

# Sedex Members Ethical Trade Audit Report

Version 7



# Contents

[Audit content](#)

[Audit and site details](#)

[Audit parameters](#)

[Audit attendance](#)

[SMETA declaration](#)

[Summary of findings](#)

[Management systems](#)

[Site details and data points](#)

[Site details](#)

[Worker analysis](#)

[Worker interviews](#)

[Measure workplace impact](#)

[0. Enabling accurate assessment](#)

[1. Employment is freely chosen](#)

[1.A. Responsible recruitment and entitlement to work](#)

[2. Freedom of association and right to collective bargaining are respected](#)

[3. Working conditions are safe and hygienic](#)

[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](#)

[10.A. Environment 2-Pillar](#)

[10.B. Environment 4-Pillar](#)

[10.C. Business ethics](#)

[Attachments](#)

# 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	ZC1052880	Auditor company name	Intertek Bangladesh
Date of audit	2025-01-13	Audit conducted by	Sedex member
Audit pillars	Labour Standards   Health and safety   Environment 4-Pillar   Business ethics		

## Site details

Sedex site reference	ZS1056148	Site name	ACS Towel Limited
Business name	ACS Towel Limited	Site address	1460 Tetlabo Rupganj, Narayanganj, BD
Site phone	+8809606500445	Site email	compliance2@acstextiles.com

# Audit parameters

Time in and out	Day 1	
	In	10:02
	Out	17:45
Audit type	Periodic	
Was the audit announced?	Semi announced	
Was the Sedex SAQ available for review?	Yes	
Who signed and agreed CAPR?	Mr. Md. Abu Solayman / AGM (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	No	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.		
	<ol style="list-style-type: none"> <li>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.</li> <li>Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question.</li> </ol>		
	<p>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.</p>		
Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size)	NA		
Lead auditor	Mohammad Waliullah	APSCA Number	32200022
Additional auditor	Kamrun Nahar	APSCA Number	32400126
	Yeasinur Rahman Bhuiyan	APSCA Number	32400167
	Thohedul Islam Talukdar	APSCA Number	32400231
Date of declaration	2025-01-13		

## 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. Abu Solayman
<b>Title</b>	AGM (Compliance)
<b>Date of declaration</b>	2025-01-13





































## Summary of findings

Code area	Workplace requirement	Local law	Finding
3. Working conditions are safe and hygienic	3.H Where identified as necessary to reduce r...	§1	NC <a href="#">ZAF600769689</a>
10.B. Environment 4-Pillar	10.B.E Identify and monitor potential negativ...	§2	NC <a href="#">ZAF600769690</a>
5. Legal wages are paid	5.A Ensure that all workers (including non-em...	§3	NC <a href="#">ZAF600769691</a>
	5.B Ensure that workers receive the insurance...	§4	NC <a href="#">ZAF600787693</a>
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...		NC <a href="#">ZAF600787691</a>
	5.A.B Put in place a wage improvement plan th...		NC <a href="#">ZAF600787692</a>
0. Enabling accurate assessment	0.C Provide an accurate site description and ...	§5	NC <a href="#">ZAF600787694</a>

## Local law issues

\$1	In accordance with Bangladesh Labor Rules 2015, Rule 355(2): Validity of each of licenses shall continue up to 30 June of the financial year in which the license will be sanctioned.
\$2	In accordance with Bangladesh Labour Rules 2015, Rule 67 (2): In addition to the arrangement of safety and health protection measures mentioned in Sub-section (1), the concerned manufacturing institute must provide necessary equipments, 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
\$3	In accordance with Bangladesh Labor Law 2006, section 123, The wages of every person employed in an establishment shall be paid before the expiry of the seven working day of the wage-period in respect of which the wages are payable.
\$4	Bangladesh Labor Rules 112 (4): If a worker's job is scrapped/cancelled due to layoff, discharge, termination, expel, resignation by the worker or for any other reasons, the arrear wages of the worker have to be paid within 7 (seven) working days after cancellation of the job and the compensation and other dues must be paid within maximum 30 (thirty) working days after cancellation of the job.
\$5	In accordance with Bangladesh labour rules 2015 rules No 40 (2): Metallic objects, wastes with terrible odour, chemical wastes and medical wastes should be removed in separate boxes every day.

# 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	ZC1052880	
Sedex site reference	ZS1056148	
Company name	ACS Towel Limited	
Business ownership type	GOODS	
Site name	ACS Towel Limited	
Site name in local language		
GPS location	GPS address	Tetlabo, Ward No-03, Rupganj, Narayanganj, Dhaka, Bangladesh.
	Coordinates	Latitude: 23.754986 Longitude: 90.545936
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	Md. Abu Solayman
	Job title	AGM (Compliance)
	Phone number	+8809606500445
	Email	rasharif@acstextiles.com
Applicable business and other legally required business license numbers and documents	<p>Factory License No: License No: 67-68-1-014-00207, "I" Category, Issued by Chief Inspector General of Industries (Govt. Of the People's Republic of Bangladesh), which was valid till 10th January 2025.</p> <p>Fire License No: DD/Dhaka/22178/2010 issued by Bangladesh Fire Service &amp; Civil Defense Authority which is valid till 30th June 2025.</p> <p>Trade License No: 2020-00431 issued by Tarabo Pourashava, which is valid till 30th June 2025.</p> <p>ECC: ECC Identification no: 51803 issued by DoE which is valid till 14 May 2025.</p>	

## Site activities

Site function	Finished Product Supplier Factory Processing/Manufacturer	
Site activities	Primary	Finishing of textiles
	Secondary	
	Other	
Product type	All types of towels.	



## Site activities

### Process overview

Main Product manufactured by the factory is all kinds of towels.

Main production processes found in the factory are Warping, Sizing, Weaving, Dyeing, Printing, Washing, Cutting, Sewing, Embroidery, Folding, Packing.

The monthly production capacity of 28000 Kg.

The Yearly production turnover is 16 million USD.

