

# Sedex Members Ethical Trade Audit Report

Version 7



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# Audit content

(1) A SMETA audit was conducted which included some or all of Labour Standards, Health & 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 following Code Areas:

## Included in a 2-Pillar audit:

1. Labour Standards Code Areas:
  - 0: Enabling accurate Assessment
  - 1: Employment is Freely Chosen
  - 1.A: Responsible Recruitment & 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
2. Health & Safety Code Area:
  - 3: Working Conditions are Safe and Hygienic
3. Environment Code Area:
  - 10.A: Environment 2-Pillar

## Included in a 4-Pillar audit:

1. Labour Standards Code Areas
  - As 2-pillar
2. Health & Safety Code Area
  - As 2-pillar
3. Environment Code Area:
  - 10.A: Environment 2-Pillar
  - 10.B: Environment 4-Pillar
4. Business Ethics Code Area:
  - 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 and site details

## Audit details

Sedex company reference	ZC1000762	Auditor company name	Intertek Bangladesh
Date of audit	2025-05-07	Audit conducted by	Sedex member
Audit pillars	Labour Standards   Health and safety   Environment 4-Pillar   Business ethics		

## Site details

Sedex site reference	ZS1016583	Site name	ACS Textiles Bangladesh Ltd
Business name	ACS Textiles Bangladesh Ltd	Site address	1461 Tetlabo, Rupganj, Narayanganj , , , Narayanganj, BD

# Audit parameters

Time in and out	Day 1	
	In	08:45
	Out	16:50
Audit type	Partial follow up	
Was the audit announced?	Semi announced	
Was the Sedex SAQ available for review?	No	
Who signed and agreed CAPR?	Mr. Md Abdul Mabud / DGM- HR & Compliance	
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 in this facility, and it is not mandated by law. However, the representative of the participation committee was present during the opening meeting.		
Reason for absence during the audit	There is no trade union in this facility, and it is not mandated by law. However, the representative of the participation committee was present during the audit.		
Reason for absence at the closing meeting	There is no trade union in this facility, and it is not mandated by law. However, the representative of the participation committee was present during the closing meeting.		



# 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)

Nil

### Lead auditor

Akter Hossain

### APSCA Number

21700574

### Additional auditor

Tashrif Omar

### APSCA Number

32400092

Khairun Nesa

### APSCA Number

32400232

### Date of declaration

2025-05-07




































## Site representation

<b>Declaration</b>	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.
<b>Full name</b>	Mr. Md Abdul Mabud
<b>Title</b>	DGM- HR & Compliance
<b>Date of declaration</b>	2025-05-07

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC <a href="#">ZAF600912223</a>
	5.A.B Put in place a wage improvement plan th...	Base code	NC <a href="#">ZAF600912224</a>
5. Legal wages are paid	5.B Ensure that workers receive the insurance...	Local law Base code	NC <a href="#">ZAF600912225</a>
10.A. Environment 2-Pillar	10.A.B Comply with relevant local, regional a...	Local law Base code	NC <a href="#">ZAF600938767</a>
3. Working conditions are safe and hygienic	3.H Where identified as necessary to reduce r...	Local law Base code	NC <a href="#">ZAF600938768</a>

# 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

	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

# Site details

## Company and site details

Sedex company reference	ZC1000762	
Sedex site reference	ZS1016583	
Company name	ACS Textiles Bangladesh Ltd	
Business ownership type	GOODS	
Site name	ACS Textiles Bangladesh Ltd	
Site name in local language	()	
GPS location	GPS address	Tetlabo, Rupganj, Narayanganj, Bangladesh.
	Coordinates	Latitude: 23°45'17"; Longitude: 90°32'45"
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	Md Abdul Mabud
	Job title	DGM-(HR & Compliance)
	Phone number	01762038151
	Email	mabud@asctextile.com

## Company and site details

### Applicable business and other legally required business license numbers and documents

Factory License No: 67-68-1-014-00200; Category: 'L', issued by Deputy Chief Inspector General of Industries (Govt. Of the People's Republic of Bangladesh), which is valid till 14 December 2025.

Fire License No: : Fire License No: DD/Dhaka/18607/2004 issued by Bangladesh Fire Service & Civil Defense Authority which is valid till 30th June 2025.

Trade License No.: 2020-00432, issued by Tarabo Pouroshava, which is valid till 30th June 2025.

Generator License: Generator Certificate No. 28.01.0000.015.02.086.09/CPP-0139/4695, issued by Bangladesh Energy Regulatory Commission (BERC), which was valid till 06 July 2025.

Environmental Clearance Certificate for process: From Department of Environment, registration no. 24-124335 is valid till 25 April 2025.

Environmental Clearance Certificate for CPP: From Department of Environment, registration no. 25-130586 is valid till 30 June 2025.

Waste water test report : 22.02.0000.111.68.533.24.731, tested on 05.09.2024

Drinking Water Test: Sample ID : (1) CEN20241000134 from Dept. of Public Health and Engineering on 15 Oct 2024.

(2) CEN20241000135 from Dept. of Public Health and Engineering on 15 Oct 2024.

(3) CEN20241000136 from Dept. of Public Health and Engineering on 15 Oct 2024.

(4) CEN20241000137 from Dept. of Public Health and Engineering on 15 Oct 2024.

Boiler license: (1) Boiler No. BA. BO. 8408, which is valid till 08 December 2025 and these certifications were issued by the Office of The Chief Inspector of Boilers.

(2 ) Boiler No. BA. BO. 3799, which is valid till 15 February 2026 and these certifications were issued by the Office of The Chief Inspector of Boilers.

(3) Boiler No. BA. BO. 6653, which is valid till 12 May 2025 and these certifications were issued by the Office of The Chief Inspector of Boilers.

(4) Boiler No. BA. BO. 8325, which is valid till 27 October 2025 and these certifications were issued by the Office of The Chief Inspector of Boilers.

(5) Boiler No. BA. BO. 8672, which is valid till 12 May 2025 and these certifications were issued by the Office of The Chief Inspector of Boilers.

(6) Boiler No. BA. BO. 7511, which is valid till 08 December 2025 and these certifications were issued by the Office of The Chief Inspector of Boilers.

(7) Boiler No. BA. BO. 5966, which is valid till 27 October 2025 and these certifications were issued by the Office of The Chief Inspector of Boilers.

Group Insurance : From BGMEA. factory registration no. 7091 and certificate no. CR-20251272. This insurance is valid till 31 December 2025.

Acid License : 11/2007-2008, issued by District Commissioner's Office, Narayanganj, Bangladesh which is valid till 30 June 2025.

Site activities

Site function	Finished Product Supplier	
Site activities	Primary	Finishing of textiles
	Secondary	
	Other	
Product type	All kind of Home Textiles.	



## Site activities

### Process overview

Product manufactured: All kind of Home Textiles.

The facility's main production process: Warping, Sizing, Weaving, Mending, Dyeing, Printing, Washing, Cutting, Embroidery, Sewing, Finishing, Packing.

Monthly production capacity:

Weaving:30lac,Mending,Dyeing,Printing,Washing:30lac,Cutting,Sewing,Finishing,Packing : 7 lac ,Embroidery : 30,000 pice

Yearly production turnover: 70 million USD

Production Lines: 26.

Chemical List: J-POVAL Polyvinyl Alcohol Y-type, J Vanol 217, Textile Polymer (PVA)-Polyvinyl Alcohol, Softex (Textile Wax), PLYSTRAN KP, Tapioca Starch, Dropsol TR, Dropfil P10, Oxalic Acid, Soda Ash Light, Sodium Bi Carbonate, Sodium Hydrosulfite, HIDROKSI CLEAN HC 50, Leonil EH Liq, SOLOPOL LDE, ROSHWASH SA, Urea, Resist Salt, Acetic Acid, Sodium Hydroxide-98.5% (Caustic Soda), Hydrogen Peroxide 50%, Bleaching Powder(Local), Samwet BLF, Formic Acid, Ethyl Acetate, Aceton, Dust Adhasive 101, Tubi screen Gold, Tubi screen Silver, TUBIFIX P 70, TUBICOAT BO-W, Liquor Amonia, Seriprint-GT, Seriprint-T, Titanium Di Oxide(Korea), TUBIFIX ML 55, Layoprint RDHT 02, Sodium Alginate, ZAMOPRINT PT 360 E, Printech HV, REPRINT RST-N (Thickener), Eastizol WB Binder 1880, Magnesium Chloride, Umidol APY liq, ROSHSOFT CS, Rotacoat 326 Q Red, ROSHSOFT PS, Velustrol N liq, Fixapret F-ECO liq, Nebula HD Reactive Blue, Nebula HD Reactive Cyan, Nebula HD Reactive Deep Black, Nebula HD Reactive Magenta, Nebula HD Reactive Orange, Nebula HD Reactive Yellow, Drimarine Blue HFCD, NOVACRON® BRILLIANT RED FN-3GL, Novacron Olive Nc, Sunzol G/Yellow GRB, D-hydrated Urea (local), Reactive Blue P3R, Reactive Black PGR, Reactive Turquoise Blue G, Reactive Red-24, Reactive Black FNN, Reactive Megenta HB, Reactive Orange P2R, Reactive Golden Yellow P3R, Reactive Yellow H4G, Reactive Black PGR, Remazol Green 6BT 133%, Sunfix Navy Blue MF-RD, Sunzol Black GN Conc., Pigmaset Blue K-B, Suncion Black P-GR 150%, Suncion Red P-4B, Suncion Turquoise Blue P-GL, Sunfix Orange S2RN, Sunfix Supra Red S3B 150%, Sunfix Navy Blue SPD Conc.Sunfix Navy Blue MF-RD, Sunzol Turquoise Blue G 266%, Suncion Yellow P-6G, Levafix Amber CA-N, Levafix Blue CA, Levafix Fast Red CA, TEXCRON VIOLET MBHB, Texcron Orange PFG, Suncion Turquoise Blue P-GL, Terasil Black W-NS, TERASIL® BLUE W-BLS, TERASIL® GOLDEN YELLOW W-3R, Drimaren Orange PS-2RN g, Suncion Black P-GR 150%, FUCOZOL RED FGB, FUCOZOL BLACK CSG, FUCOZOL NAVY BLUE FGB, FUMOFIX NAVY BLUE FPD, FUMOFIX BLUE P3R, FUMOFIX YELLOW FPD, Pigmaset Blue KBG, Pigmaset Red KBY, Pigmaset Blue KB, Pigmaset Green K-G, Pigmaset Yellow K-3G, Pigmaset Brilliant Pink P3BL, Sodium Chloride (Industrial Salt), Liquid Chlorine, Cellusoft® CR, Dymathik DM-5288, Bactasol HP2E, POWERSOFT® 380, DLQ-1, Wetsoft 700, Katamin BW 3.0, ROSHTEX NC, Samper STB, Sodium Sulphate(Gluber Salt), Zamodye DTP, Zamosperse DL 107E, Terminox® Ultra 50 L, Leucophor BSBB liq, Kieralon XTRA liq c, Wacker SD 97, Optifix EC liq etc.

