

SMETA Corrective Action Plan Report (CAPR)

Version 7



Contents

[Audit content](#)

[Audit details](#)

[SMETA declaration](#)

[Findings](#)

[Summary of findings](#)

[Non-compliances](#)

[Good examples](#)

[Management systems](#)

[Guidance](#)

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	ZS1000099229	Site name	Termoplast Polypacks Italy India Pvt Ltd
Business name	Termoplast Polypacks Italy India Pvt Ltd	Site address	No 49, Erukanchery Road, Vyasarpadi Co.Operative Industrial Estate, Perambur, Chennai IN 600039

Audit details

Sedex company reference	ZC5000083603	Auditor company name	Accordia Global Compliance Group Asia Limited
Audit company address	H. No. 15/A, Road 8, Gulshan-1, Dhaka, BD, 1212		
Date of audit	2026-02-13	Audit conducted by	Soundararajan Vinoth Kumar
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics		
Time in and out	Day 1	Day 2	
	In 09:30	In	09:35
	Out 17:35	Out	13:35
Audit type	Full initial		

[← Contents](#)

[Findings →](#)

Was the audit announced? Semi announced

Was the Sedex SAQ available for review? Yes

Who signed and agreed CAPR? Mr. Mahipal Singh / General manager

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 There is no trade union exist in the facility, however, they have workers committee in place to address any grievances.

Reason for absence during the audit There is no trade union exist in the facility, however, they have workers committee in place to address any grievances.

Reason for absence at the closing meeting There is no trade union exist in the facility, however, they have workers committee in place to address any grievances.

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)

The semi-announced window of this audit is from February 09, 2026 to March 09, 2026.

Note:

The facility was established in July 2025, hence, records randomly verified from the period of July 2025 to Jan 2026.

Lead auditor

Soundararajan Vinoth Kumar

APSCA Number

21704843

Additional auditor

Date of declaration

2026-02-14

[← Contents](#)

[Findings →](#)

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. Mahipal Singh
Title	General manager
Date of declaration	2026-02-14

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 ZAF601336926
2. Freedom of association and right to collective bargaining are respected	2.D Give appropriate time and space for worke...	Base code	NC ZAF601336925
3. Working conditions are safe and hygienic	3.L Implement effective processes to manage f...	Local law	NC ZAF601336922
	3.N Ensure that all hazardous substances (e.g...	Local law	NC ZAF601336921
9. No harsh or inhumane treatment is allowed	9.H Implement a formal process for workers to...	Base code	NC ZAF601336923
10.C. Business ethics	10.C.D Have and communicate a business ethics...	Base code	NC ZAF601336924

Findings: non-compliances

ZAF601336926

Non-compliance

Due 2026-05-10

Code area

0 Enabling accurate assessment

Status

Closed (2026-03-13)*

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

During the interview and review of records, it was noted that 02 out of 11 workers are not trained on the human rights policy.

Corrective and preventative actions

It was recommended to the facility to ensure that all workers are aware of the code requirements.

* PDF generated at 16:07 (UTC) on 15 Mar 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601336924

Non-compliance

Due 2026-04-10

Code area

10.C Business ethics

Status

Closed (2026-03-13)*

[← Findings](#)

[Management systems →](#)

Workplace requirement

10.C.D Have and communicate a business ethics policy covering bribery, corruption, or any type of fraudulent or unethical business practice to all parties it deems as high risk, including the site's own suppliers.

Time given to resolve

30 days

Verification method

Desktop audit

Issue title

658 - Lack of detailed Business Ethics policy concerning bribery, corruption or unethical business practices (e.g. fraud, tax evasion, political interest, anti-competitive practices, extortion or money laundering, etc.)

Area of non-compliance/non-conformance

Base code

Description

During the review of records, it was noted that facility has not included details of fraud and tax evasion in business Ethics policy.

Corrective and preventative actions

Recommended to the facility to establish business ethics policy by including fraud and tax evasion

* PDF generated at 16:07 (UTC) on 15 Mar 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601336925

Non-compliance

Due 2026-05-10

Code area

2 Freedom of association and right to collective bargaining are respected

Status

Closed (2026-03-13)*

Workplace requirement

2.D Give appropriate time and space for worker representatives to operate. Ensure all workers are aware of who their representative is, their activities and how they can engage with them.

