

## ESG Harmonized Expectations

# Core list of documents required during audits

This list is designed to help you prepare for the upcoming audit. Please ensure that all applicable documents are available on the day. Note that this list is not exhaustive, and the auditor may request additional items. Furthermore, this list should be interpreted with perspective, adjusting for the supplier's size when certain documents may not be relevant to the scale of the organization

### List of Required Documents during Audits

## 1. GOVERNANCE

### Main List

Code of conduct of the Client's signed by the supplier

Business Registration / Operating License

Site layout

Any document showing the proof of right to perform verification at key suppliers subcontractors and service providers

Video surveillance systems privacy autorisation

Ethics & Anti-Corruption Policy

### Optional List

ESG/General Risk Assessment

List of key suppliers, subcontractors and service providers

Records of verification activities from Governmental Authorities, activities and implementation of corrective actions

Any document that mentions the process that the supplier has in place to respect the Client's assets confidentiality

Iso 14001 2015 certification

Iso 45001 2015 certification

SA8000 certification report if available

Any ESG certification if available

## 2. HEALTH AND SAFETY

### Main List

Health & Safety Risk Assessment  
Records of accidents and small injuries and investigation reports of accidents  
Safe working instructions  
Machinery & Equipment Maintenance Records  
Collective protective equipment list & maintenance records  
Building safety certificates and Electrical safety certificates  
Emergency Plans & Evacuation Drills records  
Fire Safety & Equipment Maintenance  
Chemical list and Safety Data Sheets (SDS)  
Written process for the chemicals purchasing, storage, handling, use, disposal and emergency response  
Training records – safe use of chemical products  
Medical Checkups & Health Surveillance  
Inventory of hazardous substances present onsite hazardous work permit  
Permit of canteen and kitchen, and health certificate of kitchen staff  
Records of 1st aid kit inspection and training records  
Records of measurement for indoor light levels, indoor temperatures levels, indoor noise levels, internal air quality  
Safety committee reports meeting

### Optional List

Previous health & safety or social reports associated action plan  
Health and Safety Manager Appointment and Training Report

## 3. SOCIAL

### Main List

Child Labour Policy, Child Labour training records, Child Labour communication proof  
Forced Labour policy, Forced Labour training records, Forced Labour communication proof  
Discrimination and Harassment policy,  
Discrimination and Harassment training records  
Discrimination and Harassment communication proof  
Collective Bargaining Agreements  
Pay slips of last 12 months and evidence of payment  
Any document relevant to show proof of social insurance contribution  
Evidence of regular payment by bank transfer or other traced system in place for the last six months detail of temporary workers  
List of employees by nationalities gender age length of service type of contract salary

### Optional List

Proof of benefits provided  
Records from the grievance mechanism vocational trainee contracts

## List of Required Documents during Audits

### Optional List

Contracts with labour agencies  
Case of piece rate work provide copy of the rate applied  
Copy of identity documents, work permits and for expired permits evidence of renewal  
Disciplinary & Termination Records  
Employment Contracts  
Time Tracking & Attendance Records  
Meeting minutes between management and workers representatives

## 4. ENVIRONMENT

### Main List

Energy & Water Consumption Records  
Waste Management & Disposal Records  
List of hazardous / non-hazardous waste generated  
Conformity with health safety and environmental protection standards for all equipment and electric system  
Asbestos inventory  
Environment Risk Assessment

### Optional List

Plan to reduce negative environmental impacts  
Environmental accident investigation records  
Environmental Permit  
Outdoor noise emission permit and Outdoor noise emission test results  
Air Emission Permits & Test Results  
Underground storage permit and maintenance records of underground storage facilities  
Water discharge permit and Wastewater test results  
Proof of raw material origin (natural fiber and minerals) and Certificates of origin (e.g. CITES Certificates for relevant products)  
Report to the authorities regarding already contaminated ground