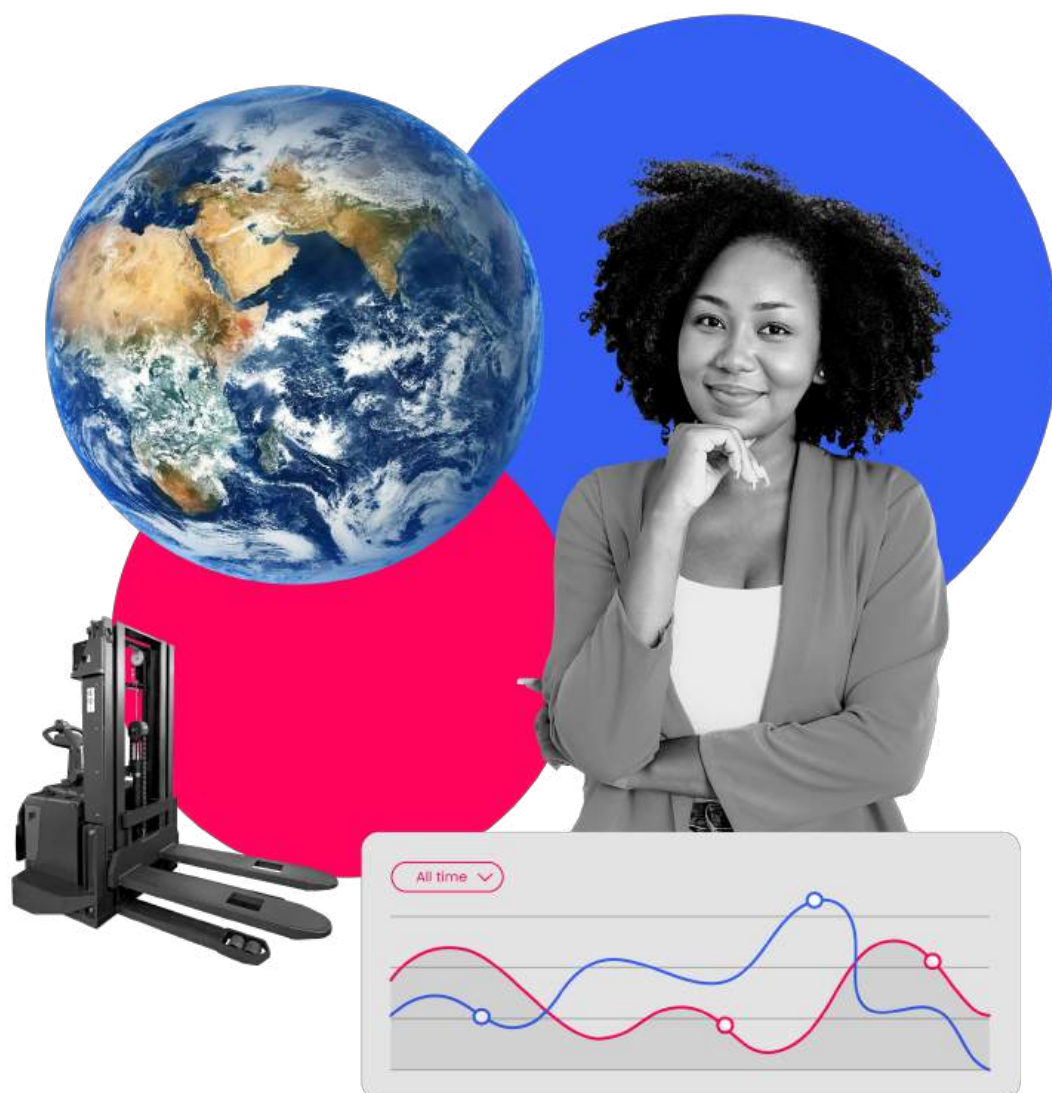


Sedex Members Ethical Trade Audit Report

Version 7



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Audit content

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

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

Included in a 2-Pillar audit:

1. Labour Standards Code Areas:
 - 0: Enabling accurate Assessment
 - 1: Employment is Freely Chosen
 - 1.A: Responsible Recruitment & Entitlement to Work
 - 2: Freedom of Association and Right to Collective Bargaining are Respected
 - 4: Child Labour Shall Not be Used
 - 5: Legal Wages are Paid
 - 5.A: Living Wages are Paid
 - 6: Working Hours are Not Excessive
 - 7: No Discrimination is Practiced
 - 8: Regular Employment is Provided
 - 8.A: Sub-contracting and Homeworkers are Used Responsibly
 - 9: No Harsh or Inhumane Treatment is Allowed
2. Health & Safety Code Area:
 - 3: Working Conditions are Safe and Hygienic
3. Environment Code Area:
 - 10.A: Environment 2-Pillar

