needs and to provide some discretionary income/dated-01/10/2024 2.Resources: Mr N Kumarasamy - Proprietor of the facility is directly involved in the implementation of the requirements of this policy. 3.Communication & Training: The said Policy has been displayed in facility notice board, in English and local language (I.e.-Tamil). Latest training conducted on 07/11/2024. But Training was not effective employee benefits delayed payment regarding raised NC. 4.Monitoring: Facility has a system of conducting internal audit to evaluate the effectiveness of policy and procedures and update the same if required. Internal audit conducted on 06/11/2024.

Summary of findings

Code area	Workplace requirement	Local law	Finding
5. Legal wages are paid	5.B Ensure that workers receive the insurance...	§1	NC ZAF600794621

Systems and evidence examined to validate this code section	1. Based on a review of wage records, the facility has paid the applicable legal minimum wages for General Engineering industry to all the employees. 2. Based on an employee interview, wages are paid monthly by cash on or before 7th. 3. Based on employees' interviews, wage slips are provided to all the employees and employees are aware of their wage calculations. 4. Based on wage record review, all employees are covered under social security benefit of Employee state Insurance and are entitled for Bonus and leave benefits 5. Deductions from wages as a disciplinary measure and any other illegal deductions are not permitted as per the facility rules. 6. Based on the employee interview and record review all the employees have received an appointment letter with written and understandable information about their employment conditions in respect to wages, before the employment begins and with clearly written information relating to any changes of the same during the course of employment. 7. Based on record review and from employees interview, overtime hours are compensated at 200% of the normal rate of wages for all employees. 8. There is no in-kind benefits provided to workers 9. Facility has maintained the time record which reflect all time worked by employees including meeting times. As per workers interview, workers are not asked to extend their working time to compensate for their time spent for meetings / Trainings. Evidence examined : Policy on Wages policy dated 01/10/2024 Salary register, Pay slip and Time records for 10 selected samples for 3 months (December 2024, August 2024 and February 2024) Employee State Insurance Challans for the months January 2024 to December 2024. Leave with wage records (Form No: 15) and Leave encashment records. Bonus paid records Settlement records List of National and Festival Holidays Interaction with management and Employees

Findings: non-compliances

ZAF600794621

Non-compliance

Due 2025-04-04

Code area

5 Legal wages are paid

Workplace requirement

5.B Ensure that workers receive the insurances and benefits (including leave entitlements) they are legally or contractually entitled to.

Issue title

426 - Regular practice of delayed payment of social insurance and other legally mandated contributions to relevant authorities

Description

It was noted from review of records that facility has delayed the payment of provident fund from 01 - 194 days and employee state insurance from 01– 63 days remittance to the authority in month of January 2024 to December 2024.

Corrective and preventative actions

It is recommended to the facility to remit Employees Provident Fund and Employee state insurance as timely manner to the concern authority.

Local law reference

In accordance with Employee State Insurance Regulations 1950, Section 31 (Amended 2017), an employer who is liable to pay contributions in respect of any employee shall pay those contributions within 15 days of the last day of the calendar month in which the contributions fall due. In accordance with The Employees Provident Funds Scheme, 1952, Section 38 (1), the employer shall, before paying the member his wages in respect of any period or part of period for which contributions are payable, deduct the employee's contribution from his wages which together with his own contributions as well as an administrative charge of such percentage (of the pay (basic wages, dearness allowance, retaining allowance, if any, and cash value of food concession admissible thereon) for the time being payable to the employees other than an excluded employee, and in respect of which provident fund contributions are payable as the Central Government may fix, he shall within fifteen days of the close of every month pay the same to the Fund by separate bank drafts or cheques on account of contributions and administrative charge

Evidence

NC PF Delayed.pdf

NC ESI Delayed.pdf

Status

Open*

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

* PDF generated at 12:23 (UTC) on 03 Feb 2025. View this finding on the Sedex platform for live updates and closure details.