Machine list: Benninger Warping m/c, Chaina Warping m/c, Savio Sirius-201A, SSM-CW3-D, Weaving Loom, Reconing m/c, Cutting m/c, Singeing and Desizing Machine, Bleaching Range, Mercerizing, Pad Steam, Printing machine, Sample Printing machine, Digital Printing machine, Stenter machine-1, Sunforizing machine, Thermo sole Dyeing, Curing m/c, Loop Steamer, Calander m/c, Printing & Washing m/c, Coating machine, CRP (Caustic Recovery Plant), Flat Bed Printing, Sample Flat Bed Printing, Thermo Oil Boiler No.1, Streching machine for Flat Bed Screen, End Ring machine, Polymizer, Climatizer, Folding Machine, Rolling Machine, Quilting, Delta, Bobin Winder, Over Lock 4 Thread, Double Feed, Kansai, Barteck, Washing & Dyeing Machine, Hydro Machine, Dryer Machine, 2 Niddle, Thread Trimer, Cloth Cutting, Niddle Detector, New Servo(plain), Over Lock, Button Stitch, Blind Stitch M/C, Picodin M/C, Baratto M/C Kansai M/C, Cutting M/C, Thread Trimer, Snap Button, Blind Stitch M/C, Kansai M/C Rapling Zig Zag, Satel Stitch, Overlock M/C Pegasus, Blanket Stitch, Ilet Hole, Ilet, Plain M/C, Overlock-M/C, 2 Niddle M/C etc.

## Site activities

What level of mechanization best describes the work at this site? Fair mechanisation / manual Labour

## Site scope

Is the audited site a physically continuous area? Yes

What is the area of audited site to its boundary? 91598m<sup>2</sup>

Building 1	Last construction works on site	2007
	If building is shared, provide details	Shared with their sister concern facility, Namely "ACS Towel Limited"
	Number of floors	4
	Description of floor activities	Building #1: Accessories Building (RCC) Ground Floor: Embroidery Section & Accessories Store. 1st Floor: Finished Goods Store. 2nd Floor: Wastage Store and Prayer Room. 3rd Floor: Solar Panel.
Building 2	Last construction works on site	2007
	If building is shared, provide details	NA
	Number of floors	2
	Description of floor activities	Building #2: Weaving Shed Unit-1 (Prefabricated Steel Structure) Ground Floor: Sizing & Weaving. 1st Floor: Cutting Section, Feeding Section, Stitching Section, Fabrics Inspection Area, Fabrics Folding Section, Packing Section, and Metal-Free Zone.

## Site scope

Building 3	Last construction works on site	2012
	If building is shared, provide details	Shared with their sister concern facility, Namely "ACS Towel Limited"
	Number of floors	3
	Description of floor activities	Building #3: Medical Room, Childcare Room, Fire Control Room (RCC for Common Use, RSC Extension) Ground Floor: Medical Room 1st floor: Childcare Room, and Fire Control Room. 2nd Floor: Rooftop.
Building 4	Last construction works on site	2007
	If building is shared, provide details	NA
	Number of floors	2
	Description of floor activities	Building #4: Warping Shed (Prefabricated Steel Structure) Ground Floor: Warping Section-1, Warping Section-2, Twisting & Doubling (RSC Extension). 1st Floor: Finishing-Folding Section.
Building 5	Last construction works on site	2007
	If building is shared, provide details	Shared with their sister concern facility, Namely "ACS Towel Limited"
	Number of floors	3
	Description of floor activities	Building #5: Utility 01 (RCC for Common Use) Ground Floor: Generator, Boiler, Compressor, and Substation. 1st Floor: Office of Technical Section. 2nd Floor: Cooling Tower.
Building 6	Last construction works on site	2006
	If building is shared, provide details	Shared with their sister concern facility, Namely "ACS Towel Limited"
	Number of floors	1
	Description of floor activities	Building #6: Processing & ETP (Prefabricated Steel Structure) Ground Floor: Bleaching, Dyeing, Mercerizing, Dyeing Finishing, Color Kitchen, Chemical Sub-store, and Printing Sections, ETP (Common).

## Site scope

Building 7	Last construction works on site	2008
	If building is shared, provide details	Shared with their sister concern facility, Namely "ACS Towel Limited"
	Number of floors	3
	Description of floor activities	Building #7: Canteen Building (Prefabricated Steel Structure for Common Use) Ground Floor: Chemical Store and Workshop. 1st Floor: General Store, Officer's Canteen, and Dining Room. 2nd Floor: Worker's Canteen.
Building 8	Last construction works on site	2008
	If building is shared, provide details	Shared with their sister concern facility, namely "ACS Towel Limited"
	Number of floors	3
	Description of floor activities	Building #8: Staff Dormitory (RCC for Common Use) Ground Floor: Higher Management Staff Dormitory. 1st Floor: Higher Management Staff Dormitory. 2nd Floor: Higher Management Staff Dormitory. Rooftop: Open Area.
Building 9	Last construction works on site	2016
	If building is shared, provide details	Shared with their sister concern facility, Namely "ACS Towel Limited"
	Number of floors	3
	Description of floor activities	Building #9: Security Dormitory (RCC for Common Use, RSC Extension) Ground Floor: Security Dormitory. 1st Floor: Security Dormitory. 2nd Floor: Security Dormitory. Rooftop: Open Area.

## Site scope

Building 10	Last construction works on site	2021
	If building is shared, provide details	NA
	Number of floors	1
	Description of floor activities	Building #10: Washing Unit (Prefabricated Steel Structure, RSC Extension) Ground Floor: Washing Unit (Washing and Dryer Machine).
Building 11	Last construction works on site	2016
	If building is shared, provide details	NA
	Number of floors	3
	Description of floor activities	Building #11: Weaving Unit 04 (RCC, RSC Extension) Ground Floor: Chemical Store & Quilting Machine Room (02 Machines), Embroidery Section. 1st Floor: Fabric Store. 2nd Floor: Mending. 3rd Floor: Rooftop
Building 12	Last construction works on site	2007
	If building is shared, provide details	NA
	Number of floors	2
	Description of floor activities	Building #12: Weaving Unit 02 (Prefabricated Steel Structure) Ground Floor: Weaving Section, Sizing Section, Warping Section-2, Stenter Machine & Raising Section. 1st Floor: Quilting Section, Cutting Section, Feeding Section, Stitching Section, Fabrics Inspection Area, Fabrics Folding Section, Packing Section, Metal-Free Area, and Finished Goods Area.
Building 13	Last construction works on site	2009
	If building is shared, provide details	Shared with their sister concern facility, Namely "ACS Towel Limited"
	Number of floors	1
	Description of floor activities	Building #13: Utility 02 (RCC) Ground Floor: Compressor Room, Generator Room, and Office of Technical Director. Rooftop: Open Area.

## Site scope

Building 14	Last construction works on site	2016
	If building is shared, provide details	NA
	Number of floors	3
	Description of floor activities	Building #14: Digital Printing & Tufting (RCC, RSC Extension) Ground Floor: Digital Printing. 1st Floor: Tufting. 2nd Floor: Tufting.
Building 15	Last construction works on site	2007
	If building is shared, provide details	Shared with their sister concern facility, Namely "ACS Towel Limited"
	Number of floors	3
	Description of floor activities	Building #15: Office Building (RCC) Ground Floor: Admin & Compliance, Accounts & Finance, Commercial (Export). 1st Floor: Showroom & Display Centre, Marketing, and Commercial (Import). 2nd Floor: Sample Room and IT Room.
Is there any difference between the site scope of the audit and the Sedex site profile?	No	
Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site?	Yes	The scope of the audit also cover the commonly used areas with their sister concern facility, namely "ACS Towel Limited" and their legal documents are valid.
Is any activity conducted onsite not included within the scope of the audit?	No	

## Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	Yes
Is the accommodation within the perimeter of the site audited?	Onsite
Is the accommodation contractually mandated for workers?	Optional

## Worker accommodation and transport

Who provides the accommodation?	Site
Was all accommodation (whether directly or via third parties, off or onsite) included in this audit?	<p>All</p> <p>Building #8: Staff Dormitory (RCC for Common Use) shared with their sister concern facility, namely "ACS Towel Limited"</p> <p>Ground Floor: Higher Management Staff Dormitory. 1st Floor: Higher Management Staff Dormitory. 2nd Floor: Higher Management Staff Dormitory. Rooftop: Open Area.</p> <p>Building #9: Security Dormitory (RCC for Common Use, RSC Extension) Shared with their sister concern facility, namely "ACS Towel Limited"</p> <p>Ground Floor: Security Dormitory. 1st Floor: Security Dormitory. 2nd Floor: Security Dormitory. Rooftop: Open Area.</p>
Does the site organise worker transport to the worksite?	<p>Site provided</p> <p>The site has a transportation policy and provides their own recruited drivers for transportation of the workers who have valid driving licenses.</p>

## Work patterns

Approximate workers on site per month (% of peak)	January	95-100%	February	95-100%
	March	95-100%	April	95-100%
	May	95-100%	June	95-100%
	July	95-100%	August	95-100%
	September	95-100%	October	95-100%
	November	95-100%	December	95-100%
Is there any night shift work at the site?	<p>Yes</p> <p>Generally, Night shift for Stitching is from 09:00 pm to 6:00 am with one-hour Rest break .</p> <p>The facility others three shift for all other production:</p> <p>Shift A: 6.00 am to 2.00 pm with 01-hour rest break. Shift B: 2.00 pm to 10.00 pm with 01-hour rest break. Shift C: 10.00 pm to 6:00 am with 01-hour rest break.</p>			
What percentage of the workforce, including temporary and agency workers, work during the night shift?	7%			

## Work patterns

Was the audit conducted across all shift times, and did it include a representative sample of workers from each shift time in interviews and sampling?

