

# SMETA Corrective Action Plan Report (CAPR)

Version 7



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# Audit content

(1) A SMETA audit was conducted which included some or all of Labour Standards, Health & Safety, Environment and Business Ethics. The SMETA Minimum Requirements were applied and the SMETA Auditor Manual was followed. The scope of workers included all types at the site e.g. direct employees, agency workers, workers employed by service providers and workers provided by other contractors. Any deviations from the SMETA Methodology are stated (with reasons for deviation) in the SMETA Declaration.

The audit scope includes an assessment of the Workplace Requirements and the Management Systems Assessment against the following Code Areas:

## Included in a 2-Pillar audit:

1. Labour Standards Code Areas:
  - 0: Enabling accurate Assessment
  - 1: Employment is Freely Chosen
  - 1.A: Responsible Recruitment & Entitlement to Work
  - 2: Freedom of Association and Right to Collective Bargaining are Respected
  - 4: Child Labour Shall Not be Used
  - 5: Legal Wages are Paid
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  - 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	ZC422239939	Auditor company name	Excel Sustainability Management & Technology Co Limited
Date of audit	2025-01-27	Audit conducted by	Sedex member
Audit pillars	Labour Standards   Health and safety   Environment 4-Pillar   Business ethics		

## Site details

Sedex site reference	ZS422239941	Site name	ISHIKA EXPORT
Business name	ISHIKA EXPORT	Site address	201305 C-18 SECTOR 88 , NOIDA, G.B. NAGAR , UTTAR PRADESH, IN
Site phone	91 9971979953	Site email	roman@ishikaexport.com

# Audit parameters

Time in and out	Day 1	
	In	09:30
	Out	17:30
Audit type	Full initial	
Was the audit announced?	Semi announced	
Was the Sedex SAQ available for review?	Yes	
Who signed and agreed CAPR?	Mr. Roman Nafees / Partner	
Any conflicting information SAQ/Pre-Audit Info	No	
Is further information available?	No	

# Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	Yes	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	Yes	No
Reason for absence at the opening meeting	Union does not exist in the factory		
Reason for absence during the audit	Union does not exist in the factory		
Reason for absence at the closing meeting	Union does not exist in the factory		

# SMETA declaration

## Auditor team

### SMETA declaration

I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual.

1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform.
2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question.

This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post-audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.

Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size)

Nil

Lead auditor	Vinay Pandey	APSCA Number	21705186
Additional auditor	Manish Kumar	APSCA Number	32200208
Date of declaration	2025-01-27		

## 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. Roman Nafees
<b>Title</b>	Partner
<b>Date of declaration</b>	2025-01-27

## Summary of findings

Code area	Workplace requirement	Local law	Finding
3. Working conditions are safe and hygienic	3.O Implement an appropriate electrical safet...	§1	NC <a href="#">ZAF600795795</a>
	3.N Maintain a log of all hazardous substance...	§2	NC <a href="#">ZAF600795796</a>
	3.O Implement an appropriate electrical safet...	§3	NC <a href="#">ZAF600795797</a>

## Local law issues

§1	In accordance with the Factories Act 1948, Chapter III Health, Section 17 – Lighting, (1) In every part of a factory where workers are working or passing there shall be provided and maintained sufficient and suitable lighting, natural or artificial or both."
§2	In accordance with Factories Act 1948 Section 7-A (1) every occupier shall ensure, so far as is reasonably practicable, the health, safety and welfare of all workers while they are at work in the factory (2) Without prejudice to the generality of the provisions of sub-section(1), the matters to which such duty extends, shall include-(a) the provision and maintenance of plant and systems of work in the factory that are safe and without risks to health, (b) The arrangements in the factory for ensuring safety and absence of risks to health in connection with the use, handing, storage and transport of articles and substances, (c) The provision of such information, instruction, training and supervision as are necessary to ensure the health and safety of all workers at work."
§3	In accordance with the Indian Electricity Rules, 1956, Section – 36. Handling of electric supply lines and apparatus- (1) Before any conductor or apparatus is handled adequate precautions shall be taken, by earthing or other suitable means, to discharge electrically such conductor or apparatus, and any adjacent conductor or apparatus if there is danger there from, and to prevent any conductor or apparatus from being accidentally or inadvertently electrically charged when persons are working thereon. Every person who is working on an electric supply line or apparatus or both shall be provided with tools and devices such as gloves, rubber shoes, safety belts, ladders, earthing devices, helmets, line testers, hand lines and the like for protecting him from mechanical and electrical injury. Such tools and devices shall always be maintained in sound and efficient working conditions: (2) No person shall work on any live electric supply line or apparatus and no person shall assist such person on such work, unless he is authorised in that behalf, and takes the safety measures approved by the Inspector. (3) Every telecommunication line on supports carrying a high or extra-high voltage line shall, for the purpose of working thereon, be deemed to be a high voltage line.

# Findings: non-compliances

ZAF600795795

Non-compliance

Due 2025-03-06

## Code area

3 Working conditions are safe and hygienic

## Workplace requirement

3.O Implement an appropriate electrical safety program to ensure that electrical hazards are reduced and controlled by appropriately qualified personnel.

## Issue title

221 - Inadequate electrical safety inspections conducted, including on lighting

## Description

During the document review and interaction with the management, it was noted that the lux monitoring test was not conducted by an authorized testing agency in last 12 months.

## Corrective and preventative actions

It is recommended that the factory should ensure the lux monitoring test is conducted by an authorized testing agency and obtain the test report for the same.

## Local law reference

In accordance with the Factories Act 1948, Chapter III Health, Section 17 - Lighting, (1) In every part of a factory where workers are working or passing there shall be provided and maintained sufficient and suitable lighting, natural or artificial or both."

## Status

Closed (2025-02-07)\*

## Time given to resolve

30 days

## Verification method

Desktop audit

## Area of non-compliance/non-conformance

Local law

Base code

\* PDF generated at 13:02 (UTC) on 07 Feb 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF600795796

Non-compliance

Due 2025-03-06

## Code area

3 Working conditions are safe and hygienic

## Workplace requirement

3.N Maintain a log of all hazardous substances (e.g. chemicals and pesticides) on site. Ensure that these are managed appropriately at all times in line with safety instructions, including storage, use and disposal.

## Issue title

242 - No/inadequate eye wash/shower station in hazardous environments including chemical areas

## Description

During factory tour, it was noted that there was no eye washing station near the chemicals room on the ground floor of the production building.

## Status

Closed (2025-02-07)\*

## Time given to resolve

30 days

## Verification method

Desktop audit

## Area of non-compliance/non-conformance

Local law

Base code



### Corrective and preventative actions

It is recommended the factory should provide eye washing station near chemicals room at ground floor of the production building.

### Local law reference

In accordance with Factories Act 1948 Section 7-A (1) every occupier shall ensure, so far as is reasonably practicable, the health, safety and welfare of all workers while they are at work in the factory (2) Without prejudice to the generality of the provisions of sub-section(1), the matters to which such duty extends, shall include-(a) the provision and maintenance of plant and systems of work in the factory that are safe and without risks to health, (b) The arrangements in the factory for ensuring safety and absence of risks to health in connection with the use, handling, storage and transport of articles and substances, (c) The provision of such information, instruction, training and supervision as are necessary to ensure the health and safety of all workers at work."

### Evidence

[Factory has not provided eye wash station near chemicals room at ground floor...jpeg](#)

\* PDF generated at 13:02 (UTC) on 07 Feb 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF600795797

Non-compliance

Due 2025-03-06

### Code area

3 Working conditions are safe and hygienic

### Status

Closed (2025-02-07)\*

### Workplace requirement

3.O Implement an appropriate electrical safety program to ensure that electrical hazards are reduced and controlled by appropriately qualified personnel.

### Time given to resolve

30 days

### Issue title

228 - Unsafe handling of electrical equipment e.g. no rubber mats in front of electricity panels

### Verification method

Desktop audit

### Description

During the factory tour, it was noted that no rubber mat was provided below the electric panel near the security guard room on the ground floor of production building.

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

Local law  
Base code

### Corrective and preventative actions

It is recommended the facility should provide rubber mats blow electric panel near security guard room at ground floor.

### Local law reference

In accordance with the Indian Electricity Rules, 1956, Section – 36. Handling of electric supply lines and apparatus- (1) Before any conductor or apparatus is handled adequate precautions shall be taken, by earthing or other suitable means, to discharge electrically such conductor or apparatus, and any adjacent conductor or apparatus if there is danger there from, and to prevent any conductor or apparatus from being accidentally or inadvertently electrically charged when persons are working thereon. Every person who is working on an electric supply line or apparatus or both shall be provided with tools and devices such as gloves, rubber shoes, safety belts, ladders, earthing devices, helmets, line testers, hand lines and the like for protecting him from mechanical and electrical injury. Such tools and devices shall always be maintained in sound and efficient working conditions: (2) No person shall work on any live electric supply line or apparatus and no person shall assist such person on such work, unless he is authorised in that behalf, and takes the safety measures approved by the Inspector. (3) Every telecommunication line on supports carrying a high or extra-high voltage line shall, for the purpose of working thereon, be deemed to be a high voltage line.

