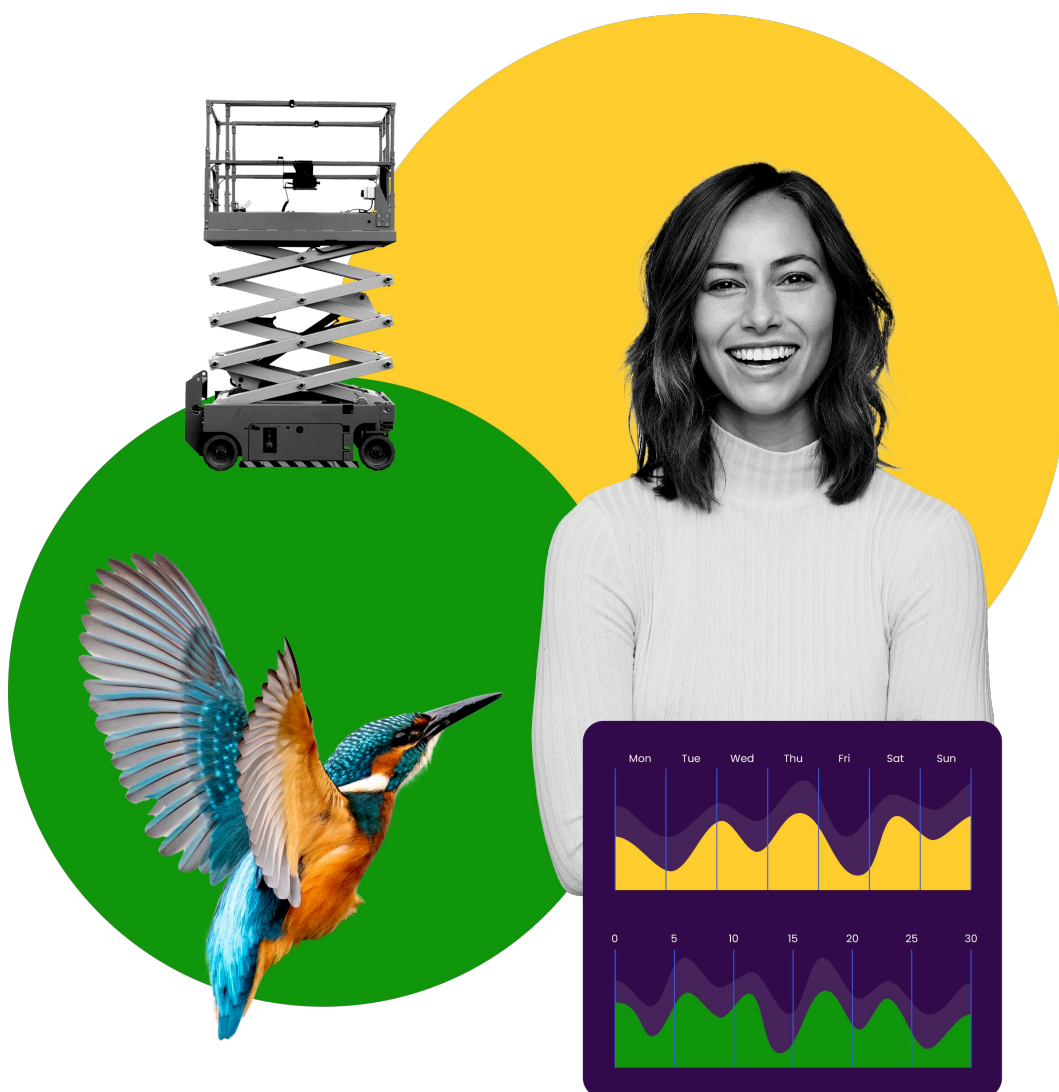


# SMETA Corrective Action Plan Report (CAPR)

Version 7



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# Audit content

**(1)** A SMETA audit was conducted which included some or all of labour standards, health and safety, environment and business ethics. The SMETA minimum requirements were applied and the SMETA auditor manual was followed. 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.