Machines used by the factory are Long Cutting, Long Hemming, Cross Hemming, Plain Machine, Two Needle Machine, Over Lock Machine, Bar Tack m/c, Button Hole m/c, Cutting Machine, Metal Detector Machine, Thread Trimer M/c, Terry Weaving Loom - Jacquard, Terry Weaving Loom - Dobby, Terry Weaving Loom, Warping, Sectional Warping, Sizing, Mending Inspection Frame, Beam carrier, Truck, Humidification Plant, Knitting machine, Exhaust Dyeing machine, Chemical Supply System MPSD, Dye stuff Dissolving System MPSD, Finishing Line, Sample mini Stenter, Padder Mangle, Jigger m/c, Polishing & shearing, Rope Opener M/C, Dryer, Stenter M/C, Yarn Dyeing machine . 2500 Kg/day, Yarn Dyeing machine. 1250 Kg/day, Yarn Dyeing machine. 500 Kg/day, Yarn Dyeing machine. 12.5 Kg/day, Yarn Dyeing machine. 500 gm/day, Radio Frequency Dryer machine, Hydro machine, Soft Winding machine (240 Spindle), Hard Winding machine (240 Spindle), LIGHT BOX (Dyeing Production), LIGHT BOX (Y/Dyeing), LIGHT BOX (LAB), LIGHT BOX (Towel Stitching), ELECTROLUX Washing m/c, ELECTROLUX (New) Washing m/c, WHIRLPOOL Washing Machine, GYROWASH machine, PERSPIROMETER, PERSPIROMETER, INCUBATOR, INCUBATOR, INCUBATOR (OVEN), DRYER, LG Washing m/c, ELECTROLUX Washing m/c, ELECTROLUX Dryer, SHAKER m/c, SEVEN COMPACT PH METER, AUTOLAB SPS, AUTOLAB TF 128, SPECTOPHOTO METER, AHIBA IR, CROCKMETER, WRAP REEL, GSM CUTTER, MOISTURE METER, Digital PH meter, DIGITAL BALANCE (LAB ), DIGITAL BALANCE (Towel Dyeing), DIGITAL BALANCE (Washing), DIGITAL BALANCE (Finishing), DIGITAL BALANCE (Store), DIGITAL BALANCE (Store), DIGITAL BALANCE (Y/D Batch), DIGITAL BALANCE (Y/D Hard), Q SUN XENON TEST CHAMBER (B01), CALIBRATION RADIOMETER, CALIBRATION THERMOMETER, Twist Tester (Towel Weaving Lab), Yarn Strength Tester (Towel Weaving Lab), Warp Reel (Towel Weaving Lab), GSM Cutter (Towel Weaving Lab), etc.

Chemical used by the factory is J Poval JP, 18FT, Sico 52D, Tapioca Starch, Plystran, KP, Acetic Acid, Bactasol PHC, Caustic Soda (Local), Cellusoft CR, Formic Acid, Powersoft 380, DLQ-1, Wetsoft 700, Terminox Ultra 50 L, Katamin BW 3.0, Oxalic Acid, Roshfix RF, Roshtex NC, Soda ash, Sodium Hydrosulfite, Sodium Sulphate (Gluher Salt), Terminox® Ultra 50 L, Transfix TF-24/A, Lecophore BSBB Liq, Roshwhite BBU, Roshwash SA, Kieralon XTRA, Heiq Pure TF, Wetsoft, 700, Wacker SD 97, Bleaching Powder (Local), Levafix Fast Red CA gran, Novacron Brown NC, Novacron Grey NC, Novacron Olive NC, Novacron Red SB, Novacron Super Black G, Novacron Yellow NC, Suncion Blue P-3RC, Suncion Orange P-2R, Sunfix Orange S2RN, Sunfix Orange SS, Sunfix Blue SPR, Sunfix Blue SSR, Sunfix Deep Red SS, Sunfix, Navy Blue MF-RD, Sunfix Navy Blue SB cone, Sunfix Navy Blue SPD Conc., Sunfix Red S2B, Sunfix Red S6B, Sunfix Red SPR, Sunfix Supra Red S3B, Sunfix Yellow S4GL, Sunfix Yellow SPD, Sunfix Yellow SPR, Sunfron Blue CR, Sunfron Red C-R, Sunfron Blue SNR, Sunfron Red SN2BL, Sunfron Red SNR, Sunfron Yellow SN2R, Sunzol Black GN Conc., Sunzol Blue BB 133 %, Sunzol Blue RS 150%, Sunzol G/Yellow GRB, Sunzol Navy Blue GRB, Sunzol Red GRB, Sunzol Turquoise Blue G 266%, Sunzol Violet 5R, Sunfix Yellow SSR, Diresul Oxidant Bri. ES Liqid, Diresul Blue RDT 2G, Liq, Diresul Brown RDT Liq, Diresul Indi Blue RDT R Liq, Samwet BLF, Optofix EC Liq., etc.

### 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?	13940m <sup>2</sup>
<b>Building 1</b>	<p><b>Last construction works on site</b> 2009</p> <p><b>If building is shared, provide details</b> There was sister concern "ACS Textiles (Bangladesh) Ltd." in the premises. &amp; ACS Towel Limited are same Management.</p> <p><b>Number of floors</b> 2</p> <p><b>Description of floor activities</b> Building # 1 (Towel shed) Basement: Yarn store Ground Floor: Warping Section, Sizing Section, Weaving Section, Dyeing &amp; Dyeing Finishing Section, Lab Section and Flatbed Printing Section of ACS Towel Limited 1st Floor: Cutting Section, stitching section, Inspection area, folding section, Packing section of ACS Towel Limited.</p>
<b>Building 2</b>	<p><b>Last construction works on site</b> 2012</p> <p><b>If building is shared, provide details</b> There was sister concern "ACS Textiles (Bangladesh) Ltd." in the premises. &amp; ACS Towel Limited are same Management.</p> <p><b>Number of floors</b> 2</p> <p><b>Description of floor activities</b> Building # 2 (Medical Room, Childcare Room, Fire Control Room) Ground Floor: Medical Center 1st Floor: Childcare Room, Fire Control Room.</p>

## Site scope

Building 3	Last construction works on site	2008
	If building is shared, provide details	There was sister concern "ACS Textiles (Bangladesh) Ltd." in the premises. & ACS Towel Limited are same Management.
	Number of floors	3
	Description of floor activities	Building # 3 (Canteen Building)  Ground Floor: Chemical store, Work shop. 1st Floor: General store, Officer's Canteen & Dining Room. 2nd Floor: Worker's Canteen.
Building 4	Last construction works on site	2009
	If building is shared, provide details	There was sister concern "ACS Textiles (Bangladesh) Ltd." in the premises. & ACS Towel Limited are same Management.
	Number of floors	3
	Description of floor activities	Building # 4 (Utility 02)  Ground Floor: Compressor room, Generator room, Boiler. Office of technical director. 1st Floor: Vacant. 2nd Floor: Vacant.
Building 5	Last construction works on site	2016
	If building is shared, provide details	There was sister concern "ACS Textiles (Bangladesh) Ltd." in the premises. & ACS Towel Limited are same Management.
	Number of floors	3
	Description of floor activities	Building # 5 (Weaving Unit 04)  Ground Floor: Chemical Store (Textiles & Towel) & Quilting Machine room (Textiles) 1st Floor: Fabric Store (Textiles) 2nd Floor: Mending (Textiles)