Included in a 4-Pillar audit:

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

- (2) Where appropriate, non-compliances or non-conformances were raised where either local law or the Base Code were not met, and recorded as non-compliances on both the audit report, CAPR and on the Sedex Platform.
- (3) Any non-conformance against customer code shall not be uploaded to Sedex, but sent directly to the customer in question.

Audit and site details

Audit details

Sedex company reference	ZC1079049	Auditor company name	BUREAU VERITAS CPS - ASIA
Date of audit	2025-03-01	Audit conducted by	Sedex member
Audit pillars	Labour Standards Health and safety		

Site details

Sedex site reference	ZS1000074	Site name	IRIS FABRICS LTD
Business name	IRIS FABRICS LIMITED	Site address	1349 Zirani Bazar, Kashimpur, Gazipur., Gazipur, BD
Site phone	088 02 9886015	Site email	admin@irisgroupbd.com

Audit parameters

Time in and out	Day 1	
	In	08:15
	Out	17:00
Audit type	Periodic	
Was the audit announced?	Semi announced	
Was the Sedex SAQ available for review?	Yes	
Who signed and agreed CAPR?	Mr. Muhammad Ataur Rahman / Sr. Manager, Compliance	
Any conflicting information SAQ/Pre-Audit Info	No	
Is further information available?	No	

Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	Yes	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	Yes	No
Reason for absence at the opening meeting	There is no trade union in this facility, and it is not mandated by law. However, the facility has elected Worker Participating Committee, and the Participating Committee representative was present during the opening meetings.		
Reason for absence during the audit	There is no trade union in this facility, and it is not mandated by law. However, the facility has elected Worker Participating Committee, and the Participating Committee representative was present during the audit.		
Reason for absence at the closing meeting	There is no trade union in this facility, and it is not mandated by law. However, the facility has elected Worker Participating Committee, and the Participating Committee representative was present during the closing meetings.		

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)

The factory management was convenient in English and requested the BV auditor to write the CAPR in English.
Window 27-Feb-2025 to 31-Mar-2025

Lead auditor	Nurun Diba	APSCA Number	21701270
Additional auditor	Bahlul Dana	APSCA Number	21701197
	Sanzida Sultana Rasna	APSCA Number	21702985
	Sayed Siddiqui	APSCA Number	32400219
Date of declaration	2025-03-01		

Site representation

Declaration	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.
Full name	Mr. Muhammad Ataur Rahman
Title	Sr. Manager, Compliance
Date of declaration	2025-03-01





































Summary of findings

Code area	Workplace requirement	Local law	Finding
3. Working conditions are safe and hygienic	3.H Where identified as necessary to reduce r...	§1	NC ZAF600835641
	3.A Ensure a safe working environment. Put in...	§2	NC ZAF600835643
2. Freedom of association and right to collective bargaining are respected	2.E Comply with all other applicable laws tha...	§3	NC ZAF600835642
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...		NC ZAF600835644
6. Working hours are not excessive	6.C Provide workers with at least 24 hours of...		NC ZAF600835645

Local law issues

§1	In accordance with The Labour Rules, 2015, Rule-183 (3), the number of workers participating in the committee will be determined as mentioned proportional rate of workers in the factory or organization mentioned in the table, namely: - If the number of general workers is 1501 to 300, the number of participating committee members will be 18.
§2	In accordance with Bangladesh Labour Rules, 2015, Chapter-6, Section-67 (2), In addition to the arrangement of safety and health protection measures mentioned in Sub-section (1), the concerned manufacturing institute must provide necessary equipment's, including safety shoes, helmets, goggles, masks, hand gloves, ear muffs, ear plugs, waist belts, aprons etc. and arrange training programs for the workers in using these materials and ensure their usage.
§3	In accordance with Bangladesh Labor Law, 2006, section 79(C) providing for the periodical medical examination of persons employed in the operation and prohibiting the employment of persons not certified as fit for such employment; In accordance with Bangladesh Labour Rules, 2015, Rules: 68 (1) The following activities shall be considered as hazardous in order to fulfill the purposes of Section 79: 23) where the sound level is more than 80 decibels; 27) Manufacturing environment

