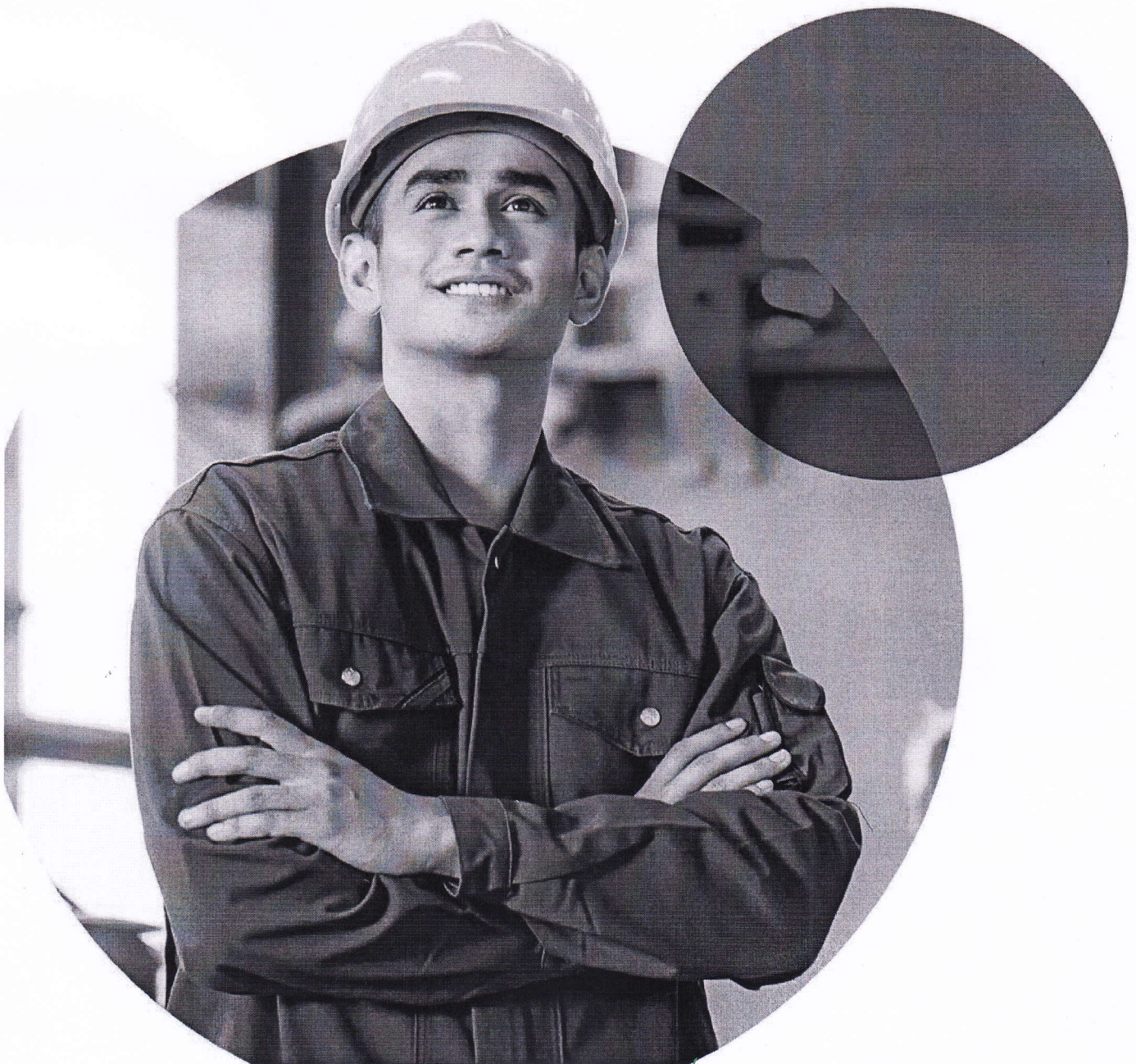




SMETA Corrective Action Plan Report (CAPR)