The audit scope includes an assessment of the Workplace Requirements and the Management Systems Assessment against the code areas below.

## 2-pillar audits include:

- Labour standards:
  - 0. Enabling accurate assessment
  - 1. Employment is freely chosen
  - 1.A. Responsible recruitment and entitlement to work
  - 2. Freedom of association and right to collective bargaining are respected
  - 4. Child labour shall not be used
  - 5. Legal wages are paid
  - 5.A. Living wages are paid
  - 6. Working hours are not excessive
  - 7. No discrimination is practiced
  - 8. Regular employment is provided
  - 8.A. Sub-contracting and homeworkers are used responsibly
  - 9. No harsh or inhumane treatment is allowed
- Health and safety:
  - 3. Working conditions are safe and hygienic
- Environment:
  - 10.A. Environment 2-pillar

## 4-pillar audits include, in addition to the above:

- Environment:
  - 10.B. Environment 4-pillar
- Business ethics:
  - 10.C. Business ethics

**(2)** Where appropriate, non-compliances or non-conformances were raised where either local law or the base code were not met, and recorded as non-compliances on both the audit report, CAPR and on the Sedex Platform.

**(3)** Any non-conformance against customer code shall not be uploaded to Sedex, but sent directly to the customer in question.

# Audit details

## Site details

Sedex site reference	ZS1000016098	Site name	N&A Design Couture
Business name	N&A Design Couture	Site address	F - 330 SECTOR - 63 NOIDA IN 201301

## Audit details

Sedex company reference	ZC5000014605	Auditor company name	DQS CFS GmbH
Audit company address	August-Schanz-Str. 21, Frankfurt/M, DE, 60433		
Date of audit	2025-11-04	Audit conducted by	Jasvinder Singh
Audit pillars	Labour Standards   Health and safety   Environment 4-Pillar   Business ethics		
Time in and out	Day 1		
	In	09:30	
	Out	18:10	
Audit type	Periodic		
Was the audit announced?	Semi announced		
Was the Sedex SAQ available for review?	Yes		

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Who signed and agreed CAPR? Mr. Jaspal Singh / Proprietor

Any conflicting information SAQ/Pre-Audit Info No

Is further information available? No

## Audit attendance

	Senior management	Worker representative	Union representative
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
Reason for absence at the opening meeting	No union present in the facility		
Reason for absence during the audit	No union present in the facility		
Reason for absence at the closing meeting	No union present in the facility		

# SMETA declaration

## Auditor team

### SMETA declaration

I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual.

1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform.
2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question.

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.

### Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size)

Semi announced audit window period for SMETA 4 Pillar audit is from 15th October 2025 to 04th November 2025

### Lead auditor

Jasvinder Singh

### APSCA Number

21704663

### Additional auditor

Praveen Yadav

### APSCA Number

21704753

### Date of declaration

2025-11-04

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## Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	Mr. Jaspal Singh
Title	Proprietor
Date of declaration	2025-11-04

# Summary of findings

Code area	Workplace requirement	Area of NC	Finding
0. Enabling accurate assessment	0.D Maintain a written human rights policy st...	Base code	NC <a href="#">ZAF-</a>
	3.L Implement effective processes to manage f...	Local law Base code	NC <a href="#">ZAF-</a>
	3.M Ensure all machinery is installed, mainta...	Local law Base code	NC <a href="#">ZAF-</a>
	3.O Implement an appropriate electrical safet...	Local law Base code	NC <a href="#">ZAF-</a>
9. No harsh or inhumane treatment is allowed	9.H Implement a formal process for workers to...	Base code	NC <a href="#">ZAF-</a>



# Findings: non-compliances

ZAF-

Non-compliance

**Code area**

0 Enabling accurate assessment

**Status**

Open\*

**Workplace requirement**

0.D Maintain a written human rights policy statement that is approved at the most senior level, communicated to all personnel and relevant external parties, and trained to relevant personnel.

**Time given to resolve**

60 days

**Issue title**

804 - Written human rights policy in place but does not meet the full requirement to be approved at the most senior level, communicated to all personnel and relevant external parties, and trained to relevant personnel.