## Site scope

Building 6	Last construction works on site	2006
	If building is shared, provide details	There was sister concern "ACS Textiles (Bangladesh) Ltd." in the premises. & ACS Towel Limited are same Management.
	Number of floors	1
	Description of floor activities	Building # 6 pre-fabricated still structure Ground Floor: ETP(Common) etc.
Building 7	Last construction works on site	2007
	If building is shared, provide details	There was sister concern "ACS Textiles (Bangladesh) Ltd." in the premises. & ACS Towel Limited are same Management.
	Number of floors	1
	Description of floor activities	Building # 07 Ground Floor: Common Security Post.
Building 8	Last construction works on site	2009
	If building is shared, provide details	There was sister concern "ACS Textiles (Bangladesh) Ltd." in the premises. & ACS Towel Limited are same Management.
	Number of floors	1
	Description of floor activities	Building # 08 Ground Floor: Common Electrical Sub-Station Room
Building 9	Last construction works on site	2017
	If building is shared, provide details	There was sister concern "ACS Textiles (Bangladesh) Ltd." in the premises. & ACS Towel Limited are same Management.
	Number of floors	1
	Description of floor activities	Shed # 01 Ground Floor: Wastage Area

## Site scope

Building 10	Last construction works on site	2017
	If building is shared, provide details	There was sister concern "ACS Textiles (Bangladesh) Ltd." in the premises. & ACS Towel Limited are same Management.
	Number of floors	1
	Description of floor activities	Shed # 02 Ground Floor: Wastage Area
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?	No	
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?	No	
Does the site organise worker transport to the worksite?	Site provided  The facility provides four buses for the worker for four different route. The facility regularly check the fitness of the buses and the driving license of the drivers was found updated.	

## 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 or back shift work at the site? Yes  
Facility has night production shift from 10.00 pm to 6.00 am.

What percentage of the workforce, including temporary and agency workers, work during the night/ back shift? 12%

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 the audit was conducted in day time the job card and payroll from night shift was reviewed.

## Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact? ISO 14001 (Environmental management), Other social audit  
Facility has BSCI Certification valid till 08 September 2025; ISO 14001:2015 valid till 20 March 2025, ISO 9001:2015 05 August 2025.

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	532 (72.3%)	204 (27.7%)	- -	736 (100%)

## Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	532 (72.3%)	204 (27.7%)	- -	736 (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	442 (71.8%)	174 (28.2%)	- -	616 (83.7%)
International migrant workers	0 (0%)	49 (100%)	- -	49 (6.7%)
Total migrant workers	442 (66.5%)	223 (33.5%)	- -	665 (90.4%)

\* % of total workforce

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

Barisal, Rajshahi, Rangpur, Sylhet.

## Workers by age

	Men	Women	Other	Total
18 - 24 years old	49 (20.4%)	191 (79.6%)	- -	240 (32.6%)
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

Facility has no peak season.

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	73%	27%	-	100%

## Workers by remuneration type

	Men	Women	Other	Total
Workers paid per unit (piece rate)	58 (51.8%)	54 (48.2%)	- -	112 (15.2%)
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	474 (76%)	150 (24%)	- -	624 (84.8%)

\* % 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	532 (72.3%)	204 (27.7%)	- -	736 (100%)
Other	0 -	0 -	- -	0 (0%)

\* % of total workforce

If other payment cycle entered, please provide details

Not Applicable

## People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	13 (92.9%)	1 (7.1%)	- -	14
Supervisors or team leaders	32 (100%)	0 (0%)	- -	32
Administrative staff	23 (95.8%)	1 (4.2%)	- -	24

# 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 6 groups of 05, and Individual 12.

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?	Other (provide details)  No such concerns were raised.
What did the workers like the most about working at this site?	Facilities (e.g. rest area, recreation, canteen) Transport Freedom of movement Job security Workplace benefits (e.g. child care provisions) Contracts Grievance mechanisms Social benefits & insurance (e.g. ability to book annual leave, maternity leave, pensions etc.) Pay Overtime Training and development Work atmosphere (e.g. treatment by supervisors)
Additional comments	The employees had a positive attitude towards their workplace; they had cordial and professional relations with workers and managements. They found the management team amiable and approachable. 42 employees were selected for interview, of which 26 was male and 16 was female employees, they were interviewed as 6 groups of 05 and the balances of 12 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.
Attitude of workers' committee/union representatives	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. Also they are treated any less favorably than other worker.
Attitude of managers	The facility management showed a positive attitude during the whole audit process. Mr. Md. Abu Solayman, AGM (Compliance), along with his whole team was present throughout the audit process and cooperated accordingly. Facility management respected Audit requirements and allowed auditor(s) to take photographs of all production processes, best practices and non-conformities. They also provided the required documents' photocopy and allowed auditors to interact with the employees confidentially. At the closing meeting, the facility management agreed to all findings and suggested corrective actions. The factory management had a system in place to check their current practices against their client's requirements and the local law, and they took notice of the findings of the internal audit team and have a Health & Safety committee to take care of health and safety concerns.

## Workers interviewed by type

Total

## Workers interviewed by type

Permanent workers	42
Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
Total number of workers interviewed	42

## Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	20	10	-	30
Workers interviewed individually	6	6	-	12

## Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	18	14	-	32
International migrant workers interviewed	0	0	-	0
Total migrant workers interviewed	18	14	-	32

# Measuring workplace impact

Gender disaggregated data available

Men and women

## Annual worker turnover (%)\*

	Men	Women	Other	Total
Last full quarter (90 days)	4.96%	2.67%	-	7.63%
Last full calendar year (2024)	3.9%	3.32%	-	7.22%
Previous full calendar year (2023)	2.93%	3.65%	-	6.58%

\* 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)	1.02%	0.75%	-	1.77%
Last full calendar year (2024)	1.2%	1.1%	-	2.3%
Previous full calendar year (2023)	1.32%	1.11%	-	1.43%

\* Number of days lost through job absence in the year, calculated as (the number of employees on 1st day of the year + number employees on the last day of the year) / 2)\* number available workdays in the year\*100

Are accidents recorded?

