

Monitoring summary report for ACS Towel Limited

MONITORING ID: 25-0342209



Monitored Party ACS Towel Limited	amfori ID 050-000039-000	Address Tetlabo, word no-3, rupganj, , 1460 Narayanganj, Dhaka, Bangladesh
Monitoring Activity amfori Social Audit - Manufacturing	Monitoring Type Full Monitoring	Monitoring Partner Bureau Veritas Hong Kong Limited
Monitoring Start Date 14/08/2025	Closing Meeting Finished Date 28/08/2025	Submission Date 28/08/2025
Expiration Date 28/08/2027	Announcement Type Semi Announced	
Site ACS Towel Limited	Site amfori ID 050-000039-002	

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OVERALL RATING



SECTION RATING

PA1: Social Management System	C	
PA 2: Workers Involvement and Protection	C	
PA 3: The Rights of Freedom of Association and Collective Bargaining	A	
PA 4: No Discrimination, Violence or Harassment	B	
PA 5: Fair Remuneration	A	
PA 6: Decent Working Hours	A	
PA 7: Occupational Health and Safety	A	

PA 8: No Child Labour	A	
PA 9: Special Protection for Young Workers	A	
PA 10: No Precarious Employment	A	
PA 11: No Bonded, Forced Labour or Human Trafficking	A	
PA 12: Protection of the Environment	C	
PA 13: Ethical Business Behaviour	A	

GENERAL DESCRIPTION

Name of lead monitoring person: Nurun Nahar Diba; APSCA membership number: CSCA 21701270

Name of team monitoring person (if applicable): Bahlul Dana - ASCA 21701197, Md. Shamim Hossain - CSCA 21700862, Al Amin - CSCA 32200252.

Name of observers, translators, trainees, advisors/consultants (if applicable): Not applicable.

Monitoring partner name: Bureau Veritas Consumer Products Services (Bangladesh) Ltd.

Monitoring schedule details: This monitoring is planned for one day on 14 August 2025 for 4.5 monitoring persons x 1 day (4 Person-days onsite and 0.5 Person-day reporting = 4.5 persons day).

Announcement Type: This was the semi announced amfori BSCI full monitoring at ACS Towel Limited.

Business partner information: The factory is a legally registered limited company, which was incorporated in 2010 and started its operation since 2010 at Tetlabo, word no-3, rupganj, Narayanganj, Dhaka, Bangladesh. The factory specializes in the manufacture of terry towel items. The main production processes are weaving (warping, sizing, weaving, dyeing, dyeing finishing, printing) and stitching (cutting, stitching, finishing & packing). The factory had no peak season and production is round the year same. The production capacity of the facility is 300 tone per month. Total area is about 249,809 square feet and production area is about 229, 809 square feet.

Monitored location information: There was another factory situated in the premises named ACS Textiles (Bangladesh) Limited which under same owner but different license, entity and workforce. The factory was owned by factory owner. The facility provide canteen but does not provide a dormitory facility for the workers; this is also not legally mandatory. The facility made up of 7 buildings.

Operating shifts and hours: The facility operates general shift from 9:00 am to 6:00 pm for stitching division. Facility has 03 shifts (Shift-A 6:00 am to 2:00 pm, Shift-B 2:00 pm to 10:00 pm and Shift-C 10:00 pm to 6:00 am) for weaving division, security section. Factory provide one-hour break time in each shift. As per given information, Factory weekend 01 day is provided on Friday for stitching division and weaving division, security section's weekend was provided by rotation basis. There were no special working hours for vulnerable workers.

Time recording system: Factory is maintaining electronic time keeping system (face detection) for all workers.

Salary payment details: Per payroll review and interviews with management and employees, all the workers were paid by monthly wage system. There were 90% (780) were fixed salary based and 10% (87) were piece rated workers. Wages were paid and issued once in a month within first 7 working days of the following pay period (1st to 30th/31st). Last payment date was on 10 August 2025 for the month of July 2025 (In the first 10 days of August, there were 2 weekends and 1 festival holiday). Employee's wages paid by bank transfer. Factory had provided lowest minimum wage as BD. Tk-10001/- to the workers that met the local law.

Worker number information: The facility has 867 manpower, where workers 761 (male 495 and female 372) and 106 are management and staff (91 male and female 15) and the youngest worker was above 18 years in the factory, which was complying with the local law. All workers were recruited directly by the facility as permanent types and 100% were Bangladeshi citizens. Neither migrant workers nor agency workers were found at the facility. No interns, apprentices, or contractor workers were found during the monitoring day. 7 pregnant worker and 4 disable workers (male 1 and female -3) were found during the monitoring day.