**Evidence**





































[Rubber mat was not provided below electric panel near security guard room at ground floor..jpeg](#)

\* PDF generated at 13:02 (UTC) on 07 Feb 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

## Findings: good examples

No good examples

# 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

# Guidance

The Corrective Action Plan Report summarises the site audit findings and a corrective, and preventative action plan that both the auditor and the site manager believe is reasonable to ensure conformity with the ETI Base Code, Local Laws and additional audited requirements. After the initial audit, the form is used to re-record actions taken and to categorise the status of the non-compliances/ non-conformances.

Good practice examples should be pointed out at the closing meeting as well as discussing non-compliances/ non-conformances and corrective actions, Collaborative Action Required findings and the Management Systems Assessment.

## Next steps:

1. The site shall request, via Sedex, that the audit body upload the audit report, NCs, CARs, MSA and good examples. If you have not already received instructions on how to do this then please visit the [Sedex Members' E-learning Platform](#).
2. Sites shall action its NCs and document its progress via Sedex.
3. Once the site has effectively progressed through its actions then it shall request that the audit body verify its actions. Please visit [Sedex Members' E-learning Platform](#) for information on how to do this.
4. The audit body shall verify corrective actions taken by the site by either a "Desk-Top" review process via the Sedex Platform or by Follow-up Audit.
5. Some NCs that cannot be closed off by "Desk-Top" review may need to be closed off via a "Follow Up Audit" charged at normal fee rates. If this is the case, then the site will be notified after its submission of documentary evidence relating to that NC. Any follow-up audit must take place within twelve months of the previous initial/periodic audit and the information from the previous audit must be available for sign off of corrective action.
6. For changes to wages and hours to be correctly verified it will normally require a follow up site visit. Auditors will generally require to see a minimum of two months wages and hours records, showing new rates in order to confirm changes (note some clients may ask for a longer period, if in doubt please check with the client).
7. The site shall develop and share with Sedex an action plan to work on CAR findings, and take actions to work on these areas as identified.

8. The site should use the MSA gradings to help to improve internal systems, focusing where their systems are weakest and the risks of harm are highest. These actions should better prepare them for future audits and help sustain compliance.

## Management Systems Assessment (MSA)

A management system is defined as a comprehensive framework comprising of processes, policies, procedures, and tools that are strategically designed and implemented within a business to plan, organise, execute, monitor, and continuously improve its activities. Management systems are the systems that underpin how a company runs its day-to-day operations, makes decisions, and helps avoid the recurrence of common problems.

Where management systems are weak a site is at higher risk of non-compliance over time, the SMETA MSA can help sites to proactively reduce the likelihood of risks occurring. Sites should take actions commensurate with their size and resources, focusing on where their systems are weakest and the likelihood of risks is highest, based on their sector, location and workforce profile.

The MSA Grades do not result in NCs, and will not be re-assessed in follow-up audits.

For more information on Management Systems please refer to the Management Systems Workbooks.

## Collaborative Action Required

The SMETA Workplace Requirements identify certain specific issues where a site may not meet the Base Code, but the usual mechanisms of NC verification and closure are not appropriate, for some or all of the following reasons;

- The audited party does not have the capacity/ responsibility to close the issue without support from other relevant stakeholders, such as commercial partners/buyers.
- Remediation of the issue requires an indeterminate and possibly extended timeframe, rather than a predetermined deadline as set within the Sedex platform.
- There is a risk of adverse consequences if closure of a particular issue is not approached with due consideration and time provided for adequate risk assessment.
- Evidencing effective remediation is complex and it is outside the capacity of existing SMETA methodology to validate through evidence provided during an onsite assessment alone.

These specific WRs have a Collaborative Action Required (CAR) finding raised against them.

Collaborative Action Required findings require a different way of working from other NCs for buyer and supplier members. The activities required to close these issues may involve actions from both buyers and suppliers, as well as additional stakeholders such as third-party labour providers, impacted workers, local NGOs, and trade unions. Due to the complexity of the issues and the spectrum of potential stakeholders that may need to act, CARs may need long-term closure plans, potentially spanning multiple years. To facilitate a longer-term approach and to reduce the likelihood of undue pressure on suppliers to close issues that may be out of their control, Sedex does not prescribe a closure date nor a verification methodology for these findings. Sedex encourages all its members to work collaboratively and responsibly on these issue areas, sharing responsibilities and actions as appropriate.

When developing a methodology to prioritise action on these more complex areas, Sedex recommends following a due diligence process and prioritising activities based on the most salient risks.

#### **For Suppliers**

Where CARs are raised suppliers should create an action plan for how they are going to address these areas. Sedex also recommends suppliers reach out to their buying partners to understand their expectations on these issues and start a constructive dialogue. The action plans can be uploaded on to the Sedex platform, which will change the status of the CAR finding from “open” to “in progress”. Management and assessment of action plans is encouraged as an activity between linked buyer and supplier members.

#### **For Buyers**

Where CARs are raised buyer members should prioritise resolution of these issues based on a salient risk approach. Buyers should assess their own roles and responsibilities in the closure of these findings, especially considering any increased financial costs and how these may relate to the buyers own purchasing practices. Buyers should work with suppliers to ensure that closure plans are realistic, taking a long-term approach to improvement where it is necessary, and working with multi-stakeholder initiatives, NGOs, Trade Unions and other third parties to address these issues, which may be widespread. In the interests of enabling transparency, collaboration and long-term effective remediation, the application of commercial penalty against suppliers where these issues are identified and action plans are in place is not encouraged.



### **For Auditors**

Auditors will assess whether the CARs are met through the SMETA audit process and raise the findings where relevant. Auditors will not assess the action plans shared or provide guidance on closure methodology, due to the limitations of assessing scope and responsibilities through a supplier site assessment alone. CAR findings will be superseded and closed in periodic audits. The auditor will assess the Workplace Requirements anew and raise a CAR in following audits until there is no longer a finding to raise.



For more information visit <https://www.sedex.com>

# Sedex Members Ethical Trade Audit Report

Version 7



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[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

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  - 1: Employment is Freely Chosen
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2. Health & Safety Code Area:
  - 3: Working Conditions are Safe and Hygienic
3. Environment Code Area:
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## 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
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# Audit and site details

## Audit details

Sedex company reference	ZC422239939	Auditor company name	Excel Sustainability Management & Technology Co Limited
Date of audit	2025-01-27	Audit conducted by	Sedex member
Audit pillars	Labour Standards   Health and safety   Environment 4-Pillar   Business ethics		

## Site details

Sedex site reference	ZS422239941	Site name	ISHIKA EXPORT
Business name	ISHIKA EXPORT	Site address	201305 C-18 SECTOR 88 , NOIDA, G.B. NAGAR , UTTAR PRADESH, IN
Site phone	91 9971979953	Site email	roman@ishikaexport.com



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Was the Sedex SAQ available for review?	Yes	
Who signed and agreed CAPR?	Mr. Roman Nafees / Partner	
Any conflicting information SAQ/Pre-Audit Info	No	
Is further information available?	No	

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	Senior management	Worker representative	Union representative
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# 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.

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Nil

Lead auditor	Vinay Pandey	APSCA Number	21705186
Additional auditor	Manish Kumar	APSCA Number	32200208
Date of declaration	2025-01-27		

## 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. Roman Nafees
<b>Title</b>	Partner
<b>Date of declaration</b>	2025-01-27





































## Summary of findings

Code area	Workplace requirement	Local law	Finding
3. Working conditions are safe and hygienic	3.O Implement an appropriate electrical safet...	§1	NC <a href="#">ZAF600795795</a>
	3.N Maintain a log of all hazardous substance...	§2	NC <a href="#">ZAF600795796</a>
	3.O Implement an appropriate electrical safet...	§3	NC <a href="#">ZAF600795797</a>

## Local law issues

§1	In accordance with the Factories Act 1948, Chapter III Health, Section 17 – Lighting, (1) In every part of a factory where workers are working or passing there shall be provided and maintained sufficient and suitable lighting, natural or artificial or both."
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§3	In accordance with the Indian Electricity Rules, 1956, Section – 36. Handling of electric supply lines and apparatus- (1) Before any conductor or apparatus is handled adequate precautions shall be taken, by earthing or other suitable means, to discharge electrically such conductor or apparatus, and any adjacent conductor or apparatus if there is danger there from, and to prevent any conductor or apparatus from being accidentally or inadvertently electrically charged when persons are working thereon. Every person who is working on an electric supply line or apparatus or both shall be provided with tools and devices such as gloves, rubber shoes, safety belts, ladders, earthing devices, helmets, line testers, hand lines and the like for protecting him from mechanical and electrical injury. Such tools and devices shall always be maintained in sound and efficient working conditions: (2) No person shall work on any live electric supply line or apparatus and no person shall assist such person on such work, unless he is authorised in that behalf, and takes the safety measures approved by the Inspector. (3) Every telecommunication line on supports carrying a high or extra-high voltage line shall, for the purpose of working thereon, be deemed to be a high voltage line.