**Verification method**

Desktop audit

**Area of non-compliance/non-conformance**

Base code

**Description**

It was noted during the record review and workers interview that facility has not provided the training on human rights policy.

**Corrective and preventative actions**

Facility will provide the training on human rights policy.

\* PDF generated at 11:24 (UTC) on 04 Nov 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

**Code area**

3 Working conditions are safe and hygienic

**Status**

Open\*

<b>Workplace requirement</b>	<b>Time given to resolve</b>
3.L Implement effective processes to manage fire safety including, but not limited to, accessible evacuation routes, a fire detection system, fire fighting/suppression equipment, training and regular drills covering all shifts and warning systems.	Immediate
<b>Issue title</b>	<b>Verification method</b>
184 - Fire fighting equipment is locked or otherwise not accessible at all times	Desktop audit
<b>Description</b>	<b>Area of non-compliance/non-conformance</b>
It was noted during the site tour that one fire extinguisher was found blocked with material.	Local law
	Base code
<b>Corrective and preventative actions</b>	
Facility will keep all the fire safety equipment free from obstacles.	
<b>Local law reference</b>	
Section 38(1) in The Factories Act, 1948 (1) In every factory, all practicable measures shall be taken to prevent outbreak of fire and its spread, both internally and externally, and to provide and maintain— (a) safe means of escape for all persons in the event of a fire, and (b) the necessary equipment and facilities for extinguishing fire.	
<b>Evidence</b>	
<a href="#">NC - Blocked Fire extinguisher.jpg</a>	
* PDF generated at 11:24 (UTC) on 04 Nov 2025. <a href="#">View this finding on the Sedex platform</a> for live updates and closure details.	

ZAF-

Non-compliance

<b>Code area</b>	<b>Status</b>
3 Working conditions are safe and hygienic	Open*

## Workplace requirement

3.M Ensure all machinery is installed, maintained, and used in a safe manner.

## Time given to resolve

30 days

## Issue title

264 - Machines lack appropriate safety guards (e.g. eye or needle guards on sewing machines, belt/hand guards on other machines)

## Verification method

Desktop audit

## Description

It was noted during the site tour that needle guard was not installed on 20% of the machines.

## Area of non-compliance/non-conformance

Local law

Base code

## Corrective and preventative actions

Facility will install the needle guard on all the machines.

## Local law reference

Section 7A in The Factories Act, 1948 7A. General duties of the occupier.— (1) Every occupier shall ensure, so far as is reasonably practicable, the health, safety and welfare of all workers while they are at work in the factory. (2) Without prejudice to the generality of the provisions of sub-section (1), the matters to which such duty extends, shall include— (a) the provision and maintenance of plant and systems of work in the factory that are safe and without risks to health; (b) the arrangements in the factory for ensuring safety and absence of risks to health in connection with the use, handling, storage and transport of articles and substances; (c) the provisions of such information, instruction, training and supervision as are necessary to ensure the health and safety of all workers at work; (d) the maintenance of all places of work in the factory in a condition that is safe and without risks to health and the provision and maintenance of such means of access to, and egress from, such places as are safe and without such risks; (e) the provision, maintenance or monitoring of such working environment in the factory for the workers that is safe, without risks to health and adequate as regards facilities and arrangements for their welfare at work.

## Evidence

[NC needle guard not installed.jpg](#)

\* PDF generated at 11:24 (UTC) on 04 Nov 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

## Code area

3 Working conditions are safe and hygienic

## Status

Open\*

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## Workplace requirement

3.O Implement an appropriate electrical safety program to ensure that electrical hazards are reduced and controlled by appropriately qualified personnel.

## Time given to resolve

60 days

## Issue title

224 - Isolated occurrence of incorrect/damaged insulation in electricals including burnt/damaged wiring and plugs

## Verification method

Desktop audit

## Description

During the site tour loose wiring found in stitching section.