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				

 Not addressed

 Fundamental improvements required

 Some improvements recommended

 Robust management systems

Site details

Company and site details

Sedex company reference	ZC1079049	
Sedex site reference	ZS1000074	
Company name	IRIS FABRICS LIMITED	
Business ownership type	GOODS	
Site name	IRIS FABRICS LTD	
Site name in local language		
GPS location	GPS address	Zirani Bazar, Kashimpur, Joydebpur, Gazipur
	Coordinates	Latitude: 24.005047 & Longitude: 90.2518524
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	Muhammad Ataur Rahman
	Job title	Sr. Manager, Compliance
	Phone number	+8801811458210
	Email	compliance@irisgroupbd.com
Applicable business and other legally required business license numbers and documents	<p>Factory license: 14239/Gazipur 'K' category, issued by Chief Inspector General of Industries (Govt. Of the People's Republic of Bangladesh), which is valid till August 29, 2025.</p> <p>Fire License: Fire License No: DD/Dhaka/20598/2007 issued by Bangladesh Fire Service & Civil Defense Authority which is valid till June 30, 2025.</p> <p>Trade License: 82 issued by Gazipur City Corporation which is valid till June 30, 2025.</p> <p>Certificate of Incorporation: C-59314 (1320)/05 (Once in a time)</p> <p>Group Insurance Certificate: 20250395; Valid up to December 31, 2025; Issued by Bangladesh Garment Manufacturers & Exporters Association (BGMEA)</p>	

Site activities

Site function	Factory Processing/Manufacturer	
Site activities	Primary	Manufacture of wearing apparel (clothing), except fur apparel
	Secondary	
	Other	
Product type	Product: All kinds of Knit items (Top & Bottom). Process: Knitting, Dyeing, Cutting, Printing, Embroidery, Sewing, Finishing and Packing .	
Process overview	<p>The production capacity is 3500000 pieces per month. The factory specialized in the manufacture of Knit (tops & bottoms) items. Production process: The main production process is Knitting, Dyeing, Cutting, Printing, Embroidery, Sewing, Finishing and Packing .</p> <p>Total production line: 44;</p> <p>Main equipment: Single Needle Lock Stitch-657, Over Lock 606, Flat Lock 487, Zigzag (01 step)-126, Bar tack m/c-96, Two Needle lock stitch-15, Kansai (pmd)-10, Feed of The arm-10, Snap Button -6, Thread Timmer m/c-2, Rib Cutter-11, Fusing M/C-4, Tape Tension Controller Device (Upper)-187, Side Device (Lower)-61, Thread R-coning-3, Button Auto Feeter-3, Patten Cutting M/C & Auto CAD M/C-3, Cutting M/C-41, Bend Knife Cutting M/C-8, End Cutter M/C-10, Ribbon Cutting M/C-2, Cloth Winding M/C-2, Auto Cutter Machine-1, Auto sperader-2, Relaxation Machine-2, Heat Sealing M/C-66, Button Pull test M/C-1, Metal Detector M/c-5, PP-Belt M/C-1, Plastic Staple M/C-1, Vacuum Iron Table Set-74, Thread Sucker M/C-2, Spot Remover-1, Pad Printing M/C-2, Embroidery M/C-2, Circular Knitting M/C-49, Jet Dyeing M/C-18, Finishing Machine-09, Laboratory Machine-55 etc. (as per provided machine list).</p>	
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?	21448m ²

Site scope

Building 1	Last construction works on site	2006
	If building is shared, provide details	Combine used for factory Iris Fabrics Ltd. & Iris Knitwear Ltd.
	Number of floors	9
	Description of floor activities	Ground Floor: Knitting section & Embroidery section of IRIS Fabrics Ltd. 1st Floor: Finishing, packing and inspection rooms of IRIS Fabrics Ltd. 2nd Floor: Sewing, snap button, maintenance room, inspection room of IRIS Fabrics Ltd. 3rd Floor: Lingerie sewing, finishing, packing, lingerie sample of IRIS Fabrics Ltd. 4th Floor: IRIS Knitwear Ltd. (Separate entity under same management & owner) 5th Floor: IRIS Knitwear Ltd. (Separate entity under same management & owner) 6th Floor: Common cutting, CAD, inspection room of IRIS Fabrics Ltd & IRIS Knitwear Ltd. 7th Floor: IRIS Knitwear Ltd. (Separate entity under same management & owner) 8th Floor: Common office, meeting room, canteen, dining, female prayer room of IRIS Fabrics Ltd & IRIS Knitwear Ltd.
Building 2	Last construction works on site	2006
	If building is shared, provide details	Combine used for factory Iris Fabrics Ltd. & Iris Knitwear Ltd.
	Number of floors	2
	Description of floor activities	Ground Floor: Admin & Accounts office. 1st Floor: Medical & Childcare room
Building 3	Last construction works on site	2006
	If building is shared, provide details	N/A
	Number of floors	6
	Description of floor activities	Ground Floor: Empty carton store. 1st Floor: Male prayer room. 2nd Floor: LAB 3rd Floor: Maintenance store. 4th Floor: H&M Stock 5th Floor: Sample stock

