

# Equivalence Report

## ACS Towel Limited

### Converted report information

Report conversion  
Service provider: LRQA  
Converted standard: ERS Customized Loblaw  
Converted report No: LRQA-BD-LBL-305182  
Report analyst: Meg Chang  
Conversion date: February 26, 2025

### Converted report information

Scheme name: SMETA 7.0  
Assessment type: Desktop Review  
Schedule type: Announced  
Assessment firm: Intertek Testing Services Hong Kong Ltd  
Original report #: ZAA600109402  
Assessment date: February 18, 2025  
Assessor name(s): Mohammad Waliullah

# Report summary

## Site information



Country/Region

Bangladesh

Site name

ACS Towel Limited

Business license

Not Provided

Sector (primary)

Apparel, Footwear and Textile

Total employees

806

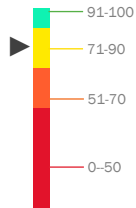
## Equivalency score

Converted

Grade

82

Yellow (B)



### Findings

Zero Tolerance	0
Critical	0
Major	2
Moderate	1
Minor	1

Total findings

4

### Original

Grade (If applicable): Not Provided

Score (If applicable): Not Provided

Assessment scheme: Other Schemes-SMETA 7.0

Assessment firm: Intertek Testing Services  
Hong Kong Ltd

## Performance details

Risk score ● Extreme risk ● High risk ● Medium risk ● Low risk

Pillars	Zero	Critical	Major	Moderate	Minor	Sub-total findings	* EiQ supply chain geography risk rating
Labor	0	0	1	1	1	3	● 2.45
Health & Safety	0	0	0	0	0	0	● 2.47
Environment	0	0	0	0	0	0	● 2.44
Business Ethics	0	0	1	0	0	1	● 2.84
Management Systems	0	0	0	0	0	0	● 3.84
Add on  Foreign Migrant Workers	N/A	N/A	N/A	N/A	N/A	N/A	-

Total findings 4 ● HIGH

## Equivalency review remarks

Factory License No: License No: 67-68-1-014-00207, “I” Category, Issued by Chief Inspector General of Industries (Govt. Of the People’s Republic of Bangladesh), which was valid till 10th January 2025.

Fire License No: DD/Dhaka/22178/2010 issued by Bangladesh Fire Service & Civil Defense Authority which is valid till 30th June 2025.

Trade License No: 2020-00431 issued by Tarabo Pourashava, which is valid till 30th June 2025.

ECC: ECC Identification no: 51803 issued by DoE which is valid till 14 May 2025.

(Page 61): Actual overtime hours: Max hours per week : 12.0. (Page 67). In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site? Answer : 68

# Equivalency finding mapping

 Labor	No. of Findings				
			1	1	1

## Hiring, Disciplinary & Termination

Audit findings

## Young Worker & Child Labor

Audit findings

## Forced Labor and Migrant Workers

Audit findings

## Harassment & Abuse

Audit findings

## Discrimination

Audit findings

## Freedom of Association & Grievance

Audit findings

## Wages & Benefits

Audit findings 

1

1

Major

ERSA-9.06

Original Code: 446

### Finding Details / Legal Requirement

Based on document review during the audit day it was noted that workers' wage payment was not disbursed within 7th working day as per local regulation only for the month of December 2024 and August 2024 from the sampled months. Note that they have paid salary of December -2024 dated 13 January 2025 which was the 11th working day for the factory and salary of August 2024 was paid on 9th September 2024 which was the 08th working day for the factory. Noted that salary for other sample month (March -2024) was paid within 7th working days.

In accordance with Bangladesh Labor Law 2006, section 123, The wages of every person employed in an establishment shall be paid before the expiry of the seven working day of the wage-period in respect of which the wages are payable.

### Recommendations Provided in Original Report

[446] Factory shall pay all wages (salary and all type overtime payment) within the seventh working days of the following month.

Moderate

ERSA-9.15

Original Code: 418

### Finding Details / Legal Requirement

It was noted through resigned workers payment review that randomly checked 05 out of 06 resigned employees did not get final settlement payment in timely manner as per legal requirements. For example, the resigned employee's released date was found on 30 November 2024, but facility management has paid the final settlement bill to the resigned employee on 12 January 2025 instead of in between 30 days.

