Sedex Members Ethical Trade Audit Report

Version 6.1

Audit Details				
Sedex Company Reference: *(only available on Sedex System)*	ZC: 1043464		Sedex Site Reference: *(only available on Sedex System)*	ZS: 1011157
Business name (Company name):	[redacted]			
Site name:	[redacted]			
Site address: *(Please include full address)*	[redacted]		Country:	Brazil
Site contact and job title:	[redacted] Quality Supervisor			
Site phone:	[redacted]		Site e–mail:	[redacted]
SMETA Audit Pillars:	☒ Labour Standards	☒ Health & Safety (plus Environment 2-Pillar)	☒ Environment 4-pillar	☒ Business Ethics
Date of Audit:	19 – 21/12/2022.			

Audit Company Name & Logo:	Report Owner (payer): *(If paid for by the customer of the site please remove for Sedex upload)*
intertek Total Quality. Assured.	[redacted]

Audit Conducted By					
Affiliate Audit Company	☒	Purchaser	☐	Retailer	☐
Brand owner	☐	NGO	☐	Trade Union	☐
Multi–stakeholder	☐		Combined Audit (select all that apply)		

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

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

Audit Content:

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

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

2-Pillar SMETA Audit

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

4-Pillar SMETA

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

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

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

SMETA Declaration

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

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

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

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

Auditor Team (s) (please list all including all interviewers):
Lead auditor: Leonardo Rubim Perez - CSR Auditor APSCA number: RA 21702760
Lead auditor APSCA status: In good conditions
Team auditor: NA APSCA number: NA
Interviewers: Leonardo Rubim Perez - CSR Auditor APSCA number: RA 21702760

Report writer: Leonardo Rubim Perez – CSR Auditor
Report reviewer: Natália Maia Marciano – Report Reviewer

Date of declaration: 21/12/2022

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

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

Summary of Findings

Issue *(please click on the issue title to go direct to the appropriate audit results by clause)* ***Note to auditor, please ensure that when issuing the audit report, hyperlinks are retained.***		**Area of Non–Conformity** *(Only check box when there is a non–conformity, and only in the box/es where the non–conformity can be found)*				**Record the number of issues by line*:**			**Findings** ***(note to auditor, summarise in as few words as possible NCs, Obs and GE)***
		ETI Base Code	**Local Law**	**Additional Elements**	**Customer Code**	**NC**	**Obs**	**GE**	
0A	Universal Rights covering UNGP			☐	☐				No apparent violations
0B	Management systems and code implementation		☐	☐	☐				No apparent violations
1.	Freely chosen Employment	☐	☐		☐				No apparent violations
2	Freedom of Association	☐	☐		☐				No apparent violations
3	Safety and Hygienic Conditions	☐	☒		☐	5			Non-compliances: • Evidenced during the document analysis the absence of quantitative analysis of thermal risks. It was possible to verify during the interviews with 26 out of 26 employees that the work environment (shoe manufacturing building) is very hot. • Evidenced during the document analysis that the dimensioning of the fire brigade is incorrect. Currently, the company has 19 employees, and the correct number would be 40 employees.

									• Auditor noted during document analysis, absence of risk assessment in accordance with NR-12. • It was noted during document check that the company does not have Single-wire electrical diagrams • During document review it was evidenced that the Electrical Installation File is incomplete, absence of items "e" and "f".
4	Child Labour	☐	☐		☐				No apparent violations
5	Living Wages and Benefits	☐	☐		☐				No apparent violations
6	Working Hours	☐	☐		☐				No apparent violations
7	Discrimination	☐	☐		☐				No apparent violations
8	Regular Employment	☐	☐	☐	☐				No apparent violations
8A	Sub–Contracting and Homeworking		☐	☐	☐				No apparent violations
9	Harsh or Inhumane Treatment	☐	☐	☐	☐				No apparent violations
10A	Entitlement to Work		☐	☐	☐				No apparent violations
10B2	Environment 2-Pillar		☐	☐	☐				NA. SMETA 4 Pillar
10B4	Environment 4–Pillar		☐	☐	☐				No apparent violations
10C	Business Ethics	X	☐	☒	☐	1			Non-compliance: • Evidenced during the document analysis, the absence the policy

									concerning bribery, corruption, or unethical business practices.

General observations and summary of the site:

[redacted] is a company dedicated to the shoe manufacturing. The facility consists of 14667,64 square meters.
At the day of the audit, it was possible to verify 369 employees.
All workers were favourable towards the company. They enjoyed the work and stated it was a friendly environment. They reported a low number of work-related accidents. Also, they stated that they felt comfortable in approaching with any concerns they have.

The audit was performed over 2,5 days by 1 auditor and included interviews (26 workers) and records inspection (26 workers). Workers interviewed included both male and female.

- The company has 6 non-compliances.
- The site was established on February 04, 1993.
- Worker committee was not present during the audit.
- Site has not sub-contractors.
- There is a total of 369 employees.
- There is a union at this factory (Sindicato dos Trabalhadores nas Indústrias do [redacted], - Registration of Corporate Taxpayers - 89.243.976/0001-07)
- The company has no peak months.
- 26 employees were selected for interviews and documents review, Including 13 male and 13 female employees.
- 26 Records to show wages and hours were taken for 3 months from the December 2021 to November 2022.
- Payment is always accurate and is on time.
- Legal minimum wage – legal minimum wage is R$ 1.212,20 per month.

Correct OT rate was paid.
Overtime:
50% for the first 2 hours
70 after the first 2 hours
100% on Sundays and holidays

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

Site Details

Site Details		
A: Company Name:	[redacted]	
B: Site name:	[redacted]	
C: GPS location: (If available)	[redacted]	Latitude: NA Longitude: NA
D: Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections	Municipal Permit No. 655. Issued on January 29, 2018. Indefinite Validity. Fire Fighter Inspection Certificate No. APPCI No. 4259. Issued on April 16, 2019. Valid until April 14, 2024. Environmental Operation License No. 07787/2019. Issued on November 11, 2019. Valid until November 11, 2024. Ambulatory Health Inspection Certificate No. S-064. Issued on February 17, 2022. Valid until January 31, 2023. Canteen Health Inspection Certificate No. A-203. Issued on February 17, 2022. Valid until January 31, 2023.	
E: Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	Shoe manufacturing	
F: Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	[redacted] The Building area: 14667,64 square meters. The facility has operated in the existing location since February 04, 1993.	

Production Building no	Description	Remark, if any
Floor 1	Modeling, warehouse and administration	NA
Floor 2	Production	NA
Floor 3	Maintenance and storage of machines and chemicals	NA
Floor 4	Canteen	NA
Is this a shared building?	NA	NA

	For below, please add any extra rows if appropriate. F1: Visible structural integrity issues (large cracks) observed? ☐ Yes ☒ No F2: Please give details: NA F3: Does the site have a structural engineer evaluation? ☒ Yes ☐ No F4: Please give details: There is an evaluation by specialized department (fire department).
G: Site function:	☐ Agent ☒ Factory Processing/Manufacturer ☐ Finished Product Supplier ☐ Grower ☐ Homeworker ☐ Labour Provider ☐ Pack House ☐ Primary Producer ☐ Service Provider ☐ Sub–Contractor
H: Month(s) of peak season: (if applicable)	None
I: Process overview: *(Include products being produced, main operations, number of production lines, main equipment used)*	Receiving, cutting, sewing, assembly and shipment
J: What form of worker representation / union is there on site?	☒ Union (Sindicato dos Trabalhadores nas Indústrias do Calçado de [redacted], - Registration of Corporate Taxpayers - 89.243.976/0001-07) ☐ Worker Committee ☐ Other (specify) ☐ None
K: Is there any night production work at the site?	☐ Yes ☒ No
L: Are there any on site provided worker accommodation buildings e.g. dormitories	☐ Yes ☒ No L1: If yes, approx. % of workers in on site accommodation
M: Are there any off site provided worker accommodation buildings	☐ Yes ☒ No M1: If yes, approx. % of workers
N: Were all site-provided accommodation buildings included in this audit	☐ Yes ☐ No N1: If no, please give details: NA

Audit Parameters			
A: Time in and time out	A1: Day 1 Time in: 01:10 PM A2: Day 1 Time out: 05:10 PM	A3: Day 2 Time in: 08:30 AM A4: Day 2 Time out: 05:20 PM	A5: Day 3 Time in: 08:00 AM A6: Day 3 Time out: 05:00 PM
B: Number of auditor days used:	2,5 man-day (1 auditor x 2,5 days)		
C: Audit type:	☒ Full Initial ☐ Periodic ☐ Full Follow–up ☐ Partial Follow–Up ☐ Partial Other If other, please define		
D: Was the audit announced?	☒ Announced ☐ Semi – announced: Window detail: weeks ☐ Unannounced		
E: Was the Sedex SAQ available for review?	☒ Yes ☐ No E1: If No, why not?		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	☐ Yes ☒ No If **Yes**, please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR *(Name and job title)*	Eduardo Herzel - Quality Supervisor		
H: Is further information available *(If yes, please contact audit company for details)*	☐ Yes ☒ No		
I: Previous audit date:	NA		
J: Previous audit type:	NA		
K: Were any previous audits reviewed for this audit	☐ Yes ☐ No ☒ N/A		

Audit attendance	Management	Worker Representatives

	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	☒ Yes ☐ No	☐ Yes ☒ No	☐ Yes ☒ No
B: Present at the audit?	☒ Yes ☐ No	☐ Yes ☒ No	☐ Yes ☒ No
C: Present at the closing meeting?	☒ Yes ☐ No	☐ Yes ☒ No	☐ Yes ☒ No
D: If Worker Representatives were not present please explain reasons why *(only complete if no worker reps present)*	No available during the audit.		
E: If Union Representatives were not present please explain reasons why: *(only complete if no union reps present)*	No available during the audit.		