# 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	ZC422239939	
Sedex site reference	ZS422239941	
Company name	ISHIKA EXPORT	
Business ownership type	GOODS	
Site name	ISHIKA EXPORT	
Site name in local language		
GPS location	GPS address	C-18, SECTOR 88 , NOIDA G.B. NAGAR , UTTAR PRADESH
	Coordinates	Latitude: N28.3142, Longitude: E77.2531
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	Mr. Roman Nafees
	Job title	Partner
	Phone number	+91 9971979953
	Email	roman@ishikaexport.com
Applicable business and other legally required business license numbers and documents	1. Factory License: UPFA10007539, issued for 150 persons & 50 HP, as of 26/11/2024. Valid till 25/11/2025. 2. Fire NOC: UPFS/2021/39851/GBN/GAUTAM BUDDH NAGAR/11839/CFO, issued by Fire Department on 08/05/2024. Valid till 08/05/2027. Fire NOC issued in the name of the landlord. 3. Building Plan Layout: Site Plan No. SPR00021515, approved by Asst./Dy. Director of Factories U.P on 26/11/2024. 4. Building Stability Certificate: Obtained from Er. Kuldeep Singh (B. Tech Civil) on 23/11/2024. 5. Pollution Certificate: 231091/UPPCB/Noida(UPPCBRO)/COT/both/NOIDA/2025, issued on 14/01/2025. Valid till 31/03/2027. 6. ESIC Code: 67001018870001099, issued by ESIC Department. 7. EPF Code: MRNOI2832369000, issued by EPF Department. 8. GST Certificate: No. 09AAIFI8676E1ZW, obtained from the concerned department on 21/09/2021. 9. IEC Code: No. AAIF18676E, obtained from the concerned department on 22/09/2021. 10. DG Installation Approval: No. 25VSNOC01045475 Fire Safety/Middle Vibhav/H.T/Inspection, 2024-25, obtained from Electric Department on 11/12/2024. Valid for three years.	

## Site activities

Site function	Factory Processing/Manufacturer	
Site activities	Primary	Manufacture of made-up textile articles, except apparel
	Secondary	
	Other	
Product type	Manufacturing & Export of Readymade garments.	
Process overview	<p>Manufacturing &amp; Export of Readymade Garments</p> <p>(A) Main Manufacturing Process:</p> <ol style="list-style-type: none"> <li>1. Accessories &amp; Fabric Store</li> <li>2. Cutting</li> <li>3. Stitching</li> <li>4. Finishing</li> <li>5. Packing</li> <li>6. Dispatch</li> </ol> <p>(B) Number of Production Lines:</p> <ol style="list-style-type: none"> <li>1. Cutting Line- 1</li> <li>2. Stitching Line- 2</li> <li>3. Finishing Line- 1</li> <li>4. Packing Line- 1</li> </ol> <p>(C) Main Equipment Used:</p> <ul style="list-style-type: none"> <li>- 2 Cutting Machines</li> <li>- 60 Stitching Machines</li> <li>- 5 Overlock Machines</li> <li>- 1 Flat Machine</li> <li>- 1 DG Set (Diesel Generator Set)</li> </ul>	
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?	450m <sup>2</sup>

## Site scope

Building 1	Last construction works on site	2024
	If building is shared, provide details	N/A
	Number of floors	5
	Description of floor activities	Basement: Accessories & Fabric Store, Cutting Area Ground Floor: Security Guard Room, Assembly, Finishing & Packing Area First Floor: Office, Sampling & Creche Area Second Floor: Stitching Area Third Floor: Not in Use
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?	Not provided All workers live near by the factory. There was no legal requirement for the same.

## 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? No

## Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact? No

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  
The factory has not conducted any assessments regarding negative impacts on the human rights, lands, resources, territories, livelihoods, or food security of indigenous peoples or the local community. Free, Prior, and Informed Consent (FPIC) was not applicable in India.

Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site? No  
The factory has not conducted a Human Rights Impact Assessment.

# Worker analysis

Gender disaggregated data available      Men and women

## Worker totals

	Men	Women	Other	Total
Number of workers	29 (93.5%)	2 (6.5%)	- -	31 (100%)

## Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	29 (93.5%)	2 (6.5%)	- -	31 (100%)
Temporary or fixed term employees	0 (0%)	0 (0%)	- -	0 (0%)
Agency or subcontracted workers	0 (0%)	0 (0%)	- -	0 (0%)
Seasonal workers	0 (0%)	0 (0%)	- -	0 (0%)
Self-employed workers	0 (0%)	0 (0%)	- -	0 (0%)
Informal workers including home workers	0 (0%)	0 (0%)	- -	0 (0%)
Apprentices, trainees or interns	0 (0%)	0 (0%)	- -	0 (0%)

\* % of total workforce

## Migrant workers

	Men	Women	Other	Total
Domestic migrant workers	0 (0%)	0 (0%)	- -	0 (0%)
International migrant workers	0 (0%)	0 (0%)	- -	0 (0%)
Total migrant workers	0 (0%)	0 (0%)	- -	0 (0%)

\* % of total workforce

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

## Workers by age

	Men	Women	Other	Total
18 - 24 years old	0 (0%)	0 (0%)	- -	0 (0%)
15 - 17 years old	0 (0%)	0 (0%)	- -	0 (0%)
Under 15 years old	0 (0%)	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

The number of workers remains the same throughout the year.

Please list the nationalities of all workers, with the three most common nationalities listed first

Indian

## Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Indian	93%	7%	-	100%

## Workers by remuneration type

	Men	Women	Other	Total
Workers paid per unit (piece rate)	0 (0%)	0 (0%)	- -	0 (0%)
Workers paid based on a mix of 'piece work' and hourly rate	0 (0%)	0 (0%)	- -	0 (0%)
Workers paid hourly / daily rate	0 (0%)	0 (0%)	- -	0 (0%)
Salaried workers	29 (93.5%)	2 (6.5%)	- -	31 (100%)

\* % of total workforce

## Workers by payment cycle

	Men	Women	Other	Total
Paid daily	0 (0%)	0 (0%)	- -	0 (0%)
Paid weekly	0 (0%)	0 (0%)	- -	0 (0%)
Paid monthly	29 (93.5%)	2 (6.5%)	- -	31 (100%)
Other	0 (0%)	0 (0%)	- -	0 (0%)

\* % of total workforce

If other payment cycle entered, please provide details N/A



## People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	3 (9.7%)	0 (0%)	- -	3
Supervisors or team leaders	2 (6.5%)	0 (0%)	- -	2
Administrative staff	3 (9.7%)	2 (6.5%)	- -	5

# Worker interview summary

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

01 group of 05 workers.

Did workers understand the purpose of the audit?

Yes

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

Yes

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

No

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

Favorable

## Attitude of workers

In which areas did workers raise significant concerns or complaints?	<p>Other (provide details)</p> <p>No complaints were found. The workers reported a high level of job satisfaction and expressed contentment with their working conditions.</p>
What did the workers like the most about working at this site?	<p>Hours worked, rest days or breaks</p> <p>Freedom of movement</p> <p>Training and development</p> <p>Work environment – comfort (e.g. temperature, noise or dust levels)</p> <p>Pay</p>
Additional comments	<p>Timely payment of wages, a pleasant workplace, and cooperative management. In addition to these elements, the employees valued the chances for development and promotion inside the facility. The workplace offered consistent training programs and skill-development activities, enabling staff members to improve their professional talents and advance in their careers.</p>
Attitude of workers' committee/union representatives	<p>The workers committee representatives expressed their satisfaction with the facility management's responsiveness and commitment to addressing their concerns. They also mentioned that the open communication channels between the workers and management had fostered a positive work environment, resulting in increased productivity and employee morale.</p>
Attitude of managers	<p>The facility management was found to be cooperative throughout the audit and accepted to take necessary corrective action for any non-compliances noted.</p>

## Workers interviewed by type

	Total
Permanent workers	10
Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
Total number of workers interviewed	10

## Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	3	2	-	5
Workers interviewed individually	5	0	-	5

## Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	0	0	-	0
International migrant workers interviewed	0	0	-	0
Total migrant workers interviewed	0	0	-	0

# Measuring workplace impact

Gender disaggregated data available

Men and women

## Annual worker turnover (%)\*

	Men	Women	Other	Total
Last full quarter (90 days)	0.6%	0.2%	-	0.8%
Last full calendar year (2024)	0.5%	0.4%	-	0.9%
Previous full calendar year (2023)	0.3%	0.3%	-	0.6%

\* 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)	1.0%	1.0%	-	2.0%
Last full calendar year (2024)	0.4%	0.1%	-	0.5%
Previous full calendar year (2023)	0.6%	0.1%	-	0.7%

\* 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

- All major and minor accidents that occur within the facility were diligently recorded in the "Accident Register".
- However, it was important to note that, to date, no accidents had been reported or recorded in the facility.
- This served as a testament to their strong commitment to maintaining a safe and secure environment for all occupants.
- They prioritized the well-being and safety of their staff and visitors, and will continue to enforce rigorous safety protocols to prevent and swiftly address any potential accidents in future.