In accordance with Bangladesh Labor Rules 112 (4): If a worker's job is scrapped/cancelled due to layoff, discharge, termination, expel, resignation by the worker or for any other reasons, the arrear wages of the worker have to be paid within 7 (seven) working days after cancellation of the job and the compensation and other dues must be paid within maximum 30 (thirty) working days after cancellation of the job.

Recommendations Provided in Original Report

[418] It is recommended that the facility should provide workers resign benefit on time as per legal requirement.

Hours of Work

Audit findings 

1

Minor      ERSA-10.08a      Original Code: N/A

Finding Details / Legal Requirement

(Page 67). Maximum number of days worked without a day off in sample : 10

Recommendations Provided in Original Report

No Data Provided



Health & Safety

No. of Findings

Health & Safety

Audit findings



Environment

No. of Findings

Environment

Audit findings



## Business Ethics

No. of Findings



### Transparency & Business Integrity

Audit findings



Major

ERSA-1.03

Original Code: 34

#### Finding Details / Legal Requirement

It was noted through factory license review and management interview it was noted that the facility has got a factory license with a validity till 10 January 2025. However, the facility has already applied for renewal on 07 January 2025 to the concerned authority but it has not been received yet.

In accordance with Bangladesh Labor Rules 2015, Rule 355(2): Validity of each of licenses shall continue up to 30 June of the financial year in which the license will be sanctioned.

#### Recommendations Provided in Original Report

[34] It is recommended that the facility management should collect factory license from concern authority.



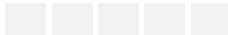
## Management Systems

No. of Findings



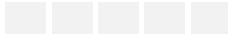
### Management Systems

Audit findings



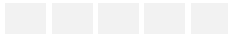
### Subcontracting

Audit findings



### Homework

Audit findings



# Overall comments in original report

There are no any site-provided worker accommodation buildings. (Page 48). Facility has dormitory for security and office staff in the premise.

# Site information

## Site profile

Site name (English):	ACS Towel Limited
Legal site name:	Not Provided
Address (English):	Tetlabo Rupganj, Narayanganj, 1460, Bangladesh
Site legal address:	Not Provided
Business license #:	Not Provided
Location type:	Not Provided
Year site began operations:	Not Provided
# of buildings / approx. area (m2):	Total 10 buildings / The area of audited site to its boundary is 13940 m2
Dormitories onsite:	Yes-Onsite
Cooking or dining provided for workers:	Yes
Multiple tenants:	Yes
Site owned:	Not Provided
Primary contact:	Md. Abu Solayman
Title:	AGM (Compliance)
Email:	rasharif@acstextiles.com
Phone:	+8809606500445
Social compliance contact:	Not Provided
Average # of assessments in a year:	Not Provided
Last 3rd party assessment:	Not Provided