Worker Analysis

The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national or permanent resident or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity.

Worker Analysis								
	Local			Migrant*				Total
	Permanent	Temporary	Agency	Permanent	Temporary	Agency	Home workers	
Worker numbers – Male	131	0	0	0	0	0	0	131
Worker numbers – female	238	0	0	0	0	0	0	238
Total	369	0	0	0	0	0	0	369
Number of Workers interviewed – male	13	0	0	0	0	0	0	13
Number of Workers interviewed – female	13	0	0	0	0	0	0	13
Total – interviewed sample size	26	0	0	0	0	0	0	26

A: Nationality of Management	Brazilian	
B: Please list the nationalities of all workers, with the three most common nationalities listed first. *Please add more nationalities as applicable to site. Add more rows if required.*	Nationalities: B1: Nationality 1: Brazilian B2: Nationality 2: Venezuelan B3: Nationality 3: NA	Was the list completed during peak season? ☒ Yes ☐ No If no, please describe how this may vary during peak periods:
C: Please provide more information for the three most common nationalities.	C: approx % total workforce: Nationality 1: 98,65% C1: approx % total workforce: Nationality 2: 1,35% C2: approx % total workforce: Nationality 3: NA	
D: Worker remuneration *(management information)*	D: 0% workers on piece rate D1: 0% hourly paid workers D2: 100% salaried workers Payment cycle: D3: 0% daily paid D4: 0% weekly paid D5: 100% monthly paid D6: 0% other D7: If other, please give details	

Worker Interview Summary		
A: Were workers aware of the audit?	☒ Yes ☐ No	
B: Were workers aware of the code?	☒ Yes ☐ No	
C: Number of group interviews: *(Please specify number and size of groups. Please see SMETA Best Practice Guidance and Measurement Criteria. If the auditor was not able to follow the BPG, please state within the declaration)*	4 groups of 5	
D: Number of individual interviews *(Please see SMETA Best Practice Guidance and Measurement Criteria)*	D1: Male: 3	D2: Female: 3
E: All groups of workers are included in the scope of this audit such as; Direct employees, Casual and agency workers, Workers employed by service providers such as security and catering staff as well as workers supplied by other contractors. *Note to auditor: please record details of migrant /agency/contractor workers in section 8 – Regular Employment, under Responsible Recruitment*	☒ Yes ☐ No If no, please give details	
F: Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	☒ Yes ☐ No	
G: In general, what was the attitude of the workers towards their workplace?	☒ Favourable ☐ Non–favourable ☐ Indifferent	
H: What was the most common worker complaint?	There was no complaint from the company reported in the interviews conducted.	
I: What did the workers like the most about working at this site?	Employees have reported that they like the work environment, their job functions, professional colleagues, and company management.	
J: Any additional comment(s) regarding interviews:	None	
K: Attitude of workers to hours worked:	All employees interviewed reported that they perform a proper working day and that they have no claim as to this item.	
L. Is there any worker survey information available?		
☐ Yes ☒ No		

L1: If yes, please give details: NA
M: Attitude of workers: *(Include their attitude to management, workplace, and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk*
During employees' interview it was noted that they like working at the facility. They said it's an ethical and transparent place; there wasn't evidence of misconduct by managers or supervisors.
N: Attitude of worker's committee/union reps: *(Include their attitude to management, workplace, and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk*
There is no worker's committee or union representatives at the company.
O: Attitude of managers: *(Include attitude to audit, and audit process. Both positive and negative information should be included)*
The commercial director and his team were kind and honest, acting with transparency to answer questions including whether the non-compliance was found. Also, they have demonstrated a great intent of continuous improvement, trying to understand all findings, and already discussing the corrective action that will be necessary to solve the non-compliances.

Audit Results by Clause

0A: Universal Rights covering UNGP
(Click here to return to summary of findings)

0.A. Guidance for Observations
0.A.1 Businesses should have a policy, endorsed at the highest level, covering human rights impacts and issues, and ensure it is communicated to all appropriate parties, including its own suppliers.
0.A.2 Businesses should have a designated person responsible for implementing standards concerning Human rights
0.A.3 Businesses shall identify their stakeholders and salient issues.
0.A.4 Businesses shall measure their direct, indirect, and potential impacts on stakeholders (rights holders) human rights.
0.A.5 Where businesses have an adverse impact on human rights within any of their stakeholders, they shall address these issues and enable effective remediation.
0.A.6 Businesses shall have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter.

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

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

Current systems:

It was noted that facility communicate the policy, covering human rights impacts and issues to all appropriate parties, including its own parties' providers.
[redacted] - Quality Supervisor is designed responsible for ensuring compliance to ETI code requirements and customers' requirements regarding social compliance/human rights.

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

Details:

During the evaluation of Universal Rights were evaluated:

- Manager interview
- Interviews with 26 employees to verify the conformity.
- Training procedures

Any other comments:
All employees stated their rights were respected by facility management.

A: Policy statement that expresses commitment to respect human rights?	☒ Yes ☐ No A1: Please give details: During the analysis of the documents, it was observed that the company has Code of Ethics addressing the requirements requested by this block.
B: Does the business have a designated person responsible for implementing standards concerning Human Rights?	☒ Yes ☐ No Please give details: Name: Eduardo Herzel Job title: Quality Supervisor
C: Does the business have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter?	☒ Yes ☐ No C1: Please give details: The company has mechanisms: suggestion box and Q R Code.
D: Does the grievance mechanism meet UNGP expectations? (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement)	☒ Yes ☐ No D1: If no, please give details: NA
E: Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?	☒ Yes ☐ No E1: Please give details: During the management interview and documents check, it was noted that facility has an effective data privacy procedure for workers' information.

Findings	
Finding: Observation ☐ **Company NC** ☐ **Description of observation: None** **Local law or ETI/Additional elements / customer specific requirement: None** **Comments: None**	**Objective evidence observed:** Not applicable.

Good examples observed:	
Description of Good Example (GE): None	**Objective Evidence Observed:** Not applicable.

Measuring Workplace Impact

Workplace Impact		
A: Annual worker turnover: Number of workers leaving in last 12 months as a % of average total number of workers on site over the year (annual worker turnover)	A1: Last year: 2021 1,22 %	A2: This year: 2022 Not Informed
B: Current % quarterly (90 days) turnover: Number of workers leaving from the first day of the 90 days period through to the last day of the 90 day period / [(number of employees on the 1st day of 90 day period + number of employees on the last day of the 90 day period) / 2]	0,69%	
C: Annual % absenteeism: Number of days lost through job absence in the year / [(number of employees on 1st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year	C1: Last year: 2021 2,18%	C2: This year: 2022 Not Informed
D: Quarterly (90 days) % absenteeism: Number of days lost through job absence in the period / [(Number of employees on 1st of the period + Number of employees on the last day of the period) / 2] * Number of available workdays in the month	1,18%	
E: Are accidents recorded?	☒ Yes ☐ No E1: Please describe: Opening of Work Accident Communication - CAT - INSS.	
F: Annual Number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total worke rs]	F1: Last year: 2021 Number: 0	F2: This year: 2022 Number: 0
G: Quarterly (90 days) number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	0	
H: Lost day work cases per 100 workers: [(Number of lost days due to work accidents and work related injuries * 100) / Number of total workers]	H1: Last year: 2021 0	H2: This year: 2022 0
I: % of workers that work on average more than 48 standard hours / week in the last 6 / 12 months:	I1: 6 months 0% workers	I2: 12 months 0% workers

J: % of workers that work on average more than 60 total hours / week in the last 6 / 12 months:	J1: 6 months 0% workers	J2: 12 months 0% workers

0B: Management system and Code Implementation
(Click here to return to summary of findings)

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

Current Systems and Evidence Examined

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

Current systems:

During the audit, it was observed that the company conducts internal and external audits to verify compliance with the company's Code of Conduct. It was noted that the Code of ethics is passed on to employees and service providers.
The responsible for the Code is [redacted] - Quality Supervisor.

Facility presented general business and operating licenses.

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

Details:

During the evaluation of Code of Conduct were evaluated:

- Code of ethics
- Code of Conduct and Conflict of Interest
- Policy and Procedures Training Records.
- Health and safety Policy.
- Human Resources Policy.
- Integrating employees' Manual.
- Health and Safety Internal Rules.
- Ethic Code
- Manager interview
- Employee Interview

Any other comments: None.