## Area of non-compliance/non-conformance

Local law

Base code

## Corrective and preventative actions

Facility will cover all the loose wires,

## Local law reference

Section 7A in The Factories Act, 1948 7A. General duties of the occupier.— (1) Every occupier shall ensure, so far as is reasonably practicable, the health, safety and welfare of all workers while they are at work in the factory. (2) Without prejudice to the generality of the provisions of sub-section (1), the matters to which such duty extends, shall include— (a) the provision and maintenance of plant and systems of work in the factory that are safe and without risks to health; (b) the arrangements in the factory for ensuring safety and absence of risks to health in connection with the use, handling, storage and transport of articles and substances; (c) the provisions of such information, instruction, training and supervision as are necessary to ensure the health and safety of all workers at work; (d) the maintenance of all places of work in the factory in a condition that is safe and without risks to health and the provision and maintenance of such means of access to, and egress from, such places as are safe and without such risks; (e) the provision, maintenance or monitoring of such working environment in the factory for the workers that is safe, without risks to health and adequate as regards facilities and arrangements for their welfare at work.

\* PDF generated at 11:24 (UTC) on 04 Nov 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

## Code area

9 No harsh or inhumane treatment is allowed

## Status

Open\*

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## Workplace requirement

9.H Implement a formal process for workers to be able report grievances (concerns, complaints, or problems) without fear of retaliation. The grievance mechanism should be legitimate, accessible, predictable, equitable, transparent, rights-compatible, continuously improving and based on engagement and dialogue.

## Time given to resolve

30 days

## Verification method

Desktop audit

## Issue title

583 - Lack of a detailed grievance procedure that has been communicated to all workers

## Area of non-compliance/non-conformance

Base code

## Description

It was noted during the site tour that facility has not posted grievance handling procedure near complaint box.

## Corrective and preventative actions

Facility will post grievance handling procedure near complaint box.

## Evidence





































[NC - Grievance procedure not posted.jpg](#)

\* PDF generated at 11:24 (UTC) on 04 Nov 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

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[Management systems →](#)

# Management systems

	Policies and procedures	Resources	Communication and training	Monitoring
1. Employment is freely chosen				
1.A. Responsible recruitment and entitlement to work				
2. Freedom of association and right to collective bargaining are respected				
3. Working conditions are safe and hygienic				
4. Child labour shall not be used				
5. Legal wages are paid				
6. Working hours are not excessive				
7. No discrimination is practiced				
8. Regular employment is provided				



Not addressed



Fundamental improvements required



















Some improvements recommended



Robust management systems

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	Policies and procedures	Resources	Communication and training	Monitoring
8.A. Sub-contracting and homeworkers are used responsibly				
9. No harsh or inhumane treatment is allowed				
10.A. Environment 2-Pillar				
10.C. Business ethics				



Not addressed



Fundamental improvements required



Some improvements recommended



Robust management systems

## Guidance

The Corrective Action Plan Report (CAPR) 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 re-record actions taken and to categorise the status of the non-compliances/ non-conformances.

Good practice examples should be pointed out at the closing meeting as well as discussing non-compliances/ non-conformances (NCs) and corrective actions, Collaborative Action Required (CAR) findings and the Management Systems Assessment (MSA).

### Next steps:

1. The site shall request, via Sedex, that the audit body upload the audit report, NCs, CARs, MSA and good examples. If you have not already received instructions on how to do this then please visit the [Sedex members' e-learning platform](#).
2. Sites shall action its NCs and document its progress via Sedex.
3. Once the site has effectively progressed through its actions then it shall request that the audit body verify its actions. Please visit [Sedex members' e-learning platform](#) for information on how to do this.
4. The audit body shall verify corrective actions taken by the site by either a desktop review process via the Sedex platform or by follow-up audit.
5. Some NCs that cannot be closed off by desktop review may need to be closed off via a 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 NC. Any follow-up audit must take place within twelve months of the previous initial/periodic audit and the information from the previous 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).
7. The site shall develop and share with Sedex an action plan to work on CAR findings, and take actions to work on these areas as identified.
8. The site should use the MSA gradings to help to improve internal systems, focusing where their systems are weakest and the risks of harm are highest. These actions should better prepare them for future audits and help sustain compliance.