Site scope

Building 4	Last construction works on site	2014
	If building is shared, provide details	N/A
	Number of floors	6
	Description of floor activities	Ground Floor: Dyeing, dyeing finishing, fabric inspection of IRIS Fabrics Ltd. Mezzanine: Office 1st Floor: Screen print section 2nd Floor: Grey fabric store 3rd Floor: Accessories store & Yarn store. 4th Floor: Finished fabric store & sample section. 5th Floor: Sample stock.
Building 5	Last construction works on site	2006
	If building is shared, provide details	Combine used for factory Iris Fabrics Ltd. & Iris Knitwear Ltd.
	Number of floors	1
	Description of floor activities	Ground Floor: Gas generator
Building 6	Last construction works on site	2006
	If building is shared, provide details	Combine used for factory Iris Fabrics Ltd. & Iris Knitwear Ltd.
	Number of floors	1
	Description of floor activities	Ground Floor: Boiler, WTP, pump house.
Building 7	Last construction works on site	2006
	If building is shared, provide details	Combine used for factory Iris Fabrics Ltd. & Iris Knitwear Ltd.
	Number of floors	1
	Description of floor activities	Ground Floor: ETP & ETP LAB
Building 8	Last construction works on site	2014
	If building is shared, provide details	Combine used for factory Iris Fabrics Ltd. & Iris Knitwear Ltd.
	Number of floors	1
	Description of floor activities	Ground Floor: Electrical substation, diesel generator and compressor.

Site scope

Building 9	Last construction works on site	2006
	If building is shared, provide details	Combine used for factory Iris Fabrics Ltd. & Iris Knitwear Ltd.
	Number of floors	1
	Description of floor activities	Ground Floor: Security Office
Building 10	Last construction works on site	2006
	If building is shared, provide details	N/A
	Number of floors	1
	Description of floor activities	Ground Floor: Fire Control Room
Building 11	Last construction works on site	2014
	If building is shared, provide details	Combine used for factory Iris Fabrics Ltd. & Iris Knitwear Ltd.
	Number of floors	1
	Description of floor activities	Ground Floor: Boiler (New)
Building 12	Last construction works on site	2006
	If building is shared, provide details	Combine used for factory Iris Fabrics Ltd. & Iris Knitwear Ltd.
	Number of floors	1
	Description of floor activities	Ground Floor: Motor Re-winding and Cable Store
Building 13	Last construction works on site	2006
	If building is shared, provide details	Combine used for factory Iris Fabrics Ltd. & Iris Knitwear Ltd.
	Number of floors	1
	Description of floor activities	Ground Floor: Security Post

Site scope

Building 14	Last construction works on site	2006
	If building is shared, provide details	N/A
	Number of floors	1
	Description of floor activities	Shed-01 Ground Floor: Dyeing, Dyeing Finishing, General Store, Maintenance Office, Chemical Sub Store
Building 15	Last construction works on site	2006
	If building is shared, provide details	Combine used for factory Iris Fabrics Ltd. & Iris Knitwear Ltd.
	Number of floors	1
	Description of floor activities	Shed-02 Ground Floor: Chemical Go down
Building 16	Last construction works on site	2006
	If building is shared, provide details	Combine used for factory Iris Fabrics Ltd. & Iris Knitwear Ltd.
	Number of floors	1
	Description of floor activities	Shed-03 Ground Floor: Wastage Go down
Building 17	Last construction works on site	2015
	If building is shared, provide details	Combine used for factory Iris Fabrics Ltd. & Iris Knitwear Ltd.
	Number of floors	1
	Description of floor activities	Shed-04 Ground Floor: Idle Machine Keeping Area
Is there any difference between the site scope of the audit and the Sedex site profile?	No	
Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site?	No	
Is any activity conducted onsite not included within the scope of the audit?	No	

Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	No
Does the site organise worker transport to the worksite?	Not applicable No transportation facility was provided for the employees, which is also not required by law.