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	The legal minimum wage
Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?	Does not use digital payments (give details) Facility has provide the payment through Cash.
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None

Worker renumeration

Which benefits are provided to permanent or full-time workers that are not provided to temporary or part-time workers?	Not applicable

Summary information

Is legal wage/legally recognised CBAs data available for any of these options?	Monthly	
Is actual wage data available on site for any of these options?	Monthly	
Maximum legal working hours	Max hours per day	8.0
	Max hours per week	48.0
	Max hours per month	208.0
Actual required working hours	Required hours per day	8.0
	Required hours per week	48.0
	Required hours per month	208.0
Maximum legal overtime hours	Max hours per day	2.0
	Max hours per week	Non applicable
	Max hours per month	Non applicable

Actual overtime hours	Max hours per day	0.0
	Max hours per week	0.0
	Max hours per month	0.0
Minimum legal wage	Min per hour	Non applicable
	Min per day	449.0
	Min per week	2694.0
	Min per month	11674.0
Actual minimum wage	Actual per hour	Non applicable
	Actual per day	456.0
	Actual per week	2736.0
	Actual per month	11856.0
Minimum legal overtime wage	Min per hour	112.0
	Min per day	224.0
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	Actual per hour	0.0
	Actual per day	0.0
	Actual per week	0.0
	Actual per month	0.0

Wage analysis

Number of workers' records checked	10
Provide the date and details of the records	A total of 10 employees were interviewed and the same numbers of records were reviewed for the months of December 2024 (Current month), August 2024 (Random month) and February 2024 (Random month).
Are there different legal minimum/ legally recognised CBAs wage grades?	Yes Minimum Wage for Tailoring manufactory (Including Knit wear) , w. e. f. April 1, 2024, to March 31, 2025 – Cutter, Checker - INR 12428/- Tailor - INR 12246/- , Ironer - INR 11830, Helper - INR 11674/- .

For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Above legal minimum
Indicate the breakdown of workforce per earnings	Helper - INR 11856
Are there any bonus schemes used?	Yes Facility had paid bonus for the period of October 2023 to September 2024 with 12%.
Were accurate records shown at the first request?	Yes
Were any inconsistencies found?	No

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Local law	Finding
No findings			

Systems and evidence examined to validate this code section	The facility respects the right of personnel to a living wage and ensure that wages for a normal work month, not including overtime, is always meeting the living wage. Wages paid is sufficient to meet the basic needs of personnel and some discretionary income. Evidence examined : Policy on Wage dated 01/10/2024 Living wage calculation Salary register, Pay slip and Time records for 10 selected samples for 3 months, December 2024 (Recent month), August 2024 (Random month 1) and February 2024 (Random month 2) Interaction

6. Working hours are not excessive

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1.Policies & Procedures: The facility has a documented Policy and Procedures to comply with applicable laws to ensure that the maximum normal working hours do not exceed 48 Hours in a week and maximum of overtime 2 hours in a day, 12 hours in a week and 50 hours in a quarter. /Dated-01/10/2024. 2.Resources: Mr N Kumarasamy - Proprietor of the facility is directly involved in the implementation of the requirements of this policy. 3.Communication & Training: The said Policy has been displayed in facility notice board, in English and local language (I.e.-Tamil). Latest training conducted on 07/11/2024. 4.Monitoring: Facility has a system of conducting internal audit to evaluate the effectiveness of policy and procedures and update the same if required. Internal audit conducted on 06/11/2024.

Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		

Systems and evidence examined to validate this code section	The factory provided hours and wages records from January 2024 to December 2024. Manual time card attendance system was used to record time in and time out information for each employee. workers receive all legally required rest and meal breaks. Working hour : 08.30 AM to 17.30 PM ; Meal break of 30 minutes and 2 Tea breaks – 15 minutes each are provided According to time records and worker interview basic working hours were 8 hours per day and 48 hours per week (6 days / week) excluding overtime and is included in appointment letters issued to workers. Based on workers interview and review of appointment letter, it is noted that Overtime is voluntary. Site do not pay OT premium less than 125% . Same is not allowed under Government law All the employees are paid with 200% of normal rate of wages as overtime premium as per the legal requirement, which will be paid along with salary as per the facility wages and benefits policy. Overtime is done to manage changes in demand or in exceptional circumstances and not used to replace regular employment. Weekly off is Sunday for all employees. Time Records showed that workers had at least 1 day off per week. 9 holidays notified by the State Government. National, festival holidays are granted. Based on tour of the facility, it was noted that the working hours and weekly rest day are displayed on notice board. Based on review of time records, the working hours do not exceed the legal limits and could be summarized as follows: December 2024 (Recent Month), the average working hours per week of 10 selected samples were 40.40 hours and No overtime done for December 2024. August 2024 (Random Month1), the average total working hours per week of 10 selected samples were 31.60 hours and No overtime done for August 2024. February 2024 (Random month 2) the average total working hours per week of 10 selected samples were 33.60 hours and No overtime done for February 2024. Working hours do not exceed 60 hours in a standard working week for any worker Evidence examined : Policy on Working Hours dated 01/10/2024 10 employees were interviewed, and same number of records (Timecards) reviewed for the month of December 2024 (Recent month), August 2024 (Random month 1) and February 2024 (Random month 2) Employee and Management interview Local and national laws Manual Time card attendance system with recorded hours for all workers interviewed Workers appointment letters Quality and production records to cross check working hours

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	200%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	Facility has policy to pay 200% as overtime premium rate and all the employees were paid 200% premium rate for overtime wages.
Excluding overtime, what are the regular working hours per week for workers at this site?	48.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	40.4
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	48.0
Maximum number of days worked without a day off in sample	6

7. No discrimination is practiced

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1.Policies & Procedures: The facility has expressed its commitment to avoid any kind of discrimination, in accordance with the ETI requirement and the laws in force. The organization had defined its policy regarding discrimination. /Dated-01/10/2024 2.Resources: Mr N Kumarasamy - Proprietor of the facility is directly involved in the implementation of the requirements of this policy. 3.Communication & Training: The said Policy has been displayed in facility notice board, in English and local language (I.e.-Tamil). Latest training conducted on 07/11/2024. 4.Monitoring: Facility has a system of conducting internal audit to evaluate the effectiveness of policy and procedures and update the same if required. Internal audit conducted on 06/11/2024.

Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		

Systems and evidence examined to validate this code section	Systems: The anti-discrimination policy describing the definition and prevention of harassment and discrimination at all stages of employment (with the Elements defined: marital status, race, creed, religion, disability, union membership) is documented. No worker was required to do the examination of the Pregnancy, hepatitis B virus and HIV. Health checks are not done during the recruitment process or during employment for using the results to unfairly avoid hiring or retaining workers with certain health issues or medical conditions. There were no issues of discrimination found in site practices, based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation. Equal remuneration is applied consistently for equal job and compensation is based on skill / experience and dedicated equity approach applied in recruitment, training, development and promotion processes. There was an internal grievance process; all of the interviewees were aware of the grievance channels in case they encountered any discrimination cases. There were no evidences of sexual harassment. The individual's rights are respected by the organization and the same was evidenced during the management interaction. Evidence examined : Anti-discrimination policy, dated 01/10/2024 No discrimination noticed in Payroll and attendance records for 10 sampled workers for sampled months Management, workers interaction and site tour demonstrated that there were no issues of discrimination found in site

7. No discrimination is practiced

Data points

Percentage of women workers in skilled or technical roles (e.g. where specific qualifications are needed, such as engineer/laboratory analyst)?	0%
Representation of women in managerial roles (ratio of women workers to women managers)	15%
Representation of women in supervisory roles (ratio of women workers to women supervisors)	0%
Three most common nationalities in managerial and supervisory roles	Indian. All employees are Indian nationalities only.