Yes

Facility record all injury and last injury recorded on 01 December 2024 which is Needle prick on tip of left index finger

## 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)	1.3%	1.1%	-	2.4%
Last full calendar year (2024)	1.2%	0.9%	-	2.1%
Previous full calendar year (2023)	0.6%	0.6%	-	1.2%

\* 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 standard 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 standard 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 standard 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	Local law	Finding
0. Enabling accurate assessment	0.C Provide an accurate site description and ...	§1	NC <a href="#">ZAF600787694</a>
<b>Systems and evidence examined to validate this code section</b>		<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>• 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>•Training records.</li> <li>•Original Business License.</li> <li>•Factory Policy</li> </ul>	

# Findings: non-compliances

ZAF600787694

Non-compliance

Due 2025-02-25

## Code area

0 Enabling accurate assessment

## Status

Open\*

## Workplace requirement

0.C Provide an accurate site description and Sedex site profile declared prior to or during the audit.

## Time given to resolve

30 days

## Issue title

34 - Site is operating without all required in-date licences and permits (e.g. business/factory licence has expired)

## Verification method

Desktop audit

## Description

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

## Area of non-compliance/non-conformance

Local law  
Base code

## Corrective and preventative actions

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

## Local law reference

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

\* PDF generated at 07:26 (UTC) on 18 Feb 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

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
Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review?	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	Facility has proper policy and procedure regarding employment. Employee personal files, Service book and employee handbook etc. are maintained properly. Time record doesn't reflect any malpractice in the facility. Hence all four aspects of the management system; proper policy, resource, training and monitoring was found robust.

## Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings

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

Existing system in place:

- 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. 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.

Evidence examined:

- Facility policy and procedure
- Sample employee personal files.
- Service book
- Employee handbook
- Time record.

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	The facility has a sound policy which prohibits any kind of 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. Hence all four aspect of the management system; proper policy, resource, training and monitoring was found robust.

## Summary of findings

Code area	Workplace requirement	Local law	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 labour and prison labour.
- 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 (including 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	91%
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 616 workers comes from different region of the country to work in at the site. They mostly come from Barisal, Rajshahi, Rangpur, 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 workers.

**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	Facility has a sound freedom of association policy which was available for review. Participation Committee was found in the facility. They have a Meeting minutes are recorded in a register. Members of Participation Committee are not treated less favorably than other workers. Members of Participation Committee are allowed to carry out their duties within working hours without affecting their pay. Hence all four aspect of the management system; proper policy, resource, training and monitoring was found robust.

### Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		

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

Existing system in place:

- All the employees are allowed to form or join the trade union of their choice.
- There is a Participation Committee in the facility.
- Participation Committee is formed by election on 09 October 2024
- Regular meeting of Participation Committee is held, last meeting of Participation Committee is held on 18 December 2024.
- Meeting minutes are posted in notice board and recorded in a register.
- Total Participation committee member is 14 (10 members on behalf of worker and 04 members from management side).
- Members of Participation Committee are not treated less favorably than other workers.
- Members of Participation Committee are allowed to carry out their duties within working hours without affecting their pay.

Evidence examined:

- Freedom of association policy review
- Participation committee formation records, election documents
- Participation committee member list
- and Participation committee meeting record

## 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	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	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	Facility has placed proper policies to keep conditions safe and hygienic. There is personnel assigned specifically to monitor all safety related activities. All legal documents was available for review. Drinking water is tested regularly. Air, light, noise, stack emission test report, GHG Emission etc. was conducted regularly as well. Injuries are recorded and analyzed. Moreover risk assessment is done and documented to reduce accidents in the workplace. Workers are provided with appropriate PPE. However, training and communications was not as effective in some cases. For example no training evaluation was found to establish the effectiveness of the training. Hence the training and communication aspect needs some improvement.

### Summary of findings

Code area	Workplace requirement	Local law	Finding
3. Working conditions are safe and hygienic	3.H Where identified as necessary to reduce r...	§1	NC <a href="#">ZAF600769689</a>

## Systems and evidence examined to validate this code section

Existing system in place:

### 1. General Health and Safety management

- Md. Humayun Kabir, AGM (HR) looks after Health & Safety issues for the site.
- Potable water was freely available in all areas and last Drinking water was tested from DPHE on 15 October 2024.
- Tested parameters were pH, TDS, Iron, Arsenic, Total coliform etc. where all the parameters were within acceptable limit as per ECR 2023 and WHO guideline for drinking water.
- Sufficient clean toilets segregated by gender were available at all times for workers.
- Ventilation, temperature and lighting were adequate for the production processes.
- Minutes of meetings show that Safety committee meeting held once every three months. Last meeting was held on 17 December 2024

### 2. Fire Safety

- There are 02 or more exit in each room which were open throughout the working hour.
- Assembly area was found in front of the facility building.
- Firefighting equipment was adequate, and checks were up to date. Facility checked all fire equipment schedules wise. Fire equipment last checking was done on 09 January 2025.
- The facility management posted the evacuation plans on every production floors/shed with local language.
- Public Address system and fire hose found active throughout the facility.
- Facility installed addressable smoke detection system in the production building.
- Facility has an emergency response team of 178 members where all members are trained.
- The facility conducts internal and external fire drill regularly.

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

- The facility has adequate fire-fighting equipment such as Facility has several fire safety equipment including but not limited to Fire Extinguisher, Auto Fire Extinguisher, Hose Pipe, Hydrant, Direction light, Exit light, Emergency Light, Fire Alarm System, PA System (Speaker), Fire door, Evacuation Plan, Smoke Detector, Heat Detector, Multi-Detector, Aspiration Smoke Detector, Manual Call Point, Output Module, Input Module, Isolator Module, Horn, Strobe & Horn. Gas Mask, Fire water drum, Gas Mask, Sand for Bucket, Respirators Mask. Etc.

### 3. Electrical, Machine & fire safety

- All electrical equipment was maintained in good condition such as sockets, plugs, switches and main fuse boards.
- Facility has 18 certified electricians who check and do inspection for whole facility.
- Facility checks all electric channels, distribution board and electric connection as required.