Work patterns

Approximate workers on site per month (% of peak)	January	95-100%	February	95-100%
	March	95-100%	April	95-100%
	May	95-100%	June	95-100%
	July	95-100%	August	95-100%
	September	95-100%	October	95-100%
	November	95-100%	December	95-100%

Is there any night or back shift work at the site?	Yes Only Knitting, Dyeing section operate during night shifts. - Shift A runs from 6:00 am to 2:00 pm with a 1-hour break. - Shift B runs from 2:00 pm to 10:00 pm with a 1-hour break. - Shift C runs from 10:00 pm to 6:00 am with a 1-hour break.
--	--

What percentage of the workforce, including temporary and agency workers, work during the night/ back shift?	20%
--	-----

Was the audit conducted across all shift times, and did it include a representative sample of workers from each shift time in interviews and sampling?	Yes Workers who work multiple shifts have their shifts change every week. As a result, workers from each shift time in interviews and sampling were covered. However, among the 62 samples, 40 workers were selected from day shift and 22 workers were selected from night shift.
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Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	ISO 14001 (Environmental management)
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Site assessments

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?	<p>Yes</p> <p>Based on document review. It was observed that the site has been evaluated for any negative effects on the human rights, lands, resources, territories, livelihoods, or food security of indigenous peoples or the local community.</p>
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	<p>Yes</p> <p>The document review and interviews indicated that Human Rights Impact Assessment (HRIA) has been conducted at this site in the past three years.</p>

Worker analysis

Gender disaggregated data available Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	1568 (53%)	1392 (47%)	- -	2960 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	1568 (53%)	1392 (47%)	- -	2960 (100%)
Temporary or fixed term employees	0 -	0 -	- -	0 (0%)
Agency or subcontracted workers	0 -	0 -	- -	0 (0%)
Seasonal workers	0 -	0 -	- -	0 (0%)
Self-employed workers	0 -	0 -	- -	0 (0%)
Informal workers including home workers	0 -	0 -	- -	0 (0%)
Apprentices, trainees or interns	0 -	0 -	- -	0 (0%)

* % of total workforce

Migrant workers

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

* % of total workforce

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

The facility did not have any migrant worker & All the workers found local.

Workers by age

	Men	Women	Other	Total
18 - 24 years old	417 (73.8%)	148 (26.2%)	- -	565 (19.1%)
15 - 17 years old	0 -	0 -	- -	0 (0%)
Under 15 years old	0 -	0 -	- -	0 (0%)

* % of total workforce

Is the worker analysis data relevant for peak season and current to the audit?

No

Describe how this may vary during peak periods

There were no production peak seasons over the last 12 months; production has remained consistent throughout the year

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

Bangladeshi

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Bangladeshi	53%	47%	-	100%

Workers by remuneration type

	Men	Women	Other	Total
Workers paid per unit (piece rate)	0 -	0 -	- -	0 (0%)
Workers paid based on a mix of 'piece work' and hourly rate	0 -	0 -	- -	0 (0%)
Workers paid hourly / daily rate	0 -	0 -	- -	0 (0%)
Salaried workers	1568 (53%)	1392 (47%)	- -	2960 (100%)

* % of total workforce

Workers by payment cycle

	Men	Women	Other	Total
Paid daily	0 -	0 -	- -	0 (0%)
Paid weekly	0 -	0 -	- -	0 (0%)
Paid monthly	1568 (53%)	1392 (47%)	- -	2960 (100%)
Other	0 -	0 -	- -	0 (0%)

* % of total workforce

If other payment cycle entered, please provide details

Not Applicable

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	71 (100%)	0 (0%)	- -	71
Supervisors or team leaders	163 (98.2%)	3 (1.8%)	- -	166
Administrative staff	31 (88.6%)	4 (11.4%)	- -	35

Worker interview summary

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

Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?