Time given to resolve

60 days

Verification method

Desktop audit

Issue title

137 - A committee exists but workers do not know about the worker committee, its function and/or who their representatives are

Area of non-compliance/non-conformance

Base code

Description

It was noted during worker interviews that although a worker committee has been formed at the facility. However, 02 out of 11 workers were not aware of the existence of the committee, or its functions.

Corrective and preventative actions

It was recommended that the facility impart an awareness session with workers to inform them about the committee, and its purpose

* PDF generated at 16:07 (UTC) on 15 Mar 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601336922

Non-compliance

Due 2026-05-10

Code area

3 Working conditions are safe and hygienic

Status

Closed (2026-03-15)*

Workplace requirement

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.

Time given to resolve

60 days

Verification method

Desktop audit

Issue title

188 - Fire extinguishers incorrectly installed, e.g. placed at an inappropriate height/on floor

Area of non-compliance/non-conformance

Local law

Description

It was noted during facility tour that, 02 out of 08 Fire Extinguishers at the site were mounted at a height of 1000 mm instead of 750 mm as required by law.

Corrective and preventative actions

It is recommended to the facility management to ensure that all fire extinguishers are mounted at appropriate height as required by law. (Bottom of the Cylinder should be at a height of 750 mm from Ground).

Local law reference

In accordance with Tamil Nadu Factories Rules 1950, Chapter IV rule 61 10 12B (j). First-aid fire fighting equipment shall be placed on platforms or in cabinets in such a way that their bottom is 750mm. above the floor level. Fire buckets shall be placed on hooks attached to a suitable stand or valve in such a way that their bottom is 720mm. above the floor level. Such equipment if placed outside the building shall be under sheds or covers.

Evidence

[fire extinguishers are mounted at inappropriate height.jpeg](#)

[← Findings](#)

[Management systems →](#)

* PDF generated at 16:07 (UTC) on 15 Mar 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601336921

Non-compliance

Due 2026-04-10

Code area

3 Working conditions are safe and hygienic

Status

Closed (2026-03-15)*

Workplace requirement

3.N Ensure that all hazardous substances (e.g. chemicals and pesticides) are officially registered where possible, Material Safety Data Sheets are used, and they are managed appropriately at all times in line with registration and safety instructions, including storage, use and disposal.

Time given to resolve

30 days

Verification method

Desktop audit

Issue title

242 - No/inadequate eye wash/shower station in hazardous environments including chemical areas

Area of non-compliance/non-conformance

Local law

Description

During the site tour, it was observed that the facility has not installed an emergency shower with eye fountain in the area where employees are handling inks and chemical solvents. Instead, they have emergency eyewash bottles available in close proximity to chemical exposure risk areas near chemical storage, located on ground floor. Tamil Nadu Factories Rules 1950, Chapter IX, Rule 6, (2) states that an approved type of emergency shower with eye fountain shall be provided and maintained.

Corrective and preventative actions

It was recommend that the facility install an emergency shower with eye fountain in said area as per law.

Local law reference

In accordance with the Tamil Nadu Factories Rules 1950, Chapter IX, Rule 6, (2) an approved type of emergency shower with eye fountain shall be provided and maintained in good working order and wherever necessary in order to ensure continuous water supply storage tank of 1500 liters capacity shall be provided as source of clean water for emergency use.

* PDF generated at 16:07 (UTC) on 15 Mar 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601336923

Non-compliance

Due 2026-04-10

[← Findings](#)

[Management systems →](#)

Code area

9 No harsh or inhumane treatment is allowed

Status

Closed (2026-03-13)*

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

During the site tour it was noted that grievance procedure/process was not displayed near suggestion /complaint box near toilets area located on ground floor.

Corrective and preventative actions



































Recommended to the facility to ensure that grievance procedure/process is displayed near suggestion/complaint box.


Evidence


[No grievance procedure displayed near suggestion box.jpeg](#)

* PDF generated at 16:07 (UTC) on 15 Mar 2026. [View this finding on the Sedex platform](#) for live updates and closure details.


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

[← Findings](#)


[Guidance →](#)

	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](#)

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.

[← Guidance](#)

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>

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