## Annual number of work related accidents and injuries (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 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%
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
No findings			
Systems and evidence examined to validate this code section	<p>The factory provided both a site description and the Sedex profile, both prior to and during the audit.</p> <p>The factory fully supported the auditors, granting them unhindered access to all requested documents, interviewees, and the facility itself, ensuring the audit could be completed effectively.</p> <p>All records provided to the auditors were authentic and original. The factory did not bribe, threaten, or attempt to influence the auditors in any way to act dishonestly.</p> <p>The factory maintained a written human rights policy statement, which has been approved at the most senior level. This policy is communicated to all personnel and relevant employees are provided with training on its content.</p> <p>Evidence reviewed: During the audit, the auditors examined the business license, Sedex SAQ, factory policies on human rights, the management manual, training records, and other relevant documentation.</p>		



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	Some Improvements Recommended
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	<p><b>1. Policies &amp; Procedures</b> The facility has well-established, clear, and effective policies and procedures that fully address the requirements for freely chosen employment. There are no significant gaps or ambiguities, and the policies are comprehensive, ensuring long-term sustainability and compliance. However certain policies were only in English language and not in local language(Hindi).</p> <p><b>2. Resources</b> The roles responsible for ensuring compliance are clearly defined, appropriately resourced, and equipped with the necessary skills, seniority, and authority. The Partner oversees compliance, and the management structure is strong, adaptive, and fully capable of responding to changing needs.</p> <p><b>3. Communication &amp; Training</b> A training and communication plan exists, but it was found to be insufficient in certain aspects. Specifically, some training materials and documents were only available in English, which could pose a barrier to understanding for workers who are more comfortable with the local language (Hindi). Ensuring that all training materials are available in both English and the local language would enhance accessibility and understanding for all workers.</p> <p><b>4. Monitoring</b> The facility monitors compliance with freely chosen employment policies but does not have a system to regularly assess worker awareness of their rights, specifically regarding voluntary employment. Introducing anonymous surveys or interviews to gauge worker understanding would improve this aspect.</p>

## Summary of findings

Code area	Workplace requirement	Local law	Finding
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No findings

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

The factory had established a written policy regarding the prohibition of forced labor and strictly enforced the regulation against using forced or prison labor. All workers were allowed to freely choose to work at the factory without being required to lodge deposits or surrender their original identity papers. According to company policy, a soft copy of the original identity paper was maintained solely for the purpose of age verification during the recruitment process. Security guards were assigned solely to protect company property and prevent unauthorized access. Additionally, there were no restrictions on worker movement during working hours. All workers had unrestricted access to drinking areas and toilets as needed. Overtime work was voluntary, and workers could decline overtime hours by notifying their direct supervisor orally.

Furthermore, the factory had established a written resignation policy in compliance with legal requirements. Employees on probation could resign freely with 3 days' written notice, while permanent employees were required to provide 1 month's written notice. Resigned workers received their final wage on their last working day.

Evidence reviewed: During this audit, the prohibition of forced labor policy, labor contracts, personnel files, hiring and termination procedures, termination records, and payroll records were examined by the auditor. All documents and records were complete, valid, and demonstrated compliance.

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	Some Improvements Recommended
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	Robust Management Systems
Explanation for management systems grades	<p><b>1. Policies &amp; Procedures</b>            The factory's recruitment procedure was clearly outlined in the Employee Handbook. The management system was reinforced by specific policies and processes, including controls to ensure compliance with workplace requirements. The factory maintained records necessary to demonstrate that all workers had the legal right to work. However, upon reviewing the recruitment procedure documents, it was noted that the procedure did not explicitly mention the prohibition of requiring medical tests unrelated to the work requirements. Interviews with management and workers confirmed that no such tests were required during the recruitment process.</p> <p><b>2. Resources</b>            The roles responsible for compliance with recruitment and entitlement practices are clearly defined, adequately resourced, and equipped with the necessary skills, seniority, and authority. The Partner oversees these responsibilities, and the management structure is organized and adaptable, ensuring that roles can respond to evolving needs. This robust system ensures that compliance is consistently achieved and maintained.</p> <p><b>3. Communication &amp; Training</b>            Training was conducted according to the documented procedure, which included refresher training. All training records were kept for at least 12 months. The factory had formal communication and training on this topic. All employees, including production workers, managers, office employees, and supervisors, had been formally trained. However, the factory did not assess the effectiveness of the training. All workers interviewed mentioned that they were not assessed after receiving training on recruitment and work rights.</p> <p><b>4. Monitoring</b>            The facility has a monitoring system in place, but certain aspects are not fully comprehensive. While monitoring occurs, some requirements have been overlooked or inadequately tracked, posing a potential risk for future non-compliance. The monitoring process is improving but still needs further development to ensure consistent and comprehensive coverage across all areas to reduce compliance risks.</p>

## Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		
<b>Systems and evidence examined to validate this code section</b>	<p>The factory had established a well-defined written hiring procedure to ensure that workers were directly recruited by the factory. When it was necessary to use a recruitment agency, the factory ensured that no recruitment-related fees were charged to employees. All recruitment agency fees were paid by the factory directly to the agency. The factory did not use agency staff or foreign workers.</p> <p>All workers at the factory were Indian and belonged to the same province where the factory was located. No foreign workers were employed. All workers had the legal right to work in this region, and their ages were at least 25 years old. All employees were directly recruited by the factory, with no talent agencies involved in the recruitment process. It was confirmed that no recruitment fees or related costs were incurred or charged to any of the workers.</p> <p>Evidence examined: During this audit, the hiring procedure, personnel records, labor contracts, and other relevant documents were reviewed by the auditor</p>		

## 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	0%
Do any workers migrate from other states, provinces or regions within the country to work at this site?	No

#### Recruitment fees

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

No

Through worker interviews, it was noted that workers were not required to pay any recruitment fees and cost during the recruitment and employment practices.

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

No

No recruitment fees or associated costs were identified. This indicated that the hiring process adhered to fair labor practices, ensuring that workers were not burdened with financial obligations related to their employment. The absence of recruitment fees reflected a commitment to ethical recruitment standards and compliance with relevant labor regulations.



## 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	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	<p><b>1. Policies &amp; Procedures</b> The facility reflected a well-structured and comprehensive approach to ensuring freedom of association and collective bargaining. The organization had clear, detailed policies that were regularly reviewed, actively communicated to employees, and effectively enforced, demonstrating a strong commitment to upholding these fundamental rights.</p> <p><b>2. Resources</b> The facility had a comprehensive approach to ensuring that workers could freely join and participate in worker committee. The organization actively supported its activities, provided resources for employees, and fostered an environment of respect and collaboration, reinforcing workers' rights to organize. The facility's commitment to having a dedicated leader in place (Partner), who possessed the authority to oversee the implementation of these rights, ensured that they were respected and upheld throughout the organization.</p> <p><b>3. Communication &amp; Training</b> A training and communication plan exists, but its execution is inconsistent. Some workers, including supervisors, may not have received sufficient training, leading to occasional lapses. Refining the training efforts will help ensure full effectiveness and reach all relevant individuals.</p> <p><b>4. Documentation &amp; Monitoring</b> The worker committee meetings were held regularly, but one issue observed was that the documentation of meeting minutes was inconsistent, with some meetings lacking detailed records or follow-up actions. This could potentially impact the ability to track progress or address concerns raised in those meetings effectively.</p>

### Summary of findings

Code area	Workplace requirement	Local law	Finding
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No findings

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

There was one worker committee in the factory, and worker representatives were democratically elected by the workers. The committee held regular meetings with management representatives to discuss workers' concerns. Additionally, the factory had a formulated grievance procedure in place. Workers could report their concerns either through a suggestion box or through face-to-face communication. All complaints and suggestions were tracked and addressed in a timely manner. The factory management held quarterly meetings with representatives to discuss workers' concerns, including workplace conditions, compensation, and employee welfare.

Evidence examined: During the audit, the factory policy, factory principles, grievance procedures, and other relevant documents were reviewed by the auditor. All these documents were complete and valid, confirming the factory's social compliance status.