Management Systems:

A: In the last 12 months, has the site been subject to any fines/prosecutions for non–compliance to any regulations?	☐ Yes ☒ No A1: Please give details: Not Applicable – No fines or prosecutions evidenced.
B: Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment & abuse?	☒ Yes ☐ No B1: Please give details: The facility has policies that reduce the risks mentioned.
C: If Yes, is there evidence (an indication) of effective implementation? Please give details.	Yes, the Code of Conduct was communicated to employees, and it was informed during interviews.
D: Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?	☒ Yes ☐ No D1: Please give details: The employees received the training.
E: If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details	☒ Yes ☐ No E1: Please give details: It was informed during interviews.
F: Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits). *Please detail (Number and date).*	☐ Yes ☒ No F1: Please give details: None
G: Is there a Human Resources manager/department? If Yes, please detail.	☒ Yes ☐ No G1: Please give details: Maria Brito - HR Supervisor
H: Is there a senior person / manager responsible for implementation of the code	☒ Yes ☐ No H1: Please give details: Mr. Eduardo Herzel - Quality Supervisor is responsible for training, implementation, and compliance with the Code.
I: Is there a policy to ensure all worker information is confidential?	☒ Yes ☐ No I1: Please give details: It is described in the code.
J: Is there an effective procedure to ensure confidential information is kept confidential?	☒ Yes ☐ No J1: Please give details: The confidential documents are archived in the Human Resources Department and the documents are accessed only by authorized personnel.
K: Are risk assessments conducted to evaluate policy and procedure effectiveness?	☒ Yes ☐ No

	K1: Please give details: All issues are discussed internally by management to make the necessary actions.
L: Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?	☒ Yes ☐ No L1Please give details: All issues are discussed internally by management to make the necessary actions.
M: Does the facility have a policy/code which require labour standards of its own suppliers?	☒ Yes ☐ No M1: Please give details: It was presented the evidence.
Land rights	
N: Does the site have all required land rights licenses and permissions *(see SMETA Measurement Criteria)*?	☒ Yes ☐ No N1: Please give details: It was possible to verify the registration of the property, No. 12.722.
O: Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?	☒ Yes ☐ No O1: Please give details: Facility has the sector administrative/commercial were responsible to conduct legal national laws.
P: Does the site have a written policy and procedures specific to land rights. If yes, does it include any due diligence the company will undertake to obtain free, prior and informed consent, (FPIC) even if national/local law does not require it	☐ Yes ☒ No P1: If yes, how does the company obtain FPIC: NA
Q: Is there evidence that facility / site compensated the owner/lessor for the land prior to the facility being built or expanded.	☒ Yes ☐ No Q1: Please give details: Facility presented a contract of land's owner.
R. Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?	☒ Yes ☐ No R1: Please give details: None.
S: Is There any evidence of illegal appropriation of land for facility building or expansion of footprint.	☐ Yes ☒ No S1: Please give details: No evidence of illegal appropriation of land for facility building or expansion of footprint.

Non–compliance:	
1. Description of non–compliance: None ☐ NC against ETI/Additional Elements ☐ NC against Local Law ☐ NC against customer code: **Local law and/or ETI requirement: None** **Recommended corrective action: None**	**Objective evidence observed:** *(where relevant please add photo numbers)* Not applicable

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

Good Examples observed:	
Description of Good Example (GE): None	**Objective evidence observed:** Not applicable

1: Freely Chosen Employment *(Click here to return to summary of findings)*
ETI 1.1 There is no forced, bonded or involuntary prison labour. 1.2 Workers are not required to lodge "deposits" or their identity papers with their employer and are free to leave their employer after reasonable notice.

Current Systems and Evidence Examined

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

Current systems:
It was noted that facility has an internal code and process addressing forced, bonded or involuntary prison labour.

During interviews with both management and employees, auditor could verify that employees are free to end their contracts after reasonable notice, in accordance with legal requirements; also, they are free to move anywhere at the facility and to leave the workplace at the end of regular hours.

No evidence of forced, bonded or involuntary labour were observed; employees stated that employer pays all hiring costs and no deposits were required.

Facility uses copy of documents and does not keep employees' original documents.

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

Details:

52 Sampled employees' personal files and work contracts.
Last 03 termination records: Work Contract Termination Terms and termination fees' payment receipts, for production employees.

- Sampled employees' personal files and work contracts.
- Employee interviews.

Any other comments: None

A: Is there any evidence of retention of original documents, e.g. passports/ID's	☐ Yes ☒ No A1: If yes, please give details and category of workers affected: NA
B: Is there any evidence of a loan scheme in operation	☐ Yes ☒ No B1: If yes, please give details and category of worker affected: NA
C: Is there any evidence of retention of wages /deposits	☐ Yes ☒ No C1: If yes, please give details and category of worker affected: NA
D: Are there any restrictions on workers' freedom to terminate employment?	☐ Yes ☒ No D1: Please describe finding: NA
E: If any part of the business is UK based or registered there & has a turnover over £36m, is there a	☐ Yes ☐ No ☒ Not applicable E1: Please describe finding: NA

published a 'modern day slavery statement?	
F: Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?	☐ Yes ☒ No F1: Please describe finding: NA
G: Does the site understand the risks of forced / trafficked / bonded labour in its supply chain	☒ Yes ☐ No ☐ Not applicable G1: If yes, please give details and category of workers affected: No evidence of forced, bonded or involuntary labour were observed; employees stated that employer pays all hiring costs and no deposits were required.
H: Is the site taking any steps taking to reduce the risk of forced / trafficked labour?	☒ Yes ☐ No H1: Please describe finding: Facility does not use forced/trafficked labour.

Non–compliance:	
1. Description of non–compliance: None ☐ NC against ETI code: ☐ NC against Local Law: ☐ NC against customer **Local law and/or ETI requirement: None** **Recommended corrective action: None**	**Objective evidence observed:** *(where relevant please add photo numbers)* Not applicable.

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

Good Examples observed:	
Description of Good Example (GE): None	**Objective evidence observed:**

	Not applicable.

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

(Click here to return to summary of findings)
(Click here to return to Key Information)

ETI

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

Current Systems and Evidence Examined

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

Current systems:

It was observed the Collective Agreement between Facility and Workers Union to determine the workers wage and the application the facility with workers.
During interviews, employees stated they feel free to join or not the Union and to participate or not on Union meetings; and there is no kind of discrimination between unionized and no-unionized employees.
There is no Worker or Union Representatives at facility.

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

Details:

- Collective Agreement between facility and Workers Union "Sindicato dos Trabalhadores nas Indústrias do Calçado de Dois Irmãos e Morro Reuter, - Registration of Corporate Taxpayers - 89.243.976/0001-07.
- Payslip and time sheet of the 26 employees: February 2022, July 2022, and November 2022.
- Employee and management interviews.

Any other comments: None

A: What form of worker representation/union is there on site?	☒ Union (Sindicato dos Trabalhadores nas Indústrias do Calçado de Dois Irmãos e Morro Reuter, - Registration of Corporate Taxpayers - 89.243.976/0001-07) ☐ Worker Committee ☐ Other (specify) ☐ None
B: Is it a legal requirement to have a union?	☐ Yes ☒ No

C: Is it a legal requirement to have a worker's committee?	☐ Yes ☒ No	
D: Is there any other form of effective worker/management communication channel? *(Other than union/worker committee e.g. H&S, sexual harassment)*	☒ Yes ☐ No D1: Please give details: There are other forms of effective worker/management communication, such as: notice boards. D2: Is there evidence of free elections? NA ☐ Yes ☐ No	
E: Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	☒ Yes ☐ No E1: Please give details: The facility provides adequate facilities.	
F: Name of union and union representative, if applicable:	Sindicato dos Trabalhadores nas Indústrias do Calçado de Dois Irmãos e Morro Reuter, - Registration of Corporate Taxpayers - 89.243.976/0001-07	F1: Is there evidence of free elections? ☒ Yes ☐ No ☐ N/A
G: If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	NA	G1: Is there evidence of free elections? ☒ Yes ☐ No ☐ N/A
H: Are all workers aware of who their representatives are?	☒ Yes ☐ No	Sindicato dos Trabalhadores nas Indústrias do Calçado de Dois Irmãos e Morro Reuter, - Registration of Corporate Taxpayers - 89.243.976/0001-07
I: Were worker representatives freely elected?	☒ Yes ☐ No	I1: Date of last election: Annually
J: Do workers know what topics can be raised with their representatives?	☒ Yes ☐ No	
K: Were worker representatives/union representatives interviewed?	☐ Yes ☒ No If **Yes**, please state how many: NA	
L: Please describe any evidence that union/worker's committee is effective? *Specify date of last meeting; topics covered; how minutes were communicated etc.*	It was evidenced the Collective Agreement and meeting minutes	

M: Are any workers covered by Collective Bargaining Agreement (CBA)?	☒ Yes ☐ No	
If **Yes**, what percentage by trade Union/worker representation	M1: 100% workers covered by Union CBA	M2: 100% workers covered by worker rep CBA
M3: If **Yes**, does the Collective Bargaining Agreement (CBA) include rates of pay?	☒ Yes ☐ No	

Non–compliance:	
1. Description of non–compliance: None ☐ NC against ETI ☐ NC against Local Law ☐ NC against customer code: **Local law and/or ETI requirement:** None **Recommended corrective action:** None	**Objective evidence observed:** *(where relevant please add photo numbers)* Not applicable.

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

Good Examples observed:	
Description of Good Example (GE): None	**Objective evidence observed:** Not applicable.

3: Working Conditions are Safe and Hygienic

(Click here to return to summary of findings)
(Click here to return to Key Information)

ETI

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

3.2 Workers shall receive regular and recorded Health & Safety training, and such training shall be repeated for new or reassigned workers.
3.3 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.
3.4 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers.
3.5 The company observing the code shall assign responsibility for Health & Safety to a senior management representative.