Version 6.1



Audit Details			
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC: 1080376	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS: 1005293
Business name (Company name):	Apex Spinning & Knitting Mills Limited		
Site name:	Apex Spinning & Knitting Mills Limited		
Site address: <i>(Please include full address)</i>	Chandora, Shafipur, Kaliakoir, Gazipur	Country:	Bangladesh
Site contact and job title:	Md. Harun Or Rashid – Assistant General Manager (Compliance)		
Site phone:	+88 01787668185	Site e-mail:	compliance@apexholdings.com
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health & Safety (plus Environment 2-Pillar)	<input type="checkbox"/> Environment 4-pillar <input type="checkbox"/> Business Ethics
Date of Audit:	5 th & 6 th December 2021		

Audit Company Name & Logo: SGS Bangladesh Limited	Report Owner (payer): Apex Spinning & Knitting Mills Limited
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Audit Conducted By					
Affiliate Audit Company	<input checked="" type="checkbox"/>	Purchaser	<input type="checkbox"/>	Retailer	<input type="checkbox"/>
Brand owner	<input type="checkbox"/>	NGO	<input type="checkbox"/>	Trade Union	<input type="checkbox"/>
Multi-stakeholder	<input type="checkbox"/>	Combined Audit (select all that apply)			

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.

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: Imtiaj Khan

APSCA Number: RA 21701631

Team auditor: Taslima Rahman Tafsin
Shahina Kader (Team auditor)

APSCA Number: RA 21703754

APSCA Number: RA 21703704

Interviewers: Imtiaj Khan & Shahina Kader

Report writer: Imtiaj Khan

Report reviewer: Shahina Kader

Date of declaration: 6th December 2021 (Onsite)

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.

Audit Parameters

Audit Parameters			
A: Time in and time out	Day 1 Time in: 9:56 am Day 1 Time out: 6:00 pm	Day 2 Time in: 9:00 am Day 2 Time out: 5:10 pm	Day 3 Time in: NA Day 3 Time out: NA
B: Number of auditor days used:	3 Auditors used in 1 st day and 2 auditors used in 2 nd day (Total 05 Man days)		
C: Audit type:	<input type="checkbox"/> Full Initial <input checked="" type="checkbox"/> Periodic <input type="checkbox"/> Full Follow-up <input type="checkbox"/> Partial Follow-Up <input type="checkbox"/> Partial Other If other, please define:		
D: Was the audit announced?	<input type="checkbox"/> Announced <input checked="" type="checkbox"/> Semi – announced: Window detail: 4 weeks <input type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If No, why not		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)	Md. Harun Or Rashid – Assistant General Manager (Compliance)		
H: Is further information available (if yes, please contact audit company for details)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
I: Previous audit date:	19 th & 20 th January 2021		
J: Previous audit type:	Periodic audit		
K: Were any previous audits reviewed for this audit	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

B: Present at the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
C: Present at the closing meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
D: If Worker Representatives were not present please explain reasons why (only complete if no worker reps present)	Not applicable.		
E: If Union Representatives were not present please explain reasons why: (only complete if no union reps present)	Union Representatives were present during audit.		

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.
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 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).

