




# SMETA Corrective Action Plan Report (CAPR)

Version 6.1



Audit Details			
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC: 417130696	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS: 417283651
Business name (Company name):	Felt and Yarn Pvt. Ltd		
Site name:	Felt and Yarn Pvt. Ltd		
Site address: <i>(Please include full address)</i>	Dallu, Ward No. 15 , Janasewa Marg, Kathmandu -44600	Country:	Nepal
Site contact and job title:	Mr. Raj Basnet - CEO		
Site phone:	+977 1 4383070	Site e-mail:	rikzen@feltandyarn.com
SMETA Audit Pillars:	<input type="checkbox"/> Labour Standards	<input type="checkbox"/> Health & Safety (plus Environment 2-Pillar)	<input type="checkbox"/> Environment 4-pillar <input type="checkbox"/> Business Ethics
Date of Audit:	28 March 2022		

<b>Audit Company Name &amp; Logo:</b> URS VERIFICATION 	<b>Report Owner (payer):</b> Felt and Yarn Pvt. Ltd
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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): N/A

Auditor Team (s) (please list all including all interviewers): Ankit Arora

Lead auditor: Ankit Arora

Team auditor: N/A

Interviewers: Ankit Arora

Report writer: Ankit Arora

Report reviewer: TBF

Date of declaration: 28 March 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.*

## Audit Parameters

Audit Parameters			
A: Time in and time out	Day 1 Time in: 9:50 am Day 1 Time out: 6:30 pm	Day 2 Time in: Nil Day 2 Time out: Nil	Day 3 Time in: Nil Day 3 Time out: Nil
B: Number of auditor days used:	01 Man day ( 01 Auditor x 01 Day)		
C: Audit type:	<input checked="" type="checkbox"/> Full Initial <input 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: 04 weeks <input type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If No, why not – Facility has not filled the SAQ		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If <b>Yes</b> , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)	Mr. Raj Basnet - CEO		
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:	N/A		
J: Previous audit type:	N/A		
K: Were any previous audits reviewed for this audit	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" 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 type="checkbox"/> Yes <input checked="" 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 type="checkbox"/> Yes <input checked="" 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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: If Worker Representatives were not present please explain reasons why (only complete if no worker reps present)	Facility has not formed labour relation committee		
E: If Union Representatives were not present please explain reasons why: (only complete if no union reps present)	N/A		

## 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).

## Corrective Action Plan

Corrective Action Plan – non-compliances									
Non-Compliance Number <i>The reference number of the non-compliance from the Audit Report, for example, Discrimination No.7</i>	New or Carried Over <i>Is this a new non-compliance identified at the follow-up or one carried over (C) that is still outstanding</i>	Details of Non-Compliance <i>Details of Non-Compliance</i>	Root cause <i>(completed by the site)</i>	Preventative and Corrective Actions <i>Details of actions to be taken to clear non-compliance, and the system change to prevent re-occurrence (agreed between site and auditor)</i>	Timescale <i>(Immediate, 30, 60, 90, 180, 365)</i>	Verification Method <i>Desktop / Follow-Up [D/F]</i>	Agreed by Management and Name of Responsible Person: <i>Note if management agree to the non-compliance, and document name of responsible person</i>	Verification Evidence and Comments <i>Details on corrective action evidence</i>	Status <i>Open/Closed or comment</i>
Management systems and code implementation NC -01	New	Based on the interaction with workers it was noted that 10 out of 10 selected samples were not aware about ETI Code.	<input checked="" 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:	It is recommended to the facility to conduct an Training on ETI Code for all workers.	60 Days	Desktop	Mr. Raj Basnet - CEO		
Management systems and code implementation NC -02	New	Based on the review of records and management interaction it was noted that facility has not conducted structure analysis in accordance with Nepal national building code NBC 105:2020	<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:	It is recommended to the facility to conduct structure analysis in accordance with Nepal national building code NBC 105:2020	90 Days	Desktop	Mr. Raj Basnet - CEO		
Freedom of Association NC -03	New	Based on the review of records, management interaction it was noted that facility not formed labour relation committee	<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:	It is recommended to the facility to form a labour relation committee in accordance with local law guidelines.	60 Days	Follow up	Mr. Raj Basnet - CEO		

Health safety NC -4	and	New	Based on the tour of the facility it was noted that secondary stair case to be used in case of emergency not provided to First Floor ( Shed -2 ) hand stitching section have 15 workers.	<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:	It is recommended to the facility to provide secondary staircase to the first floor at the earliest.	30 Days	Follow up	Mr. Raj Basnet - CEO		
Health safety NC -5	and	New	Based on the tour of the facility it was noted that aisle marking was not provided anywhere inside the production area.	<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:	It is recommended to the facility to mark aisle/ escape passage.	30 Days	Desktop	Mr. Raj Basnet - CEO		
Health safety NC -6	and	New	Based on the tour of the facility it was noted that evacuation plan were not posted inside the facility.	<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:	It is recommended to the facility to post evacuation plan.	30 Days	Desktop	Mr. Raj Basnet - CEO		
Health safety NC -7	and	New	Based on the tour of the facility it was noted that hand railing was not provided to the 01 staircase leading from first floor towards ground floor ( shed 2)	<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:	It is recommended to the facility to install hand railing to the staircase.	30 Days	Desktop	Mr. Raj Basnet - CEO		
Health safety NC -8	and	New	Based on the tour of the facility it was noted that industrial grade high beam yellow emergency lights were not provided.  Instead facility has provided LED Light with inverter support.	<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:	It is recommended to the facility to provide high beam industrial grade – yellow emergency light.	30 Days	Desktop	Mr. Raj Basnet - CEO		