Current Systems and Evidence Examined

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

Current systems:

1. General Health and Safety management
- Mr. Igor Marques- Workplace Safety Leader manage the section, in accordance with Health and safety internal rules and Brazilian Laws, such as Brazilian Regulations of Health and Safety and Fire Fighter Local Technical Instructions.
- Sufficient clean toilets segregated by gender were available at all times to workers
- Ventilation, temperatures were adequate for the production processes.
- Canteen is well sanitized.
2. Fire Safety
- There were at least 2 exits from each work area and these were clearly marked
- Fire-fighting equipment was adequate and checks were up to date
3. Electrical safety
- All electrical equipment was maintained in good condition such as sockets, plugs, switches and main fuse boards.
4. Chemical safety
- Material Safety Data Sheets were available and there were hazard diagrams on any chemicals which needed careful handling.
5. Medical services
- Employees have access to the first aid kit and local hospitals.

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

Details:

- Risk Management Program- Held on January, 2022. Resp. CREA 241871
- Occupational Health Control Program – Held on June, 2022. Resp. C R M 9389.
- Personal Protective Equipment delivery reports (26 employees sampled).
- Occupational Health Certificate reports (26 employees sampled).

Any other comments: None.

A: Does the facility have general and occupational Health & Safety policies and procedures that are fit for purpose	☒ Yes ☐ No

and are these communicated to workers?	A1: Please give details: It was possible to verify specific health and safety policies and procedures. Employees are communicated in the onboarding process.
B: Are the policies included in workers' manuals?	☒ Yes ☐ No B1: Please give details: It was possible to verify that the policies are inserted in the employees' manual.
C: Are there any structural additions without required permits/inspections (e.g. floors added)?	☐ Yes ☒ No C1: Please give details: No structural additions without required permits/inspections were noted.
D: Are visitors to the site informed on H&S and provided with personal protective equipment	☒ Yes ☐ No D1: Please give details: All visitors received integration meeting to explain about HS situations and all visitors received the proper PPE.
E: Is a medical room or medical facility provided for workers? If yes, do the room(s) meet legal requirements and is the size/number of rooms suitable for the number of workers.	☐ Yes ☒ No E1: Please give details: First aid kit available.
F: Is there a doctor or nurse on site or there is easy access to first aider/ trained medical aid?	☐ Yes ☒ No F1: Please give details: None.
G: Where the facility provides worker transport - is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?	☒ Yes ☐ No G1: Please give details: Vehicles are in good condition
H: Is secure personal storage space provided for workers in their living space and is fit for purpose?	☒ Yes ☐ No H1: Please give details: Facility provides secure personal storage space for workers in its living room and it is fit for purpose.
I: Are H&S Risk assessments are conducted (including evaluating the arrangements for workers doing overtime e.g. driving after a long shift) and are there controls to reduce identified risk?	☒ Yes ☐ No I1: Please give details: Risk Management Program, Program for Medical Control of Occupational Health.
J: Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?	☒ Yes ☐ No J1: Please give details: Environmental Operation License No. 07787/2019. Issued on November 11, 2019. Valid until November 11, 2024.

K: Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?	☒ Yes ☐ No K1: Please give details: It was presented the evidence.

Non–compliance:	
1. Description of non–compliance: ☐ NC against ETI code: ☒ NC against Local Law ☐ NC against customer Evidenced during the document analysis the absence of quantitative analysis of thermal risks. It was possible to verify during the interviews with 26 out of 26 employees that the work environment (shoe manufacturing building) is very hot. **Local law and/or ETI requirement:** According to the Regulatory Norm, NR 09, 9.4.1 A preliminary analysis of work activities and data already available regarding physical, chemical and biological agents must be carried out, in order to determine the need for direct adoption of preventive measures or carrying out qualitative assessments or, when applicable, quantitative assessments. **Recommended corrective action:** It is recommended to carry out quantitative risk analyses.	**Objective evidence observed:** *(where relevant please add photo numbers)* 1 – Documents check and interviews.
2. Description of non–compliance: ☐ NC against ETI code: ☒ NC against Local Law ☐ NC against customer Evidenced during the document analysis that the dimensioning of the fire brigade is incorrect. Currently, the company has 19 employees, and the correct number would be 40 employees. **Local law and/or ETI requirement:** According to Technical Resolution No. 15, part 1 CBMRS. Appendix A. Above 14,250m² up to 15,000m² - Medium risk 40 members **Recommended corrective action:** It is recommended to provide the correct sizing of the fire brigade.	2 – Documents check and interviews.
3. Description of non–compliance: ☐ NC against ETI code: ☒ NC against Local Law ☐ NC against customer Auditor noted during document analysis, absence of risk assessment in accordance with NR-12. **Local law and/or ETI requirement:** Regulatory Standard NR-12 item 12.1.9 When applying this NR and its annexes, the characteristics of machines and	3 - Documents check

equipment, the process, risk assessment and state of the art must be considered. **Recommended corrective action:** It is recommended to provide the risk assessment in accordance with NR-12.	
4. Description of non–compliance: ☐ NC against ETI ☒ NC against Local Law ☐ NC against customer code: It was noted during document check that the company does not have Single-wire electrical diagrams. **Local law and/or ETI requirement:** Regulatory Norm 10, 10.2.3 Companies are required to keep updated single-wire electrical diagrams of electrical installations at their establishments with the specifications of the grounding system and other protective equipment and devices. **Recommended corrective action:** It is recommended to provide the complete Electrical Installation File.	4 - Documents check
5. Description of non–compliance: ☐ NC against ETI ☒ NC against Local Law ☐ NC against customer code: During document review it was evidenced that the Electrical Installation File is incomplete, absence of items “e” and “f”. **Local law and/or ETI requirement:** Regulatory Norm 10, 10.2.4. Establishments with installed load of more than 75 kW shall establish and maintain an Electrical Installation File. The file should include at minimal, in addition to the provisions of sub-item 10.2.3, the following: a) a set of procedures and technical and administrative instructions implemented and related to this NR for health and safety and a description of existing control measures; b) documentation of inspections and measurements of the protection system against atmospheric discharges and electrical groundings; c) a specification of collective and personal protective equipment and tools, applicable in accordance to what is determined in this NR; d) documentation proving the qualification, licensing, training and authorization of workers and any training carried out; e) the results of electrical insulation tests performed on personal and collective protective equipment; f) certifications of electrical equipment and materials in hazardous areas; g) a technical report on the updated inspections with recommendations and adaption timetables covered in subsection "a" to "f". **Recommended corrective action:** Facility should provide obtain complete Electrical Installations File.	5 - Documents check

Observation:	
Description of observation: None	**Objective evidence observed:**

Local law or ETI requirement: None **Recommended corrective action: None**	Not applicable.

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

4: Child Labour Shall Not Be Used *(Click here to return to summary of findings)* *(Click here to return to Key Information)*
ETI 4.1 There shall be no new recruitment of child labour. 4.2 Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child. 4.3 Children and young persons under 18 shall not be employed at night or in hazardous conditions. 4.4 These policies and procedures shall conform to the provisions of the relevant ILO Standards.

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
Current systems: No evidence of current or historical child labour have been found. Also, confirmed during employee's interviews, that there is no evidence of child labour in the factory. The procedure for checking ages of workers is during recruitment process and this includes checking ID's, but there are no formal checks of validity of ID's. Facility uses copy of documents and does not keep employee's original documents. The age of the youngest worker found was 16 years old (apprentice). **Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):** Details: - Job contract, Medical Examination, employee's personal files, proof of address. Any other comments: None.

A: Legal age of employment:	Legal minimum: It is prohibited any work for minors less than sixteen (16) years old, except as apprentices (from 14 years old) - Brazilian Labor Law, article 403 / Under eighteen (18) years old is forbidden work on the night shifts, dangerous or unhealthy - Brazilian Labor Law, articles 404 and 405.
B: Age of youngest worker found:	16 years old
C: Are there children present on the work floor but not working at the time of audit?	☐ Yes ☒ No
D: % of under 18's at this site (of total workers)	None

E: Are workers under 18 subject to hazardous work assignments? (Go to clause 3 – Health and Safety)	☐ Yes ☒ No E1: If yes, give details: NA

Non–compliance:	
1. Description of non–compliance: None ☐ NC against ETI ☐ NC against Local Law ☐ NC against customer code: **Local law and/or ETI requirement:** None **Recommended corrective action:** None	**Objective evidence observed:** *(where relevant please add photo numbers)* Not applicable

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

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

5: Living Wages are Paid

(Click here to return to summary of findings)
(Click here to return to Key information)

ETI

5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.
5.2 All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.
5.3 Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.

Current Systems and Evidence Examined

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

Current systems:

• It was confirmed during the employee's interviews and documents check that all workers are provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.
• There was no evidence of deductions from wages as a disciplinary measure. During documents check and management interviews no non-conformities were noted.
• The local legal minimum wage is R$ 1.212,20/month.
• All workers' wages were calculated by monthly rate.
• The wages are understood by all employees.
• Document review of payroll and employee wage records showed that 100% of workers had all social insurance deducted
• All social insurance payments were passed on to the relevant authorities in a timely manner.
• All workers were paid on every day 5 by bank transfer and each worker was given a pay slip and signed for their wages.