Corrective Action Plan

Corrective Action Plan – non-compliances									
Non-Compliance Number The reference number of the non-compliance from the Audit Report, for example, Discrimination No.7	New or Carried Over Is this a new non-compliance identified at the follow-up or one carried over (C) that is still outstanding	Details of Non-Compliance Details of Non-Compliance	Root cause (completed by the site)	Preventative and Corrective Actions Details of actions to be taken to clear non-compliance, and the system change to prevent re-occurrence (agreed between site and auditor)	Timescale (Immediate, 30, 60, 90,180,365)	Verification Method Desktop / Follow-Up [D/F]	Agreed by Management and Name of Responsible Person: Note if management agree to the non-compliance, and document name of responsible person	Verification Evidence and Comments Details on corrective action evidence	Status Open/Closed or comment
3. Working Conditions are Safe and Hygienic No-01	Carried over	<p>Issue title: Mismatch was found between machine layout plan and physical floor setup.</p> <p>Description of non-compliance: Based on machine layout plan review, management interview and factory tour, it was noted that existing machine layout plan was not matched with the approved layout plan as -existing 1st floor of building 03 used as finished goods store but layout plan approval was found taken as Sodium sulphate store.</p> <p>Periodic audit conducted on 5th and 6th December 2021. Based on plant tour, floor layout plan & management interview, noted that existing machine layout plan was matched with the approved layout plan as existing 1st floor of building 03 used as Sodium sulphate store (Apex Textile Printing Mills Ltd.).</p> <p>Local law and/or ETI/Additional Elements requirement:</p>	<input type="checkbox"/> Training Systems <input checked="" type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input type="checkbox"/> Other – please give details;/NA	It is recommended that the factory management should keep alignment between the layout and existing floors. /NA	60 days;/NA	D/NA	Agreed/ M/d. Harun Or Rashid – Assistant General Manager (Compliance)/NA	Upload relevant evidence into the Sedex database to verify the issue. /NA	Closed

No-02	Carried over	<p>In accordance with ETI Base Code 3.1 and Bangladesh Labour Rules 2015, section- 353(1, 4).</p> <p>Issue title: MSDS & Secondary containment was missing.</p> <p>Description of non-compliance: It was noted through plant tour that no MSDS, label of identification and secondary containment was provided for 13 Engine oil drums were in the open area and in front of Diesel storage area.</p> <p>Periodic audit conducted on 5th and 6th December 2021.</p> <p>Based on plant tour it was noted that still no MSDS, label of identification and secondary containment was found for 13 Engine oil drums which were kept in the open area in front of diesel storage plant.</p> <p>Moreover, no MSDS, secondary containment and labelling was found for ETP chemicals (Hydrochloric acid & Sulfuric acid) in the ETP area which were kept at the open area without proper shed.</p> <p>Besides, randomly checking 02 acid drums of Hydrochloric acid was found without cap in the ETP area. Moreover, chemical spillage was observed beside drum pipe while acid was withdrawing from drum in ETP area which could harm to the employees.</p> <p>Local law and/or ETI requirement: In accordance with ETI Base code 3.1 Bangladesh Labour Rules 2015, Rule 68 (10).</p> <p>Issue title: Workers were not using sufficient PPE (Personal protective equipment).</p> <p>Description of non-compliance: Following issues were noted during plant tour:</p>	<input checked="" type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input checked="" type="checkbox"/> Other - please give details: Lack of monitoring.	<p>It is recommended that the facility should provide MSDS, secondary containment and labelling in mentioned area.</p>	30 days	D	<p>Agreed/ Md. Harun Or Rashid - Assistant General Manager (Compliance)</p>	<p>Upload relevant evidence into the Sedex database to verify the issue.</p>	Open
No-03	Carried over	<p>Issue title: Workers were not using sufficient PPE (Personal protective equipment).</p> <p>Description of non-compliance: Following issues were noted during plant tour:</p>	<input checked="" type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers	<p>It is recommended that facility management should ensure</p>	30 days	D	<p>Agreed/ Md. Harun Or Rashid - Assistant General Manager (Compliance)</p>	<p>Upload relevant evidence into the Sedex</p>	Open

