
Report Writing Instruction

Introduction:

This instruction aims to assist auditors in completing the audit report accurately and smoothly, thereby enhancing the quality of the SMETA 7.0 report.

It outlines the requirements and expectations for the information that auditors shall provide in specific fields. This instruction does not cover every field in the SMETA report. Instead, it is based on frequently asked questions from auditors and common defects identified in the Report Quality Spot Checks.

The guide covers the following four sections of an SMETA 7.0 report:

- Audit details
- Site Details and Data Points
- Workplace Requirements - 'Systems and evidence examined'
- Management Systems

Note:

- 1) **'Shall'** implies a mandatory requirement.
- 2) This guide will be updated from time to time as necessary. Be sure to always refer to the latest version.

Audit Detail:

1. The information of semi-announced window needs to be declared in the SMETA Declaration area. E.g. The semi-announced window of this audit is from Sept 2, 2024 to Sept 23, 2024.
2. The time data is filled in 24-hour format.

Audit parameters

Add details about when the audit took place and any additional information that is available to support it.

Audit time log



Day 1

Time in 08:00	Time out 16:30	
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Day 2

Time in 08:00	Time out 12:00	
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3. If any conflicts have been identified, use the comments section to explain your observations. Provide as many details as you can.

Was there any conflicting data between the SAQ/pre-audit and the audit findings?



Yes No

If yes, provide details

There are 43 migrant workers hired through two labor agencies on the audit days, which was not disclosed in the SAQ.
One 3-storey warehouse building off-site was not disclosed in the SAQ.

Local language:

4. Selecting "Yes" will let the buyer know they need to contact the audit company. Any sensitive information or findings from the audit **shall** be shared directly with the buyer. (More details please refer to the 'Supplementary Reports' part in the Auditor Manual and SMETA Minimum Requirements.)

Is more information available?

Yes No

5. Select all that apply. If the worker representative and/or union representative did not attend, please provide details why.

Audit attendance

Add details about who took part in the audit and their role at the company or site.

Who was present at the opening meeting?



Senior Management Worker Representative Union Representative

Reasons for absence

There is no union at the site.

Local language:

Who was present at the audit?



Senior Management Worker Representative Union Representative

Reasons for absence

There is no union at the site.

Local language:

Who was present at the closing meeting?



Senior Management Worker Representative Union Representative

Reasons for absence

There is no union at the site. The worker representative has been off work before the closing meeting.

Local language:

Site Details and Data Points

Site details

1. The below information could not be edited by auditor, but auditor **shall** double check if the registered information in the platform matching with the actual site information.

Company and site details

Sedex company reference	ZC408927369
Sedex site reference	ZS1000043289
Company name	TestSupplierB
Business ownership type	AGENT_OR_RETAILER
Site name	Hardangervidda National Park
Site name in local language	Výplňového

Site address

Address	5785 Eidfjord,, Halne
City	Vøringsfoss
Postal code	5785

2. Please fill the actual and current address of the audited site.

GPS location (if available)

GPS address	5785 Eidfjord,, Halne, Vøringsfoss,5785
GPS coordinates	N 29°45'50.4066" E 99°50'34.20"

3. Selecting 'Yes' will indicate how far the site location is from the nearest habitation or provide nearest landmark.

Is the worksite in a remote location, far from habitation?

Yes No

Provide details

The site is located 10 km southwest of xxx Farm, 80 km away from xxx Town.

Local language:

4. The auditor needs pay special attention to any local inspections carried out by relevant organisations (e.g. government bodies). For example, business licenses, liability insurance, checks on health and safety by local government inspectors (e.g. fire department or structural safety checks, etc). Any relevant certifications need to be investigated, and their reference number and date **shall** be recorded.

Applicable business and other legally required business license numbers and documents



Provide details

1. Factory License No - L&E(FAC)9-2018123-22xx Date of Issue- 20-12-2018 and Valid till 31-12-2028 for 100 Persons HP - 500.
2. Approved Building Layout Plan: # Plan No. 2018xxxxx dated on 14-09-2018
3. Tax ID number: #02AAJCP4268Kxxx dated on 04-09-2017.
4. Building Stability Certificate issued on dated: 28-05-2018 by xxxxxx and Approved by Chief Inspector of factories.
5. Certified standing order No: xxxxxxxxx dated on 26-07-2018 and approved on 11-03-2019 by xxxxxx.
6. Fire NOC No - xxxxxx dated on 17-04-2024 and valid till 12-06-2026.
7. Diesel Generator – 62.5 KVA, 600 KVA, 1010 KVA DG approval verified by xxxx on 2-11-2020.
8. Electrical Inspection- HIMVINI/HVI/xxxxxx on 22-02-2023.
9. IBR Boiler Installation No: xxxxxxxx on 24-08-2024 and valid till 23-08-2025 Capacity: 1500 Kgs.
10. Lift License No: xxxxxxxx on 02-07-2024.
11. Food Hygiene certificate: No- xxxxxxxx on 07-02-2024 valid till 12-03-2029.

5. Please tick and fill the information regarding site function and production type based onsite observation and management interview.

For the 'Site activities', the information is linked with the site profile on the platform. If the information here is different from the actual site activities, the auditor **shall** confirm it with the site and remind the site to update the corresponding information to reflect their actual situation in the site profile.

Site function



Select all that apply

- Agent
- Factory processing/manufacture
- Finished product supplier
- Grower/Primary producer
- Homeworker
- Labour provider
- Pack house
- Service provider
- Sub-contractor
- Other (provide details)

Site activities

Primary —
Sale of motor vehicle parts and accessories

Secondary —

Other —

6. Please include information of a) products produced, b) main operations, c) number of production lines, and d) main equipment used.

Process overview

Include products being produced, main operations, number of production lines, main equipment used

Main products:
Cotton, thermal and woollen undergarments for infants, children and adults.

Main operations:
Knitting:
Receiving of the raw materials (yarn), knitting and quality checking, packaging, and sent for cutting.

Sewing:
Receipt of raw materials, warehousing, pattern and marker making, cutting, sewing, trimming, finishing, quality control, packaging and dispatch.

Number of production lines:
3 sewing lines, 2 knitting lines

Main equipment used:
80 body width knitting machines. 80 sewing machines, 3 band knife cutters and 2 straight knife cutters,
fabric shinking machine and 2 metal detectors.

7. 1) Please select 'No' if there are other sites located in the same premise of the audited site, or the site locates in more than one physical locations.