8. Regular employment is provided

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1.Policies & Procedures: The facility has defined its policy regarding recruitment and regular employment /Dated-01/10/2024 2.Resources: Mr N Kumarasamy - Proprietor of the facility is directly involved in the implementation of the requirements of this policy. 3.Communication & Training: The said Policy has been displayed in facility notice board, in English and local language (I.e.-Tamil). Latest training conducted on 07/11/2024. 4.Monitoring: Facility has a system of conducting internal audit to evaluate the effectiveness of policy and procedures and update the same if required. Internal audit conducted on 06/11/2024.

Summary of findings

Code area	Workplace requirement	Local law	Finding
No findings			

Systems and evidence examined to validate this code section	Systems: Based on record review and employee's interview appointment letters are issued to all 10 sampled employees Based on interaction with the facility management, it was noted that all employees are employed on regular basis; and no casual and apprentice employees were engaged Based on interaction with employees, no recruitment fees are required at any stage of the recruitment process. Process of Recruitment, Dismissal and Termination is as per the established procedure. Evidence examined : The hiring and termination practices and policies dated 01/10/2024 Appointment letter with terms and conditions for 10 selected samples Salary and other benefit records Interaction with management and Employees site tour

8. Regular employment is provided

Data points

Percentage of workers that are permanently or temporarily employed	100.0%
Percentage of workers that have been engaged via irregular, sub-contracted or non-employment models of labour, rather than permanent or temporary contracts of employment	0.0%
Percentage of workers employed as apprentices, trainees or interns	0.0%

8.A. Sub-contracting and homeworkers are used responsibly

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1.Policies & Procedures: The facility has a policy that all the subcontractor of the facility should comply with the local legal regulation as well as their Clients Code of Conduct/Dated-01/10/2024 2.Resources: Mr N Kumarasamy - Proprietor of the facility is directly involved in the implementation of the requirements of this policy. 3.Communication & Training: The said Policy has been displayed in facility notice board, in English and local language (I.e.-Tamil). Latest training conducted on 07/11/2024. 4.Monitoring: Facility has a system of conducting internal audit to evaluate the effectiveness of policy and procedures and update the same if required. Internal audit conducted on 06/11/2024.

Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		

Systems and evidence examined to validate this code section	Systems: Based on the interaction with the facility management and employees interview, it is noted that the facility had used sub-contractor for their production process (Printing Process) and the all-core production processes are carried out in the audited facility. As per Management interview, Sub-contracted work is authorized by the clients receiving the products The facility is not using any home workers. Subcontractors are assessed for working conditions and records maintained. The facility representative visits the subcontracting unit in a regular time interval to ensure no child labour is being used and working conditions are safe Evidence examined : Written policy and procedure on sub-contracting in place. Inward and outward material register. Production records. Subcontractor monitoring records Interaction with management Site tour

8.A. Sub-contracting and homeworkers are used responsibly

Data points

Are homeworkers employed directly or engaged through an agent?	Not applicable
Gender disaggregated data available	

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homeworker?	
Are full records of homeworkers available at the site?	
Does the supplier buy products or services from suppliers that use homeworkers?	No No Home workers used by employees.

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity?	No No concerns about unrecorded work and Printing process used by facility due to no capacity at onsite.
Are any sub-contractors used?	Yes

Sub-contractor 1	**Processes subcontracted**	Printing
	Name of factory	AGPL Rotary Printing (A unit of Anthony Garments)
	Address	SF No. 221/2D Ponnanthottam, Murugampalayam, Iduvampalayam Post, Tirupur - 641 687.
	Dates used	Material outward via DC No: 8783 dated 11/12/2024. 416.200 KGS Material Inward via DC No : 3479 dated 17/12/2024. 388.00 Kgs.

9. No harsh or inhumane treatment is allowed

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1.Policies & Procedures The facility has established policy and maintained standing order, which prohibit physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation to all the employees/Dated-01/10/2024. 2.Resources: Mr N Kumarasamy - Proprietor of the facility is directly involved in the implementation of the requirements of this policy. 3.Communication & Training: The said Policy has been displayed in facility notice board, in English and local language (I.e.-Tamil). Latest training conducted on 07/11/2024. 4.Monitoring: Facility has a system of conducting internal audit to evaluate the effectiveness of policy and procedures and update the same if required. Internal audit conducted on 06/11/2024.

Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		

Systems and evidence examined to validate this code section	Systems: Based on the interaction with the facility management and employees interview, it was noted that no case of harsh or inhumane treatment or disciplinary cases has happened in the facility and the facility has a written workplace policy prohibiting harsh or inhumane treatment and disciplinary procedure, which is communicated to all workers and displayed in the notice board of the facility. Further, no harassment issues were noticed. No body-frisking done at the site Facility had effective grievance mechanism in place where workers, communities & suppliers can express their grievance through HR, Purchase, Management, Suggestion box, Committee meetings. Evidence examined : The relevant policy on prevention of harassment and abuse, Internal grievance procedure, Disciplinary Procedure dated 01/10/2024 Workers committee was last conducted on 03/01/2025 Grievance committee was last conducted on 02/12/2024 Last Anti-Sexual Harassment Committee Meeting was conducted on 07/12/2024. Agreement with NGO (Smile Charity Foundation) dated 02/01/2025 and NGO has participated in ICC meeting and provided training to employees on 07/12/2024 Interaction with management and Employees Site tour

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	Yes, there is a formal grievance process
What type of grievance mechanism(s) are available?	Direct communication during committee meeting and Suggestion box
Number of grievances raised in the last 12 months	0
Number of grievances resolved in the last 12 months	0

10.A. Environment 2-Pillar

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	1.Policies & Procedures: The facility has established environment management system by defining environment policy, objective and target, identification of environment aspect and significant impact/Dated-01/10/2024 2.Resources: Mr N Kumarasamy - Proprietor of the facility is directly involved in the implementation of the requirements of this policy. 3.Communication & Training: The said Policy has been displayed in facility notice board, in English and local language (I.e.-Tamil). Latest training conducted on 07/11/2024. 4.Monitoring: Facility has a system of conducting internal audit to evaluate the effectiveness of policy and procedures and update the same if required. Internal audit conducted on 06/11/2024

Summary of findings

Code area	Workplace requirement	Local law	Finding
No findings			

Systems and evidence examined to validate this code section	Systems: The facility has established and maintained environmental policy & Mr N Kumarasamy – Proprietor is responsible for environmental Management. Monitoring of Ambient air quality, Illumination, Noise, Stack emission and Indoor air quality is done once in a year Facility has conducted environment impact assessment and aware of the significant environmental impact of their site and its processes No Hazardous chemicals used in the manufacturing process. However, Procedure for Storage and handling of chemicals and disposal of wastes are established. Facility had a system for managing clients requirements and legislation in the destination countries regarding environmental and chemical issues. Environment permits from Pollution control board is not applicable. As per CPCB Lr No B-29012/ESS(CPA/2015-16 dated 07.03.2016), there shall be no necessity of obtaining the consent to operate for white category of industries and an intimation to concerned State Pollution Control Board shall suffice. As per B. P. No 6 dated 02/08/2016, is classified as "White category". Based on management interaction, facility and their suppliers are aware of the environmental requirements. No official complaints or legal recommendations found for the past years. Evidence examined : Environmental policy dated 01/10/2024 SAQ filled by the facility. Air Ambient, Illumination, Noise and Indoor air quality test conducted 29/11/2024 through Alpha Labs & Technologies. The facility has made agreement with M/s Thirupathi Oil Company for which is valid till 05/01/2026. The facility has made agreement with M/s Tritech Systems E Waste for which is valid till 05/01/2026. Environmental and waste management training on 01/11/2024 Evidence of environmental policy communicated to their suppliers. Interaction with management and Employees. Site tour

10.A. Environment 2-Pillar

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?	No
Does the site have any valid environmental or energy management certificates?	No environmental management certificates obtained by the facility
Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC)?	No
Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?	No