Yes

Although audit was not conducted across all shift times, it included a representative sample of workers from each shift time in sampling.

## Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?

ISO 14001 (Environmental management), Other management system certification, Other social audit

The facility is BSCI certified which is valid till 29 January 2026 & they have ISO 14001 certification, which is valid till 12 September 2026.

Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community?

No

No such assessment was conducted.

Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?

No

No such assessment was conducted.



# Worker analysis

Gender disaggregated data available

Men and women

## Worker totals

	Men	Women	Other	Total
Number of workers	2502 (70%)	1073 (30%)	- -	3575 (100%)

## Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	2502 (70%)	1073 (30%)	- -	3575 (100%)
Temporary or fixed term employees	0 -	0 -	- -	0 (0%)
Agency or subcontracted workers	0 -	0 -	- -	0 (0%)
Seasonal workers	0 -	0 -	- -	0 (0%)
Self-employed workers	0 -	0 -	- -	0 (0%)
Informal workers including home workers	0 -	0 -	- -	0 (0%)
Apprentices, trainees or interns	0 -	0 -	- -	0 (0%)

\* % of total workforce

## Migrant workers

	Men	Women	Other	Total
Domestic migrant workers	1528 (59.8%)	1029 (40.2%)	- -	2557 (71.5%)
International migrant workers	0 -	0 -	- -	0 (0%)
Total migrant workers	1528 (59.8%)	1029 (40.2%)	- -	2557 (71.5%)

\* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from

Rajshahi, Rangpur, Barishal, Sylhet.

## Workers by age

	Men	Women	Other	Total
18 - 24 years old	573 (80.1%)	142 (19.9%)	- -	715 (20%)
15 - 17 years old	0 -	0 -	- -	0 (0%)
Under 15 years old	0 -	0 -	- -	0 (0%)

\* % of total workforce

Is the worker analysis data relevant for peak season and current to the audit?	No
Describe how this may vary during peak periods	There are no peak or off-peak seasons at the site. The site production runs round the year same.
Please list the nationalities of all workers, with the three most common nationalities listed first	Bangladeshi

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Bangladeshi	70%	30%	-	100%

## Workers by remuneration type

	Men	Women	Other	Total
Workers paid per unit (piece rate)	754 (72.2%)	290 (27.8%)	- -	1044 (29.2%)
Workers paid based on a mix of 'piece work' and hourly rate	0 -	0 -	- -	0 (0%)
Workers paid hourly / daily rate	0 -	0 -	- -	0 (0%)
Salaried workers	1748 (69.1%)	783 (30.9%)	- -	2531 (70.8%)

\* % of total workforce

## Workers by payment cycle

	Men	Women	Other	Total
Paid daily	0 -	0 -	- -	0 (0%)
Paid weekly	0 -	0 -	- -	0 (0%)
Paid monthly	2502 (70%)	1073 (30%)	- -	3575 (100%)
Other	0 -	0 -	- -	0 (0%)

\* % of total workforce

If other payment cycle entered, please provide details

There is no other payment cycle in the facility.

## People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	55 (100%)	0 (0%)	- -	55
Supervisors or team leaders	742 (97.9%)	16 (2.1%)	- -	758
Administrative staff	76 (87.4%)	11 (12.6%)	- -	87

# Worker interview summary

Gender disaggregated data available	Men and women
Which methods of worker engagement were used?	Individual interviews Group interviews

## Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?

Was the interview sample representative of all types of nationality and employment types of workers?

Yes

Was the interview sample representative of the gender composition of the workforce?

Yes

Number and size of group interviews

04 group of 05 employees each

Did workers understand the purpose of the audit?

Yes

Were interviews conducted in circumstances to ensure privacy, with the confidentiality of the interview process communicated to the workers?

Yes

Was there any indication that workers had been 'coached' in how they should respond to questions?

No

What was the general attitude of the workers towards their workplace?

Favorable

## Attitude of workers

In which areas did workers raise significant concerns or complaints?	<p>Other (provide details)</p> <p>Workers did not raise any significant concern during interview session.</p>
What did the workers like the most about working at this site?	<p>Social activities and events</p> <p>Social dialogue (e.g. freedom to associate)</p> <p>Transport</p> <p>Facilities (e.g. rest area, recreation, canteen)</p> <p>Training and development</p> <p>Hours worked, rest days or breaks</p> <p>Pay</p> <p>Work environment – comfort (e.g. temperature, noise or dust levels)</p> <p>Job security</p> <p>Grievance mechanisms</p> <p>Freedom of movement</p> <p>Work atmosphere (e.g. treatment by supervisors)</p> <p>Accommodation standards</p> <p>Contracts</p> <p>Social benefits &amp; insurance (e.g. ability to book annual leave, maternity leave, pensions etc.)</p> <p>Overtime</p> <p>Equal opportunities</p> <p>Workplace benefits (e.g. child care provisions)</p>
Additional comments	<p>The employees had a positive attitude towards their workplace; they had cordial and professional relations with workers and management. They found the management team amiable and approachable. 26 employees were selected for interview, of which 18 was male and 08 was female employees, they were interviewed as 04 groups of 05 and 06 workers were interviewed individually. The employees were assured of confidentiality, and they spoke freely of their views of the factory. All employees said they were satisfied with their employment at the factory, and they are provided wages as per their agreement. They felt free to leave this employer and understood the notice period required. The facility management treated them with respect. They can complain directly to their compliance responsible person or line manager and felt free to give their general concerns to their management representative.</p>
Attitude of workers' committee/union representatives	<p>The Participation Committee members had positive opinion about the facility. The Participation Committee member's interview was conducted privately in a separate place. The Participation Committee members replied spontaneously regarding their responsibilities as Participation Committee member, and they also informed that they can easily carryout their daily job without any difficulties.</p>
Attitude of managers	<p>The facility management showed a positive attitude to this audit and during the whole audit process with his team were present through the audit process and co-operated the whole audit. Facility management respects client's requirement and allowed auditor to take photographs of all production process, best practices and nonconformities. They also provided required documents' photocopy and allowed auditors to interact with the employees confidentially. At the closing meeting, the facility management agreed with all the findings and suggested corrective actions.</p>

## Workers interviewed by type

Total

## Workers interviewed by type

Permanent workers	26
Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
Total number of workers interviewed	26

## Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	14	6	-	20
Workers interviewed individually	4	2	-	6

## Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	10	6	-	16
International migrant workers interviewed	0	0	-	0
Total migrant workers interviewed	10	6	-	16



# Measuring workplace impact

Gender disaggregated data available

Men and women

## Annual worker turnover (%)\*

	Men	Women	Other	Total
Last full quarter (90 days)	3.41%	1.24%	-	4.65%
Last full calendar year (2024)	4.02%	1.42%	-	5.44%
Previous full calendar year (2023)	3.32%	3.52%	-	6.84%

\* Number of workers leaving in last 12 months as a % of average total number of workers on site over the year.

## Rate of absenteeism (%)\*

	Men	Women	Other	Total
Last full quarter (90 days)	0.84%	0.32%	-	1.16%
Last full calendar year (2024)	0.79%	0.46%	-	1.25%
Previous full calendar year (2023)	0.83%	0.52%	-	1.35%

Number of days lost through job absence in the year, calculated as: (Number of days lost through job absence in the year) / [(Number of employees on 1st day of the year + Number of employees on the last day of the year) / 2] \* (Number of available workdays in the year).

Are accidents recorded?

Yes

Last injury recorded on 29/04/2025 While working a worker suffered minor burns to his hand while working.

## Annual number of work related accidents and injuries (per 100 workers)\*

	Men	Women	Other	Total
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## Annual number of work related accidents and injuries (per 100 workers)\*

Last full quarter (90 days)	0.2%	0.0%	-	0.2%
Last full calendar year (2024)	0.55%	0.1%	-	0.65%
Previous full calendar year (2023)	0.59%	0.1%	-	0.69%

\* Calculated as (number of work related accidents and injuries \* 100) / number of total workers.

## Lost day work cases (per 100 workers)\*

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

\* Calculated as (number of lost days due to work accidents and work related injuries \* 100) / number of total workers.