### 4. Medical services:

- There were 09 first aid boxes with sufficient kits in the full facility.
- There were 60 internal first aider.
- There is 03 Doctors, 2 nurses and 7 Medical Assistants found present in the facility. Facility has combined medical facility with it's sister concern.
- They also arranged first aid training with first aider.
- In the medical room they have 20 beds where 10 bed for male and 10 bed for females.

### 5. Dormitory:

- Facility has dormitory for security and office staff in the premise.

### 6. Training



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

- Last Orientation Training to factory rules was arranged on 08 January 2025 with 01 participant, trained by Welfare.
- Last Mid-level management Training was arranged on 26 December 2024 with 07 participants, trained by Deputy Manager Compliance.
- Last Fire Fighting Training (internal) was arranged on 05 December 2024 with 08 participants, trained by Fire and Safety Officer.
- Last Fire Fighting Training (external) was arranged on 29 November and 30 November 2024 with 40 participants, trained by FSCD.
- Last PPE Training was arranged on 12 January 2025 with 12 participants, trained by Compliance Officer.
- Last Anti-Harassment Training was arranged on 30 December 2024 with 10 participants, trained by Compliance Officer.
- Last First aid Training was arranged on 04 January 2025 with 07 participants, trained by Medical Officer.
- Last training on Grievance Handling was arranged on 25 December 2024 with 09 participants trained by Assistant Manager Compliance.
- Last training on Health and Safety was arranged on 04 January 2025 with 14 participants, trained by Compliance Officer.
- Last training on Chemical Handling was arranged on 24 December 2024 with 07 participants, trained by Compliance Officer.
- Last training on Waste Handling was arranged on 11 January 2025 with 09 participants, trained by Compliance Officer.
- Last training on Environment Management System was arranged on 07 January 2025 with 11 participants, trained by Assistant Manager Compliance.

#### 7. Reports:

- Facility last tested Air, Light, Stack air emission, Noise which was conducted by Greenbud on 22 September 2024.

#### Evidence examined:

- License review
- Building approval plan
- Group insurance
- Water test report
- Air, light, noise, stack emission test report, GHG Emission, and EIA.
- Injury record and analysis 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
- Chemical list and MSDS for each chemical
- Health and safety policy
- Potable water testing certificates

# Findings: non-compliances

ZAF600769689

Non-compliance

Due 2024-05-18

## Code area

3 Working conditions are safe and hygienic

## Status

Closed (2025-02-18)\*

## 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

60 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

## Description

Periodic audit has been conducted dated 13 January 2025.  
Facility has taken corrective actions partially, it was noted through facility tour that, approximately  
a) 05 out of 10 workers were not using the required PPE- ear plug in the weaving section located ground floor of towel shed-buidling-01.  
b) 04 out of 09 workers were not using the required PPE- raspatory mask and hand gloves in all over printing section located at ground floor of towel shed-buidling-01.

## Description (carried over)

Based on the floor visit, during the audit day it was noted that (a) approximately 20% workers of weaving section located on ground floor of building 1 were not using ear plug. Noted that noise level of this section found above ambient. (b) Randomly checked 02 out of 05 workers found working in dyeing section located at ground floor of building 1 were not wearing respective PPE (Goggles, respiratory mask, etc.)

## Corrective and preventative actions

It is recommended that the factory should ensure all workers are using appropriate personnel protective equipment while working.

## Corrective and preventative actions (carried over)

It is recommended that the factory should ensure all workers are using appropriate personnel protective equipment while working.

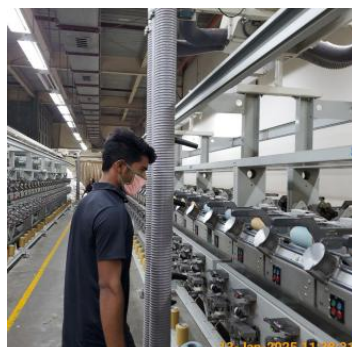
## Local law reference

In accordance with Bangladesh Labour Rules 2015, Rule 67 (2): In addition to the arrangement of safety and health protection measures mentioned in Sub-section (1), the concerned manufacturing institute must provide necessary equipments, 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

## Explanation of difference in resolution time or verification method from the SMETA issue title recommendation

Periodic audit has been conducted dated 13 January 2025.  
Facility has taken corrective actions partially, it was noted through facility tour that, approximately  
a) 05 out of 10 workers were not using the required PPE- ear plug in the weaving section located ground floor of towel shed-buidling-01.  
b) 04 out of 09 workers were not using the required PPE- raspatory mask and hand gloves in all over printing section located at ground floor of towel shed-buidling-01.

## Evidence



[PPE-Hand Gloves and respiratory mask was not used by the employee-All Oper Print Section.jpg](#)



[PPE-Ear plug was not used by the employee-weaving section.jpg](#)



\* PDF generated at 07:26 (UTC) on 18 Feb 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?	Yes
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes  Few selected worker has access to hazardous substance relevant to the process they work on. However risk assessments regarding these activities and chemicals were available. Moreover workers has been provided with appropriated PPE and they receive regular training on safe use of chemicals.
Who organises accommodation for workers?	Workers independently arrange their own accommodation
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  Facility has construction approval from Tarabo Porashava for 25 March 2013. Layout approval from Department of Inspection for Factories and Establishments (DIFE) on 25 January 2024.
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	The facility has sound recruitment policy which has established a practice that they will never employ and use any child labour. There was no child or young employee observed in the facility. Hence all four aspect of the management system; proper policy, resource, training and monitoring was found robust.

### Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Existing system in place:</p> <ul style="list-style-type: none"> <li>•The facility has established a practice that they will never employ and use any child labour.</li> <li>•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.</li> <li>•Factory verifies the workers age through registered doctors.</li> <li>•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.</li> <li>•There was no child or young employee observed in the facility.</li> </ul> <p>Evidence examined:</p> <ul style="list-style-type: none"> <li>•Recruitment policy.</li> <li>•Policy on No-Child labour.</li> <li>•Personal file including Birth certificate, primary/secondary education certificate, National ID card, etc. of sample employees.</li> <li>•Age verification documents.</li> </ul>		



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

## Data points

Percentage of workers that are age 24 or younger	32%
Enter the legal age of employment	14
Enter the age of the youngest worker identified	20
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%
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?	Not Applicable

## 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	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. Salary sheet, Overtime payment record, Pay slips, Attendance register were available for review. Benefits like Maternity benefit, Leave, and Final settlement was provided. However as there was still cases of delay payments in terms of wages and benefits. Hence all aspects needs improvements.