Note: Where multiple business licenses exist for a common management entity or ownership at the same premises, please record all licenses on that site or all locations information of the site, such as occupied area, specific area/locations in the details field.

Site scope

Is the audited site a physically continuous area?

Yes No

Provide details —

The facility has an offsite warehouse building, roughly 10 minutes' drive from the site premise. Through document review, the warehouse building location has been added in the business license of the site.

Local language:

- 2) Selecting 'Yes', please fill an approximation land area (square meters) of the whole

audited site.

Note: if the unit used by the site is not square meters, please transfer the data to square meters.

Is the audited site a physically continuous area? ✓

Yes No

What is the area (square meters) of audited site to its boundary? ✓

10000 m2

8. Please select 'Yes' when any difference detected between the actual site scope of the audit and the Sedex site profile declared by the site prior to the audit and raise an NC against WR 0.C.

Please select the corresponding difference item and provide related details.

Note: please review the 'WR Interpretation Guidance – Code Area 0' for further clarification.

Is there any difference between the site scope of the audit and the Sedex site profile? ✓

Yes No

 Raise a non-conformance against Workplace Requirement 0.C

Identify the difference(s) ✓

Select all that apply

1 Site size ×

Provide details

The 3-stroey offsite warehouse building used by the site was not declared in the site description and Sedex site profile prior to the audit.

Local language:

9. When selecting 'Partial' or 'None' (not all accommodation included in the audit), please provide the explanation.

Any accommodation arranged for the workers by the audited site, whether directly or via third parties, regardless of whether it sits under the same ownership or business license, may be in scope for the SMETA audit. Where such accommodation is within the site perimeter or adjacent to it, this **shall** be included in the SMETA audit. Where it does not, this **shall** be noted at the booking stage and the appropriate data point in the report. Such offsite accommodation may be included in scope upon client request, and be accounted for with an appropriate addition of audit time.

The information here **shall** be consistent with the answer to the question of 'Who organises

accommodation for workers?’ in the Code Area 3.

Who provides the accommodation?



Select all that apply

- Site
- Labour provider
- Other contracted third party

Was all accommodation (whether directly or via third parties, off or onsite) included in this audit?



- All
- Partial
- None

Provide details

Some night shift workers were rest in their dormitory rooms, and so 5 out of 15 dormitory rooms were not visited.

Local language:

Code Area 3

Who organises accommodation for workers?



Select all that apply

- The company owns or operates worker accommodation (onsite)
- The company owns or operates worker accommodation (offsite)
- Contracted third-party housing provider (please explain)
- Workers independently arrange their own accommodation
- Another employer (another factory, farm etc.) (please explain)
- Labour provider (please explain)
- Other (please explain)
- Not applicable

Provide details

All the migrant workers are provided with housing for free by the labour provider. The dormitory rooms are about 5 minutes' walk from the site, within the same industry park.

Local language:

10. The below information in ‘Site Details’ **shall** be consistent with the one in Code Area 4.
Site Details:

Do children also live in the accommodation?

- Yes
- No

Code Area 4:

Do children live at the accommodation provided to workers?

- Yes No Not applicable

11. If transport is needed but not provided, please tick 'not provided' and give related details. If no transport is needed (e.g. all employees live in dormitories or near the site), please tick 'Not applicable' and give related details.

Please ensure the information is consistent with the answers to the questions of 'Who organises worker transportation between accommodation and worksite?' and 'Who organises worker transportation while at work?' in Code Area 3.

Does the site organise worker transport to the worksite?



- Site provided
 Third party
 Not provided
 Not applicable

Provide details

The site contracted a transportation company to provide worker transport to the site.

Local language:

12. Please ensure the information filled in the 'Work patterns' area is consistent with the details filled for the question 'Describe how this may vary during peak periods' in 'Worker Analysis' section.

Reminder: If the audit is completed at less than 80% of peak workforce, but more than 60%, this **shall** be clearly explained, with a reason given, within the audit report. Audits **shall** not take place during low season or below 60% of the peak workforce.

Approximate workers on site per month (% of peak)



Jan 90 - 95%	Feb 75 - 90%	Mar 90 - 95%
Apr 95 - 100%	May 95 - 100%	Jun 95 - 100%
Jul 95 - 100%	Aug 95 - 100%	Sep 95 - 100%
Oct 95 - 100%	Nov 90 - 95%	Dec 90 - 95%

Is the worker analysis data relevant for peak season and current to the audit? ✓

Yes No

Describe how this may vary during peak periods ✓

The site representative stated that they are in operation below capacity due to raw material shortage in the recent two years, and if the production at full capacity during peak season, there would be 400 workers at least including more than 50 agency workers.

Local language:

13. What constitutes a night shift is usually defined by local law. If there is no local legal definition of night shift, the ILO C171 definition **shall** be used all work which is performed during a period of not less than seven consecutive hours, including the interval from midnight to 5 a.m. When the night shift period defined by local law is longer than defined by ILO C171, auditor **shall** follow the local law to check the night shift issue. (Please ignore “back shift” in this question)

Note: the night shift information is only related to the production lines.

Is there any night or back shift work at the site? ✓

Yes No

Describe shift patterns

Knitting workers conducted two in two shifts: 7:00 AM to 7:00 PM, or 7:00 PM to 7:00 AM. Each shift has two 1-hour meal breaks.

Local language:

14. If ‘Yes’, please fill in the sample size from each shift.

Was the audit conducted across all shift times, and did it include a representative sample of workers from each shift time in interviews and sampling? ✓

Yes No

Provide details

Among the 26 samples, 24 workers are selected from daily shift and two night shift workers were also included in interview and document sampling.

Local language:

15. When selecting ‘Other management system certification’, ‘Other certification’ and ‘Other social audit’, please specify the certification information/social audit and valid time (if applicable).

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact? ✓

Select all that apply

- ISO 45001 (OHS)
- ISO 50001 (Energy management)
- ISO 14001 (Environmental management)
- ISO 37001 (Anti bribery)
- SA 8000 (Social performance management)
- Other management system certification
- Other certification
- Other social audit
- No

Provide details

BSCI audit conducted on 14/12/2023, and some specific clients COC audits conducted throughout the year.

Local language:

16. Please indicate the audit firm, assessment date and the expiration date if applicable. A human rights impact assessment (HRIA) is a process for systematically identifying, predicting and responding to the potential human rights impacts of a project or activity. It aims to address the adverse effects on human rights enjoyment of impacted rights-holders such as workers and community members

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? ✓

Yes No

Provide details

No, the site has not assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community.