## Percentage of workers that work on average more than 48 total hours in a given week

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

## Percentage of workers that work on average more than 60 total hours in a given week

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%

## Percentage of workers that work on average more than 60 total hours in a given week

Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

## 0. Enabling accurate assessment

### Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			
Systems and evidence examined to validate this code section	<p>Current systems:</p> <ul style="list-style-type: none"> <li>•The facility allowed the auditors to conduct and complete the audit without any obstructions and no bribes were offered.</li> <li>•All requested documents were provided timely to the auditors.</li> <li>•The facility's site declaration and Sedex site profile found matched with current situation.</li> <li>• However, the facility maintains a written human rights policy which is approved by top management.</li> <li>•But the facility ensures regular communication of the rights through orientation and mid-level management training programs.</li> </ul> <p>Evidence examined:</p> <ul style="list-style-type: none"> <li>•Policy on Human rights</li> <li>•Training records.</li> </ul>		

0. Enabling accurate assessment

Data points

Has the site received an official notice, fine, prosecution, or withhold release order (WRO) for non-compliance with legislation, regulation, consent, or permits within the last three years, relating to Health and Safety, labour rights or the environment?	No
Did any workers selected by the auditor decline to be interviewed?	No

# 1. Employment is freely chosen

## Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met

Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures

Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures

Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements

Robust Management Systems

Explanation for management systems grades

The facility developed and maintained appropriate policies and procedures to ensure the requirements of the code are fulfilled. A person was designated for implementing the procedures. Periodic training and awareness programs were ensured for all relevant employees and workers on the procedures. The facility monitors effectiveness of the procedures through regular monitoring and internal audit. During the audit, the management system was found to be robust.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

**Systems and evidence examined to validate this code section**

**Current system:**

- The facility has a policy which prohibits forced labour, and this was also available for review.
- Through the management and workers' interview it was noted that the factory does not require to deposit or withhold employees' ID cards. Workers are free to leave their employer after reasonable notice.
- The factory does not limit the employees' freedom of movement.
- Overtime is voluntary.
- The terms and conditions of employment state that the employees are free to leave the workplace outside of their working hours.
- The facility did not require any payment for work tools, PPE, IC/staff card, training, etc.
- The facility does not use any prison labour.

**Evidence examined:**

- Policy and statement of forced, bonded and involuntary prison labor.
- Procedures or system in place to ensure that there is no forced, bonded or involuntary prison labor are being used.
- Recruitment procedures: Fare and non-precarious employment, no lodge or deposit required.

1. Employment is freely chosen

Data points

If required under local law, is there a published 'modern slavery' or similar statement?	Not Applicable
Does the site utilise any workers who are prisoners?	No
Does the site use the labour of persons required to work under any government scheme?	No



# 1.A. Responsible recruitment and entitlement to work

## Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<ul style="list-style-type: none"> <li>• Facility maintains a sound recruitment policy and procedures.</li> <li>• Facility does not retain any original documents or take any recruitment fees.</li> <li>• Workers are free to terminate their employment any time they want by giving notice as per law.</li> <li>• The facility communicates these policies to the employees through noticeboard and orientation training.</li> <li>• The effectiveness of the policy is periodically monitored by the person responsible.</li> </ul> <p>During the audit, the management system was found to be robust.</p>

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

**Systems and evidence examined to validate this code section**

**Current Systems:**

The facility has a policy which prohibits forced labour, and this was also available for review.

- Age verification documents (National ID card copy, educational certificate, nationality certificates) were available in employee personal files.
- Service book is provided to every employee.
- Overtime is voluntary.
- The terms and conditions of employment state that the employees are free to leave the workplace outside of their working hours. The facility also has a written policy regarding this.
- The facility did not require any payment for work tools, PPE, IC/staff card, training, etc.
- The facility does not use any prison labour.
- The above was confirmed in management and employee interview.
- Only employees with a legal right to work shall be employed or used by the factory.

**Evidence examined:**

Facility rules.

- Policy on No-Forced labor and prison labor.
- Sample employee personal files.
- Service book.
- Time record.

## 1.A. Responsible recruitment and entitlement to work

### Data points

#### Labour hire

Does the site use labour providers and/or formal, temporary, seasonal or guest worker programmes?	Workers are recruited, selected, and hired directly by our company
How do the labour providers recruit and hire workers?	N/A - Recruitment providers not used
Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey?	0
Are there any subcontracted workers (excluding dispatched labour) on site?	No
Were all non-employee (e.g. agency or subcontracted) workers included within the scope of this audit for the purpose of document review and (if onsite on date of audit) interview?	Not Applicable
Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review?	Not Applicable

#### Migrant workers

Do any workers migrate across international borders to work at this site?	No
Percentage of workers that are migrant	71%
Do any workers migrate from other states, provinces or regions within the country to work at this site?	Yes
List the sending states/provinces/regions	Yes, A total of 2557 workers comes from different region of the country to work in at the site. They mostly come from Rajshahi, Rangpur, Barishal, Sylhet.

## Recruitment fees

**Were you able to detect recruitment fees and costs paid by workers during the recruitment and employment process?**

No

Based on documents review, management interview and workers interview it was found that, facility does not take any recruitment fees from worker.

**Were recruitment fees or costs identified during worker interviews?**

No

No recruitment fees or costs has identified during worker interviews.

## 2. Freedom of association and right to collective bargaining are respected

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<ul style="list-style-type: none"> <li>•The audited factory has developed appropriate policies and procedures (Freedom of Association and Rights to Collective Bargaining) according to its context and made it clear who and how will implement the policies and procedures.</li> <li>•Based on the interview, proper responsibilities have been assigned and the main responsible for this Base Code area has necessary seniority and skill sets.</li> <li>•Factory has formed worker representative committee (PC) through democratic election process and encouraged the PC to sit periodically according to legal requirement.</li> <li>•Effective training and communication of policy and procedures to all relevant workers, including managers and supervisors have been established which was proved during individual and group interview session. The workers were aware of their representative and were aware as well regarding the procedure to place grievance (if any).</li> <li>•Finally, effective monitoring ensured sufficient management of Workplace Requirements in this Base Code Area. All four aspects of the management system were found robust. Proper policy, resources, training and monitoring were in place.</li> </ul>

### Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

**Systems and evidence examined to validate this code section**

**Current system:**

- All the employees are allowed to form or join the trade union of their choice.
- There is no trade union in the facility. It is also not mandatory by local law.
- The facility has formed a worker participation committee through the election process. The participation committee was formed on 15 October 2024.
- There are 24 members in the participation committee (19 from workers and 05 from management).
- The last meeting was conducted on 19 April 2025.

**Evidence examined:**

- Management interview
- Worker interview
- Worker representative interview
- Local and national law
- Meeting register
- Meeting minutes
- Formation of participation committee
- Posted pictures of the participation committee's representatives
- Policies on freedom of association

## 2. Freedom of association and right to collective bargaining are respected

### Data points

Are trade unions allowed by law in the national context?	Yes
Are there any registered trade unions in the workplace?	No
Are they active?	
Does the employer recognise the trade union?	Not Applicable
Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)?	Yes
Are the worker representatives freely elected by the workforce as a whole?	Yes
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Not Applicable
Has there been any industrial action (e.g. strikes, unrest, or cases raised to formal tribunals or labour courts) in the past two years?	No

## 3. Working conditions are safe and hygienic

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	<ul style="list-style-type: none"> <li>•There are four aspects of the management system that were found to need some improvement.</li> <li>•The facility has placed proper policies to keep conditions safe and hygienic.</li> <li>•Workers are provided with appropriate PPE.</li> <li>•A safe and hygienic working environment was provided, bearing in mind the prevailing knowledge of the industry and specific hazards. Adequate steps already taken to prevent accidents and injury</li> <li>•Workers received regular and recorded health and safety training.</li> <li>•Facility Provided clean toilet facilities and potable water. Storage shall be provided.</li> <li>•Facility assign responsibility for health &amp; safety to a senior management representative.</li> <li>•The facility monitors effectiveness of the procedures through regular monitoring and internal audit, but some deviations were found in implementation. Some improvements are recommended to turn it into an effective management system.</li> </ul>

### Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.H Where identified as necessary to reduce r...	Local law Base code	NC <a href="#">ZAF600938768</a>



## Systems and evidence examined to validate this code section

Existing system in place:

### 1. General Health and Safety management

- Md Abdul Mabud - DGM (HR, Admin, Compliance & EHS) looks after Health & Safety issues for the site.
- Safety Committee:
  - There is a Safety Committee formed by selection process on 18 April 2024.
  - Regular meeting of the Safety Committee is held, the last meeting was held on 26 April 2025.
  - Meeting minutes are posted in the notice board and recorded in a register.
  - Total Safety Committee members is 12 where 06 members from the worker side and 06 from the management side.
  - Enough clean toilets there have: 226 (Male-181, Female-45) segregated by gender were always available for workers.
  - The last risk assessment was conducted on 06 January 2025 (Yearly).
  - Ventilation, temperature, and lighting were adequate for the production processes.
  - Minutes of meetings show that the Safety Committee meeting held once every two months.

### 2. Fire Safety

- There are 04 or more exits in each room which are open throughout the working hour.
- The assembly area was found in front of the facility building.
- Firefighting equipment was adequate, and checks were up to date. The facility checked all fire equipment schedules. Fire equipment's last checking was done on 02 May 2025
- The facility management posted evacuation plans on every production floor/shed in the local language.
- Public Address system and fire hose found active throughout the facility.
- Facility installed addressable smoke detection system in the production building.
- The facility has a total of 836 members Fire fighter (279), Rescuer (279), First aider (278) in the emergency preparedness team, all of them were trained by Fire Service and Civil Defense.

### 3. Fire Drill information:

The facility conducts internal and external fire drill regularly.

-Internal Day- The last fire drill was conducted on 25 March 2025 by the Fire Safety officer. This fire drill was conducted on an unannounced basis. It took 02: minutes 35 Seconds. A total of 1126 employees were present in the fire drill. No injuries were found.

Internal Night - The last fire drill was conducted on 23 March 2025 by the Fire Safety officer. This fire drill was conducted on an unannounced basis. It took 02:00 minutes 0 Seconds. A total of 223 employees were present in the fire drill. No injuries were found.