Good practices: None

Worker organization details: Facility has developed a policy and procedure to manage the workers right of freedom of association. Facility management has formed a Participation Committee (PC) through collaboration of management and workers. Workers representatives have been elected by workers. Last Participation Committee (PC) election conducted on 9 October 2024 and all the election process were verified and reviewed by the respective person of the Department of Factories Inspection. Meetings are held every month, with the latest arranged on July 23, 2025. Interviewed workers were aware about the activities of the PC. Factory management has an open policy for form or joins union independently. PC members are not discriminated and all. PC members have right to raise their voice.

Circumstances: "There were no special circumstances during the monitoring."

Summary of findings: During this monitoring, findings were raised under PA1: Social Management System. PA 2: Workers Involvement and Protection, PA 4: No Discrimination, Violence or Harassment, PA 5: Fair Remuneration, PA 7: Occupational Health and Safety, PA 12: Protection of the Environment and PA 13: Ethical Business Behaviour. For other PA no findings were raised.

#Living wage calculation: It was noted based on documents review and management interview that, the facility did not estimate living wage properly to determine a potential gap between present local minimum wage and living wage to meet a decent living standard and so no actions to fill the gaps. As per The Anker Methodology, monthly living wage for the Satellite Cities & areas Surrounding Dhaka, Bangladesh BDT. 23,100.00 which includes food cost, housing, non-food non-housing costs with pay stamp. However, factory is providing minimum wages to all the workers as per law. The Monitoring Person followed GLWC website as the standard living wage for this area.

Per payroll and time records review, monitoring Person reviewed sample records of 35 employees from July 2025 (attendance & Payroll) as current month, 35 employees from March 2025 (attendance & Payroll) as random month-1 & 35 employees from November 2024 (attendance & Payroll) as random month-2. All were permanent workers in the factory. Workers performed maximum working hour as 10 (daily 8 hours' general working hour + 2 hours' overtime)/day.

A total of 35 selected employees (23 males and 12 females) from different sections were conducted individually and group interviews.

At the end of the monitoring, a closing meeting was held with factory representatives; all of the current findings along with corresponding corrective action plans were disclosed and communicated to facility management and Mr. Md. Abdul Mabud – DGM (Admin & Compliance) and Ms. Shewly Begum - Vice President of participation committee, signed the onsite findings report and agreed to take corrective actions.

Facility License Details: Necessary licenses uploaded.

Remarks: 1. A contractor license or permit, an agency labour contract, government waivers, and collective bargaining agreements have not been uploaded as these were not applicable for this facility.
2. Photographs of dormitories, high-risk health and safety areas, and inconsistencies between time and production records have not been uploaded as these were not applicable for this facility.
3. The facility has aware regarding Speak for Change (S4C) but did not take the necessary steps to implement Speak for Change (S4C) programs.
4. Factory formulated policy and provided training program for employees on Gender Equality in this factory.
5. Due to limitation of letter in the general description area, detail building descriptions is uploaded in the report attachment part.

SITE DETAILS

Site

ACS Towel Limited

Site amfori ID

050-000039-002

GICS Classification

Sector

Consumer Discretionary

Industry Group

Consumer Durables & Apparel

Industry

Textiles, Apparel & Luxury Goods

Sub Industry

Textiles

amfori Process Classifications

Sewing / Stitching

Washing

Stenter / Hot air drying

Batch Dyeing / Exhaust Dyeing / Discontinuous
Dyeing / Direct Dyeing / Coordinate dyeing/ Stock
Dyeing / Solution Dyeing / Skein (Hank) Dyeing

Embroidery (machine)

Weaving

GS1 Classifications

Segment

**Household/Office Furniture/
Furnishings**

Family

Fabric/Textile Furnishings

Product Class

**Household/Office Fabric/
Textile Furnishings**

NACE Classification

Finishing of textiles

Water Stress Situation

This site is not located in a water stressed region

METRICS

Key Metrics

Total workforce	784	Workers
Legal minimum wage in local currency	10,001	Monthly
Lowest wage paid for regular work at the site	10,001	Monthly
Calculated living wage in local currency	23,100	Monthly
Total sample	35	Workers