Local language:

Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site? ✓

Yes No

Provide details

No, no Human Rights Impact Assessment (HRIA) was ever conducted at this site.

Local language:

Worker analysis

- The worker analysis is usually disaggregated to male and female, the auditor needs select 'Men and women' here.

Where the data for genders beyond the binary of male and female, classified as 'other genders', already exists and has been freely provided by workers of their own volition, auditor could select 'Men, women and other'.

Where a site does not have the ability to share gender-disaggregated data, auditor could select 'Totals only', besides, record the situation and also reflect it in the MSA of related Code Areas, particularly Code Area 7.

(Same rule to the 'Worker interview summary' section, the 'Measuring workplace impact' section, and Code Area 8.A: Sub-contracting and homeworkers are used responsibly.)

Gender disaggregated data available ✓

Men and women
▲

Men and women

Men, women and other

Totals only

	Men	Women	Total
Number of workers	<input style="width: 60px; text-align: center;" type="text" value="123"/> <small>41.0%</small>	<input style="width: 60px; text-align: center;" type="text" value="177"/> <small>59.0%</small>	<input style="width: 60px; text-align: center;" type="text" value="300"/> <small>100.0%</small>

- Please fill in the number of all non-directly employed workers in 'Agency or subcontracted workers'.

'Permanent workers' usually means workers in full-time paid positions who work all year round, while 'Temporary or fixed term employees' means worker is employed on a contract for a specified period, and in most cases when this contract expires there is no obligation for the employee to provide further employment.

Note: The number of workers provided in 'Workers by type' section may be repeated between different types. E.g. a seasonal worker could also be a self-employed worker.

Workers by type

Workers may be more than one type, e.g. a seasonal worker and self-employed.
Leave any cells blank where data is unavailable.

	Men	Women	Total (i)
Permanent workers (employees)	<input style="width: 60px; text-align: center;" type="text" value="90"/> <small>41.1%</small>	<input style="width: 60px; text-align: center;" type="text" value="129"/> <small>58.9%</small>	<input style="width: 60px; text-align: center;" type="text" value="219"/> <small>73.0%</small>
Temporary or fixed term employees	<input style="width: 60px; text-align: center;" type="text" value="-"/> <small>-%</small>	<input style="width: 60px; text-align: center;" type="text" value="-"/> <small>-%</small>	<input style="width: 60px; text-align: center;" type="text" value="0"/> <small>0.0%</small>
Agency or subcontracted workers	<input style="width: 60px; text-align: center;" type="text" value="25"/> <small>58.1%</small>	<input style="width: 60px; text-align: center;" type="text" value="18"/> <small>41.9%</small>	<input style="width: 60px; text-align: center;" type="text" value="43"/> <small>14.3%</small>

3. Please ensure the information regarding migrant workers consistent between 'Worker Analysis' and Code Area 1.A.

Worker Analysis:

Migrant workers

Leave any cells blank where data is unavailable

	Men	Women	Total (i)
Domestic migrant workers	49 35.8%	88 64.2%	137 45.7%
International migrant workers	25 58.1%	18 41.9%	43 14.3%
Total migrant workers	74 41.1%	106 58.9%	180 60.0%

Code Area 1.A:

Migrant workers

Do any workers migrate across international borders to work at this site? ✓

Yes No

List the sending countries ✓

Laos, Vietnam, and Cambodia

Local language:

What percentage of workforce are migrant workers? ✓

60 %

max 100

Do any workers migrate from other states, provinces or regions within the country to work at this site? ✓

Yes No

List the sending states/provinces/regions
Hokkaido, Osaka and Kyoto

Local language:

4. Do not include workers over the age of 24.

Workers by age

Leave any cells blank where data is unavailable

	Men	Women	Total i
18 - 24 years old	50 45.5%	60 54.5%	110 27.5%
15 - 17 years old	10 55.6%	8 44.4%	18 4.5%
Under 15 years old	0 -%	0 -%	0 0.0%

5. If this audit is not conducted during the peak season, or the workers number not affected by production fluctuation, please select 'No' here, and describe how this may vary during peak periods.

Is the worker analysis data relevant for peak season and current to the audit?



Yes No

Describe how this may vary during peak periods



The site representative stated that they are in operation below capacity due to raw material shortage in the recent two years, and if the production at full capacity during peak season, there would be 400 workers at least including more than 50 agency workers.

Local language:

6. List the nationalities of all workers, with the three most common nationalities listed first.

List the nationalities of all workers, with the three most common nationalities listed first

i List the nationalities of all workers, with the three most common nationalities listed first

Nationality

- 1 Indian ×
- 2 Vietnamese ×
- 3 Lao ×
- 4 Cambodian ×

Provide more information for the three most common nationalities

Approximate percentage of total workforce

	Men	Women	Total i
Indian	32 %	54 %	86 %
Vietnamese	4 %	3 %	7 %
Lao	3 %	2 %	5 %

7. The number of employees here is calculated separately from the number of workers, but please note that only the 'Employees in management positions' are not included in the audit scope.

Note: The Auditor-day and sample size **shall** be based on the 'Number of workers' + 'Supervisors or team leaders' + 'Administrative staff'.

Non-worker roles

People in managerial, supervisory and administrative roles
 People in these roles should not be included in workers totals

	Men	Women	Total
Employees in management positions	10 50.0%	10 50.0%	20
Supervisors or team leaders	16 55.2%	13 44.8%	29
Administrative staff	18 37.5%	30 62.5%	48

Worker interview summary

1. Select 'Digital worker survey' if access to a digital survey data has been provided prior to audit. Worker surveys cannot be used in place of individual and group interviews, but may be used as supplementary data sources.

Which methods of worker engagement were used? ✓

Select all that apply

- Individual interviews
- Group interviews
- Onsite worker survey (provide details)
- Digital worker survey (provide details)
- Other (provide details)

2. Employment types of workers could include, e.g. direct employees, casual and agency workers, workers employed by service providers such as security and catering staff, as well as workers supplied by other contractors.

If interviewed workers do not cover all types of nationality and employment types, please explain this.

Was the interview sample representative of all types of nationality and employment types of workers? ✓

Yes No

3. Specify number and size of groups. See SMETA 7.0 Auditor Manual and SMETA Minimum Requirements. If the auditor was not able to follow the guidance, state within declaration.