External Day - The last day fire drill was conducted on 26 April 2025 by Station Officer (Fire Service & Civil Defense). This fire drill was conducted on an announced basis. It took 02: minutes 0 Seconds. A total of 1186 employees were present in the fire drill. No injuries were found.

- The facility has adequate fire-fighting equipment such as Fire extinguisher, Fire Hose, Fire Alarm Switch, Fire sounder, Sprinkler, Smoke Detector, Heat Detector, Multi Detector, Fire Door, Lock Cutter, Helmet, Gum Boot, Stretcher, Gas Mask, Blanket, Hand Gloves, Emergency Light, Exit Light, Fog Light, Fire Hook, and Fire Bitter, Fire bucket, water drum, Rope, etc.

### 4. Electrical, Machine & fire safety

- All electrical equipment was maintained in good condition such as sockets, plugs, switches and main fuse boards.
- Facility has 71 certified electricians who check and do inspection for whole facility.
- The Facility has 07 Boilers, 15 Generators at the facility (Combinedly used by sister concern).
- Facility checks all electric channels, distribution board and electric connection as required. The last inspection record of some equipment are given below,

-Machine maintenance-The last maintenance date of the Machine is 05 May 2025, Check by Electrician.  
 -Generator Maintenance- Last inspection date of Generator is 02 March 2025, Check by Electrician.  
 - Electric Maintenance - Last inspection date is 10 April 2025, done by Technician. - Electrician.  
 -Boiler Maintenance- Last inspection date of Boiler is 24 April 2025, Check by Electrician.  
 - Compressor maintenance-The last maintenance date of the Machine is 10 April 2025, Check by Electrician .

#### 5. Medical services:

- There were 40 first aid boxes with sufficient kits in the full facility.
- There were 278 internal first aiders.
- There is 03 Doctors, 02 nurses, and 06 Medical Assistants present at the facility (Combinedly used by sister concern)
- They also arranged first aid training with first aid.
- In the medical room they have 08 beds where 04 bed for male and 04 bed for females.

#### 6. Dormitory:

Facility didn't provide dormitory facilities to any employees.

#### 7. Training

The facility provides the training below for the employees. The last training records are given below.

•Orientation Training: Last Date of training was arranged on 05 May 2025 with 01 participants, trained by Designation: Welfare Officer/ Frequency of training: As required.

Fire Fighting Training (Internal): Last Date of training was arranged on 07 April 2025 with 12 participants, trained by Designation: Fire safety officer/ Frequency of training: Monthly.

Fire Fighting Training (External): Last Fire Fighting Training (internal) was arranged on 18/05/2024 & 19/05/2024 with 40 participants, trained by station officer - service & civil defiance , Fair safety Officer

•First Aid Training: Last Date of training: was arranged on 20 April 2025 with 04 participants, trained by Designation: Medical Officer / Frequency of training: Monthly .

• Awareness Training of PPE: Last Date of training was arranged on 06 April 2025 with 17 participants, trained by Designation: Senior Welfare Officer / Frequency of training: Monthly.

•Grievance Training: Last Date of training was arranged on 20 March 2025 with 11 participants, trained by Designation: Asst. Manager / Frequency of training: Monthly.

• Anti Harassment Training : 29 April 2025, 08 participants, trained by Asst. manager

•Mid-Level Management Training: Last Date of training was arranged on 24 April 2025 with 11 participants, trained by Designation: AGM Manager.

• Health & Safety Training: Last Date of training was arranged on 28 April 2025 with 12 participants, trained by Designation: Welfare Officer / Frequency of training: Monthly.

Wastage handling Training: Last training on Housekeeping & Wastage handling Training was arranged on 08 April 2025 with 10 participants, trained by Compliance Officer.

Chemical handling Training: Last training on Chemical Handling was arranged on 05 March 2025 with 08 participants, trained by Compliance officer.

EMS Training: Last Date of training: Last training on Environmental Health and Safety

was arranged on 08 April 2025 with 10 participants, trained by Compliance officer.

#### 8. Test Report & Certificate:

- The last Sound/Noise test was conducted by Greenbud on 09 September 2024.
- The last Indoor Light Level test was conducted by Greenbud on 09 September 2024.
- The last Ambient Air Quality test was conducted by Greenbud on 09 September 2024.
- The last Stack Air Emission Assessment Report was conducted by Greenbud on 09 September 2024.
- The last Air Quality Assessment Report was conducted by Greenbud on 09 September 2024.

#### 09. Agreements:

- Medical Agreement: Hospital Agreement with THE IBN SINA TRUST Hospital Ltd. located at House # 48, Road # 9/A, Satmasjid Road, Dhanmondi, Dhaka-1209, Bangladesh. AUTOMATICALLY renewed at the end of its Validity period unless desires.
- Wastage Agreement: Tarabo Pouroshava, Rupganj, Narayanganj. Bangladesh. Hazardous Waste agreement with M/S Fardin Enterprise, located at 112 Barpa, Tarabo, Rupganj, Narayanganj for collecting and buying wastage which is valid till 30 Nov 2026.
- Fabric Waste Agreement with M/S Dipu Enterprise, located at Notun Bazar, Tongi, Gazipur for collecting and buying wastage which is valid till 30 Nov 2026.
- Paper Waste Agreement with M/S Rahat Enterprise, located at Borpa, Tarabo, Rupganj, Narayanganj for collecting and buying wastage which is valid till 30 Nov 2026.

#### Evidence examined:

- License review
- Building approval plan
- Group insurance
- Water test report
- Machine and electric maintenance record
- Risk assessment report
- Training records
- Safety committee record
- Electric installation checking record
- Training records and certificates
- Fire equipment maintenance records
- Fire drill records
- Accident reports
- Injury record and analysis report
- Chemical list and MSDS for each chemical
- Health and safety policy
- Potable water testing certificates

# Findings: non-compliances

ZAF600938768

Non-compliance

Due 2025-06-24

## Code area

3 Working conditions are safe and hygienic

## Status

Open\*

## Workplace requirement

3.H Where identified as necessary to reduce residual risk, provide (without charge to workers) and ensure the use of appropriate personal protective equipment (PPE).

## Time given to resolve

30 days

## Issue title

278 - Personal Protective Equipment (PPE) provided but incidents of workers not using PPE where appropriate

## Verification method

Desktop audit

## Area of non-compliance/non-conformance

Local law

Base code

## Description

It was noted through the facility visit that approximately 15% of employees working in weaving, twisting and doubling sections were not using ear plug while working on the Shed Unit-1 (Prefabricated Steel Structure).

## Corrective and preventative actions

It is recommended that the facility should provide more awareness training regarding the usage of relevant PPE.

## Local law reference

In accordance with Bangladesh Labour Rules 2015, Rule 67 (2): In addition to the arrangement of safety and health protection measures mentioned in Subsection (1), the concerned manufacturing institute must provide necessary equipment's, including safety shoes, helmets, goggles, masks, hand gloves, earmuffs, ear plugs, waist belts, aprons etc. and arrange training programs for the workers in using these materials and ensure their usage.

## Evidence



[Employee were not using PPE.jpg](#)



\* PDF generated at 09:51 (UTC) on 25 May 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

### 3. Working conditions are safe and hygienic

## Data points

Is someone within the company responsible for health and safety?	Yes, senior manager or business owner Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes  Workers handle or have access to various chemicals.
Who organises accommodation for workers?	The company owns or operates worker accommodation (onsite)
Who organises worker transportation between accommodation and worksite?	Site owned transport
Who organises worker transportation while at work?	Site owned transport
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Yes  The facility has a layout plan approved by the Department for Inspection of factories and establishment (DIFE) on 25 Jan 2024.  Facility has structural engineer evaluation. Facility has relevant approval from Tarabo Pourashava, Rupgonj, Narayangonj on 08 March 2010.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No
Does the site have a structural engineer evaluation?	Yes

## 4. Child labour shall not be used

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>-The facility has a recruitment policy that does not allow child labor.</p> <p>-Furthermore, the facility also has a very full-proof policy on child labor.</p> <p>-They have put it into practice.</p> <p>-There is a poster on the facility gate to discourage child labor. All four aspects of the management system were found robust. Proper policy, resources, training and monitoring were in place.</p>

### Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

**Systems and evidence examined to validate this code section**

Existing system in place:

- The facility has established a practice that they will never employ and use any child labor.
- The facility has policy and remediation plan on child labor.
- The facility verifies all workers' original national ID card, birth certificate, school certificate etc. at the time of recruitment and keeps the photocopies of workers' ID cards, birth certificate in their personal files.
- Factory verifies the workers age through registered doctors.
- Sampling basis employees' personal files was taken for review. Each employee file included a bio-data sheet, recent photo, birth registration certificate / photocopied national identification card and other documents.
- There was no child or young employee observed in the facility.

Evidence examined:

- Recruitment policy.
- Policy on No-Child labour.
- Personal file including Birth certificate, primary/secondary education certificate, National ID card, etc. of sample employees.
- Age verification documents.

#### 4. Child labour shall not be used

## Data points

Percentage of workers that are age 24 or younger	20%
Enter the legal age of employment	14
Enter the age of the youngest worker identified	24
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0.0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	No



## 5. Legal wages are paid

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	<ul style="list-style-type: none"> <li>•There are four aspects of the management system that were found to need some improvement.</li> <li>•The facility has placed proper policies against this code.</li> <li>•Workers are provided with legal minimum wage.</li> <li>•Workers received wages monthly.</li> <li>•The facility monitors effectiveness of the procedures through regular monitoring and internal audit, but some deviations were found in implementation. Some improvements are recommended to turn it into an effective management system.</li> </ul>

### Summary of findings

Code area	Workplace requirement	Area of NC	Finding
5. Legal wages are paid	5.B Ensure that workers receive the insurance...	Local law Base code	NC <a href="#">ZAF600912225</a>

**Systems and evidence examined to validate this code section**

**Current System:**

- The facility is providing local legal minimum wage BDT 10001/month for all the employees.
- Time keeping system is Electronic Face detection.
- All workers are provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.
- Benefits are paid such as festival bonus, maternity benefit to appropriate workers.
- All social insurance payments were passed on to the relevant authorities in a timely manner.
- All workers were paid monthly through Banking.
- Each employee was given a pay slip.
- Employees are aware of their minimum wage.
- Wages have been recorded according to documents checked.
- January 2025, February 2025, March 2025 as last periodic audit was conducted on 01 January 2025.