## 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?	Yes
Has there been any industrial action (e.g. strikes, unrest, or cases raised to formal tribunals or labour courts) in the past two years?	No

## 3. Working conditions are safe and hygienic

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
Appoint a manager with sufficient seniority who is responsible for implementing procedures	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	<p><b>1. Policies &amp; Procedures</b> The factory maintains a strong commitment to safe and hygienic working conditions, with well-established policies and procedures in place to ensure a healthy environment for workers. The factory has guidelines in place for medical checks to ensure safe and hygienic working conditions. However, these guidelines are not detailed. Providing more comprehensive and consistent guidelines for medical assessments would improve adherence to health standards and enhance worker well-being.</p> <p><b>2. Resources</b> Although the Partner was assigned responsibility for ensuring safe working conditions, there was a lack of clear delegation of specific safety-related tasks to other team members. This led to some safety procedures not being effectively implemented or monitored at the operational level, as the General Manager was unable to oversee every aspect due to the breadth of his responsibilities.</p> <p><b>3. Communication &amp; Training</b> While the factory had established training programs to promote safe working conditions, the communication regarding specific safety protocols was not always clear or consistently conveyed to all employees. Some workers reported that the training sessions were too general and did not address site-specific safety risks in detail. Additionally, certain safety information was not available in the local language, hindering effective understanding and adherence to safety practices.</p> <p><b>4. Documentation &amp; Monitoring</b> Although the factory had a monitoring system in place to track compliance with safety standards, it was noted that regular inspections and audits were not consistently conducted. Some safety issues were only identified during external audits, and there were delays in addressing minor hazards. The monitoring process lacked frequency in certain areas.</p>

### Summary of findings

Code area	Workplace requirement	Local law	Finding
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3. Working conditions are safe and hygienic	3.O Implement an appropriate electrical safet...	§1	NC	<a href="#">ZAF600795795</a>
	3.N Maintain a log of all hazardous substance...	§2	NC	<a href="#">ZAF600795796</a>
	3.O Implement an appropriate electrical safet...	§3	NC	<a href="#">ZAF600795797</a>

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

The factory operated in a safe and sound working environment, with proper lighting and a ventilation system, except for the findings noted in the report below. Sanitary drinking water and toilets were available to all workers on each production floor.

The fire-fighting equipment was properly installed and maintained in the factory, and functional inspections were conducted monthly to ensure all facilities were available for emergency events. Additionally, the factory carried out fire drills every quarter, with the latest fire drill conducted in December 2024. All relevant records and photos were well-kept in documentation for review.

Adequate safety equipment, such as the secondary container and ventilation facility, were available on-site in accordance with the hazards present.

The electrical wires and electrical facilities were maintained in good condition, with no exposed wiring. The machines were properly equipped with safety devices. Furthermore, the factory had a program and materials to provide EHS (Environmental, Health, and Safety) training to workers, covering areas like chemical handling and working instructions.

At the time, there were four qualified first aiders in the factory. These first aiders inspected the supplies in the first aid kits to ensure the sufficiency and validity of the medicines. Any work-related injuries were properly tracked, recorded, and investigated. The factory had sufficient first aid supplies, and all first aid kits were placed in the production areas.

A Health and Safety Committee had been established in the factory to oversee the health and safety matters. This committee held meetings every quarter to discuss internal EHS monitoring issues and suggestions to improve and make the workplace hazard-free.

Evidence examined: During this audit, the Health and Safety policy and procedures, accident and injury records, fire drill records, safety training records, etc., were reviewed by the auditor. Most legally required certificates were properly obtained and kept up to date. The Health and Safety policy and procedures were solid and effectively guided regular implementation. Supplementary records were properly maintained to support daily operations.

# Findings: non-compliances

ZAF600795795

Non-compliance

Due 2025-03-06

## Code area

3 Working conditions are safe and hygienic

## Status

Open\*

## Workplace requirement

3.O Implement an appropriate electrical safety program to ensure that electrical hazards are reduced and controlled by appropriately qualified personnel.

## Time given to resolve

30 days

## Issue title

221 - Inadequate electrical safety inspections conducted, including on lighting

## Verification method

Desktop audit

## Description

During the document review and interaction with the management, it was noted that the lux monitoring test was not conducted by an authorized testing agency in last 12 months.

## Area of non-compliance/non-conformance

Local law  
Base code

## Corrective and preventative actions

It is recommended that the factory should ensure the lux monitoring test is conducted by an authorized testing agency and obtain the test report for the same.

## Local law reference

In accordance with the Factories Act 1948, Chapter III Health, Section 17 – Lighting, (1) In every part of a factory where workers are working or passing there shall be provided and maintained sufficient and suitable lighting, natural or artificial or both."

\* PDF generated at 14:34 (UTC) on 04 Feb 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF600795796

Non-compliance

Due 2025-03-06

## Code area

3 Working conditions are safe and hygienic

## Status

Open\*

## Workplace requirement

3.N Maintain a log of all hazardous substances (e.g. chemicals and pesticides) on site. Ensure that these are managed appropriately at all times in line with safety instructions, including storage, use and disposal.

## Time given to resolve

30 days

## Issue title

242 - No/inadequate eye wash/shower station in hazardous environments including chemical areas

## Verification method

Desktop audit

## Description

During factory tour, it was noted that there was no eye washing station near the chemicals room on the ground floor of the production building.

## Area of non-compliance/non-conformance

Local law  
Base code

### Corrective and preventative actions

It is recommended the factory should provide eye washing station near chemicals room at ground floor of the production building.

### Local law reference

In accordance with Factories Act 1948 Section 7-A (1) every occupier shall ensure, so far as is reasonably practicable, the health, safety and welfare of all workers while they are at work in the factory (2) Without prejudice to the generality of the provisions of sub-section(1), the matters to which such duty extends, shall include-(a) the provision and maintenance of plant and systems of work in the factory that are safe and without risks to health, (b) The arrangements in the factory for ensuring safety and absence of risks to health in connection with the use, handing, storage and transport of articles and substances, (c) The provision of such information, instruction, training and supervision as are necessary to ensure the health and safety of all workers at work."

### Evidence



[Factory has not provided eye wash station near chemicals room at ground floor...jpeg](#)



\* PDF generated at 14:34 (UTC) on 04 Feb 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

**ZAF600795797**

**Non-compliance**

**Due 2025-03-06**

### Code area

3 Working conditions are safe and hygienic

### Status

Open\*

### Workplace requirement

3.0 Implement an appropriate electrical safety program to ensure that electrical hazards are reduced and controlled by appropriately qualified personnel.

### Time given to resolve

30 days

### Issue title

228 - Unsafe handling of electrical equipment e.g. no rubber mats in front of electricity panels

### Verification method

Desktop audit

### Description

During the factory tour, it was noted that no rubber mat was provided below the electric panel near the security guard room on the ground floor of production building.

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

Local law  
Base code

### Corrective and preventative actions

It is recommended the facility should provide rubber mats below electric panel near security guard room at ground floor.

### Local law reference

In accordance with the Indian Electricity Rules, 1956, Section – 36. Handling of electric supply lines and apparatus- (1) Before any conductor or apparatus is handled adequate precautions shall be taken, by earthing or other suitable means, to discharge electrically such conductor or apparatus, and any adjacent conductor or apparatus if there is danger there from, and to prevent any conductor or apparatus from being accidentally or inadvertently electrically charged when persons are working thereon. Every person who is working on an electric supply line or apparatus or both shall be provided with tools and devices such as gloves, rubber shoes, safety belts, ladders, earthing devices, helmets, line testers, hand lines and the like for protecting him from mechanical and electrical injury. Such tools and devices shall always be maintained in sound and efficient working conditions: (2) No person shall work on any live electric supply line or apparatus and no person shall assist such person on such work, unless he is authorised in that behalf, and takes the safety measures approved by the Inspector. (3) Every telecommunication line on supports carrying a high or extra-high voltage line shall, for the purpose of working thereon, be deemed to be a high voltage line.

### Evidence



[Rubber mat was not provided below electric panel near security guard room at ground floor..jpeg](#)



\* PDF generated at 14:34 (UTC) on 04 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
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes  The facility provided comprehensive training and appropriate protective equipment to all workers before they were permitted to handle hazardous substances, including chemicals. This proactive approach ensured that employees were well-informed about safety protocols and best practices, thereby mitigating risks associated with exposure to these substances and promoting a safe working environment.
Who organises accommodation for workers?	Not applicable
Who organises worker transportation between accommodation and worksite?	Not applicable
Who organises worker transportation while at work?	Not applicable
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Not Applicable  No structural modifications or additions were found.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No
Does the site have a structural engineer evaluation?	Yes

## 4. Child labour shall not be used

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>1. Policies &amp; Procedures The facility has clear, well-documented policies prohibiting child labor, tailored to its context, ensuring consistent compliance. Accountability is clearly defined, with regular monitoring and reviews. A structured process is in place to update policies in response to legal or operational changes, ensuring long-term sustainability and effective risk management.</p> <p>2. Resources A designated individual, the Partner, is responsible for child labor compliance. The management structure is well-organized and adaptable, ensuring roles evolve with changing needs. The system is effective in maintaining compliance and can adapt as the organization grows.</p> <p>3. Communication &amp; Training A comprehensive training system is in place for all relevant workers, including managers and supervisors. The training program is structured, regularly updated, and includes assessments and refresher courses. The facility evaluates training effectiveness to ensure consistent understanding and adherence to policies, supporting long-term compliance.</p> <p>4. Monitoring The facility has an effective monitoring system with clear responsibilities and measurable KPIs to track compliance. Regular reviews ensure the system's effectiveness, with corrective actions taken as needed. The approach ensures ongoing compliance with child labor policies and prompt resolution of any issues.</p>

### Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		

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

There was a written policy regarding the prohibition of child labor, which stipulated that no worker under 14 years old would be recruited in the factory. To prevent the hiring of child labor, the factory had also established a child remediation program and an age verification mechanism. The HR executive would verify candidates' IDs by comparing their physical appearance, conducting age-related questioning, and using an ID card authentication system. These processes ensured that no fake ID cards were used by potential workers during the hiring process. Additionally, a protective policy for juvenile workers was established and properly documented in the factory regulations.