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

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

Number and size of group interviews 8 groups of 5 (40)

Did workers understand the purpose of the audit? Yes

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

Was there any indication that workers had been 'coached' in how they should respond to questions? No

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

Attitude of workers

In which areas did workers raise significant concerns or complaints?	Other (provide details) No compliment from worker side.
What did the workers like the most about working at this site?	Overtime Equal opportunities Social activities and events Grievance mechanisms Pay Diversity Hours worked, rest days or breaks Communication (e.g. from management) Job security Social benefits & insurance (e.g. ability to book annual leave, maternity leave, pensions etc.)
Additional comments	The employees were generally positive about their work place; they got on well with workers and managers. They found management team positive and approachable. 62 workers were selected for interview including 34 male and 28 female employees, they were interviewed as 08 groups of 5 and the balance of 22 workers were interviewed individually. The employees were assured of confidentiality and they spoke freely of their views of the factory. All employees said they were satisfied with their employment at the factory and they are provided wages as per their agreement. They felt free to leave this employer and understood the notice period required. They facility management treated them with respect. They are able to complain directly to their compliance responsible person or line manager and felt free to give their general concerns to their management representative.
Attitude of workers' committee/union representatives	The Participation Committee members were positive about the facility and looking forward to developing relationships with the management team. The Participation Committee member's interview was conducted privately in a separate place. The Participation Committee members replied naturally regarding their responsibilities as Participation Committee member, and they also informed that they can easily carryout their daily job without any difficulties.
Attitude of managers	The facility management showed a positive attitude to this audit and during the whole audit process, Mr. Muhammad Ataur Rahman- Sr. Manager, Compliance with his team was present throughout the audit process and co-operated the whole audit. Facility management respected client's requirements and allowed auditor(s) to take photographs of all production process, best practices and also non-conformities. They also provided the required documents' photocopy and allowed auditors to interact with the employees confidentially. At the closing meeting, the facility management agreed with all the findings and suggested corrective actions. The factory management had a system in place to check their current practices against their client's requirements and the local law, and they took notice of the findings of the internal audit team and also have a Health & Safety committee to take care of health and safety concern.

Workers interviewed by type

	Total
Permanent workers	62

Workers interviewed by type

Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
Total number of workers interviewed	62

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	22	18	-	40
Workers interviewed individually	12	10	-	22

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)	1.9%	1.5%	-	3.4%
Last full calendar year (2024)	2.3%	1.0%	-	3.3%
Previous full calendar year (2023)	2.5%	1.2%	-	3.7%

* 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)	3.3%	2.0%	-	5.3%
Last full calendar year (2024)	3.5%	2.3%	-	5.8%
Previous full calendar year (2023)	3.8%	2.2%	-	6.0%

* 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

The factory maintains an accident/injury register in the prescribed format, with the nurse responsible for recording all incidents. A summary of these incidents is submitted to the Department of Inspection for Factories and Establishments (DIFE) every six months, with the most recent submission on January 13, 2025.

All the minor and major injuries were found recorded in an injury register. The last injury happened on 06 February 2025, a Minor cut injury in left hand with Over Lock Machine Knife, caused to a sewing operator

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

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	1.0%	-	1.0%
Last full calendar year (2024)	2.0%	5.0%	-	7.0%
Previous full calendar year (2023)	2.0%	7.0%	-	9.0%

* 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
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Percentage of workers that work on average more than 60 standard hours in a given week

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>Current System: The facility retains an updated human rights policy that was approved by the top management level and communicated to all work force. Also, management review meetings are conducted on a regular interval. Facility gave an exact location depiction and SEDEX site profile which was declared earlier to or amid the review. Facility does not offer bribes to or debilitate the reviewer, nor in any way actuate the reviewer to be corrupt. Facility provides all authentic documents for review and worker & management interview conducted as per SEDEX guidelines as well as the full audit was conducted in compliance way.</p> <p>Evidence Examined:</p> <ol style="list-style-type: none"> 1. Policy review 2. Document review (Human right policy, employee handbook, some anonymous grievance material from the suggestion box, Stakeholder list) 3. Management interview 4. Worker interview 		

0. Enabling accurate assessment

Data points

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

1. Employment is freely chosen

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Facility has developed and implemented appropriate policy & procedure on force labour, bonded labour to lead sustainable compliance. Facility Management appointed Mr. Muhammad Ataur Rahman- Sr. Manager, Compliance for implementing and monitoring the effectiveness of policies and procedures for compliance with the Code. Facility communicated the policy with workers and staffs through policy board and training on regular basis. No forced, trafficked and bonded evidence found during audit. The most recent training, which covered freely chosen employment and freedom of movement, was conducted on 18 September, 2024. The all over observation shows that the site fulfills requirements during the audit.