**Evidence Examined:**

- Wages and benefits policy
- Local legal minimum wage documents
- Appointment Letter (stating the salary breakdown).
- Payroll Record.
- Pay slip
- Minimum Wage and calculation of Overtime displayed
- Increment records
- Working hour record including overtime work record
- Service Book
- Festival Bonus Payment Record
- Maternity Benefit
- Earned Leave
- Service Benefit
- Group Insurance
- Training records
- Resignation records

# Findings: non-compliances

ZAF600912225

Non-compliance

Due 2025-03-09

## Code area

5 Legal wages are paid

## Status

Closed (2025-05-07)\*

## Workplace requirement

5.B Ensure that workers receive the insurances and benefits (including leave entitlements) they are legally or contractually entitled to.

## Time given to resolve

60 days

## Issue title

420 - Failure to pay legally required leave entitlements (e.g. annual, maternity, paternity, sick leave) correctly - systemic

## Verification method

Follow up audit

## Description

It was noted from employees' personal files review, management and employees' interview that the facility has taken necessary corrective actions and follow local law for employees leave management.

## Area of non-compliance/non-conformance

Local law  
Base code

## Description (carried over)

Based on leave application , personal file , leave register review and workers interview during this periodic audit it was noted that,  
Case-1) The facility management deducts earned leave in advance even before his/ her entitlement whereas his/her casual leave is completely un-availed.  
Case -2) Factory Management instead of workers himself/ herself deciding category of leave while submitting the application e.g. worker did not specify the leave category while applying but facility deduct leave from earned leave.

## Corrective and preventative actions

Not applicable as the the facility has taken necessary corrective actions.

## Corrective and preventative actions (carried over)

It is recommended that all employees' leave should be granted or considered as per local law.

## Local law reference

In accordance with Bangladesh Labor Act 2006-Section 115: Casual leave. Every worker shall be entitled to casual leave for 10 (ten) days with full wages in a calendar year, and if such leave is not availed for any reason, it shall not be accumulated and the leave of any year shall not be availed in the succeeding year: Provided that nothing in this section shall apply to a worker employed in a tea plantation. In accordance with Bangladesh Labor Act 2006-Section 117 (1a): Annual leave with wages.(1) Every adult worker who has completed 1 (one) year of continuous service in an establishment shall be allowed during the following period of 12 (twelve) months' leave with wages for days calculated on the basis of the works of the preceding 12 (twelve) months at the following rate, namely:(a) 1 (one) day for every 18 (eighteen) days of work, in the case of a shop or commercial or industrial establishment or factory or road transport establishment.

\* PDF generated at 09:51 (UTC) on 25 May 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

## 5. Legal wages are paid

### Data points

What is the basic wage paid to workers?	The legal minimum wage Wages are based on job skills and experience
Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?	Only digital payments
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None

### Worker remuneration

Which benefits are provided to permanent or full-time workers that are not provided to temporary or part-time workers?	Not applicable
--	----------------

### Summary information

Is legal wage/legally recognised CBAs data available for any of these options?	Monthly	
Is actual wage data available on site for any of these options?	Monthly	
Maximum legal working hours	Max hours per day	8.0
	Max hours per week	48.0
	Max hours per month	Non applicable
Actual required working hours	Required hours per day	8.0
	Required hours per week	48.0
	Required hours per month	Non applicable
Maximum legal overtime hours	Max hours per day	2.0
	Max hours per week	12.0
	Max hours per month	Non applicable

Actual overtime hours	Max hours per day	2.0
	Max hours per week	12.0
	Max hours per month	Non applicable
Minimum legal wage	Min per hour	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	10001.0
Actual minimum wage	Actual per hour	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	10001.0
Minimum legal overtime wage	Min per hour	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	Actual per hour	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

## Wage analysis

Number of workers' records checked	78
Provide the date and details of the records	26 samples from each month of January 2025, February 2025, March 2025

Are there different legal minimum/ legally recognised CBAs wage grades?	Yes  The minimum wage is BDT 10001/ for the cotton textile industrial sector in Bangladesh. Minimum wage gazette published on 04 April 2024, SRO Number 85-Law/2024 (Cotton Textile Sector): Minimum wage of Grade 1: 14307 BDT, Grade 2: 13250 BDT, Grade 3: 12723 BDT, Grade 4: 11889 BDT, Grade 5: 11570 BDT, Grade 6: 11250 BDT, Grade 7: 10962 BDT, Grade 8: 10643 BDT, Grade 9: 10417, Grade 10: 10001 BDT.
For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Above legal minimum
Indicate the breakdown of workforce per earnings	Around 92% workers are earning above minimum Wage and 08% workers are earning minimum wage.
Are there any bonus schemes used?	No
Were accurate records shown at the first request?	Yes
Were any inconsistencies found?	No

## 5.A. Living wages are paid

### Summary of findings

Code area	Workplace requirement	Area of NC	Finding
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC <a href="#">ZAF600912223</a>
	5.A.B Put in place a wage improvement plan th...	Base code	NC <a href="#">ZAF600912224</a>
<p><b>Systems and evidence examined to validate this code section</b></p> <p>Current Systems:</p> <ul style="list-style-type: none"> <li>• The facility ensures that all payments including benefits are done as per legal requirements.</li> <li>• The facility has not calculated or identified the credible living wage and hence the facility has not conducted any living wage gap analysis.</li> <li>• The facility has not established any wage improvement plan with living wage.</li> </ul> <p>Evidence examined:</p> <ul style="list-style-type: none"> <li>• Salary sheet review.</li> <li>• Overtime payment record review.</li> <li>• Payslip review.</li> <li>• Attendance registers review.</li> <li>• Maternity benefit registers review.</li> <li>• Leave record review.</li> <li>• Final settlement record review.</li> </ul>			

## Findings: non-compliances

ZAF600912223

Non-compliance

### Code area

5.A Living wages are paid

### Status

Open\*

### Workplace requirement

5.A.A Review workers' total pay including benefits and compare it with a credible 'living wage' to calculate a 'living wage gap', and understand what proportion of the workforce has a gap.

### Time given to resolve

### Verification method

Collaborative action required

### Issue title

903 - CAR: A living wage gap analysis has not been completed

### Area of non-compliance/non-conformance

Base code

### Description

Based on documents review & management interview it was noted that the facility didn't conduct any living wage gap analysis.

### Description (carried over)

Based on documents review & management interview it was noted that the facility didn't conduct any living wage gap analysis.

### Corrective and preventative actions

It is recommended that the facility should conduct a living wage gap analysis for all workers as per requirements.

### Corrective and preventative actions (carried over)

It is recommended that the facility should conduct a living wage gap analysis for all workers as per requirements.

\* PDF generated at 09:51 (UTC) on 25 May 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF600912224

Non-compliance

### Code area

5.A Living wages are paid

### Status

Open\*

### Workplace requirement

5.A.B Put in place a wage improvement plan that aims to pay workers a living wage within a stated timeframe.

### Time given to resolve

### Verification method

Collaborative action required

### Issue title

905 - CAR: A wage improvement plan (with Living Wage as the goal) has not been completed

### Area of non-compliance/non-conformance

Base code

### Description

Based on documents review & management interview it was noted that the facility didn't have any wage improvement plan to meet the living wage gap.



#### Description (carried over)

Based on documents review & management interview it was noted that the facility didn't have any wage improvement plan to meet the living wage gap.

#### Corrective and preventative actions

It's recommended that the facility should make a wage improvement plan to meet the living wage gap.

#### Corrective and preventative actions (carried over)

It's recommended that the facility should make a wage improvement plan to meet the living wage gap.

\* PDF generated at 09:51 (UTC) on 25 May 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

## 6. Working hours are not excessive

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<ul style="list-style-type: none"> <li>• In this audit, auditor had randomly selected production record, such as: Material in/out records, daily production reports, and crosschecked these records with payroll records and attendance records, no inconsistency was noted. In addition, through employee interview, no inconsistency was noted either.</li> <li>• All four aspects of the management system were found robust. Overtime is completely voluntary as per Law.</li> </ul>

### Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

## Systems and evidence examined to validate this code section

### Current systems:

- The working hour policy was displayed on company notice board in local language and included in the worker handbooks. Further, workers are provided with training on working hours during orientation.
- Through employees' interview it was noted that, overtime is voluntary. According to time records and worker interview basic working hours were 8 hours per day and a max 48 hours per week.
- Time keeping system is electronic face detection.
- All overtime is compensated at a premium rate for all employees.
- Facility remains closed on Friday.
- The facility has below working shifts:  
Generally, Stitching, there are two shift : 09:00 am to 6:00 pm & 09.00 pm to 06.00 am with one-hour lunch & rest break.  
The facility others three shift :  
Shift A: 6.00 am to 2.00 pm with 01-hour rest break.  
Shift B: 2.00 pm to 10.00 pm with 01-hour rest break.  
Shift C: 10.00 pm to 6:00 am with 01-hour rest break.

### Security guard: 03 shifts:

- Shift A: 6.00 am to 2.00 pm with 01-hour rest break.
- Shift B: 2.00 pm to 10.00 pm with 01-hour rest break.
- Shift C: 10.00 pm to 6:00 am with 01-hour rest break.