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

Details:
• Document review
• Worker interview
• Local and national laws
• Wages and benefits policy
• Local legal minimum wage documents
• Payroll records from February/2022 (random), July/2022 (random) and November 2022 (recent month) – 26 records were sampled from each month.
• Leave records
• Social insurance and payment receipts from the local labour department
• Labour contracts for all employees (to examine agreed wage rates)
• Payslips of all workers interviewed

• Hours records to check hourly rates and any overtime premiums

Any other comments: None.

Non–compliance:	
1. Description of non–compliance: None ☐ NC against ETI code: ☐ NC against Local Law ☐ NC against customer **Local law and/or ETI requirement: None** **Recommended corrective action: None**	**Objective evidence observed:** *(where relevant please add photo numbers)* Not applicable

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

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

Summary Information

Criteria	**Local Law** *(Please state legal requirement)*	**Actual at the Site** *(Record site results against the law)*	**Is this part of a Collective Bargaining Agreement?**
A: Standard/Contracted work hours: *(Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)*	Legal maximum: 8 hours/day 44 hours/week 220 hours/month	A1: Monday to Thursday – 07:00 AM to 05:30 PM Friday – 07:00 AM to 04:30 PM. All shifts with 1 hour and 30	A2: ☒ Yes ☐ No

		minutes for meal and rest.	
B: Overtime hours: *(Maximum legal and actual overtime hours, please state if possible per day, week, and month)*	Legal maximum: 2 hours/day (Brazilian Labor Law, article 59).	B1: 2 hours/day	B2: ☒ Yes ☐ No
C: Wage for standard/contracted hours: *(Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)*	Legal minimum: R$ 1.212,20 per month.	C1: Minimum wage was R$ 1.212,20 per month.	C2: ☒ Yes ☐ No
D: Overtime wage: *(Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)*	Legal minimum: 50% for the first 2 hours 70 after the first 2 hours 100% on Sundays and holidays	D1: 50% for the first 2 hours 70 after the first 2 hours 100% on Sundays and holidays	D2: ☒ Yes ☐ No

Wages analysis: *(Click here to return to Key Information)*		
A: Were accurate records shown at the first request?	☒ Yes ☐ No	
A1: If **No**, why not?	NA	
B: Sample Size Checked *(State number of worker records checked and from which weeks/months – should be current, peak, and random/low. Please see SMETA Best Practice Guidance and Measurement Criteria)*	November/2022 – 26 samples (Recent) July/2022– 26 samples (Random) February /2022 - 26 samples (Random)	
C: Are there different legal minimum wage grades? If **Yes**, please specify all.	☐ Yes ☒ No	C1: If **Yes**, please give details: NA
D: If there are different legal minimum grades, are all workers graded and paid correctly?	☐ Yes ☐ No ☒ N/A	D1: If **No**, please give details: NA
E: For the lowest paid production workers, are wages paid for standard/contracted hours	☐ Below legal min ☒ Meet ☐ Above	E1: Lowest actual wages found: *Note: full time employees and please state hour / week / month etc.*

(excluding overtime) below or above the legal minimum?			
F: Please indicate the breakdown of workforce per earnings:	F1: 0% of workforce earning under minimum wage F2: 100% of workforce earning minimum wage F3: 0% of workforce earning above minimum wage		
G: Bonus Scheme found: Please specify details:	Bonus Scheme found: *Note: type of employee (e.g. full time, temp, etc.) and please state which units e.g. /hour /week /month etc.*		
H: What deductions are required by law e.g. social insurance? Please state all types:	Social security and Union (confederative contribution).		
I: Have these deductions been made?	☒ Yes ☐ No	I1: Please list all deductions that **have** been made.	1. Social security 2. Union (confederative contribution). 3. Medical insurance Please describe: NA
		I2: Please list all deductions that **have not** been made.	1. 2. Please describe: NA
J: Were appropriate records available to verify hours of work and wages?	☒ Yes ☐ No		
K: Were any inconsistencies found? (if yes describe nature)	☐ Yes ☒ No	K1: Type ☐ Poor record keeping ☐ Isolated incident ☐ Repeated occurrence: NA	
L: Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)	☒ Yes ☐ No L1: Please give details: Evidenced that records reflect all time worked.		
M: Is there a defined living wage: *This is <u>not normally</u> minimum legal wage. If answered yes, please state amount and source of info:* *Please see SMETA Best Practice Guidance and Measurement Criteria.*	☒ Yes ☐ No M1: Please specify amount/time: Annually with the Collective Bargaining Agreement, and is it calculated based on inflation and Brazilian minimum wage.		

M2: If yes, what was the calculation method used.	☐ISEAL/Anker Benchmarks ☐Asia Floor Wage ☐Figures provided by Unions ☐Living Wage Foundation UK ☐Fair Wear Wage Ladder ☐Fairtrade Foundation Other – please give details: Annually with collective bargaining agreement
N: Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).	☒ Yes ☐ No N1: Please give details: Annually facility reviews the minimum wage, according to the established in the collective agreement.
O: Are workers paid in a timely manner in line with local law?	☒ Yes ☐ No
P: Is there evidence that equal rates are being paid for equal work:	☒ Yes ☐ No P1: Please give details: Through factory rules review, payroll records review and employee's interviews' interview, it was confirmed that equal rates are being paid for equal work.
Q: How are workers paid:	☐ Cash ☐ Cheque ☒ Bank Transfer ☐ Other Q1: If other, please explain: NA

6: Working Hours are not Excessive

(Click here to return to summary of findings)
(Click here to return to Key Information)

ETI

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

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

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

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

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

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

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

Current Systems and Evidence Examined

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

Current systems:

It was noted that contracted and effective regular working hours are following national law and ETI Code requirements, and all working hours are recorded individually by electronic system and employees are provided with monthly summary of hours worked to review and acknowledge information.

It was noted that all overtime hours are voluntary, and employees feel free to refuse it with no retaliation. All overtime hours performed are compensated in accordance with premium rates stablished in Brazilian Labor Law.

During the audit process, the factory provided hours and wages records from November 2021 to October 2022.

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

Details:
- Employee interview
- Management interview
- Local and national laws
- Timecards
- computerised time logging system
- sample pay slips with recorded hours all workers interviewed
- workers' contracts
- 12 months' hours records to establish highest and lowest hours over all employees
- Quality and production records to cross check hours

Any other comments: None

Non–compliance:	
1. Description of non–compliance: None ☐ NC against ETI ☐ NC against Local Law ☐ NC against customer code: **Local law and/or ETI requirement: None** **Recommended corrective action: None**	**Objective evidence observed:** *(where relevant please add photo numbers)* **Not applicable**

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

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

Working hours' analysis *Please include time e.g. hour/week/month* *(Go back to Key information)*				
Systems & Processes				
A. What timekeeping systems are used: time card etc.	*Describe:* electronic system			
B: Is sample size same as in wages section?	☐ Yes ☐ No B1: If no, please give details: NA			
C: Are standard/contracted working hours defined in **all** contracts/employment agreements?	☒ Yes ☐ No	*C1: If NO, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements.* Please give details:		
D: Are there any other types of contracts/employment agreements used?	☐ Yes ☒ No	*D1: If YES, please complete as appropriate:*		
		☐ 0 hrs	☐ Part time	☐ Variable hrs ☐ Other
		If "Other", Please define: NA		
E. Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week?	☐ Yes ☒ No	*E1: If **yes**, please detail hours, %, types of workers affected and frequency* Please give details: NA		
F: Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?	F2: Please select all applicable: ☒ 1 in 7 days ☐ 2 in 14 days ☐No If 'No', please explain:	F3: Is this allowed by local law? ☒ Yes ☐ No		
	Maximum number of days worked without a day off (in sample):			
	6 days			

Standard/Contracted Hours worked		
G: Were standard working hours over 48 hours per week found?	☐ Yes ☒ No	G1: If yes, % of workers & frequency: *NA*
H: Any local waivers/local law or permissions which allow averaging/annualised hours for this site?	☐ Yes ☒ No	H1: If yes, please give details: *NA*
Overtime Hours worked		
I: Actual overtime hours worked in sample (State per day/week/month)	Highest OT hours: *None*	
J: Combined hours (standard or contracted + overtime hours = total) over 60 found? Please give details:	☐ Yes ☒ No	
K: Approximate percentage of total workers on highest overtime hours:	*0%*	
L: Is overtime voluntary?	☒ Yes ☐ No ☐ Conflicting Information	*L1: Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements:* *Contracts state that overtime may be requested but it is voluntary.*
Overtime Premiums		
M: Are the correct legal overtime premiums paid?	☒ Yes ☐ No ☐ N/A – there is no legal requirement to OT premium	*M1: Please give details of normal day overtime premium as a % of **standard** wages:* 50% for the first 2 hours 70 after the first 2 hours 100% on Sundays and holidays
N: Is overtime paid at a premium?	☒ Yes ☐ No	*N1: If yes, please describe % of workers & frequency:* *None.*

O: If the site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant.	☐ No ☐ Consolidated pay *(May be standard wages above minimum legal wage, with no/low overtime premium)* ☒ Collective Bargaining agreements ☐ Other
	O1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other
	50% for the first 2 hours 70 after the first 2 hours 100% on Sundays and holidays
P: If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant.	☐ **Overtime is voluntary** ☐ Onsite Collective bargaining allows 60+ hours/week ☐ Safeguards are in place to protect worker's health and safety ☐ Site can demonstrate exceptional circumstances ☐ Other reasons (please specify)
	P1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other:
	50% for the first 2 hours 70 after the first 2 hours 100% on Sundays and holidays
Q: Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?	☐ Yes ☒ No Q1: If yes, please give details: NA
R: If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule.	☒ Yes ☐ No

7: No Discrimination is Practiced *(Click here to return to summary of findings)*
ETI 7.1 There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
Current systems: No evidence of discrimination raised during audit process. During interviews and documents reviews it was noted that all employees, regardless of any condition, have equal access to same conditions regarding hiring, compensation, training, promotion, and termination of work. The facility has a transparent system in place for confidentially reporting and dealing with these issues (suggestion box and QR Code). **Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):** Details: - Employee's interviews. - Hiring and termination procedures, leave application records and employee handbook. - Payrolls and attendance records - Termination records Any other comments: None.