## Production information

Main production processes:	Warping, Sizing, Weaving, Dyeing, Printing, Washing, Cutting, Sewing, Embroidery, Folding, Packing.
Main machine types:	Long Cutting, Long Hemming, Cross Hemming, Plain Machine, Two Needle Machine, Over Lock Machine, Bar Tack m/c, Button Hole m/c, Cutting Machine, Metal Detector Machine, Thread Trimer M/c, Terry Weaving Loom - Jacquard, Terry Weaving Loom - Dobby, Terry Weaving Loom, Warping, Sectional Warping, Sizing, Mending Inspection Frame, Beam carrier, Truck, Humidification Plant, Knitting machine, Exhaust Dyeing machine, Chemical Supply System MPSD, Dye stuff Dissolving System MPSD, Finishing Line, Sample mini Stenter, Padder Mangle, Jigger m/c, Polishing & shearing, Rope Opener M/C, Dryer, Stenter M/C, Yarn Dyeing machine . 2500 Kg/day, Yarn Dyeing machine. 1250 Kg/day, Yarn Dyeing machine. 500 Kg/day, Yarn Dyeing machine. 12.5 Kg/day, Yarn Dyeing machine. 500 gm/day, Radio Frequency Dryer machine, Hydro machine, Soft Winding machine (240 Spindle), Hard Winding machine (240 Spindle), LIGHT BOX (Dyeing Production), LIGHT BOX (Y/Dyeing), LIGHT BOX (LAB), LIGHT BOX (Towel Stitching), ELECTROLUX Washing m/c, ELECTROLUX (New) Washing m/c, WHIRLPOOL Washing Machine, GYROWASH machine, PERSPIROMETER, PERSPIROMETER, INCUBATOR, INCUBATOR, INCUBATOR (OVEN), DRYER, LG Washing m/c, ELECTROLUX Washing m/c, ELECTROLUX Dryer, SHAKER m/c, SEVEN COMPACT PH METER, AUTOLAB SPS, AUTOLAB TF 128, SPECTOPHOTO METER, AHIBA IR, CROCKMETER, WRAP REEL, GSM CUTTER, MOISTURE METER, Digital PH meter, DIGITAL BALANCE (LAB ), DIGITAL BALANCE (Towel Dyeing), DIGITAL BALANCE (Washing), DIGITAL BALANCE (Finishing), DIGITAL BALANCE (Store), DIGITAL BALANCE (Store), DIGITAL BALANCE (Y/D Batch), DIGITAL BALANCE (Y/D Hard), Q SUN XENON TEST CHAMBER (B01), CALIBRATION RADIOMETER, CALIBRATION THERMOMETER, Twist Tester (Towel Weaving Lab), Yarn Strength Tester (Towel Weaving Lab), Warp Reel (Towel Weaving Lab), GSM Cutter (Towel Weaving Lab), etc.
Total number of machines:	Not Provided
Primary sector/product/commodity type:	Bedclothes and Table and Kitchen Linen and Towels
Detailed information of product type:	All kinds of towels.
Average units produced per week:	Not Provided
Units produced in last 3 months:	Not Provided
Units projection for next 3 months:	Not Provided
Peak season:	No peak season



Low season:

Not Provided

# Employee information

Total number of employees:	806
Production workers:	736
Management staffs (non-prod):	70
Male:	600
Female:	206
Local workers:	Not Provided
Domestic migrant workers:	616
Foreign migrant workers:	Not Provided

Foreign workers that are qualified to work without undergoing a legally required process: Not Provided

Worker turnover rate (Annual): Not Provided

## Worker age data

Personnel files reviewed:	Not Provided
Minimum legal work age:	14
Youngest worker found:	20
Juvenile workers:	0

## Breakdown of workers by country / region of origin

Nationality	No. of workers	Recruited locally	Avg. recruitment fees	Max. recruitment fees	Currency
Bangladesh	736 (100.00%)	736 (100.00%)			Bangladeshi taka