### Evidence Examined:

- Employees' interviews
- Management interview
- local laws
- Facility policy on working hours
- Salary sheet
- Pay slip
- Job card
- Attendance register
- Production record
- Quality and production records to cross check hours

## 6. Working hours are not excessive

### Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	200%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	Not applicable
Excluding overtime, what are the regular working hours per week for workers at this site?	48.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	54.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	60.0
Maximum number of days worked without a day off in sample	6

## 7. No discrimination is practiced

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<ul style="list-style-type: none"> <li>•All four aspects of the management system were found robust. Proper policy, resources, training, and monitoring were in place.</li> <li>•There is no discrimination in hiring, compensation, access to training, promotion, termination, or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership, or political affiliation.</li> <li>•Gender discrimination is not applicable if there is no female worker in the facility.</li> <li>•There was an internal grievance process; all sampled employees were aware of the grievance channels in case they encountered any discrimination cases. All four aspects of the management system were found robust. Proper policy, resources, training and monitoring were in place.</li> </ul>

### Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

**Systems and evidence examined to validate this code section**

**Current Systems:**

- There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.
- Gender discrimination was also absent in the facility; both female and male workers were distributed in all types of work.
- There was no evidence of sexual harassment.
- There was an internal grievance process, all sampled employees were aware of the grievance channels in case they encountered any discrimination cases.
- The factory provides the same wage amount to male/female employees of the same rank.
- There is no restriction for formation of trade union in the factory.

**Evidence examined :**

- Policy of Anti-Discrimination.
- Recruitment policy.
- Training record.
- Termination records.
- Female employee rights

## 7. No discrimination is practiced

### Data points

Percentage of women workers in skilled or technical roles (e.g. where specific qualifications are needed, such as engineer/laboratory analyst)?	0%
Representation of women in managerial roles (ratio of women workers to women managers)	0%
Representation of women in supervisory roles (ratio of women workers to women supervisors)	1%
Three most common nationalities in managerial and supervisory roles	Bangladeshi

## 8. Regular employment is provided

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<ul style="list-style-type: none"> <li>• All employees were recruited by the factory directly.</li> <li>• No labour agency was used to hire workers. No temporary worker, apprenticeship schemes or home worker was identified by the auditors.</li> <li>• No subcontractors were used.</li> <li>• All employees are getting signed labour contract and Identity card during their recruitment.</li> <li>• Facility maintains service books for all employees.</li> <li>• All four aspects of the management system were found robust. Overtime is completely voluntary as per Law.</li> </ul>

### Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings



**Systems and evidence examined to validate this code section**

**Current system:**

- All employees were recruited by the factory directly.
- No labour agency was used to hire workers. No temporary worker, apprenticeship schemes or home worker was identified by the auditors.
- All employees are getting signed labour contract and Identity card during their recruitment.
- Facility maintains service books for all employees.

**Evidence examined:**

- Workers personal records
- Service book
- Worker handbook
- ID card
- Employment contract forms
- HR policy, recruitment policy and job descriptions etc.

## 8. Regular employment is provided

### Data points

Percentage of workers that are permanently or temporarily employed	100.0%
--	--------

Percentage of workers that have been engaged via irregular, sub-contracted or non-employment models of labour, rather than permanent or temporary contracts of employment	0.0%
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Percentage of workers employed as apprentices, trainees or interns	0.0%
--	------

## 8.A. Sub-contracting and homeworkers are used responsibly

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<ul style="list-style-type: none"> <li>• No labour agency was used to hire workers. No temporary worker, apprenticeship schemes or home worker was identified by the auditors.</li> <li>• No sub-contracting and homeworking were used by this facility.</li> <li>• All four aspect of the management system was found robust. Proper policy, resource, training and monitoring were in place.</li> </ul>

### Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current system:</p> <ul style="list-style-type: none"> <li>• All employees were recruited by the factory directly.</li> <li>• No labour agency was used to hire workers. No temporary worker, apprenticeship schemes or home worker was identified by the auditors.</li> <li>• All employees are getting signed labour contract and Identity card during their recruitment.</li> <li>• Facility maintains service books for all employees.</li> </ul> <p>Evidence examined:</p> <ul style="list-style-type: none"> <li>- Sub-contracting policy</li> <li>- Management system</li> <li>- Capacity plan</li> <li>- Production report</li> </ul>		

## 8.A. Sub-contracting and homeworkers are used responsibly

### Data points

Are homeworkers employed directly or engaged through an agent? Not applicable

Gender disaggregated data available

### Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homeworker?

Are full records of homeworkers available at the site?

Does the supplier buy products or services from suppliers that use homeworkers? No  
Not applicable as no homeworkers use.

### Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No  
Not applicable as no sub-contracting on site

Are any sub-contractors used? No

## 9. No harsh or inhumane treatment is allowed

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<ul style="list-style-type: none"> <li>• The facility has established anti-harassment or inhumane treatment policy. The policy states that physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited.</li> <li>• The facility provides training on Anti-harassment. The Anti-harassment issue is also covered in employee orientation training.</li> <li>• All four aspects of the management system was found robust. Proper policy, resources, training and monitoring were in place.</li> </ul>

### Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

**Systems and evidence examined to validate this code section**

Existing system in place:

- The facility has established anti-harassment or inhumane treatment policy. The policy states that physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited.
- The facility provides training on Anti-discrimination to employees during orientation training.
- Facility also has a working antiharassment committee of 6 members. Majority of the committee is female.
- Through the facility management and employee interview, it was noted that no physical abuse happened in the factory.

Evidence examined:

- Anti-Harassment policy
- Anti-Harassment Committee
- Grievance box open register.
- Orientation training record.

## 9. No harsh or inhumane treatment is allowed

### Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?

Yes, there is a formal grievance process  
The grievance process is available to all workers  
The grievance process is available to members of the local community

What type of grievance mechanism(s) are available?

Facility has grievance mechanism policy procedure to resolve all grievances fast. They have 38 grievance boxes in confidential area.

Number of grievances raised in the last 12 months

15

Number of grievances resolved in the last 12 months

15

## 10.A. Environment 2-Pillar

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	<ul style="list-style-type: none"> <li>•There are four aspects of the management system that were found to need some improvement.</li> <li>•The facility has placed proper policies against this code.</li> <li>•The facility has placed proper training against this code.</li> <li>•The facility monitors effectiveness of the procedures through regular monitoring and internal audit, but some deviations were found in implementation by law. Some improvements are recommended to turn it into an effective management system.</li> </ul>

### Summary of findings

Code area	Workplace requirement	Area of NC	Finding
10.A. Environment 2-Pillar	10.A.B Comply with relevant local, regional a...	Local law Base code	NC <a href="#">ZAF600938767</a>



**Systems and evidence examined to validate this code section**

Existing system in place:

- The facility has prepared an environmental policy and procedure.
- The facility disposes all solid waste in a segregated area with proper level and identification.
- The facility also provides awareness training to all related personnel.
- The Facility has wastage agreement Tarabo Pouroshava, Rupganj, Narayanganj, Bangladesh Valid till unlimited.

Test Reports:

The last Sound/Noise test was conducted by Greenbud on 09 September 2024.  
 -The last Indoor Light Level test was conducted by Greenbud on 09 September 2024.  
 -The last Ambient Air Quality test was conducted by Greenbud on 09 September 2024. The last Sept 2024.  
 -The last Stack Air Emission Assessment Report was conducted by Greenbud on 09 September 2024.

Evidence examined:

- Facility environment policy and procedure
- Environment management system documents
- Air and noise test report and EIA
- Water and energy consumption register
- Wastage register
- Water and energy consumption register
- Contract for wastage disposal

# Findings: non-compliances

ZAF600938767

Non-compliance

Due 2025-06-24

## Code area

10.A Environment 2-Pillar

## Status

Open\*

## Workplace requirement

10.A.B Comply with relevant local, regional and national laws or regulations, and have the correct documentation or permits, including for resource use (e.g. water, energy, material) and waste disposal.

## Time given to resolve

30 days

## Verification method

Desktop audit

## Issue title

606 - Environmental certifications or environmental management systems documentation were not available to review

## Area of non-compliance/non-conformance

Local law

Base code

## Description

It was noted through documents review and management interview that Environment Clearance Certificate (ECC) of the facility (Certificate No.24-124335) expired on 25 April 2025. However, the facility management has already applied for the renewal on 24 April 2025 to the concerned authority but has not yet received.

## Corrective and preventative actions

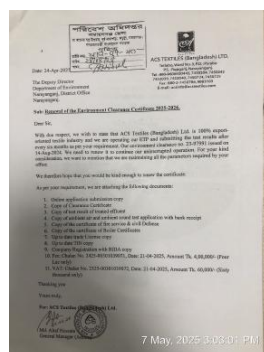
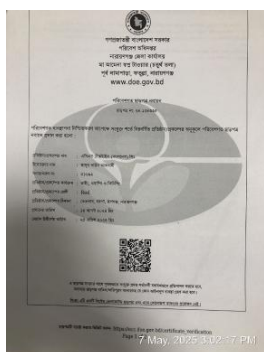
It is recommended that the facility management should collect ECC from the concerned authority.

## Local law reference

In accordance with Bangladesh Environment Conservation Rules 2023, Rules 20: Term of Locational Clearance and Environmental Clearance —

- (1) The term of environmental clearance of a green class industrial establishment or project shall be 5 (five) years from the date of issue which shall be renewable at intervals of 5 (five) years.
- (2) The term of yellow class industrial establishment or project location clearance or environmental clearance shall be 2 (two) years from the date of issue which shall be renewable at intervals of 2 (two) years.
- (3) The term of location clearance or environmental clearance of orange and red class industrial establishments or projects shall be 1 (one) year from the date of issue which shall be renewable at intervals of 1 (one) year.