### Summary of findings

Code area	Workplace requirement	Local law	Finding
5. Legal wages are paid	5.A Ensure that all workers (including non-em...	§1	NC <a href="#">ZAF600769691</a>
	5.B Ensure that workers receive the insurance...	§2	NC <a href="#">ZAF600787693</a>



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

Existing system in place:

- The facility is providing local legal minimum wage BDT 10001/month for all the employees.
- 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 employees were paid through Bank.
- Each employee was given a pay slip.
- Employees are aware of their minimum wage.
- Wages have been recorded according to documents checked.
- Salary sheet and timecard review: December 2024, (Current paid month), August 2024, (Random Paid Month), March 2024 (Random Paid Month).

Evidence examined:

- Salary sheet review
- Overtime payment record review
- Payslip review
- Attendance register review
- Production record review
- Maintenance register review
- Maternity benefit register review
- Leave record review
- Final settlement record review

# Findings: non-compliances

ZAF600769691		Non-compliance	Due 2024-05-18
<b>Code area</b>	<b>Status</b>		
5 Legal wages are paid	Open*		
<b>Workplace requirement</b>	<b>Time given to resolve</b>		
5.A Ensure that all workers (including non-employee workers) are paid at least the legal minimum wage or legally recognised collective bargaining agreement (CBA) where one exists, whichever is higher.	60 days		
<b>Issue title</b>	<b>Verification method</b>		
446 - Isolated occurrence of wages not paid on time	Follow up audit		
<b>Description</b>	<b>Area of non-compliance/non-conformance</b>		
Periodic audit has been conducted dated 13 January 2025. Facility has not taken corrective action. Based on document review during the audit day it was noted that workers' wage payment was not disbursed within 7th working day as per local regulation only for the month of December 2024 and August 2024 from the sampled months. Note that they have paid salary of December -2024 dated 13 January 2025 which was the 11th working day for the factory and salary of August 2024 was paid on 9th September 2024 which was the 08th working day for the factory. Noted that salary for other sample month (March -2024) was paid within 7th working days.	Local law		
<b>Description (carried over)</b>			
Based on document review during the audit day it was noted that workers' wage payment was not disbursed within 7th working day as per local regulation only for the month of January 2024 from the sampled months. Salary of January 2024 was paid on 11th February 2024 which was 09th working day for the factory. Noted that salary for other sample months were paid within 7th working days.			
<b>Corrective and preventative actions</b>			
Factory shall pay all wages (salary and all type overtime payment) within the seventh working days of the following month.			
<b>Corrective and preventative actions (carried over)</b>			
Factory shall pay all wages (salary and all type overtime payment) within the seventh working days of the following month.			
<b>Local law reference</b>			
In accordance with Bangladesh Labor Law 2006, section 123, The wages of every person employed in an establishment shall be paid before the expiry of the seven working day of the wage-period in respect of which the wages are payable.			
* PDF generated at 07:26 (UTC) on 18 Feb 2025. <a href="#">View this finding on the Sedex platform</a> for live updates and closure details.			

ZAF600787693	Non-compliance	Due 2025-03-27
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#### Code area

5 Legal wages are paid

#### Status

Open\*

#### 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

418 - Failure to pay legally required leave entitlements or other benefits - systemic

#### Verification method

Follow up audit

#### Description

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

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

Local law  
Base code

#### Corrective and preventative actions

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

#### Local law reference

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

\* PDF generated at 07:26 (UTC) on 18 Feb 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	0.0
Actual required working hours	Required hours per day	8.0
	Required hours per week	48.0
	Required hours per month	0.0
Maximum legal overtime hours	Max hours per day	2.0
	Max hours per week	12.0
	Max hours per month	0.0

Actual overtime hours	Max hours per day	2.0
	Max hours per week	12.0
	Max hours per month	0.0
Minimum legal wage	Min per hour	0.0
	Min per day	0.0
	Min per week	0.0
	Min per month	1001.0
Actual minimum wage	Actual per hour	0.0
	Actual per day	0.0
	Actual per week	0.0
	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	42
Provide the date and details of the records	42 samples taken from December 2024 (Current paid month) 42 samples taken from August 2024 (Random Paid Month) 42 samples taken from March 2024 (Random Paid Month)

Are there different legal minimum/ legally recognised CBAs wage grades?	Yes  The minimum wage is BDT 10001/ for the cotton textile (sub districts) industrial sector in Bangladesh. Minimum wage gazette published on 04 April 2024, SRO Number 85-Law/2024: 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 BDT, Grade 10: 10001BDT.
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	20% of workforce earning minimum wage 80% of workforce earning above minimum wage
Are there any bonus schemes used?	Yes  Bonus Scheme was found and bonus is given as per company policy.
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	Local law	Finding
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...		NC <a href="#">ZAF600787691</a>
	5.A.B Put in place a wage improvement plan th...		NC <a href="#">ZAF600787692</a>
Systems and evidence examined to validate this code section	<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 conducted living wage gap analysis.</li> <li>• The facility management has not established the wage improvement plan yet.</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

ZAF600787691

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

It was noted through document review, worker, and management interview that, the facility has not conducted living wage gap analysis.

## Corrective and preventative actions

It is recommended that the facility should conduct a living wage gap analysis.

\* PDF generated at 07:26 (UTC) on 18 Feb 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF600787692

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

It was noted through document review, management and employee interview that, the facility has not established any wage improvement plan with living wage.

## Corrective and preventative actions

It is recommended that the facility should establish a proper wage improvement plan with living wage.

\* PDF generated at 07:26 (UTC) on 18 Feb 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	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. All overtime is compensated at a premium rate for all employees. Hence all four aspect of the management system; proper policy, resource, training and monitoring was found robust.

### Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		

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

Existing system in place:

- 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.
- Through employees' interview it was noted that, overtime is voluntary.
- Time keeping systems is face detection
- All overtime is compensated at a premium rate for all employees.
- Facility has General Shift from 9.00 am to 6.00 pm with 01hour lunch or rest break.