## Breakdown of languages spoken by workers

Language	No. of workers	Spoken by management
Bangla	736 (100.00%)	Yes

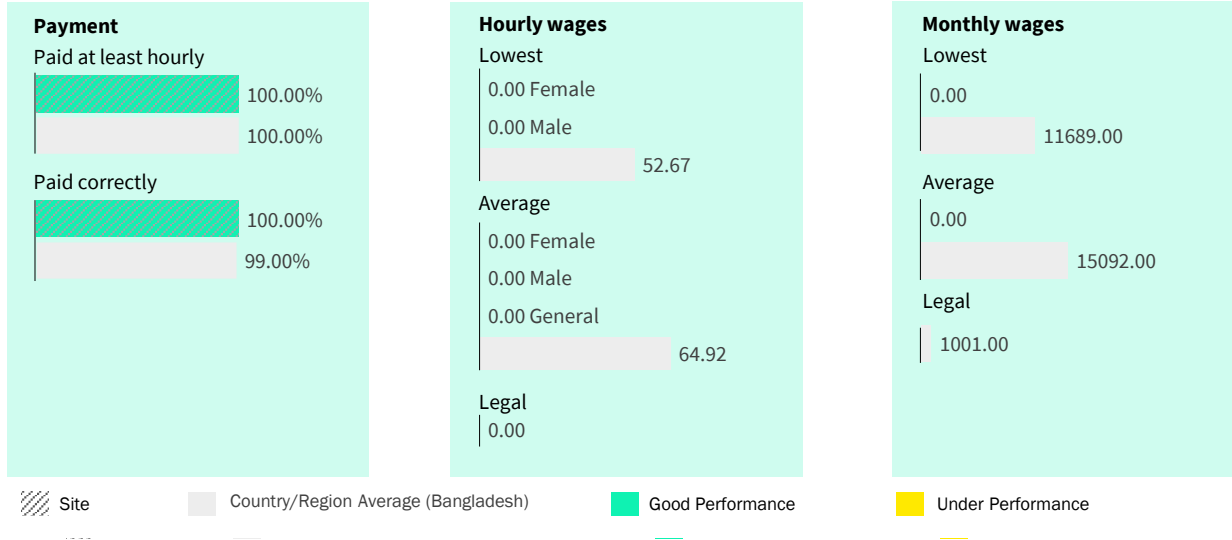
## Labor agents

Labor agents used: No

## Wages and working hours

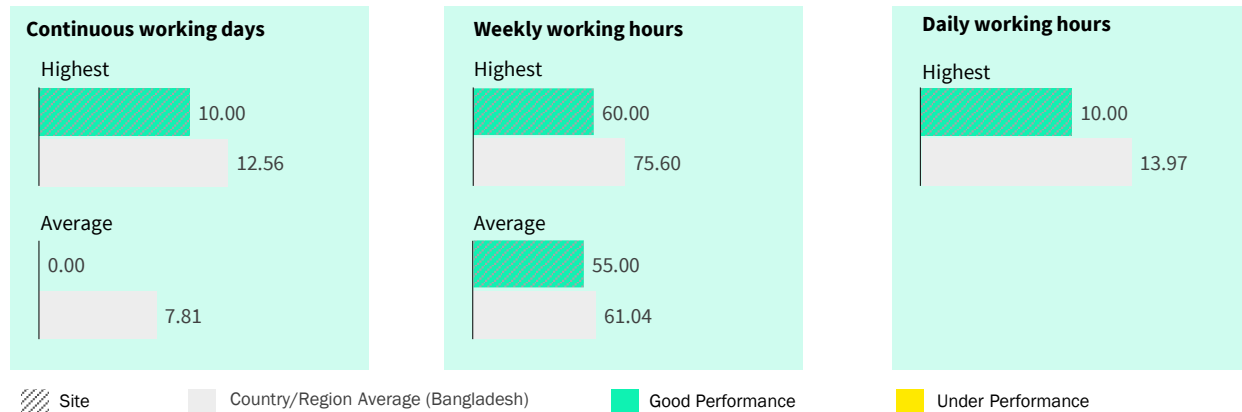
### Wages data

Wage system:	Piece Rate (15.2%), Monthly Rate (84.8%)
Payment schedule:	Monthly
Wage payment method:	Bank Transfer
Wage payment currency:	Bangladeshi taka
Payroll records reviewed period:	Not Provided



### Working hours data

Time recording system:	Electronic
Time records complete or not:	Yes
Overtime waiver:	Not Provided
Shifts and operating hours:	Facility has General Shift from 9.00 am to 6.00 pm with 01hour lunch or rest break.



### Sampling

Record	Sample month 1	Sample month 2	Sample month 3
Payroll records sampling	Dec-24	Aug-24	Mar-24
Samples reviewed	42	42	42
Time records sampling	Dec-24	Aug-24	Mar-24
Samples reviewed	42	42	42

Interview / Survey	# of workers
Total interviewed	42
Individual interview	12
Group interview	30

## Freedom of association

Union in site:	No
CBA in place:	Not Provided
Worker committee:	Yes
Committee details:	Participation Committee , Safety committee

## Subcontractor information

Does the site employ subcontractors for any part of the production process?	No
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Subcontractor name	Service provided
Not Provided	Not Provided
Not Provided	Not Provided
Not Provided	Not Provided
Not Provided	Not Provided

## Current certifications / programs

Certifications	Expiry date
ISO 9001 Quality Management Systems	Not Provided
ISO14001 Environmental Management Systems	March 20, 2025
ISO 45001 Occupational Health and Safety Management Systems	Not Provided
ISO 50001 Energy Management Systems	Not Provided
ISO/IEC 20000 Information Technology - Service Management	Not Provided
ISO/IEC 27001 Information security management systems	Not Provided

Programs	Last assessment date
amfori Business Social Compliance Initiative (BSCI)	Not Provided
SEDEX Members Ethical Trade Audit (SMETA)	Not Provided
HIGG Facility Environmental Module (HIGG FEM)	Not Provided
SLCP (Social & Labor Convergence Program) / HIGG FSLM (HIGG Facility Social & Labor Module)	Not Provided
Disney ILS (Disney International Labor Standards)	Not Provided
Responsible Business Alliance (RBA)	Not Provided

### Fire extinguishers:

(Type and numbers)

The facility has adequate Fire Extinguisher, Auto Fire Extinguisher.