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings

Systems and evidence examined to validate this code section

Current System:

During the audit, no complaint or violation was raised by workers against this clause. The factory has established a written policy to ensure employment is freely chosen. Facility has communicated their policy to all supervisors, management, Executives and employees. The facility prohibits any forms of coercing between employees or unnecessarily limiting employees' freedom of movements. Factory management respects the local and international regulations on employment freely chosen. The Factory comply with the code 1 of ETI Based COC. Facility also complies with all requirements under the code and also comply with all other applicable laws that impose conditions on Code Area. The factory does not limit the workers freedom. Workers are free to leave the workplace and manage their own time while not on duty. If workers choose to quit their job, they are free to do so, as long as they fulfil their obligations agreed under their appointment letter/agreement. If any employees want to leave the job, he/she may leave giving 60-day notice prior to leave. The factory does not hold any original certificate, experience certificate or any identity papers. The factory maintains photocopies of all hiring documents such as birth certificate, school leaving certificates, fitness certificate by registered doctor etc. Not charge or withhold part of a worker's salary as a deposit or require workers to post bonds.

Not intentionally place workers in debt. For example, by undervaluing the work performed, inflating interest rates or charging workers above market rates (e.g. for food or housing).

Confirmed through the factory tour and employees interviewed that no indications of employee movements are being restricted, such as during rest/ break time/ after conclusion of the shift.

The factory has displayed overtime policy stating that over time work is voluntary. In case of need of actual work pressure, workers are asked and requested to work on voluntary basis except as required to meet urgent business needs. There are no records of such urgent business needs identified during the audit. Thus, based on observation and employees' interview during audit, it was noted that this factory was in compliance with this section.

Evidence Examined:

1. Documents review (Company policy (e.g.: prohibits forced labour, overtime policy), Employee contract, Personal file, Resignation records, Employee handbook, standing orders for security guards).
2. Comments from Management interview
3. Training records
4. Employees interview

1. Employment is freely chosen

Data points

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

1.A. Responsible recruitment and entitlement to work

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Facility has developed and implemented appropriate policy & procedure on recruitment, hiring, onboarding, termination and resignation for all employees. Recruitment policies and procedures are in line with local law and these policies are periodically updated. Facility Management appointed Mr. Muhammad Ataur Rahman- Sr. Manager, Compliance for implementing and monitoring the effectiveness of policies and procedures for compliance with the Code. Facility communicated the policy with workers and staffs through policy board and training on regular basis. For instance, the most recent mid-level management training took place on 2 September, 2024. The all over observation shows that the site fulfills requirements during the audit.

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings

Systems and evidence examined to validate this code section

Current System

Through the interview with the workers, review of documents and interaction with the factory management it was noted that, factory has not employed any of the workers on temporary basis as well as contract basis. Factory management recruits the workers through advertisement or internal reference. Workers are selected based on the result of the examination taken on working skill of workers during the recruitment process. Factory management has provided identity card to the workers immediately after joining. Factory maintains personal files with details of all employees. The factory management provided appointment letter/ contract letter to all workers including security guards and ensure that the nature of work, working conditions, living conditions, employment terms, living costs, wages and benefits accurately reflect those communicated to workers during recruitment.

During audit it was noted that factory management has taken disciplinary action regarding the unauthorized absence of workers for more than 10 days. They have issued letters to the absent workers who were absent for more than 10 days in the factory. Factory has policy to provide all kinds of compensation and benefits to the employees. Monthly wages and overtime allowances were paid by 7th working day of the following pay period. If any employees want to leave the job, he/she may leave giving 60 days' notice prior to leave. All employees were recruited by the factory directly. Thus, this factory is compliant all applicable laws that impose conditions on Code Area.

Evidence Examined:

1. Document review (policy procedure, hiring procedure, personnel files, worker handbook)
2. Factory tour
3. Management interview
4. Employee interview

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?

Not Applicable

Were recruitment fees or costs identified during worker interviews?

No

According to the interview and document review, the worker did not pay any recruitment fees; all fees were covered by the factory.