Number and size of group interviews ✓

4 groups of 5 workers each

Local language:

4. Please fill the workers interview summary here.

Additional comments ✓

Provide details

As reported, the work condition in the facility is great, and workers could raise concerns or complaints to the worker representatives directly or to the top management through suggestion box/ hotlines. They are satisfied with timely payment of wages, a pleasant workplace, and cooperative management. In addition to these elements, the employees valued the chances for development and promotion inside the facility. The workplace offered consistent training programs and skill-development activities, enabling staff members to improve their professional talents and advance in their careers.

Local language:

5. Include workers' committee/ union representatives' attitude to management, workplace, and the interview process. Both positive and negative information **shall** be included. Note: Do not document any information that could put workers at risk – use the sensitive issues process (Supplementary Report) where appropriate.

Attitude of workers' committee/union representatives ✓

Provide details

There is no union present at the facility. Worker Representative is aware about the responsibility and he understands that he is the bridge between management and workers. Worker representative found no difficulty to raise any issue with management and management is responsive on all the issues raised by the workers.

Local language:

Measuring workplace impact

- The 48 standard hours only refers to regular working hours excluding the overtime hours. Please also ensure below information in Measuring workplace impact, Code Area 5 and 6 are consistent.

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

Leave any cells blank where data is unavailable.

	Men	Women	Total workers
Last full quarter (90 days)	0 %	0 %	0 %
Last full calendar year (2023)	0 %	0 %	0 %
Previous full calendar year (2022)	0 %	0 %	0 %

Excluding overtime, what are the regular working hours per week for workers at this site? ✓

Actual required working hours

48

Required hours per day

8

Non applicable

Including overtime, what is the average number of working hours per week for full-time workers at this site? ✓

66

Required hours per week

48

Non applicable

In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site? ✓

72

Required hours per month

0.00

Non applicable

- The 60 weekly hours refers to the total weekly hours including the overtime hours. Please also ensure below information in 'Measuring workplace impact', and Code Area 5 & 6 are consistent.

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

Leave any cells blank where data is unavailable.

	Men	Women	Total workers
Last full quarter (90 days)	18 %	17 %	35 %
Last full calendar year (2023)	0 %	0 %	0 %
Previous full calendar year (2022)	0 %	0 %	0 %

Actual overtime hours

Actual hours per day

Non applicable

Including overtime, what is the average number of working hours per week for full-time workers at this site?



Actual hours per week

Non applicable

In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?



Actual hours per month

Non applicable

Code Area 0: Enabling accurate assessment

1. If any selected workers refused to have the interview, the auditor **shall** remark the situation here, and try to re-select the workers in the same department as replacements.

Did any workers selected by the auditor decline to be interviewed? ✓

Yes No

Provide details

2 sampled workers from the sewing department declined to have the interview due to the personal reason. The auditor re-selected 2 additional workers in the same department as replacements.

Local language:

2. When the site provided sufficient documents for non-employees, or all employees were employed directly, please select 'Yes', and provided the corresponding details. When the site did not provide sufficient documents for non-employees, please select 'No', and raise NCs in the corresponding Code Areas.

Note: the documents required for non-employees at different site in different countries may vary.

Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review? ✓

Yes No

Provide details

The site provided the following documents of the agency workers for review: wage/benefit and working hour records, personal files including age documents, contracts/agreements and work permits, training records, and other HR related documents.

Local language:

Code Area 1: Employment is freely chosen

1. If local law requires that the audited business publish a supply chain reporting statement relating to human rights, such as but not restricted to a 'modern slavery statement', it will be recorded here if they have done so.

N/A will be selected where there is no local law required.

If required under local law, is there a published 'modern slavery' or similar statement?



Yes No Not applicable

Provide details

2024 MODERN SLAVERY ACT TRANSPARENCY STATEMENT Published in the company website

Local language:

Code Area 1.A: Responsible recruitment and entitlement to work

1. A labour provider is an organisation whose principal purpose is to source and supply jobseekers and workers. Labour providers can range from one person on their own to multinational firms, and may be referred to by various terms such as recruitment agency, labour broker, labour contractor, labour recruiter, labour hire company, gangmaster, employment business, private employment agency, temporary employment services provider, or agency.

Does the site use labour providers and/or formal, temporary, seasonal or guest worker programmes? ✓

Select all that apply

- Workers are recruited, selected and hired directly by our company
- Workers are recruited and hired by licensed labour providers
- Workers are recruited and hired by informal labour providers
- Workers are recruited by a labour provider or recruitment agent and selected and hired by us
- Workers are hired through formal temporary, seasonal or guest worker programmes
- Other

Provide details

Workers are hired either directly by the company or via 2 licenced labour provider ABC and DEF.

Local language:

2. As identified through interviews. If unable to identify, input '0'.
E.g. if a recruiter using another recruiter to source workers, this is 2 tiers.

Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey? ✓

1

3. Please only provide the information of contractors here, not include the labour providers.
Note: the information about labour providers shall be provided in the question 'Provide business names for all labour providers and programmes used'.

How many contractors are present and what are the names of the employer(s)? ✓

Provide details

There is a canteen contractor which named XYZ Catering Company.

Local language:

4. For definition of recruitment fees and costs, please refer to Workplace Requirements Interpretation Guidance on 1.A.

If no due diligence is undertaken by the site to understand the type and value of recruitment fees and related costs of recruitment which workers have paid or not, please select 'No' and the auditor **shall** raise an NC under the Code Area 1.A – WR 1.A.G.

'Not applicable' basically only if the site has workers who have been hired longer than the timeframe of the audit or all are local to the area and incurred no recruitment fees or related costs.

Recruitment fees

Were you able to detect recruitment fees and costs paid by workers during the recruitment and employment process? ✓

Yes No Not applicable

What recruitment fees and costs do workers pay during the recruitment and employment process? ✓

Select all that apply

- Travel and lodging within their country or region
- Transportation to the country or region (for the job)
- Transportation home upon completion of contract
- Transportation home for voluntary early contract termination
- Medical examination, tests or vaccinations
- Insurance costs
- Skills or qualification testing
- Costs for training and orientation
- Equipment costs (for tools, uniforms, safety gear etc.)
- Document processing (e.g. work permit, visa, passport)
- Job application fee
- Recruitment fee
- Interest-charged advances (e.g. for food, housing etc.)
- Other fee or cost (provide details)
- Workers do not pay any recruitment costs (provide details)

5. The primary data collection methodology for this question is through interview. Input the highest amount an interviewed worker claimed to have paid.

Were recruitment fees or costs identified during worker interviews?