Other Metrics

Male workers	510	Workers
Female workers	274	Workers
Non-binary workers	0	Workers
Permanent workers - Male	586	Workers
Permanent workers - Female	281	Workers
Permanent workers - Non-binary	0	Workers
Temporary workers - Male	0	Workers
Temporary workers - Female	0	Workers
Temporary workers - Non-binary	0	Workers
Seasonal workers - Male	0	Workers
Seasonal workers - Female	0	Workers
Seasonal workers - Non-binary	0	Workers
Management - Male	13	Workers
Management - Female	1	Workers
Management - Non-binary	0	Workers
Apprentices - Male	0	Workers
Apprentices - Female	0	Workers
Apprentices - Non-binary	0	Workers
Workers on probation - Male	73	Workers
Workers on probation - Female	32	Workers
Workers on probation - Non-binary	0	Workers
Workers with night shift - Non-binary	0	Workers
Workers with disabilities - Male	1	Workers
Workers with disabilities - Female	3	Workers
Workers with disabilities - Non-binary	0	Workers
Domestic migrant workers - Male	0	Workers
Domestic migrant workers - Female	0	Workers
Domestic migrant workers - Non-binary	0	Workers
Foreign migrant workers - Male	0	Workers
Foreign migrant workers - Female	0	Workers
Foreign migrant workers - Non-binary	0	Workers

Workers hired directly - Male	586	Workers
Workers hired directly - Female	281	Workers
Workers hired directly - Non-binary	0	Workers
Workers hired indirectly - Male	0	Workers
Workers hired indirectly - Female	0	Workers
Workers hired indirectly - Non-binary	0	Workers
Unionised workers - Male	0	Workers
Unionised workers - Female	0	Workers
Unionised workers - Non-binary	0	Workers
Workers under CBA - Male	0	Workers
Workers under CBA - Female	0	Workers
Workers under CBA - Non-binary	0	Workers
Pregnant workers	7	Workers
Workers on parental leave - Male	0	Workers
Workers on parental leave - Female	7	Workers
Workers on parental leave - Non-binary	0	Workers
Sample - Male	23	Workers
Sample - Female	12	Workers
Sample - Non-binary	0	Workers

FINDINGS



PA1: Social Management System

Site: ACS Towel Limited | Site amfori ID: 050-000039-002

Question: 1.1 Is there satisfactory evidence that the auditee has set up an effective management system to implement the amfori BSCI Code of Conduct?

ENGLISH

Finding

It was noted based on document review and management interview that, the facility management has taken many actions to integrate with amfori BSCI requirements into their day-to-day business activities and social aspects. However, some non-compliances are identified under different Performance Areas, which is evidence of gaps identified in the overall management system against amfori BSCI COC requirements. Noted that the facility has other effective systems, policies and procedures in place to implement the amfori BSCI COC in their business practice, so a partial rating is given in this section.

Reference: amfori BSCI Requirement 1.1;

Question: 1.3 Is there satisfactory evidence that the auditee has identified their significant business partners and their level of alignment with the amfori BSCI Code of Conduct?

ENGLISH

Finding

It was noted based on documents review and management interview that,

- a) The procedure to select suppliers and sub-contractors of the facility was not as per amfori BSCI Code of Conduct, as facility did not define a system to select current and future significant business partners in terms of price of the suppliers and business partner's social performance monitoring procedure and way to identify their willing to respect amfori BSCI requirements while selecting them were not included in the policy.
- b) Facility management has not communicated amfori BSCI Code of Conduct with 2 out of 39 listed significant business partners.
- c) The facility did not evaluate the social performance of their 2 out of 39 listed significant suppliers.
- d) Facility management has not identified stake holder mapping.
- e) There is no proper procedure to handle the complaint raised by the business partners.

Note: The facility is keeping record of their suppliers, so partial rating is given in this section.

Reference: amfori BSCI Requirement 1.3;

Question: 1.5 Is there satisfactory evidence that the auditee monitors how its business partners observe the amfori BSCI Code of Conduct?

ENGLISH

Finding

Based on documents review, management interviews during audit time it was noted that the facility has not

Finding

communicated amfori BSCI Code of Conduct with 2 out of 39 listed significant business partners. Moreover, facility management did not evaluate the social performance of their 2 out of 39 listed significant suppliers.

Note: As the facility has documented partial information for business partners and has a policy and procedure for supplier selection, monitor and get signed off amfori BSCI COC from their other business partners, so partial rating is given in this checkpoint.

Reference: amfori BSCI Requirement 1.5;

PA 2: Workers Involvement and Protection

Site: ACS Towel Limited | Site amfori ID: 050-000039-002

Question: 2.2 Is there satisfactory evidence that the auditee defines long-term goals for protecting workers in line with the aspirations of the amfori BSCI Code of Conduct?