A: Gender breakdown of Management + Supervisors *(Include as one combined group)*	A1: Male: 70 % A2: Female: 30%
B: Number of women who are in skilled or technical roles e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst:	# 4
C: Is there any evidence of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation?:	☐ Hiring ☐ Compensation ☐ Access to training ☐ Promotion ☐ Termination or retirement ☒ No evidence of discrimination found C1: Please give details: NA

Professional Development	
A: What type of training and development are available for workers?	Integration training and occupational health and safety

B: Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria?	☒ Yes ☐ No If no, please give details: NA

Non–compliance:	
1. Description of non–compliance: None ☐ NC against ETI code: ☐ NC against Local Law ☐ NC against customer **Local law and/or ETI requirement: None** **Recommended corrective action: None**	**Objective evidence observed:** *(where relevant please add photo numbers)* Not applicable

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

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

8: Regular Employment Is Provided

(Click here to return to summary of findings)
(Click here to return to Key Information)

ETI

8.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice.
8.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour–only contracting, sub–contracting, or home–working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed–term contracts of employment.

Additional Elements: Responsible Recruitment

8.3 Suppliers have full understanding of the entire recruitment process and assess all labour recruiters and intermediaries against legal and/or ethical requirements.
8.4 There are effective management systems in place to identify and monitor the hiring and management of all migrant workers, contract workers, agency workers, temporary or casual labour The supplier shall implement processes to enable adequate control over agencies with regards the above points and related legislation.
8.5 Employment agencies must only supply workers registered with them.
8.6 Workers pay no recruitment fee at any stage of the recruitment process.
8.7 Worker contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers.

Current Systems and Evidence Examined

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

Current systems:

-During the audit, it was verified that this facility establishes a formal labour contract with its employees.
-Reviewed the contracts and terms of all sampled employees.
-All employees were recruited by the factory directly. No migrant workers, or home workers was identified by the auditors.
-No subcontractors were used for customers who requested the SMETA audit.

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

Details:

The hiring and termination practises (formalised)
Personal files
Payroll records were provided for review.
Labour Contracts
Certificates of compliance with INSS (National Institute of Social Security) and FGTS (Severance Pay Indemnity Fund).

Any other comments: None

Non–compliance:	
1. Description of non–compliance: None ☐ NC against ETI code: ☐ NC against Local Law ☐ NC against customer **Local law and/or ETI requirement:** None **Recommended corrective action:** None	**Objective evidence observed:** *(where relevant please add photo numbers)* Not applicable

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

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

Responsible Recruitment

All Workers	
A: Were all workers presented with terms of employment at the time of recruitment, did they understand them and are they same as current conditions?	☒ Terms & Conditions presented ☒ Understood by workers ☒ Same as actual conditions A1: If any are unchecked, please describe finding and specific category(ies) of workers affected: NA
B: Did workers' pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement?	☐ Yes ☒ No B1: If yes, please describe details and specific category(ies) of workers affected: NA

C: If yes, check all that apply:	☐ Recruitment / hiring fees ☐ Service fees ☐ Application costs ☐ Recommendation fees ☐ Placement fees ☐ Administrative, overhead or processing fees ☐ Skills tests ☐ Certifications ☐ Medical screenings ☐ Passports/ID's ☐ Work / resident permits ☐ Birth certificates ☐ Police clearance fees ☐ Any transportation and lodging costs after employment offer ☐ Any transport costs between work place and home ☐ Any relocation costs after commencement of employment ☐ New hire training / orientation fees ☐ Medical exam fees ☐ Deposit bonds or other deposits ☐ Any other non-monetary assets ☐ Other – C1: If other, please give details: NA
D: If any checked, give details:	NA

Migrant Workers: *The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national or permanent resident or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity*		
A: Type of work undertaken by migrant workers:	There are five migrant workers.	
B: Please give details about recruitment agencies for migrant workers:	B1: Total number of (in country recruitment agencies) used: The company does not use agencies to hire migrants B2: Total number of (outside of local country) recruitment agencies used: NA	
C: Are migrant workers' voluntary deductions (such as for remittances) confirmed in writing by the worker and is evidence of the transaction supplied by the facility to the worker?	☐ Yes ☐ No C1: Please describe finding: NA	C2: Observations: NA
D: Are Any migrant workers in skilled, technical, or management roles *Migrant Workers (this should include all migrant workers including permanent workers, temporary and/or seasonal workers)*	☐ Yes ☐ No D1: If yes, number and example of roles: NA	

NON-EMPLOYEE WORKERS

Recruitment Fees:	
A: Are there any fees?	☐ Yes ☒ No
B: If yes, check all that apply:	☐ Recruitment / hiring fees ☐ Service fees ☐ Application costs ☐ Recommendation fees ☐ Placement fees ☐ Administrative, overhead or processing fees ☐ Skills tests ☐ Certifications ☐ Medical screenings ☐ Passports/ID's ☐ Work / resident permits ☐ Birth certificates ☐ Police clearance fees ☐ Any transportation and lodging costs after employment offer ☐ Any transport costs between work place and home ☐ Any relocation costs after commencement of employment ☐ New hire training / orientation fees ☐ Medical exam fees ☐ Deposit bonds or other deposits ☐ Any other non-monetary assets ☐ Other B1 – If other, please give details: NA
C: If any checked, give details:	NA

Agency Workers (if applicable) *(workers sourced from a local agent who are not directly paid by the site, but paid by the agency, Usually the agencies are paid by the site and the wages of the individual workers are paid by the agency.)*	
A: Number of agencies used (average):	A1: Names if available: The company has no agencies.
B: Were agency workers' age / pay / hours included within the scope of this audit?	☐ Yes ☐ No
C: Were sufficient documents for agency workers available for review?	☐ Yes ☐ No
D: Is there a legal contract / agreement with all agencies?	☐ Yes ☐ No

	D1: Please give details: NA
E: Does the site have a system for checking labour standards of agencies? If yes, please give details.	☒ Yes ☐ No E1: Please give details: NA

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

8A: Sub–Contracting and Homeworking

(Click here to return to summary of findings)
(Click here to return to Key Information)

8A.1 There should be no sub–contracting unless previously agreed with the main client.
8A.2 Systems and processes should be in place to manage sub–contracting, homeworking and external processing.
Note to auditor on homeworking:
Report on whether it is direct or via agents. How many workers, relationship with site and what control systems are in place.
Note to auditor on subcontracting: auditor should use this section for subcontractors of part made or wholly made finished goods, this section should not be used for raw material manufacturers unless instructed otherwise by customers

Current Systems and Evidence Examined

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

Current systems: During the traceability process, it was noted no subcontractors.

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

- Production data
- Manager interview
- Assembly line flow chart

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

If any processes are sub–contracted – please populate below boxes

Process Subcontracted	*Process 1*	*Process 2*
Name of factory	*NA*	*NA*
Address	*NA*	*NA*

Process Subcontracted	*Process 3*	*Process 4*
Name of factory	*NA*	*NA*
Address	*NA*	*NA*

Process Subcontracted	*Process 5*	*Process 6*
Name of factory	*NA*	*NA*
Address	*NA*	*NA*

Details: None

Non–compliance:

1. Description of non–compliance: None ☐ NC against ETI/Additional Elements ☐ NC against Local Law ☐ NC against customer code: **Local law and/or ETI /Additional Elements requirement:** None **Recommended corrective action:** None	**Objective evidence observed:** *(where relevant please add photo numbers)* Not applicable

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

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

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

	D1: If **Yes**, summarise details: NA
E: What checks are in place to ensure no child labour is being used and work is safe?	NA

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

9: No Harsh or Inhumane Treatment is Allowed (Click here to return to summary of findings)
ETI 9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited. Additional elements: 9.2 companies should provide access to a confidential grievance mechanism for all workers

A: Are there published, anonymous and/or open channels available for reporting any violations of Labour standards and H&S or any other grievances to a 3rd party?	☒ Yes ☐ No A1: Please give details: There is a confidential at call channel available.
B: If **Yes**, are workers aware of these channels and have access? Please give details.	Yes, the employees are aware of this channel.
C: If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.	There are suggestion box and QR code available.
D: Which of the following groups is there a grievance mechanism in place for?	☒ Workers ☒ Communities ☒ Suppliers ☐ Other D1: Please give details: It is widely publicized through the company's website.
E: Are there any open disputes?	☐ Yes ☒ No E1: If yes, please give details: NA
F: Does the site encourage its business partners (e.g. suppliers) to provide individuals and communities with access to effective grievance mechanisms (e.g. helplines or whistle blowing mechanism)	☒ Yes ☐ No F1: If no, please give details
G: Is there a published and transparent disciplinary procedure?	☒ Yes ☐ No G1: If no, please explain: NA
H: If yes, are workers aware of these the disciplinary procedure?	☒ Yes ☐ No H1: If no, please give details: NA

