



# SMETA Corrective Action Plan Report (CAPR)

Version 6.1



## 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 (March 2019) 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.

## Guidance

The Corrective Action Plan Report summarises the site audit findings and a corrective, and preventative action plan that both the auditor and the site manager believe is reasonable to ensure conformity with the ETI Base Code, Local Laws and additional audited requirements. After the initial audit, the form is used to record actions taken and to categorise the status of the non-compliances.

N.B. observations and good practice examples should be pointed out at the closing meeting as well as discussing non-compliances and corrective actions.

To ensure that good practice examples are highlighted to the supplier and to give a more 'balanced' audit a section to record these has been provided on the CAPR document (see following pages) which will remain with the supplier. They will be further confirmed on receipt of the audit report.

### Root cause (see column 4)

**Root cause refers to the specific procedure or lack of procedure which caused the issue to arise. Before a corrective action can sustainably rectify the situation, it is important to find out the real cause of the non-compliance and whether a system change is necessary to ensure the issue will not arise again in the future.**

**See SMETA BPG Chapter 7 'Audit Execution' for more explanation of "root cause".**

### Next Steps:

1. The site shall request, via Sedex, that the audit body upload the audit report, non-compliances, observations and good examples. If you have not already received instructions on how to do this then please visit the web site [www.sedexglobal.com](http://www.sedexglobal.com).
2. Sites shall action its non-compliances and document its progress via Sedex.
3. Once the site has effectively progressed through its actions then it shall request via Sedex that the audit body verify its actions. Please visit [www.sedexglobal.com](http://www.sedexglobal.com) web site for information on how to do this.
4. The audit body shall verify corrective actions taken by the site by either a "Desk-Top" review process via Sedex or by Follow-up Audit (see point 5).
5. Some non-compliances that cannot be closed off by "Desk-Top" review may need to be closed off via a "1 Day Follow Up Audit" charged at normal fee rates. If this is the case, then the site will be notified after its submission of documentary evidence relating to that non-compliance. Any follow-up audit must take place within twelve months of the initial audit and the information from the initial audit must be available for sign off of corrective action.
6. For changes to wages and hours to be correctly verified it will normally require a follow up site visit. Auditors will generally require to see a minimum of two months wages and hours records, showing new rates in order to confirm changes (note some clients may ask for a longer period, if in doubt please check with the client).

Audit Details				
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC1033884	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS1056264	
Business name (Company name):	Saiham Knit Composite Ltd			
Site name:	Saiham Knit Composite Ltd			
Site address:	Saiham Nagor, Noyapara, Madhabpur Habiganj, Bangladesh Habiganj 3333 BD	Country:	BD	
Site contact and job title:	Mr. Mozammel Hoque / General Manager (HR & Compliance)			
Site phone:	88-09612997799-2022	Site e-mail:	hrc@saihamknit.com	
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health and Safety (plus Environment 2-Pillar)	<input checked="" type="checkbox"/> Environment 4-pillar	<input checked="" type="checkbox"/> Business Ethics
Date of Audit:	2024-08-14			

Audit Company Name:
Intertek Bangladesh

Audit Conducted By					
Affiliate Audit Company	<input checked="" type="checkbox"/>	Purchaser	<input type="checkbox"/>	Retailer	<input type="checkbox"/>
Brand owner	<input type="checkbox"/>	NGO	<input type="checkbox"/>	Trade Union	<input type="checkbox"/>
Multi-stakeholder	<input type="checkbox"/>	Combined Audit (select all that apply)			

Audit Parameters			
Time in and time out	Day 1		
	In	09:30	
	Out	18:00	
Audit type:	PERIODIC		
Was the audit announced?	SEMI_ANNOUNCED		
Was the Sedex SAQ available for review?	Yes		
Any conflicting information SAQ/Pre-Audit Info to Audit findings?	No		
Who signed and agreed CAPR	Mr. Mozammel Hoque / General Manager (HR & Compliance)		
Is further information available	No		

Audit attendance	Management	Worker Representatives	
		Worker Committee representatives	Union representatives
A: Present at the opening meeting?	Yes	Yes	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	Yes	No
<i>Reason for absence at the opening meeting</i>	There is no trade union at this facility, and it is not mandated by law. However, the facility has a formed Participating Committee, and Participating Committee representatives were present during the opening meeting.		
<i>Reason for absence during the audit</i>	There is no trade union at this facility, and it is not mandated by law. However, the facility has a formed Participating Committee, and Participating Committee representatives were present during the audit.		
<i>Reason for absence at the closing meeting</i>	There is no trade union at this facility, and it is not mandated by law. However, the facility has a formed Participating Committee, and Participating Committee representatives were present during the closing meeting.		