		<p>1. 5 out of 6 snap button machine operators were not using goggles while working in sewing section located at building # 1.</p> <p>2. Randomly checked 8 out of 10 dyeing machine operators were not using respiratory mask, hand gloves & goggles while working at building # 1.</p> <p>3. Randomly checked 2 out of 5 washing machine operators were not using hand gloves & goggles while working at building # 8.</p> <p>Periodic audit conducted on 5th and 6th December 2021.</p> <p>Still following PPE related issues were noted during plant tour:</p> <p>1. 06 out of 08 snap button machine operators were not using goggles while working in sewing section located at 2nd 7 3rd floor of building # 1.</p> <p>2. Randomly checked 07 out of 12 dyeing machine operators were not using respiratory mask, hand gloves & goggles while working at Dyeing section building # 1 & shed 11.</p> <p>3. Randomly checked 08 out of 12 knitting machine operators were not using ear plug while working at 1st floor of building # 2.</p> <p>4. Around 05% cutting section operators were not using face mask while working at 2nd + floor of building # 2. Note that notable dust was observed in those area.</p> <p>5. Operator in compressor room was not wearing earmuffs while working in compressor room. Notable sound was observed in that area.</p> <p>Local law and/or ETI requirement:</p>	<p><input checked="" type="checkbox"/> Other – please give details: Lack of monitoring.</p>	<p>proper use of PPE to the workers where required.</p>		<p>database to verify the issue.</p>	
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No-04	Carried over	<p>In accordance with ETI Base Code 3.1 and Bangladesh Labour Rules 2015, Rule 67 (2).</p> <p>Issue title: Machine safety guard found displaced.</p> <p>Description of non-compliance: Following issues were noted during site visit:</p> <p>Approximate 5 % needle guard of sewing machine was found displaced at sewing section located at 2nd & 3rd floor of Building-01.</p> <p>Approximate 5% eye guard of over-lock and flat lock machine was found displaced from its own position at sewing section located at 2nd floor of building 2.</p> <p>Periodic audit conducted on 5th and 6th December 2021. Still following issues were noted during site visit:</p> <p>a. Approximate 08 % needle guards of sewing machines were displaced at sewing section located at 2nd & 3rd floor of Building-01.</p> <p>b. Approximate 08% eye guards of overlock and flatlock machines were displaced position in the sewing section located at 2nd & 3rd floor of building 2.</p> <p>Local law and/or ETI requirement: In accordance ETI Base code 3.1 and Bangladesh Labour Law 2006, Section 63 (1) D (iii)</p>	<p><input checked="" type="checkbox"/> Training</p> <p><input type="checkbox"/> Systems</p> <p><input type="checkbox"/> Costs</p> <p><input type="checkbox"/> lack of workers</p> <p><input checked="" type="checkbox"/> Other – please give details: Lack of awareness</p>	<p>It is recommended that facility management should provide effective training to the workers to ensure machine guard and provide safety protection of machines in mentioned areas.</p>	30 days	D	Agreed/Md. Harun Or Rashid – Assistant General Manager (Compliance)	Upload relevant evidence into the Sedex database to verify the issue.	Open
No-05	Carried over	<p>Issue title: Fire drill was not conducted once in six months</p> <p>Description of non-compliance: It was noted through documents review and management and workers interview that the facility management did not conduct any fire drill (Internal or External) once in six months. Last fire drill was conducted on January 30, 2020.</p>	<p><input checked="" type="checkbox"/> Training</p> <p><input type="checkbox"/> Systems</p> <p><input type="checkbox"/> Costs</p> <p><input type="checkbox"/> lack of workers</p> <p><input checked="" type="checkbox"/> Other – please give details: Lack of awareness/NA</p>	<p>It is recommended that factory management should conduct fire drill in regular manner. /NA</p>	30 days/NA	D/NA	Agreed/Md. Harun Or Rashid – Assistant General Manager (Compliance) / NA	Upload relevant evidence into the Sedex database to verify the issue. NA	Closed