Evidence examined:

- Employees' interviews
- Management interview
- Facility policy on working hours
- Salary sheet
- Payslip
- Job card
- Attendance register
- Production record
- Quality and production records to cross check working 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?	55.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	68.0
Maximum number of days worked without a day off in sample	10

## 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	Facility has policy of Anti-Discrimination also their recruitment policy also states 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. Hence all aspect of management system was found robust.

### Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		

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

Existing system in place:

- 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)	0%
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	All permanent employees were recruited by the factory directly. Agency is used to hire security force. No apprenticeship schemes or home worker was identified by the auditors. No homeworking were used by this facility. Shipment record ,Goods in and out register, Production record , Goods in and out gate pass / records are maintained properly and available for review. No process subcontract are being used by the facility. Hence all four aspect of the management system; proper policy, resource, training and monitoring was found robust.

### Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current system in place:</p> <ul style="list-style-type: none"> <li>•Facility has no agency worker. 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 permanent employees.</li> </ul> <p>Evidence examined:</p> <ul style="list-style-type: none"> <li>•Recruitment procedure.</li> <li>•Employees personal file.</li> <li>•Appointment letter.</li> <li>•Employee service book.</li> <li>•New employee joining register.</li> <li>•Worker interview.</li> </ul>		





## 8. Regular employment is provided

### Data points

Percentage of workers that are permanently or temporarily employed	100.0%
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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	All permanent employees were recruited by the factory directly. No apprenticeship schemes or home worker was identified by the auditors. No homeworking were used by this facility. Shipment record ,Goods in and out register, Production record , Goods in and out gate pass / records are maintained properly and available for review. No process subcontract are being used by the facility. Hence all four aspect of the management system; proper policy, resource, training and monitoring was found robust.

### Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Existing system in place:</p> <ul style="list-style-type: none"> <li>• All employees were recruited by the factory directly.</li> <li>• Facility has no agency worker in terms of security. 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 workers getting signed labour contract and ID card during their recruitment.</li> <li>• Facility maintains service books for all workers.</li> </ul> <p>Evidence examined:</p> <ul style="list-style-type: none"> <li>• Shipment record.</li> <li>• Goods in and out register.</li> <li>• Production record.</li> <li>• Goods in and out gate pass / records.</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 homemaker?

Are full records of homeworkers available at the site?

Does the supplier buy products or services from suppliers that use homeworkers? No  
The facility has no home worker.

### Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No  
There were no concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity.

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	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. To prevent this kind of occurrence facility provides anti-harassment training to its workers. Grievance box is accessible to all and is places in private places out of any surveillance. Grievance are promptly solved. Hence all four aspect of the management system; proper policy, resource, training and monitoring was found robust.

### Summary of findings

Code area	Workplace requirement	Local law	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-harassment. The Anti-harassment issue is also covered in employee orientation training.
- Through the facility management and employee interview, it was noted that no physical abuse happened in the factory.
- Facility has a anti-Harassment Committee consist of 5 member, the head of the committee is a female and the committee has female majority.
- There is an internal process for grievance, which is through grievance box where an employee can report any grievances (harassment, discrimination etc.) anonymously, any received complaint will be handled by management, without any reprisal for the worker in question.

Evidence examined:

- Anti-Harassment policy.
- 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 swiftly. They have grievance boxes in confidential area like toilet. Workers can also raise grievance through facility provided hotline. Facility communicates grievances which has resolved with their worker. The facility posted grievance box outside the gate for local community.

**Number of grievances raised in the last 12 months** 33

**Number of grievances resolved in the last 12 months** 33

## 10.A. Environment 2-Pillar

### 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 has prepared an environmental policy and procedure. A responsible personnel is assigned to maintained all documents related to Environment management system. The facility disposes all solid waste in a segregated area with proper level and identification and handover the production waste to selected waste buyers. The facility test periodic Air, Temperature, Noise etc. to ensure a safe working condition. Facility records all their energy and resource consumption and aims to reduce their carbon footprint. The facility also provides awareness training to all related personnel. Hence all aspect of the management system; proper policy, resource, training, and monitoring was found robust.

### Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings



**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 with M/S Dipu Enterprise, M/S Fardin Enterprise, M/S Rahat Enterprise located at Borpa, Tarabo, Narayanganj for collective and buying waste which is valid till 01 December 2026.
- Facility last tested Air, Light, Stack air emission, Noise which was conducted by Greenbud on 22 September 2024.

Evidence examined:

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

## 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?

ISO 14001:2015 valid till 20 March 2025

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	Local law	Finding
10.B. Environment 4-Pillar	10.B.E Identify and monitor potential negativ...	§1	NC <a href="#">ZAF600769690</a>

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

##### Current System:

- The facility has designated environmental responsible person.
- The facility prepared an environmental policy and procedure.
- The facility provides EMS awareness training to all personnel.
- The facility conducts environment impact assessment both internally and externally and takes mitigation measures accordingly.
- The facility performs air and noise emission test on a regular basis.
- The facility calculates its scope 1 GHG emissions.
- The facility tracks and preserves environmental consumption and discharge records.
- The facility has environmental reduction targets in place to reduce impacts.

##### Evidence examined:

- Facility environment policy and procedure
- Environment management system documents
- Air and noise test report, and GHG Emission Inventory.
- Water and energy consumption register
- Wastage register
- Water and energy consumption register
- Contract for wastage disposal
- Environment strategy
- Environmental permits

# Findings: non-compliances

ZAF600769690

Non-compliance

Due 2024-04-18

## Code area

10.B Environment 4-Pillar

## Status

Closed (2025-01-13)\*

## Workplace requirement

10.B.E Identify and monitor potential negative environment impacts of operations and supply chain and have in place systems that prevent, mitigate or remedy the impacts of their own operations.

## Time given to resolve

30 days

## Issue title

624 - Employees not trained in waste management

## Verification method

Desktop audit

## Area of non-compliance/non-conformance

Local law

## Description

Periodic audit has been conducted dated 13 January 2025.  
Facility has taken corrective action properly. It was noted through facility visit it was noted that factory has managed hazardous waste and non-hazardous waste properly also hazardous waste and non-hazardous waste was found in the dedicated waste store with proper segregation.

## Description (carried over)

Based on floor visit, during the audit day it was noted that factory has dedicated wastage store for hazardous and nonhazardous waste but factory management has kept different types of hazardous and nonhazardous waste beside wastage store on open sky without proper segregation and protection from rainwater.