A review of employees' personal files confirmed that there was no child labor or underage workers in the factory. The youngest worker employed at the factory was 25 years old.

Evidence examined: During this audit, various procedures, policies, and records related to child labor and hiring practices, as well as all labor contracts, were reviewed. All these documents and records were complete, effectively tracking workers' ages to ensure that no child labor was used.

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

### Data points

Percentage of workers that are age 24 or younger	0%
Enter the legal age of employment	14
Enter the age of the youngest worker identified	25
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	<p><b>1. Policies &amp; Procedures</b> The organization had established basic policies regarding wage payments; however, there were gaps in implementation and communication. Enhancing these policies with clearer guidelines and regular updates fostered a better understanding and adherence among management and employees.</p> <p><b>2. Resources</b> Some processes for timely payment existed, but they were irregular or inadequately documented. This inconsistency hindered the organization's ability to comply with legal requirements, necessitating improvements in payment scheduling and tracking. However, a qualified manager (Manager HR) was appointed with the authority to oversee the implementation of wage payment procedures.</p> <p><b>3. Communication &amp; Training</b> The organization maintained basic records of wages paid, but these records lacked thoroughness or regular updates and training. Enhancing recordkeeping practices to ensure accuracy and accessibility improved transparency and compliance.</p> <p><b>4. Monitoring</b> The organization conducted basic audits related to wage compliance, but these efforts lacked comprehensiveness or regularity. Implementing a more systematic audit approach enhanced the ability to ensure adherence to wage laws and identify areas for improvement.</p>

### Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		

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

All workers received their wages via bank transfer on or before the 7th of each month, for the previous month's wages. Additionally, a pay slip with proper details, including the worker's name, department, wage level, regular working hours, regular work payment, overtime hours, overtime payment, gross wages, deductions, and net wages, was provided to each worker.

During this audit, payroll records from January 2024 to December 2024 (current month) and attendance records from January to December 2024 were reviewed. Upon reviewing the payroll and attendance records of 10 sample employees from January, August, and December 2024, it was noted that all sampled workers were paid at least the minimum wage set by the local government based on their skill level. Specifically, unskilled workers were paid ₹10,701 per month, semi-skilled workers were paid ₹11,772 per month, and skilled workers were paid ₹13,186 per month. Furthermore, all sampled workers were entitled to overtime pay at the rate of 200% of their normal wages for any overtime hours worked. However, no overtime was observed in the factory.

The factory provided coverage under the Employees' State Insurance (ESI) scheme for its workers, which covered them in case of sickness, injury, maternity, and other benefits. All ESI-related liabilities had been paid by the factory, and no outstanding dues or pending amounts were noted during the audit.

The attendance system was found to be sound, and workers were paid for entitled national and statutory holidays. No unreasonable deductions or monetary fines were noted during this audit.

Evidence examined: During this audit, various policies and procedures on compensation, as well as attendance and payroll records for the last 12 months, were reviewed. The auditor also cross-checked payroll and attendance records with production records (such as material in and out records, inspection records, etc.) and conducted worker interviews. No inconsistencies were noted. All documents and records were complete and accurate, reflecting the full situation regarding wages and benefits.

## 5. Legal wages are paid

### Data points

What is the basic wage paid to workers?	Wages are based on job skills and experience The legal minimum wage
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
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### Summary information

Is legal wage/legally recognised CBAs data available for any of these options?	Monthly	
Is actual wage data available on site for any of these options?	Monthly	
Maximum legal working hours	Max hours per day	8.0
	Max hours per week	48.0
	Max hours per month	Non applicable
Actual required working hours	Required hours per day	8.0
	Required hours per week	48.0
	Required hours per month	208.0
Maximum legal overtime hours	Max hours per day	2.0
	Max hours per week	12.0
	Max hours per month	Non applicable

Actual overtime hours	Max hours per day	0.0
	Max hours per week	0.0
	Max hours per month	0.0
Minimum legal wage	Min per hour	51.45
	Min per day	411.58
	Min per week	2469.48
	Min per month	10701.0
Actual minimum wage	Actual per hour	51.45
	Actual per day	411.58
	Actual per week	2469.48
	Actual per month	10701.0
Minimum legal overtime wage	Min per hour	102.89
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	Actual per hour	0.0
	Actual per day	0.0
	Actual per week	0.0
	Actual per month	0.0

## Wage analysis

Number of workers' records checked	10
Provide the date and details of the records	10 samples were taken from January 2024 (randomly selected month). 10 samples were taken from August 2024 (randomly selected month). 10 samples were taken from December 2024 (the most recent paid month).
Are there different legal minimum/ legally recognised CBAs wage grades?	Yes  (Unskilled) Rs. 411.58(per day)Rs. 10701.00 (per month) (Semi-skilled) Rs. 452.77(per day)Rs. 11772.00 (per month) (Skilled) Rs. 507.15(per day)Rs. 13,186.00 (per month)



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	100 % workforce were earning above the legal minimum wage.
Are there any bonus schemes used?	Yes  Workers were provided with an annual bonus, which is calculated as 8.33% of their basic salary. This bonus was paid out at an the occasion of Diwali every year.
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
	No findings		
<b>Systems and evidence examined to validate this code section</b>	<p>The factory had conducted a comprehensive review and calculation of workers' total pay, including benefits, and compared it with a credible "living wage" to accurately assess the living wage gap. Additionally, a well-defined wage improvement plan was in place, with clear goals and a set timeframe aimed at ensuring all workers were paid a living wage. There were no shortcomings in the process, and the factory was actively working towards achieving this objective for all employees.</p> <p>Evidence examined: living wage calculation report, payroll and benefits records, and the documented wage improvement plan with clear goals and a timeline.</p>		

## 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	<p><b>1. Policies &amp; Procedures</b> The facility reflected a comprehensive and effective approach to regulating working hours. The organization had clear, well-documented policies that were actively communicated to all employees and regularly reviewed, demonstrating a strong commitment to maintaining reasonable working hours.</p> <p><b>2. Resources</b> A qualified manager (HR Manager) was appointed to oversee the implementation of working hours policies. This leadership role ensured accountability and effective management of working time practices, helping to prevent excessive working hours.</p> <p><b>3. Communication &amp; Training</b> The facility reflected a well-structured communication strategy that effectively informed all workers about their working hours and rights. Clear, accessible information was regularly provided, fostering an informed workforce and promoting a culture of respect and compliance.</p> <p><b>4. Monitoring</b> The facility indicated a comprehensive and effective approach to addressing complaints related to excessive working hours. The organization had established clear, accessible channels for reporting concerns and took prompt action to resolve issues, demonstrating a commitment to employee well-being.</p>

### Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		

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

The factory used a biometric attendance recording system to track employees' working hours. All employees worked a single shift from 9:30 AM to 6:00 PM, with a lunch break from 1:00 PM to 1:30 PM and tea breaks from 11:00 to 11:15 AM and 4:00 to 4:15 PM, respectively. There was no peak or season in the factory.

During this audit, payroll records from January to December 2024 (current month) and attendance records from January to December 2024 were provided for review. Upon reviewing the attendance records of 10 sample employees from January, August, and December 2024, it was noted that the maximum weekly working hours and the most consecutive working days for all sampled employees were 48 hours per week and 6 days, which were in compliance with local law and ETI requirements. However, no overtime was observed at the facility.

Evidence examined: During this audit, various policies and procedures related to compensation, as well as the attendance and payroll records for the last 12 months, were provided for review. The auditor also cross-checked payroll and attendance records with production records (such as material in and out records, inspection records, etc.), and conducted worker interviews. No inconsistencies were noted. All documents and records were complete and accurate, reflecting the full situation regarding wages and benefits.

## 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?	The site was required to pay overtime at a rate of 200% of the regular hourly wage for any hours worked beyond the standard working hours, in accordance with labor regulations.
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?	48.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	48.0
Maximum number of days worked without a day off in sample	6

## 7. No discrimination is practiced

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
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	<p>1. Policies &amp; Procedures The factory has a well-defined non-discrimination policy that outlines the importance of providing equal opportunities to all employees regardless of gender, age, disability, race, or other protected characteristics. This policy demonstrates a strong commitment to promoting a fair and inclusive workplace. However, the policy lacks specific examples or detailed procedures for handling discrimination complaints, such as clear steps, timelines, and designated personnel responsible for addressing issues.</p> <p>2. Resources The facility reflected a well-structured and comprehensive training program that effectively educated all employees about antidiscrimination policies and practices. Training was regular, interactive, and relevant, fostering a culture of respect and inclusion throughout the organization. A qualified manager (Partner) was appointed with the authority and responsibility to oversee the implementation of non-discrimination policies. This ensured strong leadership and accountability in promoting equitable treatment for all employees.</p> <p>3. Communication &amp; Training The factory provides training on non-discrimination to all workers, covering key areas of workplace equality. However, the effectiveness of the training is not assessed. Workers interviewed confirmed that they were not evaluated after receiving training on non-discrimination, which limits the ability to measure the success of the program and ensure comprehensive understanding across the workforce.</p> <p>4. Monitoring The factory has a system in place to monitor non-discrimination practices, but it lacks sufficient frequency and detail in its monitoring activities. For example, while there are periodic reviews, they are not consistently scheduled, and there is no formal follow-up process to ensure issues identified during monitoring are addressed in a timely manner.</p>

### Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>The factory had established a written policy prohibiting discrimination and ensuring fair and equitable procedures during recruitment, training, development, and promotion. All workers in this factory were employed and promoted solely based on their work abilities and experience, rather than their race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership, or political affiliation.</p> <p>There was a policy that clearly stated that female workers were not required to take pregnancy tests before or during their employment. Equal pay for equal work was provided at the same wage level. Gender diversity was present in the factory, with both female and male workers distributed across various working and managerial positions. No cases of discrimination related to these factors were noted based on the reviewed documents and records.</p> <p>Evidence examined: During this audit, policies and procedures related to the prohibition of discrimination, fair and equitable practices, labor contracts, hiring and termination procedures, promotion and training procedures and records, payroll records, and grievance procedures were reviewed.</p>		

## 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)?	6%
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	All the employees in managerial and supervisory roles were of Indian nationality.