Health safety NC -9	and	New	Based on the review of records it was noted that facility has not established a health and safety committee.	<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:	It is recommended to the facility to establish a health and safety committee.	90 Days	Desktop	Mr. Raj Basnet - CEO		
Health safety NC -10	and	New	Based on the review of records it was noted that facility has not provided first aid training to its workers.	<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:	It is recommended to the facility to provide first aid training to its workers.	60 Days	Desktop	Mr. Raj Basnet - CEO		
Health Safety NC- 11	and	New	Based on the tour of the facility it was noted that- 1. Material (wool felt balls.) was kept underneath the staircase. 2. Material was stored up to the ceiling height located on ground floor	<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:	It is recommended to the facility to ensure 1. Staircase is kept from all material. 2. Material is kept away from ceiling height.	30 Days	Desktop	Mr. Raj Basnet - CEO		
Health safety NC -12	and	New	Based on the tour of the facility it was noted that loose electrical wiring was observed in shed 1 and shed 2.	<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:	It is recommended to the facility to ensure all electrical safety measures are taken at all times.	30 Days	Desktop	Mr. Raj Basnet - CEO		
Health safety NC -13	and	New	Based on the review of records and management interaction it was noted that facility has not	<input type="checkbox"/> Training <input checked="" type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers	It is recommended to the facility to conduct mock drill regularly.	30 Days	Desktop	Mr. Raj Basnet - CEO		

		conducted emergency mock drill.	<input type="checkbox"/> Other – please give details:						
Health and safety NC -14	New	Based on the review of records and management interaction it was noted that facility has not conducted health and safety risk assessment of its processes.	<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:	It is recommended to the facility to conduct health and safety risk assessment of its processes annually.	30 Days	Desktop	Mr. Raj Basnet - CEO		
Health and safety NC -15	New	Based on the review of records and management interaction it was noted facility does not have a documented fire fighting training record.	<input checked="" 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:	It is recommended to the facility to conduct fire fighting training to its workers.	30 Days	Desktop	Mr. Raj Basnet - CEO		
Health and safety NC -16	New	Based on the tour of the facility it was noted that proper labelling, secondary containment and eye wash station was not provided to chemical drums	<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:	It is recommended to the facility to provide labelling, secondary containment and eye wash station near chemical storage and usage area.	30 Days	Desktop	Mr. Raj Basnet - CEO		
Wages and benefit – NC 17	New	Based on the review of records and management interaction it was noted that provident fund contribution was not provided to 70 workers.	<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:	It is recommended to the facility to add all employees to the provident fund contributions.	60 Days	Follow up	Mr. Raj Basnet - CEO		

Wages and benefit – NC 18	New	Based on the review of records and management interaction it was noted that payslip is not provided to any employees	<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:	It is recommended to the facility to provide payslip to all employees.	30 Days	Follow up	Mr. Raj Basnet - CEO		
Working hours – NC 19	New	Based on the review of records and management interaction, worker interaction it was noted that weekly off (Saturday working was observed – 5 March, 12 March) was not provided to 10 employees.	<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:	It is recommended to the facility to provide weekly off to all workers.	60 Days	Follow up	Mr. Raj Basnet - CEO		
Regular Employment – NC 20	New	Based on the review of records and worker interaction it was noted that appointment / employment letter was not provided to 70 piece rate workers.	<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:	It is recommended to the facility to provide appointment / employment letter to all piece rate workers.	60 Days	Follow up	Mr. Raj Basnet - CEO		
Environment2p NC -21	New	Based on the tour of the facility it was noted that Effluent treatment plant was not provided However, facility has wet process (felting using soap, softener, acetic acid). The waste water is being release in the govt. sewage	<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:	It is recommended to the facility to provide effluent treatment plant.	90 Days	Desktop	Mr. Raj Basnet - CEO		

Environment2p NC -22	New	Based on the tour of the facility it was noted that work zone air and ambient air testing was not conducted.	<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:	It is recommended to the facility to conducted work zone air and ambient are testing.	30 Days	Desktop	Mr. Raj Basnet - CEO		
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Corrective Action Plan – Observations				
Observation Number <i>The reference number of the observation from the Audit Report, for example, Discrimination No.7</i>	New or Carried Over <i>Is this a new observation identified at the follow-up or one carried over (C) that is still outstanding</i>	Details of Observation <i>Details of Observation</i>	Root cause <i>(completed by the site)</i>	Any improvement actions discussed <i>(Not uploaded on to SEDEX)</i>
Management system and Code NC -1	New	Based on the management interaction it was noted that facility has not completed the SAQ on the Sedex website.	Facility was not aware.	Facility will complete the SAQ.

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
	None Observed	

## 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:	Mr. Raj Basnet	Title : CEO  Date : 28 March 2022
B: Auditor Signature:	Ankit Arora	Title : Lead Auditor  Date : 28 March 2022
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:  -----		
E: Signed: (If <u>any</u> entry in box D, please complete a signature on this line)		Title  Date
F: Any other site Comments:		

## 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:

**[Click here for Buyer \(A\) & Buyer/Supplier \(A/B\) members:](http://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d)**

[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=d3vYsCe48fre69DRglY_2brg_3d_3d)**

[http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY\\_2brg\\_3d\\_3d](http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY_2brg_3d_3d)

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