Yes No

What was the highest total combined amount of recruitment fees and costs paid within the last 12 months by an interviewed worker?

According to ILO definitions

Highest fee paid
500

Currency
USD (US Dollar)

Nationality
Bangladeshi

Select gender
Male

Additional comments
The medical examination costs, passports and visas fees were paid by the worker themselves, which are not reimbursed.

Local language:

Code Area 2: Freedom of association and right to collective bargaining are respected

1. This information **shall** only be requested from union worker representatives.

Does union/worker committee membership reflect the gender composition of the workforce?



Yes No Not applicable

2. This information **shall** only be requested from union worker representatives.

Does the membership reflect the nationality composition of the workforce?



Yes No Not applicable

Code Area 3: Working conditions are safe and hygienic

1. The information **shall** be consistent between the below two questions in 'Site Details' and Code Area 3.

Site Details:

Who provides the accommodation? ✓

Select all that apply

- Site
- Labour provider
- Other contracted third party

Was all accommodation (whether directly or via third parties, off or onsite) included in this audit? ✓

- All
- Partial
- None

Provide details

Some night shift workers were rest in their dormitory rooms, and so 5 out of 15 dormitory rooms were not visited.

Local language:

Code Area 3:

Who organises accommodation for workers? ✓

Select all that apply

- The company owns or operates worker accommodation (onsite)
- The company owns or operates worker accommodation (offsite)
- Contracted third-party housing provider (please explain)
- Workers independently arrange their own accommodation
- Another employer (another factory, farm etc.) (please explain)
- Labour provider (please explain)
- Other (please explain)
- Not applicable

Provide details

All the migrant workers are provided with housing for free by the labour provider. The dormitory rooms are about 5 minutes' walk from the site, within the same industry park.

Local language:

2. This refers to the worker transportation between different working sites during working hours.

Who organises worker transportation while at work?



Select all that apply

- Site owned transport
- Third party (agency or recruitment partner)
- Other third party contracted by the site
- Workers organise their own transport
- Not applicable

Code Area 4: Child labour shall not be used

1. The answer **shall** be consistent between the below two questions in 'Site Details' and Code Area 4. In addition, please select 'N/A' for below question when there is no accommodation provided to workers.

Code Area 4:

Do children live at the accommodation provided to workers?

Yes No Not applicable

Site Details:

Do children also live in the accommodation?

Yes No

Code Area 5: Legal wages are paid

1. The item of “Wages meet a living wage” **shall** be ticked when there is no gap between living wage benchmark and the actual wage received by workers.

What is the basic wage paid to workers? ✓

Select all that apply

- The legal minimum wage
- Wages are defined by a legally recognised collective bargaining agreement (CBA)
- There is no legal minimum wage, workers are paid the prevailing industry wage
- Wages are based on job skills and experience
- Wages meet a living wage
- Wages are based on 'piece work' (e.g. the number of items produced or harvested)
- Wages are based on a mix of 'piece work' and hourly rate
- Wages are based on 'piece work' or the legal minimum wage, whichever is higher
- Other (provide details)

2. 'Payment-in-kind' benefits refer to the payment wages that are legally or contractually entitled to but paid in goods or services instead of cash.

Selecting 'Not available' only when payment records not available or cannot be verified, and corresponding NC **shall** be raised in Code Area 5.

NC **shall** be raised against WR 5.C when 'Payment-in-kind' exceed the national legal limit or the ILO recommended maximum of 50%, whichever is lower.

How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?

- None
- Between 1 and 10%
- Between 10% and 30%
- Between 30% and 50%
- More than 50%
- Not available

3. Please tick 'Not applicable' when there is no temporary or part-time worker.

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

Select all that apply

- Life insurance
- Health care
- Disability and invalidity coverage
- Parental leave
- Retirement provision
- Stock ownership
- Other (provide details)
- Not applicable

4. Below two questions are both for wage calculation method.

'Not available' could be selected for the below second question when the data is not provided during the audit, and the auditor **shall** raise an NC in Code Area 5.

Is legal wage/ legally recognised CBAs data available for any of these options? ✓

Select all that apply

- Daily
- Weekly
- Monthly
- Not available

Is actual wage data available on site for any of these options? ✓

Select all that apply

- Daily
- Weekly
- Monthly
- Not available

5. Please fill in the maximum legal and actual required working hours excluding overtime, please state (if possible) per day, per week, and per month.

Note: The 'Actual required working hours' **shall** not be 'Non applicable' unless the working hour records are not provided.

Maximum legal working hours

Max hours per day

Non applicable

Max hours per week

Non applicable

Max hours per month

Non applicable

Actual required working hours

Required hours per day

Non applicable

Required hours per week

Non applicable

Required hours per month

Non applicable

6. Please fill in the maximum legal and actual overtime hours excluding the standard working hours, please state (if possible) per day, per week, and per month.

Note: The 'Actual overtime hours' **shall** not be 'Non applicable' unless the working hour records are not provided.

Maximum legal overtime hours

Max hours per day

Non applicable

Max hours per week

Non applicable

Max hours per month

Non applicable

Actual overtime hours

Actual hours per day

Non applicable

Actual hours per week

Non applicable

Actual hours per month

Non applicable

7. Please use the currency used for employee payroll settlement.

Note: Please ensure at least the data of legal & actual overtime wage per hour is filled in.

Minimum legal overtime wage

Min per hour

Non applicable

Min per day

Non applicable

Min per week

Non applicable

Min per month

Non applicable

Actual minimum overtime wage

Actual per hour

Non applicable

Actual per day

Non applicable

Actual per week

Non applicable

Actual per month

Non applicable

8. Fill total number of records checked in below first field.
Fill the sample size of each sampling pay period in the second field.

Number of workers' records checked ✓

Provide the date and details of the records ✓

26 workers sample from 1st Sep to 30th Sep 2024
26 workers sample from 1st March 2024 to 31st March 2024
26 workers sample from 1st Dec 2024 to 31st Dec 2024

Local language:

9. Selecting 'Yes', please specify all the grades information of the minimum wage.

Are there different legal minimum/ legally recognised CBAs wage grades? ✓

Yes No

Provide details

Unskilled - INR 10924.24/- per month
Semi Skilled A - INR 11470.41/- per month
Semi Skilled B - INR 12043.91/- per month
Skilled A - INR 12646.12/- per month
Skilled B - INR 13278.44/- per month
Highly Skilled - INR 13942.36/- per month

Local language:

10. Please select "Above legal minimum" when the wages paid for standard/contracted hours (excluding overtime) meet or/and above the legal minimum/ legally recognised CBAs. The below second field is for the percentage needs to be filled of workforce earning minimum wage.