### Fixed Fire Fighting System:

(Sprinklers/Hydrant/Hose Reel: Details on type and location)

The facility has adequate Hose Pipe, Hydrant. Fire hose found active throughout the facility.

### Fire Alarm & Detection System:

(Type of detectors and alarms)

The facility has adequate Fire Alarm System, PA System (Speaker), Smoke Detector, Heat Detector, Multi- Detector, Aspiration Smoke Detector, Manual Call Point. Public Address system found active throughout the facility. Facility installed addressable smoke detection system in the production building.

### Emergency Lights:

(Numbers and type of back up)

The facility has adequate Emergency Light.

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**Training & Preparedness:**

(Fire Drill/Evacuation frequency & detail)

The facility conducts internal and external fire drill regularly. The last day time internal fire drill was conducted on 24 November 2024. The duration of the fire drill was 02 minutes 29 Seconds. A total of 551 employees were present in this drill. The drill was monitored by Fire and Safety Officer. (a). The last night time internal fire drill was conducted on 24 October 2024. The duration of the fire drill was 02 minutes. A total of 221 employees were present in this drill. The drill was monitored by Fire and Safety Officer. (b). The last external fire drill was conducted on 02 December 2024. The duration of the fire drill was 02 minutes A total of 559 employees were present in this drill. The drill was monitored by FSCD. Fire drill records were available.

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**Fire Permit/NOC as applicable:**

(Details of validity and inclusions (building parts and construction type))

Fire License No: DD/Dhaka/22178/2010 issued by Bangladesh Fire Service & Civil Defense Authority which is valid till 30th June 2025.

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**Secondary Exits:**

(Numbers/Location/Type)

There are 02 or more exit in each room

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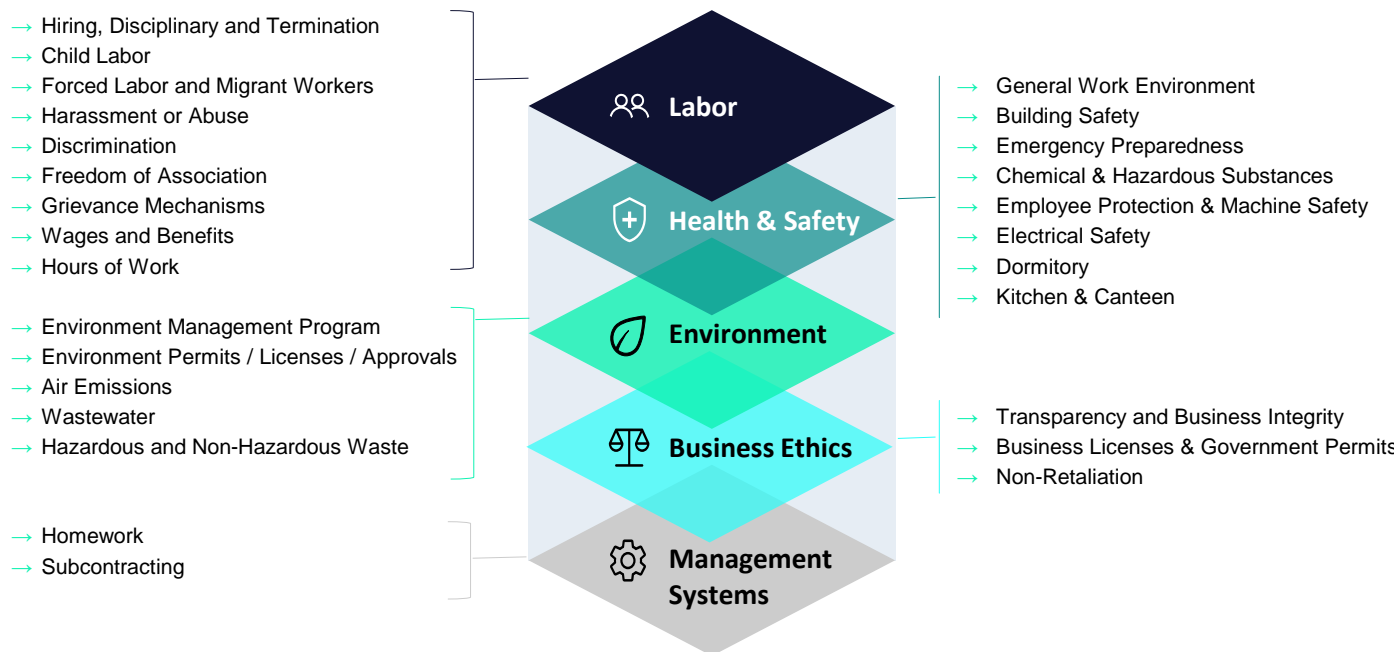
# About ERSA Standard