I: Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)?	☐ Yes ☒ No I1: If yes, please give details: NA

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
Current systems: No evidence of harsh or inhumane treatment raised during audit process. During interviews and documents reviews, it was noted that all employees related a work environment free from situations involving sexual/physical/verbal abuse or any other kind of intimidation. The facility has a transparent system in place for confidentially reporting and dealing with these issues (suggestion box and QR Code). **Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):** Details: - Factory tour. - Employees and management's interviews. - Code of the Conduct of employees. Any other comments: None

Non–compliance:	
1. Description of non–compliance: None ☐ NC against ETI code: ☐ NC against Local Law ☐ NC against customer **Local law and/or ETI requirement: None** **Recommended corrective action: None**	**Objective evidence observed:** *(where relevant please add photo numbers)* Not applicable

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

Comments: None	

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

10. Other Issue areas: 10A: Entitlement to Work and Immigration
(Click here to return to NC–table)

Additional Elements

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

Current Systems and Evidence Examined

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

Current systems:

It was noted that facility's hiring and recruiting practices are in accordance with legal and ETI Code requirements. Only employees with legal right to work are employed.
Facility has a recruitment and hiring procedure that ensures HR department will survey and validate original documentation of job applicants to ensure legal entitlement to work.
Facility maintains copies of personal ID and documents to evidence compliance.

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

- Sampled employees' personal files (including personal ID and documents copies)
- Recruitment and hiring procedures.

Any other comments: None.

Non–compliance:

1. Description of non–compliance: None ☐ NC against ETI/Additional Elements ☐ NC against Local Law ☐ NC against customer code: **Local law and/or ETI /Additional Elements requirement: None** **Recommended corrective action: None**	**Objective evidence observed:** *(where relevant please add photo numbers)* Not applicable

Observation:

Description of observation: None **Local law or ETI/Additional Elements requirement: None** **Comments: None**	**Objective evidence observed:** Not applicable

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

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

(Click here to return to summary of findings)

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

B.4. Compliance Requirements

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

B4. Guidance for Observations

10B4.10 Suppliers should have completed the appropriate section of the SAQ and made it available to the auditor.
10B4.11 Has the site recently been subject to (or pending) any fines/prosecutions for noncompliance to environmental regulations.

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

Current Systems and Evidence Examined

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

Current systems:

The facility has submitted all environmental permits required by local law.

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

- Environmental Operation License No. 07787/2019. Issued on November 11, 2019. Valid until November 11, 2024.

Any other comments: None.

Non–compliance:	
1. Description of non–compliance: None ☐ NC against ETI/Additional Elements ☐ NC against Local ☐ NC against customer code: **Local law and/or ETI/Additional Elements requirement: None** **Recommended corrective action: None**	**Objective evidence observed:** *(where relevant please add photo numbers)* Not applicable

Observation:	
Description of observation: None **Local law or ETI/Additional elements requirements: None** **Comments: None**	**Objective evidence observed:** Not applicable

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

Environmental Analysis *(Site declaration only – this has not been verified by auditor. Please state units in all cases below.)*	
A: Is there a manager responsible for Environmental issues (Name and Position):	[redacted] - Work Safety Technician
B: Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	☒ Yes ☐ No B1: Please give details: None
C: Does the site have a recognised environmental system certification such as ISO 14000 or equivalent? Please give details.	☐ Yes ☒ No C1: Please give details: NA
D: Does the site have an Environmental policy? *(For guidance, please see Measurement criteria)*	☒ Yes ☐ No D1: If yes, is it publicly available? Yes, Employees have knowledge.
E: If yes, does it address the key impacts from their operations and their commitment to improvement?	☒ Yes ☐ No E1: Please give details: Facility's environmental policy covers facility's main impacts such as water and energy usage and states commitment to continuous improvement.
F: Does the site have a Biodiversity policy? *(For guidance, please see Measurement criteria)*	☐ Yes ☒ No
G: Is there any other sustainability systems present such as Chain of Custody, Forest Stewardship Council (FSC), Marine Stewardship Council (MSC) etc.? Please gives details. *(For guidance, please see Measurement criteria)*	☐ Yes ☒ No G1: Please give details: NA
H: Have all legally required permits been shown? Please gives details.	☒ Yes ☐ No H1: Please give details: Environmental Operation License No. 07787/2019. Issued on November 11, 2019. Valid until November 11, 2024.
I: Is there a documentation process to record hazardous chemicals used in the manufacturing process?	☒ Yes ☐ No ☐ N/A I1: Please give details: NA
J: Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	☒ Yes ☐ No J1: Please give details: Facility complies with costumer's rules.
K: Facility has reduction targets in place for environmental aspects e.g. water consumption	☒ Yes ☐ No

and discharge, waste, energy and green-house gas emissions:	K1: Please give details: It was possible to verify electronic records of environmental aspects
L: Facility has evidence of waste recycling and is monitoring volume of waste that is recycled.	☒ Yes ☐ No L1: Please give details: Through the internal management system
M: Does the facility have a system in place for accurately measuring and monitoring consumption of key utilities of water, energy and natural resources that follows recognised protocols or standards?	☒ Yes ☐ No M1: Please give details: Monitoring performed.
N: Has the facility checked that any Sub-Contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	☒ Yes ☐ No N1: Please give details: The facility has a documentation monitoring system.

Usage/Discharge analysis		
Criteria	Previous year: Please state period: 2021 _____	Current Year: Please state period: 2022
Electricity Usage: *Kw/hrs*	3900	3958
Renewable Energy Usage: *Kw/hrs*	0	0
Gas Usage: *Kw/hrs*	1400	1300
Has site completed any carbon Footprint Analysis?	☐ Yes ☒ No	☐ Yes ☒ No
If **Yes**, please state result	NA	NA
Water Sources: *Please list all sources e.g. lake, river, and local water authority.*	• Public	• Public
Water Volume Used: *(m³)*	Not informed	Not informed
Water Discharged: *Please list all receiving waters/recipients.*	• Public	•Public
Water Volume Discharged: *(m³)*	Not informed	Not informed
Water Volume Recycled: *(m³)*	0	0
Total waste Produced	94,3 tons	91,2 tons

(please state units)		
Total hazardous waste Produced: *(please state units)*	68 tons	67 tons
Waste to Recycling: *(please state units)*	2,1 tons	1,7 tons
Waste to Landfill: *(please state units)*	0	0
Waste to other: *(please give details and state units)*	0	0
Total Product Produced *(please state units)*	94,3 tons	91,2 tons

10C: Business Ethics – 4-Pillar Audit
(Click here to return to summary of findings)
To be completed for a 4–Pillar SMETA Audit

10C. Compliance Requirements
10C.1 Businesses shall conduct their business ethically without bribery, corruption, or any type of fraudulent Business Practice.
10C.2 Businesses as a minimum must meet the requirements of local and national laws related to bribery, corruption, or any type of fraudulent Business Practices.
10C.3 Where it is a legal requirement, businesses must be able to demonstrate that they comply with all fiscal legislative requirements.
10C.4 Businesses shall have access to a transparent system in place for confidentially reporting, and dealing with unethical Business Ethics without fear of reprisals towards the reporter.
10C.5 Businesses should have a Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice,
10C.6 Businesses should have a designated person responsible for implementing standards concerning Business Ethics
10C.7 Suppliers should ensure that the staff whose job roles carry a higher level of risk in the area of ethical Business Practice e.g. sales, purchasing, logistics are trained on what action to take in the event of an issue arising in their area.

10C. Guidance for Observations

10C.8 Businesses should communicate their Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice to all appropriate parties, including its own suppliers.
10C.9 Has the site recently been subject to (or pending) any fines/prosecutions for non-compliance to Business Ethics regulations. If so is there evidence that sustainable corrective actions have been implemented

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

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

Current systems:

No evidence of bribery, corruption, or any other type of fraudulent or unfair business raised during the audit.

Facility does not have an internal code of ethics that comprises procedure regarding bribery and corruption, and it is communicated to own suppliers, the employees are aware that there is a confidential at call channel is available to report unethical actions (QR Code and suggestion box).

Mr. Eduardo Herzel - Quality Supervisor is responsible for training, implementation, and compliance with the Policy's subjects.

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

Details:

- Interviews with 26 employees to verify the conformity.
- Management interviews.

Any other comments: None

Non–compliance:	
1. Description of non–compliance: ☒ NC against ETI/Additional Elements ☐ NC against Local ☐ NC against customer code: Evidenced during the document analysis, the absence the policy concerning bribery, corruption, or unethical business practices. **Local law and/or ETI/Additional Elements requirement:** 10C. Compliance Requirements 10C.5 Businesses should have a Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice. **Recommended corrective action:** It is recommended to provide the policy concerning bribery, corruption, or unethical business practices.	**Objective evidence observed:** *(where relevant please add photo numbers)* 1 – Documents check and interviews.