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Local law	Finding
10.B. Environment 4-Pillar	10.B.E Identify and monitor potential negativ...	§1	NC ZAF600794622

Systems and evidence examined to validate this code section	Systems: 1. Facility has documented environmental policy, covering their environmental impact, which is communicated to all appropriate parties, including its own suppliers. 2. Facility has conducted environment impact assessment and aware of the significant environmental impact of their site and its processes. 3. Facility is measuring use of natural resource like water, diesel and have target to reduce. 4. Facility is working continuously to reduce use of natural resources to improve in their environmental performance. 5. Facility does not have any environment certification. However, facility have documented environmental management systems in place. 6. Facility has completed the appropriate section of the SAQ and made it available to the auditor. 7. During review of records and interaction with management, it was noted that facility is not subjected to any fines/prosecutions for noncompliance to environmental regulations. 8. Facility has disposed the hazardous waste through authorized agencies. Cutting waste & Poly bags are sold to local vendors 9. No official complaints or legal recommendations found for the past years. Evidence examined : Environmental policy dated 01/10/2024 SAQ filled by the facility. Environment impact assessment dated on 05/11/2024 Recording, Monitoring for Energy and water consumption and discharge are in practice. Waste disposal records Waste disposal policies and procedures dated 07/11/2024 Record of generated general wastes. Records of diesel, water, energy consumption. Evidence of environmental policy communicated to their suppliers. Interaction with management and Employees. Site tour

Findings: non-compliances

ZAF600794622 Non-compliance Due 2025-04-04

Code area
10.B Environment 4-Pillar

Workplace requirement
10.B.E Identify and monitor potential negative environment impacts of operations and supply chain and have in place systems that prevent, mitigate or remedy the impacts of their own operations.

Issue title
638 - No/inadequate emission treatment system (e.g. no removal of contaminants)

Description
It was noted from the facility tour that stack emission height was found low and it's not above the building height as per the requirement.

Corrective and preventative actions
It is recommended to the facility to ensure that stack height is above the building height as per law requirements.

Local law reference
In accordance with Environment Protection Law, Chapter XIII, The minimum height of stack provided with each Generator set can be worked out using the following formula:
H = h + 0.2 (x) under root KVA
H = Total height of stack in meter
h = height of the building in meter where the generator set is installed.
KVA = Total capacity of generator used in KVA
Based on above formula the minimum stack height to be provided with different range of generator sets may be categorized as follows:
For generator sets   Total Height of stack in meter
50 KVA height of building + 1.5 meter
50-100 KVA height of building + 2 meter
150 – 200 KVA height of building + 2.5 meter and so on.

Evidence

Inadequate chimney Height.JPG

Status
Open*

Time given to resolve
60 days

Verification method
Desktop audit

Area of non-compliance/non-conformance
Local law
Base code

* PDF generated at 12:23 (UTC) on 03 Feb 2025. View this finding on the Sedex platform for live updates and closure details.

10.B. Environment 4-Pillar

Data points

Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	Yes
What additional specific environmental policies does the site capture?	Other (provide details) Not Applicable
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Yes Facility had a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues
Does the site have reduction targets in place to manage climate related risks?	None
Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 & 3))?	No
Has the site 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?	Yes facility subcontractors are operating with all permits and facility had policy/procedure to ensure the same.

Usage/discharge analysis

	Last full calendar year (2024)	Previous full calendar year (2023)
Total electricity consumption from non-renewable sources (kWh)	88,632	103,712
Total electricity consumption from renewable sources (kWh)	0	0
Sources of renewable energy used	None	None
Types of renewable energy used	Other (provide details) No renewable Energy	Other (provide details) No renewable Energy