ERSA is LRQA's off-the-shelf premium solution to industry social compliance audits. ERSA helps brands adopt responsible sourcing activities and respond to emerging risks through a flexible program effectiveness plan.

- ERSA is the center of LRQA's end-to-end supply chain ESG due diligence and assurance ecosystem.
- Developed based on local and national laws, International Labour Organization (ILO) conventions and benchmarked against industry protocols including RBA, ETI, BSCI, SEDEX SMETA and IETP.
- Designed to drive transparency and better insight into risk and performance.
- Integrated with detailed and consistent data collection and verification that enables meaningful benchmarking and comparison.
- Built in alignment with LRQA's supply chain ESG due diligence platform (EiQ) and reflects LRQA's philosophy of transparency and program effectiveness.
- First in the industry that successfully integrated an anonymous worker survey into assessment process in scale (22+ countries).

## Methodology and Assessment Scope

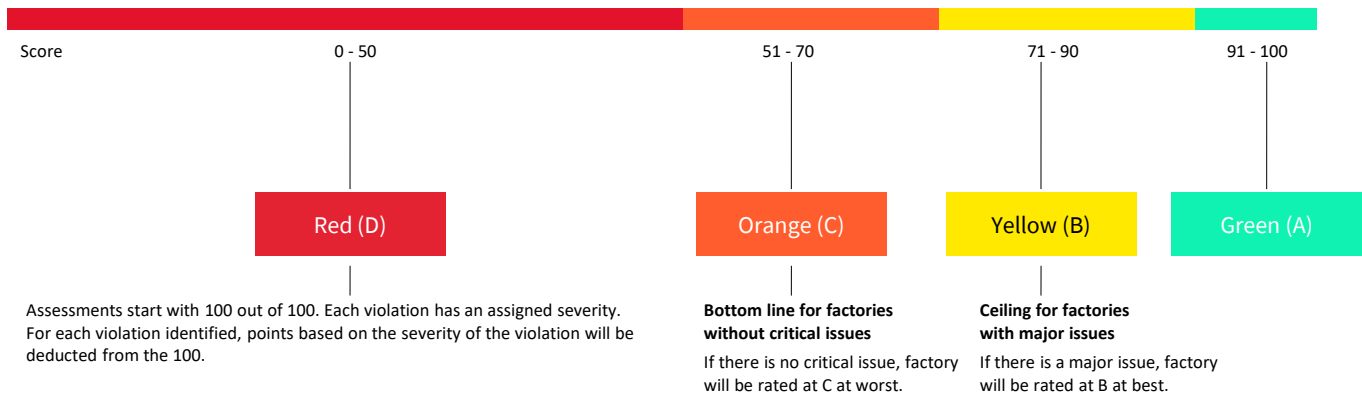
This assessment aims to assess and verify factory's social and environmental compliance performance. It is based on applicable local laws and international standards, including guidance from the International Labor Organization (ILO). It covers the following assessment areas:



The assessment method includes onsite confidential interviews with workers, document/record review, physical observations and management interviews. Workers are randomly selected by auditors onsite by taking into account of workers' demographic characteristics. They are interviewed either one-on-one or in a group. Interviews are conducted without the presence of factory management. Conclusions are drawn based on a limited, yet thorough sampling and collaborated from different information sources.