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

Good examples observed:	
Description of Good Example (GE): None	**Objective Evidence Observed:**

	Not applicable

A: Does the facility have a Business Ethics Policy and is the policy communicated and applied internally, externally or both, as appropriate?	☒ Internal Policy ☐ Policy for third parties including suppliers A1: Please give details: Facility has a Business Ethics Policy and is the policy communicated and applied internally for employees.
B: Does the site give training to relevant personnel (e.g. sales and logistics) on business ethics issues?	☒ Yes ☐ No B1: Please give details: All workers received business ethics training.
C: Is the policy updated on a regular (as needed) basis?	☒ Yes ☐ No C1: Please give details: All workers received business ethics training.
D: Does the site require third parties including suppliers to complete their own business ethics training	☒ Yes ☐ No D1: Please give details: It was presented the evidence.

Other findings

Other Findings Outside the Scope of the Code
None

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

Appendix 1

Comparison between ETI code and Customer's Supplier's Code. Any areas where a site complies with the Customer's Supplier Code, but not with the ETI code are discussed at the audit close out meeting and recorded on the CAPR. Note to supplier "for this customer it may not be necessary to complete corrective actions where NC's DO NOT meet the ETI code, but DO meet your customer's code. If the audit is shared with other customers who work to the ETI code or an equivalent international standard, corrective actions will be necessary." ☒ Not Applicable please x	
NOTE: *The provisions of the ETI base Code constitute minimum and not maximum standards, and this code should not be used to prevent companies from exceeding these standards. Companies applying the ETI Base Code are expected to comply with national and other applicable law and, where the provisions of law and the ETI Base Code address the same subject, to apply that provision which affords the greater protection.*	***Instruction to Audit Company:*** *fill in the relevant clauses from the Customer Supplier Code - where applicable.*
ETI Code / Additional Elements	**Customer's Supplier Code equivalent**
0.A. Universal Rights covering UNGP	**0.A. Universal Rights covering UNGP**
0.A. Guidance for Observations 0.A.1 Businesses should have a policy, endorsed at the highest level, covering human rights impacts and issues, and ensure it is communicated to all appropriate parties, including its own suppliers. 0.A.2 Businesses should have a designated person responsible for implementing standards concerning Human rights 0.A.3 Businesses shall identify their stakeholders and salient issues. 0.A.4 Businesses shall measure their direct, indirect, and potential impacts on stakeholders (rights holders) human rights. 0.A.5 Where businesses have an adverse impact on human rights within any of their stakeholders, they shall address these issues and enable effective remediation. 0.A.6 Businesses shall have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter.	
0.B. Management Systems & Code Implementation	**0.B. Management Systems & Code Implementation**
0.1 Suppliers are expected to implement and maintain systems for delivering compliance to this Code.	

0.2 Suppliers shall appoint a senior member of management who shall be responsible for compliance with the Code. 0.3 Suppliers are expected to communicate this Code to all employees. 0.4 Suppliers should communicate this code to their own suppliers and, where reasonably practicable, extend the principles of this Ethical Code through their supply chain.	
ETI 1. Forced Labour	**ETI 1. Forced Labour**
1.1 There is no forced, bonded or involuntary prison labour. 1.2 Workers are not required to lodge "deposits" or their identity papers with their employer and are free to leave their employer after reasonable notice.	
ETI 2. Freedom of association and the right to collective bargaining are respected	**ETI 2. Freedom of association and the right to collective bargaining are respected**
2.1 Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively. 2.2 The employer adopts an open attitude towards the activities of trade unions and their organisational activities. 2.3 Workers' representatives are not discriminated against and have access to carry out their representative functions in the workplace. 2.4 Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.	
ETI 3. Working conditions are safe and hygienic	**ETI 3. Working conditions are safe and hygienic**
3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment. 3.2 Workers shall receive regular and recorded Health & Safety training, and such training shall be repeated for new or reassigned workers. 3.3 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.	

3.4 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers. 3.5 The company observing the code shall assign responsibility for Health & Safety to a senior management representative.	
ETI 4. Child labour shall not be used	**ETI 4. Child labour shall not be used**
4.1 There shall be no new recruitment of child labour. 4.2 Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child. 4.3 Children and young persons under 18 shall not be employed at night or in hazardous conditions. 4.4 These policies and procedures shall conform to the provisions of the relevant ILO Standards.	
ETI 5. Living wages are paid	**ETI 5. Living wages are paid**
5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income. 5.2 All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid. 5.3 Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.	
ETI 6. Working Hours are not excessive	**ETI 6. Working Hours are not excessive**
6.1 Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords the greater protection for workers. Sub–clauses 6.2 to 6.6 are based on international labour standards. 6.2 Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week.	

6.3 All overtime shall be voluntary. Overtime shall be used responsibly, taking into account all the following: the extent, frequency and hours worked by individual workers and the workforce as a whole. It shall not be used to replace regular employment. Overtime shall always be compensated at a premium rate, which is recommended to be not less than 125% of the regular rate of pay. 6.4 The total hours worked in any 7 day period shall not exceed 60 hours, except where covered by clause 6.5 below. 6.5 Working hours may exceed 60 hours in any 7 day period only in exceptional circumstances where **all** of the following are met: – this is allowed by national law; – this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce; – appropriate safeguards are taken to protect the workers' health and safety; and – The employer can demonstrate that exceptional circumstances apply such as unexpected production peaks, accidents or emergencies. 6.6 Workers shall be provided with at least one day off in every 7 day period or, where allowed by national law, 2 days off in every 14 day period.	
ETI 7. No discrimination is practised	**ETI 7. No discrimination is practised**
7.1 There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.	
ETI 8. Regular employment is provided	**ETI 8. Regular employment is provided**
8.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice. 8.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour–only contracting, sub–contracting, or home–working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or	

provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed–term contracts of employment. **Additional Elements: Responsible Recruitment** 8.3 Suppliers have full understanding of the entire recruitment process and assess all labour recruiters and intermediaries against legal and/or ethical requirements. 8.4 There are effective management systems in place to identify and monitor the hiring and management of all migrant workers, contract workers, agency workers, temporary or casual labour The supplier shall implement processes to enable adequate control over agencies with regards the above points and related legislation. 8.5 Employment agencies must only supply workers registered with them. 8.6 Workers pay no recruitment fee at any stage of the recruitment process. 8.7 Worker contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers.	
8A: Sub–Contracting and Homeworking	**8A: Sub–Contracting and Homeworking**
8A.1 There should be no sub–contracting unless previously agreed with the main client. 8A.2 Systems and processes should be in place to manage sub–contracting, homeworking and external processing.	
ETI 9. No harsh or inhumane treatment is allowed	**ETI 9. No harsh or inhumane treatment is allowed**
9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited. Additional elements: 9.2 companies should provide access to a confidential grievance mechanism for all workers	
10. Other Issue areas: 10A: Entitlement to Work and Immigration	
Additional Elements 10A.1 Only workers with a legal right to work shall be employed or used by the supplier. 10A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.	
10. Other issue areas 10B2: Environment 2–Pillar	

10B2.1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits. 10B2.2 The supplier should be aware of and comply with their end clients' environmental requirements. *Note for auditors and readers, this is not a full environmental assessment but a check on basic systems and management approach.*	

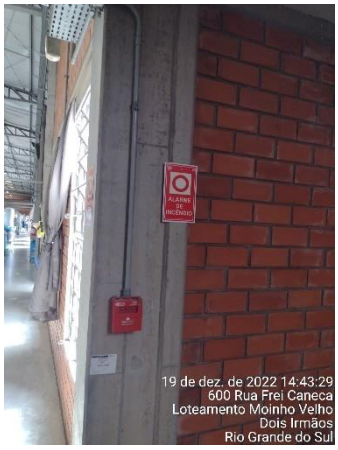
SMETA Extra Sections for 4 Pillar Audit:	**SMETA Extra Sections for 4 Pillar Audit:**
Environment Section	**Environment Section**
B.4. Compliance Requirements 10B4.1 Businesses as a minimum must meet the requirements of local and national laws related to environmental standards. 10B4.2 Where it is a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

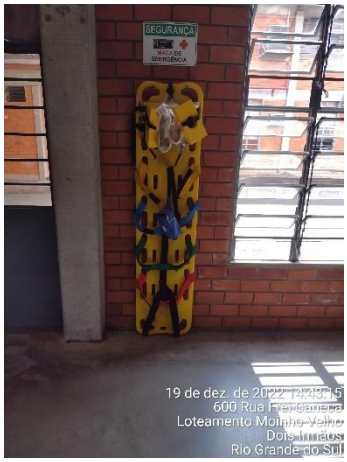
10C. Compliance Requirements 10C.1 Businesses shall conduct their business ethically without bribery, corruption, or any type of fraudulent Business Practice. 10C.2 Businesses as a minimum must meet the requirements of local and national laws related to bribery, corruption, or any type of fraudulent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

Photo Form

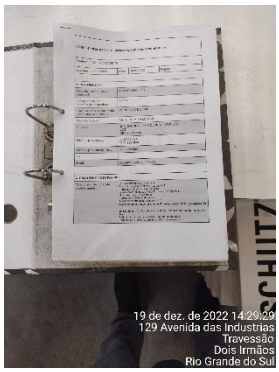
Main entrance	Main entrance	Production

Production	Hydrant	Eye wash

		
Emergency Exit	Fire alarm	Emergency signalling

		
Meeting point - fire brigade	Bathroom	First aid

Canteen	Canteen	Chemicals

		
MSDS		

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

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