No-06	New	<p>Note that facility management stated they informed on 14/5/2020, 12/08/2020 and 09/01/2020 to nearby FSDC station for fire drill and finally completed payment fee on 10/01/2020 but FSDC did not come to conduct fire drill till now. For that reason, they could not conduct bi-annual internal fire drill due to Covid-19 Pandemic situation for avoiding physical gathering.</p> <p>Periodic audit conducted on 5th and 6th December 2021. Based on fire drill record review, management interview and workers interview it was noted that facility has conducted regular fire drill (internal and external) in the facility. Facility has conducted last day fire drill on 18 September 2021 from fire service and Civil Defense and last night fire drill was conducted on 12 September 2021 respectively.</p> <p>Moreover, interviewed workers were also aware of fire drill and emergency evacuation.</p> <p>ETI or Local Law requirement: In accordance ETI Base code 3.1 and Bangladesh Labour Rules, 2015, Rule: 55 (14).</p>	<p><input type="checkbox"/> Training <input checked="" type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input type="checkbox"/> Other – please give details:</p>	<p>It is recommended that factory management should update the fire license from concerned authority.</p>	30 days	D	<p>Agreed/ Md. Harun Or Rashid – Assistant General Manager (Compliance)</p>	<p>Upload relevant evidence into the Sedex database to verify the issue.</p>	Open
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<p>10. Other issue areas : 1 Environment 2 Pillar NC 1</p>	<p>Carried Over</p>	<p>Issue title: Hazardous wastes kept without enough protection in bare soil. Description of non-compliance: Empty chemical drums were found in an open area under the sky without protection. As a result, both soil and water being polluted through keeping openly these uncontrolled wastes in the environment. Periodic audit conducted on 5th and 6th December 2021. Based on plant tour it was noted that empty chemical drums were kept at designated place with proper segregation and labelling. Local law and/or EIT/Additional Elements requirement: In accordance with Additional Element 10B2.1 and Bangladesh Labour Law 2006, Section 54</p>	<p><input checked="" type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input checked="" type="checkbox"/> Other – please give details: Lack of monitoring. /NA</p>	<p>It recommended that the facility management should take corrective action to keep their hazardous wastes kept safely with proper protection. /NA</p>	<p>30 days/NA</p>	<p>D/NA</p>	<p>Agreed/ Md. Harun Or Rashid – Assistant General Manager (Compliance)/ NA</p>	<p>Upload relevant evidence into the Sedex database to verify the issue. / NA</p>	<p>Closed</p>
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Corrective Action Plan – Observations			
Observation Number	New or Carried Over	Details of Observation	Any improvement actions discussed (Not uploaded on to SEDEX)
<p>The reference number of the observation from the Audit Report, for example, Discrimination No.7</p>	<p>Is this a new observation identified at the follow-up or one carried over (C) that is still outstanding</p>	<p>Details of Observation</p>	<p>(Completed by the site)</p>
<p>Nil</p>	<p>N/A</p>	<p>N/A</p>	<p>Nil</p>

Good examples		
Good example Number <i>The reference number of the good example from the Audit Report, for example, Discrimination No.7</i>	Details of good example noted	Any relevant Evidence and Comments
5. Wages are paid. No-01	Facility provides free check-up and treatment of Tuberculosis (TB).	Document review, worker, and management interview.
5. Wages are paid. No-02	Facility provides attendance bonus BDT 600 per month to all employees for full presence of the month.	Document review, worker, and management interview.
5. Wages are paid. No-03	Facility provides free transport daily to workers who live far away from the facility.	Document review, worker, and management interview.
5. Wages are paid. No-04	Facility provides sanitary napkin (while required) to all female workers for free.	Document review, worker, and management interview.

Confirmation

Please sign this document confirming that the above findings have been discussed with and understood by you: (site management)
If actual signatures are not possible in electronic versions, please state the name of the signatory in applicable boxes, as indicating the signature.

A: Site Representative Signature:	 Md. Harun Or Rashid 	Title: Assistant General Manager (Compliance) Date: 5 th & 6 th December 2021
B: Auditor Signature:	 Imtiaz Khan & Shahina Kader	Title: Lead auditor and member auditor Date: 5 th & 6 th December 2021
C: Please indicate below if you, the site management, dispute any of the findings. No need to complete D-E, if no disputes.		
D: I dispute the following numbered non-compliances: Nil		
E: Signed: (if any entry in box D, please complete a signature on this line)	NA	Title NA Date NA
F: Any other site Comments: 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

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=d3vYsCe48fre69DRglY_2brg_3d_3d

[Click here for Auditors:](#)

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