## Scoring methodology

ERSA assessment checklist has 300+ checkpoints. Each checkpoint has a severity level from minor to zero tolerance (ZT). Every site starts with a 100 grade. Each violation detected is deducted from this 100 based on severity. Sites are rated from A to D, with A being a best performing grade to D, which has identified critical violations from a site. This methodology allows investors and corporates to identify and benchmark suppliers based on risk levels and promotes proactive risk monitoring and supply chain transformation.



## Deductions per violation by severity level

Zero Tolerance	Critical	Major	Moderate	Minor
<b>Deduction: 50</b> Zero tolerance Issues refer to the most severe violations that can have significant and long lasting impact on the health of people and the environment. Examples of such issues include child labor, forced labor, bribery or bribery attempt to assessors, physical and sexual harassment and abuse.	<b>Deduction: 30</b> Critical Issues refer to violations that impose less severe impact the health of people and the environment than Zero Tolerance issues but still demand immediate attention and resolution. Examples of such issues include historical child labor, lack of accurate or true payroll and time attendance records for review, verbal harassment and abuse, excessive recruitment fees and restriction of movement.	<b>Deduction: 5</b> Major Issues refer to violations that impose a negative impact on both human health and environment, and require prompt attention and resolution. Examples of such violations include the absence of labor contract with all workers, violations with legally mandated protection for juvenile workers, inappropriate or intrusive security practices, and the absence of legally required certificates or approvals for health and safety.	<b>Deduction: 2</b> Moderate Issues refer to violations that have a lesser impact on the health of people and the environment than major violations, but still require careful review and resolution. Examples of such violations include inadequate management systems, the absence of age verification procedures, inadequate health and safety measures and	<b>Deduction: 1</b> Minor Issues refer to violations that have a noticeable impact on both human health and the environment and shall be remediated. Examples of such violations include housekeeping deficiencies, record-keeping errors, or minor non-compliance with regulations.

## Glossary

### Employees

The term "employees" encompasses all individuals irrespective of their employment types. This includes workers, members of the management team, and other administrative and support staff. This also includes student workers, interns, temporary workers, employees that are recruited or hired by labor agents, and those managed by labor providers.

### Workers

Workers refer to individuals that are directly involved in the production output or the delivery of services. This includes workers on a production line, quality inspectors, as well as individuals working in the sample rooms and warehouses. This also includes workers that are recruited or hired by labor agents, and workers that are managed by labor providers.

### Non production staff

The category of "non-production staff" encompasses management staff as well as other administrative and support staff, such as human resources officers, security guards, and cleaners.

### Local workers

Local workers refer to individuals that come from the same province or state of the location of the site.

### Domestic migrant workers

Domestic migrant workers refer to individuals that migrate from another state/province within the same country where they are a national for purposes of employment.

### Foreign migrant workers

Foreign migrant workers refer to individuals who move from their home country or region to another country or region in search of employment opportunities that they are not qualified to pursue without going through a legally required process, often involving obtaining a work visa, permit or registration.

The following are not considered as foreign migrant workers under ERSA:

- Workers who are self-employed;
- Workers who possess permanent residence qualifications in the destination country or region;
- Workers that are not required to go through a legally required process, such as obtaining a visa sponsor, in order to work in the destination country or region.

On the other hand, the following are considered as foreign migrant workers under ERSA:

- Workers who hold a work visa, permit or registration that is sponsored by the employer;
- Refugees that have resettled in a host country where they have the right to seek employment and participate in the labor market like any other individuals.
- Workers who hold a residence and work permit sponsored by their family members
- Workers who are required to undergo the legal process but have failed to do so, such as individuals working illegally.

### Foreign workers that are qualified to work without undergoing a legally required process (e.g. permanent residence qualification)

This refers to individuals that come from another country or region of origin to another country or region, without undergoing the legally mandated process such as obtaining a work visa, permit or registration, yet possess the necessary qualifications to work in their destination country or region such as permanent residence qualification.