## Evidence



[ECC expired.jpg](#)

[ECC application copy.jpg](#)



\* PDF generated at 09:51 (UTC) on 25 May 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

## 10.A. Environment 2-Pillar

### Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?	No
Does the site have any valid environmental or energy management certificates?	The facility has ISO 14001:2015 certification which is valid till 12 September 2026.
Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC))?	No
Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?	No

## 10.B. Environment 4-Pillar

### Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current system:</p> <ul style="list-style-type: none"> <li>• The facility has designated environmental responsible person.</li> <li>• The facility prepared an environmental policy and procedure.</li> <li>• The facility provides EMS awareness training to all personnel.</li> <li>• The facility conducts environment impact assessment both internally and externally and takes mitigation measures accordingly.</li> <li>• The facility performs air and noise emission test on a regular basis.</li> <li>• The facility tracks and preserves environmental consumption and discharge records.</li> <li>• The facility has environmental reduction targets in place to reduce impacts.</li> </ul> <p>Evidence examined:</p> <ul style="list-style-type: none"> <li>• Facility environment policy and procedure</li> <li>• Environment management system documents</li> <li>• Air and noise test report, EIA, and GHG Emission Inventory.</li> <li>• Water and energy consumption register</li> <li>• Wastage register</li> <li>• Water and energy consumption register</li> <li>• Contract for wastage disposal</li> <li>• Environment strategy</li> <li>• Environmental permits</li> </ul>		

## 10.B. Environment 4-Pillar

### Data points

Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	Yes
What additional specific environmental policies does the site capture?	Circular economy and resource efficiency Biodiversity and eco system impact management Responsible use and management of water Zero-waste and recycling protocols Sustainable material sourcing Packaging optimization Switching to renewable energy sources Prioritising local suppliers
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Not Applicable
Does the site have reduction targets in place to manage climate related risks?	Yes, to reduce scope 1 greenhouse gases (GHGs) Yes, to reduce scope 2 greenhouse gases (GHGs) Yes, to reduce scope 3 greenhouse gases (GHGs) Yes, to increase low-carbon energy consumption or production Yes, a net-zero target Yes, other climate-related target
Are any of these science-based targets?	Yes, they have been or will be reviewed by the Science Based Targets initiative (SBTi)
Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 & 3))?	Yes The site has reduction targets in place for different environmental aspects. The site plans to reduce GHG & electricity, domestic water, air emission, wastage significantly in future. They plan to reduce GHG & electricity by 05% reduction within 2025, Domestic water usage by 03% reduction within 2025, wastage generation by 03% reduction within 2025 & air emission usage by 05% reduction within 2025.
Has the site checked that any sub-contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	Yes The facility checks permits and licenses of wastage contractors which were found valid.

### Usage/discharge analysis

	Last full calendar year (2024)	Previous full calendar year (2023)
Total electricity consumption from non-renewable sources (kWh)	152,894	98,429
Total electricity consumption from renewable sources (kWh)	5,652.2	1,169.6
Sources of renewable energy used	Onsite generated	Onsite generated
Types of renewable energy used	Solar	Solar
Total natural gas consumption (kWh)	31,883,352.1	5,235,703
Usage of other purchased fuels	LPG-0.10kg,Petrol-836L	LPG-30.6kg,Petrol-870L
Has the site completed any carbon footprint analysis?	Yes Scope 1: 58370 (tCO <sub>2</sub> e) Scope 2: 90 (tCO <sub>2</sub> e) Scope 3: 0 (tCO <sub>2</sub> e)	Yes Scope 1: 60622 (tCO <sub>2</sub> e) Scope 2: 167 (tCO <sub>2</sub> e) Scope 3: 0 (tCO <sub>2</sub> e)
Water sources	Ground water	Ground water
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	260,855	273,900
Water discharged	Nearby waterbody	Nearby waterbody
Water volume discharged (m3)	1,057,211.1	1,157,238.1
Water volume recycled (m3)	0	0
Total waste produced (mt)	120,246	157,916.8
Total hazardous waste produced (mt)	94,888.3	128,229.7
Waste to recycling (mt)	0	0

Waste to landfill (mt)	0	0
Waste to other (mt)	0	0
Total product produced (mt)	2,509.6	2,801.7



## 10.C. Business ethics

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>Existing system in place:</p> <ul style="list-style-type: none"> <li>• The integrity policy of Intertek was given to the facility prior to start the audit. The management acknowledged this, signed it and kept a photocopy.</li> <li>• The company manual contains the details of Business Ethics; moreover, they have anti-bribery and anti-corruption policy. The Business integrity policy was established and communicated to all employees by company manual, employee handbook and orientation and regular training.</li> <li>• Based on facility's management interview, the facility was familiar on local regulations/laws concerning business integrity standards.</li> <li>• The employees have their orientation training on business ethics when they first start their job. The Admin and Compliance department determines all job roles and responsibility categorized by section. All four aspects of the management system were found robust. Proper policy, resources, training and monitoring were in place.</li> </ul>

### Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

**Systems and evidence examined to validate this code section**

**Current Systems:**

- The integrity policy of Intertek was given to the facility prior to start the audit. The management acknowledged this, signed it and kept a photocopy.
- The company manual contains the details of Business Ethics; moreover, they have anti-bribery and anti-corruption policy. The Business integrity policy was established and communicated to all employees by company manual, employee handbook and orientation and regular training.
- Based on facility's management interview, the facility was familiar on local regulations/laws concerning business integrity standards.
- Md Abdul Mabud; DGM-(HR & Compliance), is the responsible person for business integrity.
- The employees have their orientation training on business ethics when they first start their job. The Admin and Compliance department determines all job roles and responsibility categorized by section.

**Evidence examined:**

- The company business ethics policy including bribery, corruption
- Training records

10.C. Business ethics

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with business ethics legislation, regulation, consent or permits (within the last three years)?	No
Provide any certified anti-bribery management systems for the site	Facility has anti-bribery policy procedure. Also, facility has trained their all workers regarding anti-bribery procedure.

## Attachments



[Wastage Storage.JPG](#)



[Weaving section.JPG](#)



[Washing \(wet process\).JPG](#)



[Toilet.JPG](#)



[Washing \(dryer\).JPG](#)



[Twisting & Doubling Section.JPG](#)



[Warping section.JPG](#)



[Toilet area.JPG](#)



[Staircase.JPG](#)



[Smoke detector.JPG](#)



[Sizing Section.JPG](#)



[Singeing machine.JPG](#)



[Sewing section.JPG](#)



[Security dormitory building.JPG](#)



[Rooftop.JPG](#)



[Rotary printing.JPG](#)







[Roof top.JPG](#)



[Quilting section.JPG](#)



[Pressing section.JPG](#)



[Posted MSDS.JPG](#)



[PA system.JPG](#)



[Packing section.JPG](#)



[Notice board.JPG](#)



[No Smoking sign.JPG](#)



[Mending section.JPG](#)



[Mechanical workshop.JPG](#)



[Medical Room.JPG](#)



[Lab.JPG](#)



[Ironing Section.JPG](#)



[Illuminated Exit Sign.JPG](#)



[Grey fabric storage.JPG](#)



[Gong bell.JPG](#)



[Free aisle mark.JPG](#)



[Generator.JPG](#)



[Fork lift.JPG](#)



[Folding Section.JPG](#)



[Fog light.JPG](#)



[First aider.JPG](#)



[First aid Box.JPG](#)



[Fire Rescuer.JPG](#)



[Fire rescue member.JPG](#)



[Fire hose testing.JPG](#)



[Fire Hose Pipe Demonstration.JPG](#)



[Fire Hose Pipe Cabinet.JPG](#)



[Fire fighter.JPG](#)



[Fire door.JPG](#)



[Fire extinguisher.JPG](#)



[Fire detection control panel.JPG](#)





[Fire alarm.JPG](#)



[Finishing section.JPG](#)



[Finished goods store.JPG](#)



[Finished good Store.JPG](#)



[Feeding Section.JPG](#)



[Factory nameplate.JPG](#)



[Fire Alarm Switch.JPG](#)



[Factory gate.JPG](#)



[Factory building.JPG](#)



[Factory premises.JPG](#)



[Exit sign.JPG](#)



[Evacuation Plan.JPG](#)



[Emergency light.JPG](#)



[ETP.JPG](#)



[Embroidery.JPG](#)



[Emergency Contact Number.JPG](#)



[Eye wash station.JPG](#)



[Embroidery Section.JPG](#)



[Dyeing section.JPG](#)



[Dyeing finishing \(stenter\) section.JPG](#)



[Drinking water.JPG](#)



[Dormitory.JPG](#)



[Dining hall.JPG](#)



[Digital printing section.JPG](#)



[Digital print section.JPG](#)



[Cutting section.JPG](#)



[Complain box.JPG](#)



[Color kitchen.JPG](#)



[Childcare room.JPG](#)



[Compressor.JPG](#)



[Chemical store.JPG](#)



[Canteen.JPG](#)







[Boiler.JPG](#)



[Bleaching section.JPG](#)



[Attendance system.JPG](#)



[Assembly point.JPG](#)



[Admin building.JPG](#)



[Accessories store.JPG](#)



[Valid factory license.jpg](#)



[Valid Trade License.jpg](#)



[NC Photo\\_Sewing operators not using face mask.jpg](#)



[NC photo\\_No safety shoes used by workers at loading unloading heavy beams.jpg](#)



[NC photo\\_Ear plug not used by weaving machine operators.jpg](#)



[NC photo\\_Ear plug not used by twisting machine operators.jpg](#)



[NC photo\\_Needle guard missing at plain sewing machine.JPG](#)



[NC photo\\_Eye guard displaced from actual position.JPG](#)



[NC photo\\_Aisle blocked.JPG](#)