## 8. Regular employment is provided

### 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	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	Some Improvements Recommended
Explanation for management systems grades	<p>1. Policies &amp; Procedures Policies existed, but they were often vague, outdated, or poorly communicated. This lack of clarity led to inconsistent application of regular employment practices, necessitating significant revisions to align with legal standards and best practices.</p> <p>2. Resources A qualified manager (Partner) was appointed with the authority to oversee the implementation of policies and procedures that ensured regular employment. This leadership role fostered accountability and effective management of employment practices.</p> <p>3. Communication &amp; Training The factory has a clear communication and training plan in place, but it was found that training on regular employment rights, such as contract renewal procedures, was not provided consistently to all workers. Some workers reported not receiving sufficient information on what constitutes regular employment or the process for contract extension, leading to potential confusion. Ensuring that all employees receive regular updates on these topics would improve understanding and compliance.</p> <p>4. Monitoring The factory has a system in place for monitoring regular employment practices; however, it was observed that the monitoring of contract renewals and workers' understanding of regular employment terms was not consistently tracked.</p>

### Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings

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

All workers were directly recruited by the factory and had properly signed contracts with the factory. No labor agency was used to hire workers, and no temporary or home workers were identified by the auditor. Additionally, all sampled workers were provided with one copy of their labor contract for reference. All employees' labor contracts included all legally required mandatory clauses.

Evidence examined: During this audit, labor contracts, payroll records, hiring and termination procedures, and related records were provided for review. These documents and records were thoroughly checked by the auditor and confirmed that all workers were permanent and legally employed.

8. Regular employment is provided

# Data points

Percentage of workers that are permanently or temporarily employed	100.0%
Percentage of workers that have been engaged via irregular, sub-contracted or non-employment models of labour, rather than permanent or temporary contracts of employment	0.0%
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	Some Improvements Recommended
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	Fundamental Improvements Required
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	<p><b>1. Policies &amp; Procedures</b> The facility reflected a proactive approach, where clear, well-documented policies were established regarding subcontracting and homeworking, but some policies are informal or undocumented, which creates potential risks for future non-compliance. These gaps need to be addressed to ensure full compliance.</p> <p><b>2. Resources</b> The facility indicated a comprehensive monitoring system in place to evaluate potential risks associated with subcontracting and homeworking. Regular reviews ensured that policies remained relevant and effective should these practices become necessary. A qualified manager (Partner) was appointed to oversee policies concerning subcontracting and homeworking, even though these practices were not currently employed. This proactive approach ensured accountability and preparedness for any future needs.</p> <p><b>3. Communication &amp; Training</b> The factory had policies in place prohibiting sub-contracting and homeworking; however, training on these procedures was not provided to all relevant personnel, including HR staff, procurement teams, and line managers. As a result, there was a lack of awareness and understanding of these policies among certain staff members, which could lead to unintentional violations of the factory's stance on sub-contracting and homeworking.</p> <p><b>4. Monitoring</b> The factory has a policy in place that prohibits sub-contracting and homeworking; however, it does not effectively monitor its suppliers to ensure compliance with this policy. There is a lack of monitoring processes to track whether suppliers are adhering to these guidelines, which could lead to potential non-compliance.</p>

### Summary of findings

Code area	Workplace requirement	Local law	Finding
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No findings

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

Based on the evaluation of the factory's capacity and capability, the manpower, production processes, machinery, and equipment were aligned with the product requirements. The factory had the capacity to complete all orders without outsourcing any processes to subcontractors or homeworkers.

Evidence examined: Daily production records, warehouse in and out records, and QC records were all thoroughly reviewed by the auditor. All documents and records confirmed that there was no practice of subcontracting or homeworking in the factory.

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

### Data points

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

Gender disaggregated data available

### Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homeworker?

Are full records of homeworkers available at the site?

Does the supplier buy products or services from suppliers that use homeworkers? Information not available

The site had established and communicated policies that strictly prohibit the use of homeworkers by the factory's suppliers.

### Sub-contracting

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

The auditor conducted a thorough review of planning and documents to ensure there were no concerns regarding unrecorded work or undeclared sub-contracting on site. All work was properly documented, and the site ensured full transparency in subcontracting arrangements. Additionally, the capacity of the workers was carefully monitored to ensure their workload remained manageable and within both legal and ethical limits.

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	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	<p>1. Policies &amp; Procedures The factory has a robust policy and procedure in place that strictly prohibits any form of harsh or inhumane treatment. The system is comprehensive, ensuring that all workers are treated with dignity and respect. Clear guidelines are outlined in the employee handbook, and procedures for reporting mistreatment are well-established.</p> <p>2. Resources The facility reflected a well-structured and comprehensive training program that effectively educated all employees about the prohibition of harsh or inhumane treatment. Training was regular, interactive, and relevant, fostering a culture of respect and accountability throughout the organization. A qualified manager (Partner) was appointed to oversee the implementation of policies that prohibited harsh or inhumane treatment. This leadership ensured accountability and effective management of workplace behavior, fostering a culture of respect.</p> <p>3. Communication &amp; Training The factory has effective communication and training programs in place to ensure that all employees are fully aware of the policies prohibiting harsh or inhumane treatment. These policies are communicated through training sessions, orientation programs, and visible posters throughout the workplace. All workers, including management and supervisors, are trained regularly on the importance of maintaining a respectful and humane work environment. However, some employees reported not receiving refresher training on this topic during their employment, which could be addressed for better reinforcement of the message.</p> <p>4. Monitoring The factory has a monitoring system in place to prevent harsh or inhumane treatment, but it lacks regular follow-ups or audits to assess its effectiveness. More consistent monitoring would help identify and address any potential issues promptly.</p>

### Summary of findings

Code area	Workplace requirement	Local law	Finding
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No findings

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

The factory had established a clear and escalating disciplinary mechanism for addressing workers' misbehaviors, which included oral warnings, written warnings, and termination, among other actions. Additionally, there had been no incidents of abuse or harassment reported in the factory. All workers appeared relaxed, working together in a harmonious and cooperative environment. Worker interviews confirmed that employees were aware of the disciplinary procedures.

Evidence examined: During this audit, the policy and procedure on the prevention of harassment and abuse, disciplinary rules and records, grievance procedure, factory rules, and training records were reviewed. All documents and records indicated that no form of intimidation occurred in the factory.



## 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

**What type of grievance mechanism(s) are available?**

Employees could raise their grievances directly to management, to their representatives and can drop complaint or suggestion to state their opinions and suggestions in the complaint or suggestion box, and then the management would post corresponding feedback or action on the notice board.

**Number of grievances raised in the last 12 months** 0

**Number of grievances resolved in the last 12 months** 0

## 10.A. Environment 2-Pillar

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
Appoint a manager with sufficient seniority who is responsible for implementing procedures	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	<p>1. Policies &amp; Procedures The factory has established an environmental management system, and a risk assessment was conducted as per the requirements. However, the environmental documentation lacked detailed procedures on energy conservation measures, which would improve the clarity and effectiveness of the system.</p> <p>2. Resources The factory appointed the Partner to be responsible for implementing the environmental policy and procedures. Meeting records between employees and management regarding environmental issues were properly maintained. The General Manager had been with the factory for many years and had a good understanding of the policy content and the factory's situation.</p> <p>3. Communication &amp; Training While the factory has implemented training and communication plans regarding environmental policies, there are gaps in ensuring all staff receive comprehensive and consistent training. Some employees, particularly new hires and certain departments, have not been fully trained on the updated environmental policies, resulting in a lack of awareness regarding specific procedures. Regular refresher courses and improved communication strategies are needed to ensure all employees understand and adhere to the environmental practices in place.</p> <p>4. Monitoring Environmental policy monitoring was already in place, but there is room for improvement. The manager diligently followed and monitored the implementation of procedures to ensure compliance with environmental regulations, as well as continuous energy conservation and emission reduction. However, improvements are recommended in monitoring the effectiveness of these procedures to better meet policy and workplace requirements.</p>

### Summary of findings

Code area	Workplace requirement	Local law	Finding
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No findings

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

All legally required certificates were available and valid during the audit. Hazardous waste was properly managed, and the factory had a valid agreement with an authorized hazardous waste handling agency. Regular waste was stored in a designated space and properly labeled.