Total natural gas consumption (kWh)	0	0
Usage of other purchased fuels	200 Ltr	250Ltr
Has the site completed any carbon footprint analysis?	No	No
Water sources	Local Water	Local Water
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	9,000	11,000
Water discharged	8500	10000
Water volume discharged (m3)	8,500	10,000
Water volume recycled (m3)	0	0
Total waste produced (mt)	110	130
Total hazardous waste produced (mt)	50	60
Waste to recycling (mt)	0	0
Waste to landfill (mt)	0	0
Waste to other (mt)	0	0
Total product produced (mt)	300,000	280,000

10.C. Business ethics

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1.Policies & Procedures: The facility has established business ethic policy procedure Dated-01/10/2024 2.Resources: Mr N Kumarasamy - Proprietor of the facility is directly involved in the implementation of the requirements of this policy. 3.Communication & Training: The said Policy has been displayed in facility notice board, in English and local language (I.e.-Tamil). Latest training conducted on 07/11/2024. 4.Monitoring: Facility has a system of conducting internal audits to evaluate the effectiveness of policy and procedures and update the same if required. Internal audit conducted on 06/11/2024.

Summary of findings

Code area	Workplace requirement	Local law	Finding
No findings			

Systems and evidence examined to validate this code section	Systems: The facility has maintained written policy and procedure on Business ethics as per the ETI Code and local laws. The policy covered anti-corruption, anti-bribery, antimony laundering etc., It was verified during record review and interview that the facility has provided training business ethics policy to all workers and suppliers. Anti-bribery, Business ethics policy training is given to employees The facility has communicated its policy on business ethics to all workers and third parties including suppliers and visitors. The facility has communicated its policy on business ethics to all relevant personnel / suppliers The facility has updated its policy and provided training at least in a year. The facility has communicated the policy on business ethics to third parties to comply with the requirements in their own business practices. Evidence examined : Anti- Bribery policy and procedure dated 01/10/2024 Business Ethics policy and procedure dated 01/10/2024 The training records of above policies to all employees dated 07/11/2024 Management staff interactions.

10.C. Business ethics

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with business ethics legislation, regulation, consent or permits (within the last three years)?	No
Provide any certified anti-bribery management systems for the site	No certification obtained by facility for anti-bribery Management Systems for the site.

Attachments

36. Fire alarm call point.JPG

37.Emergency Light.JPG

38. Dinning Hall.JPG

39. Idle Machine area.JPG

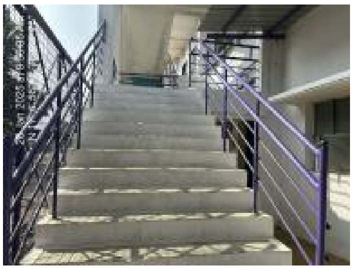
36. Anti-shock rubber mat provided beneath electrical panel.JPG

35. Fire Sand Bucket.JPG

32. Male Toilet block.JPG

33. Suggestion Box.JPG

30. Fire Extinguisher.JPG



34. Hand Rail provided on both ends.JPG

31. Female Toilet block.JPG

29. Fire alarm control panel.JPG

27. Siren.JPG

28. Waste Storage area.JPG

24. Safe Assembling Point.JPG

25. Way to Assembling point board displayed.JPG

26. Evacuation Plan.JPG

23. Exit door 1.JPG

22. Needle Guard Provided.JPG

21. Eye-Guard Provided.JPG

20. Pulley Guard Provided.JPG

19. Compressor Area.JPG

17. Packing Section.JPG

18. Final Goods Storage Area.JPG

15. Checking Section.JPG

16. Ironing Section.JPG

14. Sewing Section.JPG

11. Fabric Storage Area.JPG

[13. Cutting Department.JPG]

[12. Embroidery Section.JPG]

[8. Emergency Contact Numbers.JPG]

[10. ETI Code displayed.JPG]

[6. No Child labour board displayed.JPG]

[5. Working hours displayed.JPG]

[4. Abstract of Laws and Act.JPG]

[7. Emergency Exit door.JPG]

[3. Overview of the facility.JPG]

[1. Name board of the facility.JPG]

[2. Front view of the facility.JPG]

[Signed CAPR.pdf]

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