## Management Systems Assessment (MSA)

A management system is defined as a comprehensive framework comprising of processes, policies, procedures, and tools that are strategically designed and implemented within a business to plan, organise, execute, monitor, and continuously improve its activities. Management systems are the systems that underpin how a company runs its day-to-day operations, makes decisions, and helps avoid the recurrence of common problems.

Where management systems are weak a site is at higher risk of non-compliance over time, the SMETA MSA can help sites to proactively reduce the likelihood of risks occurring. Sites should take actions commensurate with their size and resources, focusing on where their systems are weakest and the likelihood of risks is highest, based on their sector, location and workforce profile.

The MSA Grades do not result in NCs, and will not be re-assessed in follow-up audits.

For more information on management systems please refer to the Management Systems workbooks.

## Collaborative Action Required

The SMETA Workplace Requirements identify certain specific issues where a site may not meet the base code, but the usual mechanisms of NC verification and closure are not appropriate, for some or all of the following reasons;

- The audited party does not have the capacity/ responsibility to close the issue without support from other relevant stakeholders, such as commercial partners/buyers.
- Remediation of the issue requires an indeterminate and possibly extended timeframe, rather than a predetermined deadline as set within the Sedex platform.
- There is a risk of adverse consequences if closure of a particular issue is not approached with due consideration and time provided for adequate risk assessment.
- Evidencing effective remediation is complex and it is outside the capacity of existing SMETA methodology to validate through evidence provided during an onsite assessment alone.

These specific WRs have a Collaborative Action Required (CAR) finding raised against them.

Collaborative Action Required findings require a different way of working from other NCs for buyer and supplier members. The activities required to close these issues may involve actions from both buyers and suppliers, as well as additional stakeholders such as third-party labour providers, impacted workers, local NGOs, and trade unions.

Due to the complexity of the issues and the spectrum of potential stakeholders that may need to act, CARs may need long-term closure plans, potentially spanning multiple years. To facilitate a longer-term approach and to reduce the likelihood of undue pressure on suppliers to close issues that may be out of their control, Sedex does not prescribe a closure date nor a verification methodology for these findings. Sedex encourages all its members to work collaboratively and responsibly on these issue areas, sharing responsibilities and actions as appropriate.

When developing a methodology to prioritise action on these more complex areas, Sedex recommends following a due diligence process and prioritising activities based on the most salient risks.

### **For Suppliers**

Where CARs are raised suppliers should create an action plan for how they are going to address these areas. Sedex also recommends suppliers reach out to their buying partners to understand their expectations on these issues and start a constructive dialogue. The action plans can be uploaded on to the Sedex platform, which will change the status of the CAR finding from “open” to “in progress”. Management and assessment of action plans is encouraged as an activity between linked buyer and supplier members.

### **For Buyers**

Where CARs are raised buyer members should prioritise resolution of these issues based on a salient risk approach. Buyers should assess their own roles and responsibilities in the closure of these findings, especially considering any increased financial costs and how these may relate to the buyers own purchasing practices. Buyers should work with suppliers to ensure that closure plans are realistic, taking a long-term approach to improvement where it is necessary, and working with multi-stakeholder initiatives, NGOs, Trade Unions and other third parties to address these issues, which may be widespread. In the interests of enabling transparency, collaboration and long-term effective remediation, the application of commercial penalty against suppliers where these issues are identified and action plans are in place is not encouraged.

### **For Auditors**

Auditors will assess whether the CARs are met through the SMETA audit process and raise the findings where relevant. Auditors will not assess the action plans shared or provide guidance on closure methodology, due to the limitations of assessing scope and responsibilities through a supplier site assessment alone. CAR findings will be superseded and closed in periodic audits. The auditor will assess the Workplace Requirements anew and raise a CAR in following audits until there is no longer a finding to raise.



For more information visit <https://www.sedex.com>