## Summary of Findings

Issue <i>(please click on the issue title to go direct to the appropriate audit results by clause)</i>	Area of Non-Conformity		Number of issues			Findings
	ETI	Local Law	NC	Obs	GE	
<u>3 - Working conditions are safe and hygienic</u>	3.1 3.1 3.1 3.1	§1 §2 §3 §4	4	0	0	NC - ZAF600587406 NC - 5b9588c5-db8e-4d23-90e9-1288a24db8c6 NC - 18d85d2b-600c-4a10-915c-b3ec009b2824 NC - ebe0c279-ca58-43bf-927a-0d55a267f759
<u>5 - Living wages are paid</u>			0	0	1	GE - 6c66b6b1-7c99-407c-b352-6fd614565960
<u>8 - Regular employment is provided</u>	8.1	§5	1	0	0	NC - bfcf5356-8cc8-4a1b-86d6-644e710be00b
<u>10B4 - Environment 4-pillar</u>	10.B4.1 10.B4.5	§6 §7	2	0	0	NC - 7f8a690f-4295-448f-91c6-82aab364e487 NC - 0cc16f26-dddb-4b8d-95cf-89d473a29061
<u>6 - Working hours are not excessive</u>	6.1	§8	1	0	0	NC - 081551df-73b6-498e-9711-def835fdb3bb

## Local Law Issues

Issue	Description
§1	In accordance with Bangladesh Energy Regulatory Commission Act, 2003, Section 27(1): No person shall engage himself in the following business unless he is empowered by a license or exempted from having it under this Act or any other Act, such as: - (a) power generation. (b) energy transmission. (c) energy distribution and marketing. (d) energy supply; and (e) energy storage.
§2	In accordance with Bangladesh Labor law 2006, Section 72 (c), In every establishment, passages and stairways shall be clean, wide and clear of all obstructions.
§3	In accordance with Bangladesh Labor Law 2006, Section 63(1) D (3): 63. Fencing of machinery. (1) In every establishment the following machinery, while in motion or in use, shall be securely fenced by the safeguards of substantial construction, namely: (d) Unless the following machinery are in such position or of such construction as to be safe to every person employed in the establishment as they would be if they were securely fenced- (3) Every dangerous part of any machinery.
§4	In accordance with the Bangladesh Labor Rules 2015, rule-67(2): In addition to the arrangement of safety and health protection measures mentioned in Sub-section (1), the concerned manufacturing institute must provide necessary equipment, including safety shoes, helmets, goggles, masks, hand gloves, ear muffs, ear plugs, waist belts, aprons etc. and arrange training programs for the workers in using these materials and ensure their usage.
§5	In accordance with A) Bangladesh Labor Rules 2015, Rule 19(5): (Each owner will provide identity card with the photograph to each worker working in the firm at the costs of the owner as per Form-6.)
§6	Environmental Conservation Rule- 2023, Rule 20 (3): Environmental Conservation Rule- 2023, Rule 20 (3): The validity of the license shall be 1 (one) year from the date of issue which shall be at intervals of 1 (one) year. (Unauthorized Translation)


§7	In accordance with Bangladesh Labor Rules 2015, Rule 40 (1) (2): With a view to fulfilling the purpose of the section 51 (a), wastes should be removed in the box with lid as the appropriate measure so that bad smell or germs can't be spread from these, (2) Metallic objects wastes with terrible odor; chemical wastes and medical wastes should be removed in separate boxes every day.
§8	In accordance with Bangladesh Labor Law 2006, Section 102 (2): ((2) Subject to the provisions of section 108, an adult worker may work for more than 48 (forty-eight) hours in a week: Provided that the total working hours of such worker shall not exceed 60 (sixty) hours in a week, and on the average 56 (fifty-six) hours per week in a year:)




## Corrective Action Plan - Non Compliances




Non-Compliance		Evidence																															
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Actions	It is recommended that facility should have renewed CPP license for generator usage.	
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Explanation to the non compliance	Based on facility visit during audit time it was identified that eye guard was found displaced with randomly checked approximately 20% of over lock machine located at 1st to 3rd floors of 05 storied RCC building.																																
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Actions	It is recommended that the facility management should provide effective training to the employees																																



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	• Required earplugs were not used by the randomly checked 02 out of 06 workers during work within knitting section (at 1st to 2nd floors of 03 storied RCC new knitting building).		
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Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other
Actions	It was recommended that the facility management should ensure that the working hour is within the limit of local law.