ENGLISH

Finding

Based on documents review, management and workers interview it was noted that, facility management has developed vision, mission and objectives of the company as well as has defined long term goals but does not reflect the step-by-step approach towards sustainable improvement. Moreover, workers and worker's representatives were not genuinely involved in defining these long-term goals. Furthermore, long-term goals and general objectives of the company was not developed considering gender-responsive plan and needs of most vulnerable groups (e.g. pregnant worker, disable worker etc.).

Noted that, the facility has developed a vision and mission statement as per the requirement of amfori BSCI Code of conduct, so partial rating is given in this section.

Reference: amfori BSCI Requirement 2.2;

Question: 2.4 Is there satisfactory evidence that the auditee builds sufficient competence among managers, workers and workers representatives to successfully embed responsible practices in the business operation?

ENGLISH

Finding

Based on documents review, management and worker interview it was noted that, the factory management has a process to provide training and awareness to the employees about the requirements of amfori BSCI Code of Conduct but still through worker interview 12 out of 25 sampled workers were unaware about the requirements of amfori BSCI Code of Conduct i.e. living wage, BSCI long-term goal and values etc.

Reference: amfori BSCI Requirement 2.4

Question: 2.5 Is there satisfactory evidence that the auditee has established, or participates in, an effective operational-level grievance mechanism for individuals and communities?

ENGLISH

Finding

Based on documents review and management interview it was noted that, the facility has mechanism to handle employee's grievance. But grievance mechanism of the facility was not including potential conflict of interest define, time line to address and process of Appeal. Moreover, grievance lodged in grievance register didn't include involvement of worker's representative.

Noted that facility management has established a grievance procedure and assigned responsible person to look after the grievance mechanism to handle employees' grievances, so partial rating was selected for this questionnaire.

Reference: amfori BSCI Requirement 2.5

PA 4: No Discrimination, Violence or Harassment

Site: ACS Towel Limited | Site amfori ID: 050-000039-002

Question: 4.2 Is there satisfactory evidence that the auditee takes the necessary preventative and/or remedial measures to ensure workers are not disciplined, dismissed, harassed or otherwise discriminated against because of their complaints against infringements of their rights?

ENGLISH

Finding

During this audit, based on management and workers interview, it was noted that, based on document review, management and workers interview, it was noted that the factory did not conduct any periodic satisfaction survey on grievance mechanism, harassment and discrimination etc. among their workers. Noted that facility management has policy, procedure on grievance, harassment, discrimination and during audit process, no discrimination and harassment observed / raised by the workers, so partial rating has given in this questionnaire

Reference: amfori BSCI Requirement 4.2

PA 5: Fair Remuneration

Site: ACS Towel Limited | Site amfori ID: 050-000039-002

Question: 5.4 Is there satisfactory evidence that the auditee provides sufficient remuneration that allows workers to meet a decent standard of living?

ENGLISH

Finding

It was noted through document review and management interviews that the facility did not estimate the living standard in the region calculating their living wage to determine a potential gap between present local minimum wage and living wage to meet a decent living standard and so no actions plan is in place to fill the

Finding

gaps as per amfori BSCI COC. As per The Anker Methodology, monthly living wage for the Satellite Cities & areas Surrounding Dhaka, Bangladesh BDT. 23100 which includes food cost, housing, non-food non-housing costs with pay stamp. However, factory is providing minimum wages to all the workers as per law. The Monitoring Person followed GLWC website as the standard living wage for this area. As the factory is providing minimum wage to the workers so partial rating has been selected in this questionnaire.

Reference: amfori BSCI Requirement 5.4;

PA 7: Occupational Health and Safety

Site: ACS Towel Limited | Site amfori ID: 050-000039-002

Question: 7.1 Is there satisfactory evidence that the auditee observes occupational health and safety regulations applicable for its activities?

ENGLISH

Finding

Based on plant tour, document review, management and workers interview, it was noted that, i) a few improvement areas were observed in the Occupational Health & Safety management system applicable to the activities performed by the facility. Thus, relevant findings were noted in a few areas of this section. Note: As the facility has maintained the maximum requirements of this performance area, thus partial rating has been given in this questionnaire.

ii) Acid license of the facility found expired on July 01, 2025. However, the facility has applied for acid license to the concern authority on May 17, 2025. A partial rating was given in this questionnaire as the facility has applied for the updated of the acid license.

Reference: amfori BSCI Requirement 7.1;
In accordance with acid control Rule 2004, Rule 3

Question: 7.3 Is there satisfactory evidence that the auditee set up an effective management system that ensures they regularly carry out risk assessments for safe, healthy and hygienic working conditions?