For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs? ✓

- Below legal minimum
- Above legal minimum
- Not applicable

Indicate the breakdown of workforce per earnings ✓

60% of workforce earning minimum wage, and 40% of workforce earning above minimum wage.

Local language:

11. Either wage records or working hour records provided at the first request were not accurate need to be recorded here.

Were accurate records shown at the first request? ✓

- Yes
- No

Provide details

Inconsistent information regarding overtime hours on Sundays was detected between the provided time records and the broken needle records checked in the sewing section during the site walkthrough. The site representative insisted that the provided time records reflect the actual working hours information of the facility.

Local language:

12. If any inconsistencies were found in the final provided records, please describe the inconsistencies here and raise NCs in corresponding Code Areas.

Were any inconsistencies found? ✓

- Yes
- No

Provide details

Inconsistent information regarding overtime hours on Sundays was detected between the provided time records and the broken needle records checked in the sewing section.

Local language:

Code Area 6: Working hours are not excessive

1. The sample size **shall** be the same as in the wages section, if not the same, please describe the sample information for working hours, and the reason for the difference.

Is the sample size the same as in the wages section?



Yes No

2. Enter a percentage greater than 100%. This refers to the actual overtime premium paid by the site. When the actual overtime premium is less than 125% of standard wages regardless of whether it is allowed by local law or CBA, the auditor **shall** fill the actual overtime premium information in the below free-text box.

(Note: the auditor is not able to fill a number not greater than 100%, this is a known issue and waiting for the Product Team to fix.)

Normal day overtime premium as a percentage of standard wages



101 %

If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?



Provide details

The facility pays all overtime work at 100% of regular wage to workers.

Local language:

3. Please ensure below information in Code Area 6 is consistent with 'Measuring workplace impact' section.

Code Area 6:

Excluding overtime, what are the regular working hours per week for workers at this site?

48

Measuring Workplace Impact:

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

Leave any cells blank where data is unavailable.

	Men	Women	Other gender	Total workers
Last full quarter (90 days)	0 %	0 %	0 %	0 %
Last full calendar year (2023)	0 %	0 %	0 %	0 %
Previous full calendar year (2022)	0 %	0 %	0 %	0 %

4. Please ensure below information in Code Area 6 is consistent with 'Measuring workplace impact' section.

Code Area 6:

Including overtime, what is the average number of working hours per week for full-time workers at this site?

Measuring Workplace Impact:

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

Leave any cells blank where data is unavailable.

	Men	Women	Total workers
Last full quarter (90 days)	18 %	17 %	35 %
Last full calendar year (2023)	0 %	0 %	0 %
Previous full calendar year (2022)	0 %	0 %	0 %

Code Area 7: No discrimination is practiced

None

Code Area 8: Regular employment is provided

None

Code Area 8.A: Sub-contracting and homeworkers are used responsibly

1. If there is no homeworker used at the site, please select 'Not applicable'.
If homeworkers are used at the site, please select how the homeworkers employed?

Are homeworkers employed directly or engaged through an agent? ✓

Select all that apply

Directly

Agent

Not applicable

Provide the name of agents used _____

8 homeworkers were employed directly by the site,
and 2 homeworkers were engaged through an agent.

Local language:

2. If "yes", please specify the records and sample size checked for homeworkers.
If "No", please specify which records are not available and the reason of absent, and raise the NC accordingly in this Code Area.

Are full records of homeworkers available at the site? ✓

Yes No

Provide details _____

The wage records of the 2 indirectly employed homeworkers and the working hour records of all the homeworkers are not able to provide due to the site did not keep these records themselves.

Local language:

3. This question is about whether homeworkers are used by the audited site's suppliers.
If 'yes', please provide the related details, such as the products or services that homeworkers involved, and the supplier's name (if possible).
If 'Information not available', please indicate the reason information.

Does the supplier buy products or services from suppliers that use homeworkers? ✓

Yes No Information not available

Provide details _____

The facility does not track the information in the supply chain.

Local language:

4. If 'Yes', please provide the related details, and raise the related NC against WR 8.A.A, WR 8.A.B.

If "No", please provide the reason information, for example, N/A – There is no subcontracting used by the site.

Sub-contracting

Are there any concerns about unrecorded work or undeclared subcontracting on site, giving considerations to the workers' capacity? ✓

Yes No

Provide details

Based on the production records detected onsite and some finished products in packing section, the printing process is subcontracted to other factory. However, the site did not declare the same or provide the tracking records of subcontracting.

Local language:

Code Area 9: No harsh or inhumane treatment is allowed

None

Code Area 10.A: Environment 2-Pillar

1. Auditors are encouraged to check via different ways, e.g. local bureau, internet, etc.

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)?



Yes No

Provide details

Site was fined for \$5000 due to untreated emission to the air by local government on Oct 27, 2023.

2. Please list the certificate name, certificate number, issue date and expiration date.

Does the site have any valid environmental or energy management certificates?

List all certificates if applicable

Yes site has obtained ISO 14001: 2015 Cert No. 9910400714 dated on 05-10-2021 expiry 04-10-2024

3. Please list the certificate name, certificate number, issue date and expiration date.

Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC))?

Yes No

Provide details

Yes site has obtained FSC-STD-xxx, dated on 26 December 2022, expiration date on 25 Decemeber 2027

Code Area 10.B: Environment 4-Pillar

- If 'yes', please specify the reduction target separately for water consumption and discharge, waste, energy and green-house gas emissions.

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))?



Yes No

Provide details

Water consumption and discharge: the site has set the reduction target by 10% in 3 years (2022-2025) . Reuse of reclaimed water system will be installed this year to save the water consumption and discharge.

Energy: the site has set the reduction target by 20% in 3 years (2022-2025) . Photovoltaic plant will be installed gradually to save the energy.

Local language:

- The data filled **shall** be calculated by full year. If any data not available for review, the auditor **shall** reflect the gap in the MSA of corresponding Code Area.
 Note: 1) When the site provided the required data for review during the audit but reluctant to disclose the data in the report, the auditor **shall** select "data not available" and indicate the related information in the "System and evidence examined" box of Code Area 10B; 2) When the site willing to provide the required data but fail to do unit conversion due to lack of information or knowledge, the auditor **shall** select "data not available" and indicate the provided data with the related information in "System and evidence examined" box of Code Area 10B.