## Corrective Action Plan - Good Examples

Good Example		Evidence																		
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<table><tr><th colspan="2">Good Example</th></tr><tr><td>Status</td><td>OPEN</td></tr><tr><td>Reference</td><td>6c66b6b1-7c99-407c-b352-6fd614565960</td></tr><tr><td>Clause</td><td>5 - Living wages are paid</td></tr><tr><td>Issue Title</td><td>429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport</td></tr><tr><td>Subcategory</td><td>Benefits &amp; Insurance</td></tr><tr><td>New or carried over?</td><td><input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over</td></tr><tr><td>Explanation to the good example</td><td>It was noted through documents review, management and worker interview that the facility provides a monthly attendance bonus to all employees as per company policy</td></tr><tr><td>Evidence</td><td>Document review, management and employee interview.</td></tr></table>		Good Example		Status	OPEN	Reference	6c66b6b1-7c99-407c-b352-6fd614565960	Clause	5 - Living wages are paid	Issue Title	429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport	Subcategory	Benefits & Insurance	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Explanation to the good example	It was noted through documents review, management and worker interview that the facility provides a monthly attendance bonus to all employees as per company policy	Evidence	Document review, management and employee interview.	
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## 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.

Auditor Team			
Lead Auditor:	Md. Tarequzzaman	APSCA Number:	21704534
Additional Auditors:	Hasan Tawhid A Rahim		32200525
	Tashrif Omar		32400092
	Md. Towhid Uddin		32200533
	Raziul Hoq Marju		32400130
Date of declaration:	2024-08-14		

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.

Site Representation	
Full Name:	Mr. Mozammel Hoque
Title:	General Manager (HR & Compliance)
Date of declaration:	2024-08-14
<b>Comments:</b> <i>Any exceptions to this must be recorded here (e.g. different sample size):</i> <i>Sampled wage records from the past 5 months were provided for review (5 months only since the operation for digital thermometer just started last Sep 2020).</i> <i>The audit took 2.0 man-days (9AM-6PM per day). Audit time was extended until 8PM due to the extent of documentation; this was agreed upon with the factory representatives</i>	
Nil	

# Guidance on Root Cause

## Explanation of the Root Cause Column

If a non-compliance is to be rectified by a corrective action which will also prevent the non-compliance re-occurring, it is necessary to consider whether a system change is required.

Understanding the root cause of the non-compliance is essential if a site is to prevent the issue re-occurring.

The root cause refers to the specific activity/ procedure or lack of activity /procedure which caused the non-compliance to arise. Before a corrective action can rectify the situation, it is important to find out the real cause of the non-compliance and whether a system change is necessary to ensure the issue will not arise again in the future.

Since this is a new addition, it is not a mandatory requirement to complete this column at this time. We hope to encourage auditors and sites to think about Root Causes and where they are able to agree, this column may be used to describe their discussion.

## Some examples of finding a “root cause”

### Example 1

Where excessive hours have been noted the real reason for these needs to be understood, whether due to production planning, bottle necks in the operation, insufficient training of operators, delays in receiving trims, etc.

### Example 2

A non-compliance may be found where workers are not using PPE that has been provided to them. This could be the result of insufficient training for workers to understand the need for its use; a lack of follow-up by supervisors aligned to a proper set of factory rules or the fact that workers feel their productivity (and thus potential earnings) is affected by use of items such as metal gloves.

### Example 3

A site uses fines to control unacceptable behaviour of workers.

International standards (and often local laws) may require that workers should not be fined for disciplinary reasons.

It may be difficult to stop fines immediately as the site rules may have been in place for some time, but to prevent the non-compliance re- occurring it will be necessary to make a system change.

The symptom is fines, but the root cause is a management system which may break the law. To prevent the problem re-occurring it will be necessary to make a system change for example the site could consider a system which rewards for good behaviour

Only by understanding the underlying cause can effective corrective actions be taken to ensure continuous compliance.

The site is encouraged to complete this section so as to indicate their understanding of the issues raised and the actions to be taken.



For more information visit: [Sedexglobal.com](https://www.sedexglobal.com)

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

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

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[http://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw\\_3d\\_3d](http://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d)

**[Click here for Supplier \(B\) members:](http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRgIY_2brg_3d_3d)**

[http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRgIY\\_2brg\\_3d\\_3d](http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRgIY_2brg_3d_3d)

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