ENGLISH

Finding

During the facility visit, interviews, and document review, it was observed that the i) facility management has not conducted a risk assessment regarding hygiene kits, such as products for nursing, menstruation, and pregnancy. However, the facility has provided items such as hand wash and towels in compliance with legal requirements. ii) the facility did not conduct regular occupational health check-ups for all workers from the weaving, dyeing, ETP, boiler, generator, canteen, and childcare sections within the past year, as required by law. The facility only conducted health checks for 25 workers from various departments. A partial rating is provided since the facility has conducted a risk assessment and identified potential risks in certain areas.

Finding

Reference: amfori BSCI Requirement 7.3
Bangladesh Labour Rules, 2015, Rule 68(4 & 5),

Question: 7.6 Is there satisfactory evidence that the auditee enforces the use of PPE to provide protection to workers alongside other controls and safety systems?

ENGLISH

Finding

It was noted based on facility visit that, randomly checked 6 of 35 weaving machine operators were not using mask while working at weaving section on the ground floor of Building # 1. This may create health hazards for those employees as dust were floating in the working area. However, factory management has provided PPE in all required area.

Note: As all other relevant workers in other departments were found wearing proper PPE, thus partial rating has been given in this questionnaire.

Reference: Bangladesh Labour Rules, 2015, Section-67 (2);

Question: 7.19 Is there satisfactory evidence that the auditee has emergency procedures, in writing, to deal with cases of trauma or serious illness?

ENGLISH

Finding

It was noted through documents review and management interview that factory management has made an emergency procedure to deal with trauma and serious illness but factory did not provide any training to the workers on the emergency procedure of trauma and serious illness.

Note: As facility management has made an emergency procedure to deal with trauma and serious illness, so partial rating is given in this section.

Reference: amfori BSCI Requirement 7.19

PA 12: Protection of the Environment

Site: ACS Towel Limited | Site amfori ID: 050-000039-002

Question: 12.2 Is there satisfactory evidence that the auditee has procedures in place to ensure integration of local environmental law into the business model?

ENGLISH

Finding

It was noted based on document review and interview that, there is no grievance mechanism in place in this factory to address the environmental concerns of surrounding communities.

Note that the factory had policies and procedures to incorporate relevant environmental laws. So partial

Finding

rating has been selected in this questionnaire.

Reference: amfori BSCI Requirement 12.2;

Question: 12.3 Is there satisfactory evidence of the auditee's required environmental permits and licences?

ENGLISH

Finding

It was noted through document review and management interview that facility's Environment Clearance Certificate was expired on May 15, 2025. However, facility had applied for renewal on May 04, 2025. As facility has applied for the renewal of the environmental clearance to the concern department, so partial rating has been given to this questionnaire.

Reference: Bangladesh Environmental Conservation Rules, 2023, Rule-6 (1) & Rule-20 (2).

Question: 12.5 Is there satisfactory evidence that water is managed in a way that respects the environment, particularly but not limited to preserving local water sources?

ENGLISH

Finding

Based on document review and management, it was noted that factory management did not have water conservation policy and procedure in place to prevent water lose and not have a system to preserve natural water resource (recycling practices, preserve rain water etc.) to ensure better environment in the premises. Moreover, the auditee did not have proper identification of water springs, rivers, lakes, and other water ecosystems in the area of the facility. Furthermore, no documented risk assessments that justify management decisions on water use.

Noted that as the facility management understand the importance of proper water management and facility management is planning to do preserve natural water resource, gives awareness training to all employees on water waste reduction, so partial rating is given in this section.

Reference: amfori BSCI Requirement 12.5

PA 13: Ethical Business Behaviour

Site: ACS Towel Limited | Site amfori ID: 050-000039-002

Question: 13.1 Is there satisfactory evidence that the auditee actively opposes any act of corruption, extortion or embezzlement, or any form of bribery in its activities as a business enterprise?

ENGLISH

Finding

Based on document review, management and worker interview it was noted that, facility has the policy on

Finding

anti-corruption but they did not identify the possible risky area for corruption and bribe. Moreover, no ethical training is provided to the workers to avoid or minimize any types of corruption. Furthermore, the facility does not have a procedure in place to investigate the incident of corruption (if any). In addition, factory has not established any reward system on ethical behavior. Again, the facility management did not communicate their business ethics including corruption, bribery etc. to their business partners and suppliers.

Noted that as facility has policy and procedure regarding anti-corruption, so partial rating has been given in this section.

Reference: amfori BSCI Requirement 13.1;