Types of workers	From the same country / region	Migrant	Required to undergo a legal process to work in the destination country (obtaining a work visa, permit or registration)	Example
1. Local	✓	✗	✗	• Workers that come from the same province or state of the location of the site.
2. Domestic migrant	✓	✓	✗	• Workers from Sichuan province working in a supplier in Guangdong, China
3. Foreign migrant	✗	✓	✓	• Workers from Indonesia working in a Penang, Malaysia • Ukrainian refugees working in a supplier in Poland • Illegal migrant workers working in a farm in California, USA
4. Foreign workers that are qualified to work without undergoing a legally required process	✗	✗	✗	• Workers from France working in a supplier in Germany • Workers from the Philippines working in Japan with permanent residence qualification

### Labor recruiter

Labor recruiters refer to entities that are contracted to recruit workers on behalf of a customer. The customer employs the workers directly and holds the employment contract with them.

### Labor employer

Labor employers refer to entities that recruit and employ workers on behalf of customers. They directly employ the workers and hold the employment contract with them. They are also responsible for paying workers' wages and benefits. However, the labor employer does not oversee the day-to-day responsibilities of the workers. The management of workers' tasks, working hours, and operating procedures falls under the purview of the customer who has contracted the workers to work on their site.

### Labor provider

Labor providers refer to entities that recruit and employ workers on behalf of customers. They assume the responsibility of managing worker at job site while directly employing them and holding the employment contract. They are responsible for paying workers' wages and benefits. In addition, they act as onsite subcontractors for some operation processes such as packing, loading, and unloading.

### Take-home wages

The term "take-home wages" refers to the wages received by workers after all deductions, including tax and legally required social security contributions.



### **Total wages**

The term "total wages" refers to the wages paid to workers, before all deductions, including tax and legally required social security contributions.

### **Lowest total monthly take-home wages**

The term "lowest total monthly take-home wages" refers to the lowest monthly wages received by sampled workers after all deductions, including tax and legally required social security contributions.

### **Average total monthly take-home wages**

The term "average total monthly take-home wages" refers to the average monthly wages received by sampled workers after all deductions, including tax and legally required social security contributions.

### **Wage Gap**

A wage gap refers to the disparity between the legally mandated wages that workers should receive and the actual wages they are paid. This gap exists when workers earn less than what is legally required for regular hours and/or overtime hours.

### **Percentage of workers paid correctly**

The percentage of workers paid correctly refers to the proportion of workers who earn at least the legally required compensation for both regular and overtime hours.

### **Percentage of workers paid a total wage equal to or higher than legal monthly minimum wage**

The percentage of workers paid a total wage equal to or higher than legal monthly minimum wage refers to the proportion of workers whose total wages equal to or exceed the legally mandated monthly minimum wages.

### **Largest total wage gaps / month**

The term "largest total wage gaps per month" refers to the biggest wage gaps observed amongst sampled workers during any given month within the sample period.

### **Average total wage gaps / month**

The term "average total wage gaps per month" refers to the average of wage gaps observed amongst sampled workers during any given month within the sample period.

### **Average hourly wage**

The term "average hourly wage" refers to the average amount of money earned by sampled workers for each hour of work.

### **Lowest hourly wage**

The term "lowest hourly wage" refers to the lowest amount of money earned by sampled workers for each hour of work.

### **% of workers being paid at least hourly minimum wage**

The term "% of workers being paid at least hourly minimum wage" refers to the proportion of workers whose hourly wage meets or surpasses the legally mandated hourly minimum wage.

### **Wage system**

The term "wage system" refers to the methodology or structure used to determine and calculate the wages of workers.

### **Wage payment method**

"Wage payment method" refers to the specific approach or process employed by employers to distribute or remit wages to their employees. It encompasses the various mechanisms and practices used to deliver monetary compensation to workers, such as direct deposit, paper checks, electronic funds transfer, cash, or any other agreed-upon means of payment.

### **Highest # of consecutive days without rest**

"Highest # of consecutive days without rest" refers to the longest continuous period during which an individual has worked without taking any days off or rest days.

### **Average # of consecutive days without rest**

"Average # of consecutive days without rest" refers to the mean or typical duration of a continuous work period during which an individual has not taken any days off or rest days.

### **Highest work hours**

"Highest work hours" refers to the maximum or greatest number of hours worked by a worker within a specified timeframe.

### **Average work hours**

"Average work hours" refers to the mean or typical number of hours worked by an individual or a group of workers within a specific timeframe.

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