Usage/discharge analysis

Criteria

Last full calendar year (2023)

Previous full calendar year (2022)

- If the information is provided in cubic metres (m³), please use the following formula to convert to kWh:

Total m³ x calorific value (usually 40.0*) x Correction factor (1.02264) ÷ conversion factor (3.6)

Example: 1000m³ x 40 x 1.02264 ÷ 3.6 = 11,362 kWh

*Calorific value can vary -/+ 5% but 40 is the generally accepted as the average.

Total natural gas consumption (kWh)

00.0



Data not available

00.0



Data not available

4. The unit for the total production produced is set as 'mt' here. If the site uses a different unit, please let them convert the data to the unit 'mt'. (1 mt = 1000 kg)

Total product produced (mt)	50000	<input type="checkbox"/> Data not available	50000	<input type="checkbox"/> Data not available
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Code Area 10.C: Business ethics

1. Business ethics issues include topics such as fraud, bribery, facilitation payments, transshipment, tax evasion, corporate governance, anti-competitive practices, extortion, and money laundering.

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)? ✓

Yes Yes, currently subject to appeal No

Provide details

The site received an official notice for tax evasion in November 2023.

2. Please list the certificate name, certificate number, issue date and expiration date. E.g. ISO 37001.

Provide any certified anti-bribery Management Systems for the site ✓

List all (optional)

Yes site has obtained ISO 37001, CERT No.xxx, dated on 26 December 2022, expiration date on 25 Decemeber 2025

Local language:

Workplace Requirements – ‘Systems and evidence examined’

1. Please follow the guidance of auditor manual to fill the information of Systems and evidence examined in each code area.

5.2.3 Systems and evidence examined to validate Code sections

The auditor **shall** fill in ‘Systems and evidence examined to validate this Base Code section’ for each area of the Base Code. This is an opportunity for the auditor to inform the reader of how the specific Base Code is managed by the site. This section **shall** be supportive to the write ups of the grading in the MSA and findings against the WR. By detailing the procedures and practices and the evidence checked in this section, an audit report reader can judge that the MSA has been graded appropriately and findings correctly identified.

Good Example (Code Area 0):

Systems and evidence examined to validate this code section

Current systems:

1. The factory management was cooperative and opening in the audit, all requested documents, interviewees and the facility itself are accessible, the auditor is provided with genuine and authentic records.
2. The factory did not offer bribes or threaten the auditor, nor in any way induce the auditor to be dishonest.
3. The factory provided an accurate site description and Sedex site profile declared prior to or during the audit.
4. The factory maintained a written human rights policy statement that was approved at the most senior level, communicated to all personnel, and trained to relevant personnel.
5. The facility has ensured accurate records are shown and audit has been conducted with full transparency and integrity.

Evidence examined

1. Sedex SAQ
2. Code of Conduct
3. Appointment records
4. Complaint records.
5. ETI management manual

2. Code Area 1A: Responsible recruitment and entitlement to work
Auditors **shall** explain the situation of WR 1AH, 1AI in the ‘Systems and evidence examined’ box if there is no related CAR raised, as well as comments relating to the rest of this Code Area.
3. Code Area 5: Legal wages are paid
Auditors can provide the detailed wage information of the sampled workers in the ‘Systems and evidence examined’ box if the Data Point area does not reflect all the related information.
4. Code Area 5A. Living wages are paid
Auditors are expected to provide evidence of how the site has determined that their chosen living wage benchmark meets the ILO’s 10 Principles in the ‘Systems and evidence examined’ box. Auditors **shall** raise a CAR if the chosen benchmark is not one of the six named benchmarks, or the site is unable to evidence how their chosen alternative

benchmark meets the ILO's 10 Principles. Please refer to the SMETA Workplace Requirements interpretation guidance for details.

The ILO Principles for Living Wage Estimation were published in March 2024. To allow time for existing benchmarks to adapt to these principles, auditors can additionally accept all [IDH Living Wage Recognised Benchmark Methodologies](#) until December 31st 2025, when this will be re-assessed. At time of publication, the IDH Living Wage Recognised Benchmarks are:

- Full-Fledged Anker Methodology
- WageIndicator Typical Family Methodology
- Fair Wage Network Typical Family Methodology
- Anker Reference Value Methodology
- Living Wage for US Monthly Methodology
- NewForesight Living Wage Benchmark Methodology

5. Code Area 7: No discrimination is practiced

Auditor **shall** explain the situation of WR 7E in the 'Systems and evidence examined' box if no CAR is raised, as well as comments relating to the rest of this Code Area.

6. Code Area 8A: Sub-contracting and homeworkers are used responsibly

Information of 'Systems and evidence examined' still need to be demonstrated regardless of whether there is a sub-contracting or homeworkers. Please never put 'Not Applicable', rather state 'there were no outside processes or subcontracting' for this Code Area. Especially for manufacturing factories, check if any processes are missing, if any partially finished goods are in goods out/in.

Management Systems

- The Management System Elements **shall** be assessed using a structured framework which examines their maturity against four fixed grades. These grades act as key parameters for a thorough assessment of various aspects of the management system.

Elements	Not addressed	Fundamental improvements required	Some improvements recommended	Robust Management System
1. Policies & Procedures: Develop and maintain relevant policies and procedures to ensure Workplace Requirements are met				
2. Resources: Appoint a manager with sufficient seniority who has operational responsibility and accountability for the implementation of the procedures				
3. Communication & Training: Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures				
4. Monitoring: Monitor the effectiveness of procedures to meet policy and Workplace Requirements				

- The MSA explanation does not have to repeat all the evidence collected for each Code Area which is recorded under the 'Systems and evidence examined' area. Auditors **shall** clearly indicate to the reader what the strengths and weaknesses of the management system are in relation to the Code Area as a whole, including where grades given are 'robust' and where there is no NC.
- For monitoring element, auditors **shall** record how these procedures are reviewed and updated to ensure site continues to achieve the desired result and to ensure ongoing conformance as standards change. Please do not put types of monitoring which might be implemented as part of those procedures (e.g. fire drill, electricity inspection).
- When assessing management systems, the auditor **shall** consider the risks inherent and present at the site, and how capable the systems are of achieving compliance in these circumstances.

Below some good examples of MSA explanations are for your reference. The purpose of sharing the examples is to help you to understand what kind of information shall be provided in the MSA explanations to support the MSA Grade you given to each element.

Please DO NOT copy and past the same wording of these examples into your audit report. You shall write the MSA explanation based on the audited site, since the situation and risks in every site are different.