Evidence examined: During this audit, all legally required certificates, including wastewater testing reports and environmental certificates, were available for review. The provided documents were well-maintained and valid.

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?	N/A
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?	<p>Yes</p> <p>Sites have increasingly focused on implementing adaptive measures to protect workers from the impacts of climate change. These measures included adjusting work hours to avoid extreme weather conditions, improving ventilation and cooling systems in workspaces, providing personal protective equipment suited for climate-related challenges, and ensuring access to hydration and rest areas during high temperatures. The aim was to create a safer working environment that mitigated the adverse effects of climate change on workers' health and productivity.</p>

# 10.B. Environment 4-Pillar

## Summary of findings

Code area	Workplace requirement	Local law	Finding
No findings			
Systems and evidence examined to validate this code section	<p>The facility had conducted a comprehensive analysis of its activities' impact on the environment and was committed to mitigating these impacts.</p> <p>It had a system in place to measure resource usage and to continuously improve environmental performance. Additionally, the facility adopted a structured approach to managing environmental impacts on relevant stakeholders at the highest level.</p> <p>Evidence examined: During this audit, the facility's environmental impact analysis, resource usage measurement system, and environmental performance improvement initiatives were reviewed.</p>		

## 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?	Switching to renewable energy sources Responsible use and management of water Sustainable material sourcing Biodiversity and eco system impact management Packaging optimization Prioritising local suppliers Circular economy and resource efficiency
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Yes  The client's requirements and relevant legislation in the destination countries regarding environmental and chemical issues were integrated into the site's internal management system. This integration ensured the company's compliance with all necessary regulations and standards during its operations. Furthermore, regular updates and training sessions were conducted to keep employees informed about any changes in legislation and to foster a culture of environmental responsibility within the organization.
Does the site have reduction targets in place to manage climate related risks?	Yes, to increase low-carbon energy consumption or production
Are any of these science-based targets?	No, and we do not intend to set 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 facility had a basic system in place to set reduction targets for the consumption of key utilities, including water, energy, and natural resources. This system aimed to track usage, identify areas for improvement, and implement strategies to reduce the environmental impact associated with these resources.
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?	No  There was no subcontracting agency involved in the operations at the facility

### Usage/discharge analysis

Last full calendar year (2024)	Previous full calendar year (2023)
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Total electricity consumption from non-renewable sources (kWh)	65,196	75,500
Total electricity consumption from renewable sources (kWh)	0	0
Sources of renewable energy used	None	None
Types of renewable energy used	Other (provide details) Not Applicable	Other (provide details) Not Applicable
Total natural gas consumption (kWh)	0	0
Usage of other purchased fuels	HSD- 1000 Litres	HSD- 800 Litres
Has the site completed any carbon footprint analysis?	No	No
Water sources	Local Water Authority	Local Water Authority
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	11	12
Water discharged	Sewerage	Sewerage
Water volume discharged (m3)	8.8	9.6
Water volume recycled (m3)	0	0
Total waste produced (mt)	0.3	0.2
Total hazardous waste produced (mt)	0.1	0.1
Waste to recycling (mt)	0	0
Waste to landfill (mt)	0	0
Waste to other (mt)	0.2	0.1

Total product produced (mt)	120	140
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## 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	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	<p><b>1. Policies &amp; Procedures</b> The facility reflected a comprehensive and effective approach to promoting ethical conduct. The organization had well-documented policies that were actively communicated to all employees and regularly reviewed, demonstrating a strong commitment to maintaining integrity in business practices.</p> <p><b>2. Resources</b> The facility reflected a well-structured and comprehensive training program that effectively educated all employees about ethical behavior and decision-making. Training was regular, interactive, and relevant, fostering a culture of integrity and accountability throughout the organization. A qualified manager (Partner) was appointed to oversee the implementation of business ethics policies. This leadership ensured accountability and reinforced the organization's commitment to maintaining high ethical standards in all operations.</p> <p><b>3. Communication &amp; Training</b> The factory has established a business ethics policy, and communication efforts are generally in place. However, some of the training materials related to business ethics, such as the anti-bribery policy and the guidelines on handling conflicts of interest, were found to be outdated. Additionally, certain case studies used in training were from several years ago and no longer reflect the current legal or industry standards. Regular updates to the training materials, including more relevant examples and up-to-date guidelines, and ensuring timely training for all employees will strengthen the understanding and adherence to business ethics practices.</p> <p><b>4. Monitoring</b> The factory has a monitoring system for business ethics, but there is a lack of regular audits to ensure consistent application of policies across all departments. For example, while management monitors ethical practices in the production area, the HR and procurement departments have not been consistently reviewed for compliance with the business ethics policy.</p>

### Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>A business ethics policy addressing bribery, corruption, and unethical practices was established and communicated to all high-risk parties, including suppliers. The factory had a clear policy demonstrating an understanding of relevant legislation related to bribery, corruption, and unethical business practices.</p> <p>The factory's policy included the assessment of risks related to bribery, corruption, and fraud, along with measures to mitigate these risks.</p> <p>The factory had a transparent and accessible policy for confidential and anonymous reporting of unethical practices, ensuring there was no fear of reprisals for the reporter.</p> <p>Evidence examined: The auditor reviewed the factory's business ethics policy, risk assessments, and communications with suppliers regarding ethical standards. Additionally, the reporting mechanism for unethical practices, including related policies and usage records, was assessed. The auditor also examined the factory's business ethics training materials and attendance records.</p>		

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	N/A

## Attachments



[1 - Factory name.jpg](#)



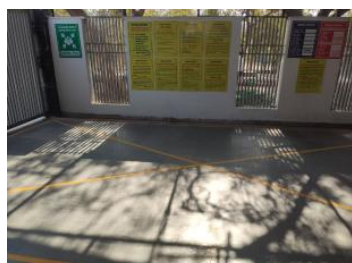
[2 - Factory Building.jpg](#)



[3 - Factory Main gate.jpg](#)



[4 - Security Guard Room.jpg](#)



[5 - Assembly Area.jpg](#)



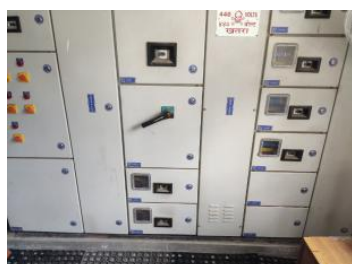
[6 - Biometric Attendance.jpg](#)



[7 - DG Set.jpg](#)



[8 - Drinking Water Point.jpg](#)



[9 - Electric Panel.jpg](#)



[10 - Emergency light.jpg](#)



[11 - Evacuation Plan.jpg](#)



[12 - Fire Alarm.jpg](#)



[13 - Fire Extinguisher.jpg](#)



[14 - First Aid Box.jpg](#)



[15 - Fire Hydrant.jpg](#)

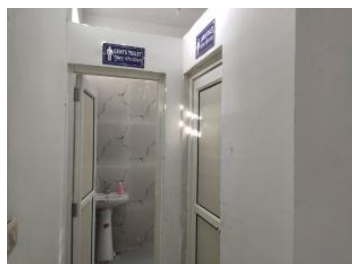


[16 - Notice Board.jpg](#)

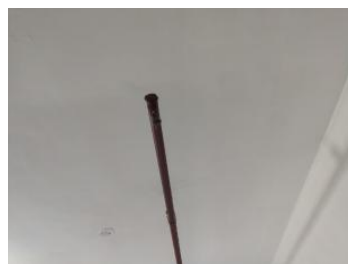




[17 - Suggestion Box.jpg](#)



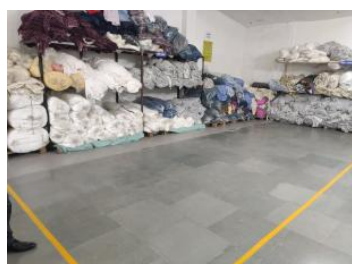
[18 - Workers Tiolets.jpg](#)



[19 - Sprinkler.jpg](#)



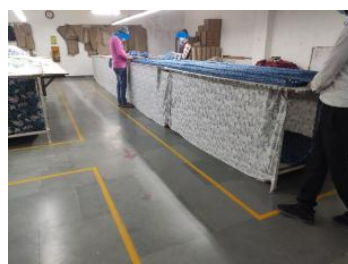
[20 - Accessories Store.jpg](#)



[21 - Fabric Store.jpg](#)



[22 - Cheacking Area.jpg](#)



[23 - Cutting Area.jpg](#)



[24 - Stitching Area.jpg](#)



[25 - Pressing Area.jpg](#)



[26 - Packing Area.jpg](#)



[27 - Creach Room.jpg](#)



[28 - Warehouse.jpeg](#)



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