## Corrective and preventative actions

Periodic audit has been conducted dated 13 January 2025.  
Facility has taken corrective action properly. It was noted through facility visit it was noted that factory has managed hazardous waste and non-hazardous waste properly also hazardous waste and non-hazardous waste was found in the dedicated waste store with proper segregation.

## Corrective and preventative actions (carried over)

It was recommended that factory management should ensure proper training to the workers so that they can keep the wastage in dedicated waste store with proper segregation.

## Local law reference

In accordance with Bangladesh labour rules 2015 rules No 40 (2): Metallic objects, wastes with terrible odour, chemical wastes and medical wastes should be removed in separate boxes every day.

## Evidence



[Non- Hazardous Waste  
Manged properly.jpg](#)



[Hazardous Waste \\_Manged  
properly.jpg](#)



\* PDF generated at 07:26 (UTC) on 18 Feb 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

## 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?	Other (provide details)  Not applicable as the facility's environmental policies do not capture any of the above-mentioned policies.
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Yes  Client CoC is followed.
Does the site have reduction targets in place to manage climate related risks?	Yes, to reduce scope 1 greenhouse gases (GHGs)
Are any of these science-based targets?	No, but we anticipate setting one in the next two years
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 5% reduction within 2025, Diesel consumption by 3% reduction within 2025, Domestic water usage by 5% reduction within 2025, wastage generation by 3% 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?	Not Applicable

### Usage/discharge analysis

	Last full calendar year (2024)	Previous full calendar year (2023)
Total electricity consumption from non-renewable sources (kWh)	52,388	98,429
Total electricity consumption from renewable sources (kWh)	961	1,169

Sources of renewable energy used	Onsite generated	Onsite generated
Types of renewable energy used	Solar	Solar
Total natural gas consumption (kWh)	9,389,250	5,235,703
Usage of other purchased fuels	LPG- 9.10 Kg Petrol-836 L	LPG- 30.6 Kg Petrol-870 L
Has the site completed any carbon footprint analysis?	Yes Scope 1: 6025 (tCO <sub>2</sub> e) Scope 2: 65 (tCO <sub>2</sub> e) Scope 3: 0 (tCO <sub>2</sub> e)	Yes Scope 1: 6122 (tCO <sub>2</sub> e) Scope 2: 66 (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)	105,721	115,723
Water volume recycled (m3)	0	0
Total waste produced (mt)	120.3	158
Total hazardous waste produced (mt)	94.9	128
Waste to recycling (mt)	0	0
Waste to landfill (mt)	0	0
Waste to other (mt)	214	286
Total product produced (mt)	2,509	2,801

## 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	The facility has strong business ethics policy including anti-bribery policy, anti corruption policy. Facility has designated personal to implements the code of ethics in the facility. Mid level managements trainings are provided to the management level employee. Hence all four aspect of the management system; proper policy, resource, training and monitoring was found robust.

### Summary of findings

Code area	Workplace requirement	Local law	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. Abu Solayman; AGM (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 during orientation.

## Attachments



[WeavingSection.jpg](#)



[Policy Board.jpg](#)



[Toilet Area.jpg](#)



[Warping Section.jpg](#)



[Worker Using PPE.jpg](#)



[Smoke Detector.jpg](#)



[Packing Section.jpg](#)



[Personnel Address \(P.A.\) System.jpg](#)



[Staircase.jpg](#)



[Notice Board.jpg](#)



[Medical Room.jpg](#)



[Main Entrance & Security Post.jpg](#)





[MSDS.jpg](#)



[Loading & Un-Loading Point.jpg](#)



[Illuminated Exit Sign.jpg](#)



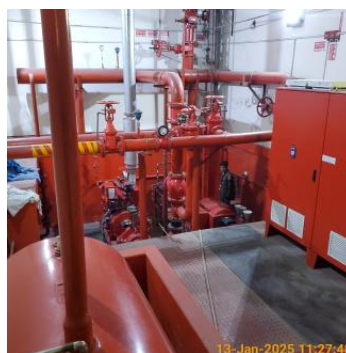
[Grievance Box.jpg](#)



[Generator.jpg](#)



[First Aid Box.jpg](#)



[Fire Hydrant Pump.jpg](#)



[Fire Hose Pipe Demonstration.jpg](#)



[Fire Hose Pipe Cabinet.jpg](#)



[Fire Extinguisher.jpg](#)



[Inside Compound.jpg](#)



[Fire Control Panel.jpg](#)



[Fire Alarm.jpg](#)



[Fire Alarm Switch.jpg](#)



[Finished Goods Area.jpg](#)



[Facility Name.jpg](#)



[Facility Main Gate View.jpg](#)



[Facility Building View.jpg](#)



[Fire Fighting Equipment.jpg](#)



[Eye Wash Station.jpg](#)



[Exit Door.jpg](#)



[Exhaust Fan.jpg](#)



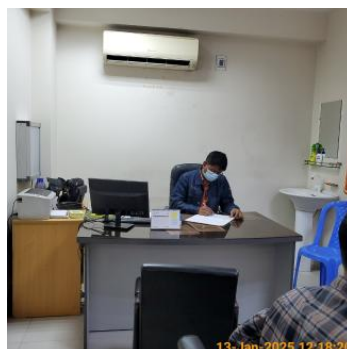
[ETI Base Code.jpg](#)



[Electric Power Distribution Box.jpg](#)







[Effluent Treatment Plant \(ETP\).jpg](#)



[Dyeing Section.jpg](#)



[Doctor's Room.jpg](#)



[Dining Hall.jpg](#)



[Designated Fire Rescuer.jpg](#)



[Evacuation Plan Map.jpg](#)



[Designated First Aider.jpg](#)



[Designated Fire Fighter.jpg](#)



[Childcare Room.jpg](#)



[Drinking Water Station.jpg](#)



[Canteen Shop.jpg](#)



[Boiler.jpg](#)





[Assembly Point.jpg](#)



[Chemical Storage with Secondary Containment.jpg](#)



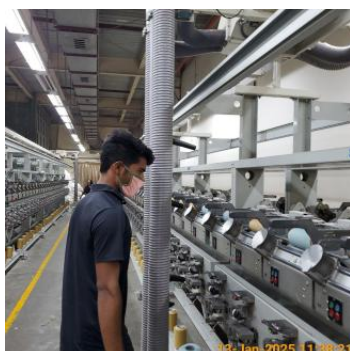
[Air Compressor.jpg](#)



[Attendance Recorder.jpg](#)



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