Good example 1:

Code Area 3 – Working conditions are safe and hygienic

1) Policies & Procedures:

Grade: Some Improvement Recommended

The company has declared an EHS procedure and policy rev 2024 supported at the highest level that includes the commitment to improve performance on working conditions and workers' health care, especially for the workers working at height and exposed to hazardous chemicals, and an approach to manage Health and safety issues on relevant stakeholders. The policy is reviewed annually by the Health and Safety Committee and signed by the Quality Manager, and controlled by the quality management system procedure. However, the procedure does not include the safety operation process for a newly used packing machine.

2) Resources:

Grade: Some Improvement Recommended

Based on the established HS procedure, the Quality Manager, leading the Health and Safety Committee, has been appointed to oversee and implement the Health and Safety Policy. This individual has sufficient authority to ensure that procedures are carried out, and the EHS management team members have been trained by external agencies. The Quality Manager arranged an EHS meeting once per quarter with the presence of the Health and Safety Committee and supervisors of each department to address HS concerns and provide updates. However, oversights into the EHS management structure are observed that one offsite products warehouse newly used was not covered in the most recent risk assessment by the Health and Safety Committee.

3) Communication & Training:

Grade: Fundamental improvements required

The EHS Policy and procedure is communicated to workers annually. The EHS training covers building safety, fire safety, electrical safety, machine safety, working at height, (hazardous/non-hazardous) chemical safety handle & disposal and PPE usage. However, new

workers and the workers absent from the annual EHS training did not receive the missed training. In addition, no effective mechanism is in place to ensure the training effectiveness, as it was noted that some workers did not wear the provided PPE during working hours.

4) Monitoring:

Grade: Fundamental improvements required

Based on written procedure, internal audits, monitoring of key performance indicators (especially for the high-risk positions related to working at height and hazardous chemicals), accident analysis, are carried out annually. The most recent one was conducted in February 2024. However, there is no evidence to show that corrective actions have been implemented based on internal audit results.

Good example 2:

Code Area 4 – Child labour shall not be used

1) Policies & Procedures:

Grade: Robust

The position of the company is clearly stated in the Child Labour Prevention and Remediation Policy which meets all Workplace Requirements in this code area. The Policy makes reference to the Hiring Procedure, which outlines the key mechanisms in place for preventing underage work and the placement of young workers in unsuitable positions. This procedure includes provision for non-employee (agency) workers. The Remediation Procedure outlines processes and responsibilities, including financial, for undertaking remediation.

2) Resource

Grade: Robust

The Senior Director is named within the Child Labour Prevention and Remediation Policy as ultimately responsible for ensuring its resourcing, approval and regular review. Specific departmental HR leads are allocated responsibility to implement the Hiring Procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence.

3) Communication & Training:

Grade: Robust

Training at site is governed by a training procedure which is the specific responsibility of the Training Manager. The Child Labour Prevention and Remediation Policy is available and communicated to all employees, and there is general awareness of it amongst staff interviewed.

Training on the Hiring Procedures is mandatory for all HR staff processing applications or onboarding. A training matrix utilised by line managers ensures that there is a very low chance of gaps regarding this training.

4) Monitoring:

Grade: Robust

Responsibilities for monitoring implementation of age-verification are defined by the Hiring Procedure. The procedure requires that audit of the records kept of this verification is conducted by the HR leads, increasing to weekly at times of peak hiring. Records are kept of monitoring activities.

Any identification of misapplication of procedures, or concerns about application are escalated for action in the weekly HR team calls. For example, some falsified documents were not identified due to the issue of new national ID cards – this was highlighted by internal monitoring and re-training rolled out for key staff.

Good example 3:

Code Area 4 – Child labour shall not be used

1) Policies & Procedures:

Grade: Fundamental improvements required

The position of the company is clearly stated in the Child Labour Prevention and Remediation Policy which meets all Workplace Requirements in this code area. It is unclear whether this procedure includes provision for what processes would be in place should the site need to utilise non-employee (agency) workers.

2) Resource

Grade: Fundamental improvements required

The Senior Director is named within the Child Labour Prevention and Remediation Policy as ultimately responsible for ensuring its resourcing, approval and regular review. However, specific operational responsibilities for implementing the procedures are unclear.

3) Communication & Training:

Grade: Some Improvement Recommended

Training at site is governed by a training procedure which is the specific responsibility of the Training Manager. The Child Labour Prevention and Remediation Policy is available and communicated to all employees, though there is low awareness of it amongst staff interviewed.

Training on the Hiring Procedures is mandatory for all HR staff processing applications or onboarding. However, there is no documented process in place to ensure that all new starters in these roles receive the training in a timely manner.

4) Monitoring:

Grade: Some Improvement Recommended

Responsibilities for monitoring implementation of age-verification are defined by the Hiring Procedure.

The procedure requires that audit of the records kept of this verification is conducted by the HR leads.

Any misapplication of the procedures is documented. However, there is no evidence of actions taken to prevent recurrence.

Good example 4:

Code Area 6 – Working hours are not excessive

1) Policies & Procedures:

Grade: Robust

The factory has formulated written policies and procedures regarding attendance management, overtime regulations, overtime remuneration, production contingency plan, and so forth. The policies make reference to the Employees Manual, which outlines the key mechanisms in place for preventing workers from excessive working hours. Those procedures include provision for young workers, female workers and pregnant workers. It regularly undertakes reviews and updates of these policies and posts them on the employees' noticeboard.

2) Resources:

Grade: Some Improvement Recommended

There is a designated individual responsible for ensuring the implementation of the site policies. Nevertheless, there is a lack of regular training to guarantee that the management meets the requisite standards.

3) Communication & Training:

Grade: Some Improvement Recommended

The factory had developed an annual training plan, trained employees according to the plan and the training records were provided for review, however, they had not evaluated the effectiveness of employee training.

The factory has devised an annual training plan and conducts training for employees in accordance with it. However, the factory has failed to assess the effectiveness of the employee training.

4) Monitoring:

Grade: Fundamental improvements required

The factory continuously assesses the effectiveness of these procedures via regular monitoring and internal audits and takes proactive measures in response to non-compliances. Nonetheless, non-compliance in terms of monthly overtime hours has been detected. It is recommended that enhancements be made to fortify the management system and augment its overall efficacy.

There is a risk of monthly overtime hours exceeding the limit in garment factories within this area. Most factories are unable to ensure that the workers' monthly overtime hours are kept within 36 hours.

----- End -----