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

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	<p>Factory has developed and implemented appropriate policy and procedure on Freedom of association to ensure the right of workers to form legal union in a free and democratic way, and workers' right to bargain collectively was respected. They communicated the policy and procedure with employees through policy board, notice board and training on regular basis. Facility Management appointed Mr. Muhammad Ataur Rahman- Sr. Manager, Compliance for implementing and monitoring the effectiveness of policies and procedures for compliance with the Code. The most recent Participation Committee (PC) meeting was held on January 11, 2025.</p> <p>Based on document review, workers and management interview it was noted that, total number of members of the participating committee were 17 instead of 18. Noted that during the audit 2960 employees found employed in this factory so there is some improvements required.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
2. Freedom of association and right to collective bargaining are respected	2.E Comply with all other applicable laws tha...	§1	NC ZAF600835642

Systems and evidence examined to validate this code section

Current System:

The facility has a written policy and a procedure to address on freedom of association. Verified and found that the facility recognizes and respects the rights of employees to exercise their lawful rights of free association. The facility does not have a Trade Union and CBA as 20% of workers still didn't attempt to form any trade union, it is also not mandatory legally. However, to address workers' representation, the facility has a Participation Committee (PC) formed by the workers through election on 03 March 2023. A total of 17 members are on that committee (12 workers and 5 management). Currently, PC meetings are scheduled once every two months. Last meeting was conducted on 11 January 2025. Employees are aware of their worker representatives. Meeting minutes have recorded, documented and made available to workers. Confirmed during worker interview and document review. Facility ensures that all workers understand their legal rights in relation to trade unions, collective bargaining agreements and worker committees. Verified and confirmed through records review and interview process that the facility does not discriminate, or any disciplinary action taken because of being worker representative. Reviewed the facility's communications to all employees regarding the practice recognizing freedom of association and no irregularities or actions of non-compliance found. Thus, based on observation and employees' interview during audit,

Based on document review, workers and management interview it was noted that, total number of members of the participating committee were 17 instead of 18. Noted that during the audit 2960 employees found employed in this factory.

Evidence Examined:

1. Documents review (freedom of association policy, minutes of the works committee meeting and election records, grievance handling records, suggestion box records).
2. Comments from Management interview
3. Training records
4. Employees interview

Findings: non-compliances

ZAF600835642

Non-compliance

Due 2025-05-08

Code area

2 Freedom of association and right to collective bargaining are respected

Status

Open*

Workplace requirement

2.E Comply with all other applicable laws that impose conditions on Code Area 2.

Time given to resolve

60 days

Issue title

835 - Legal requirements relating to worker committees are not met

Verification method

Desktop audit

Description

Based on document review, workers and management interview it was noted that, total number of members of the participating committee were 17 instead of 18. Noted that during the audit 2960 employees found employed in this factory.

Area of non-compliance/non-conformance

Local law
Base code

Corrective and preventative actions

It is recommended that management adopt practices and controls to ensure that factory shall from participating committee with sufficient member as per law.

Local law reference

In accordance with The Labour Rules, 2015, Rule-183 (3), the number of workers participating in the committee will be determined as mentioned proportional rate of workers in the factory or organization mentioned in the table, namely: - If the number of general workers is 1501 to 300, the number of participating committee members will be 18.

* PDF generated at 04:39 (UTC) on 09 Mar 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

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	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	Some Improvements Recommended
Explanation for management systems grades	<p>Factory has developed and implemented appropriate policy and procedure on Occupational Health and Safety management associated with all relevant health and safety risks, including mitigation and remediation. The facility communicates policies and procedures to its employees in a language they understand through a policy board, various training programs, and meetings. Facility Management appointed Mr. Muhammad Aatur Rahman- Sr. Manager, Compliance for implementing and monitoring the effectiveness of policies and procedures for compliance with the Code. Recent training sessions included, but were not limited to, the following:</p> <ul style="list-style-type: none"> - Mid-level management (September 18, 2024) - Health and safety (January 18, 2025) - Personal protective equipment (February 13, 2025) - Machine safety (January 13, 2025) - Chemical handling (January 7, 2025) - ETI Base Code (February 19, 2025) - Waste handling and management (December 12, 2024) <p>The overall observation shows that the auditee partially fulfills the requirements as few gaps identified about Health and Safety awareness and still there is area of improvement for continuous and sustainable improvement and monitoring system which led to arise few non-compliance against this code.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
3. Working conditions are safe and hygienic	3.H Where identified as necessary to reduce r...	§1	NC ZAF600835641
	3.A Ensure a safe working environment. Put in...	§2	NC ZAF600835643

Systems and evidence examined to validate this code section

Current System:

The facility has established written policies and procedures based on Health & Safety practices, covering both the workplace and employees. The responsibility for implementation, deployment, and monitoring has been delegated to Mr. Muhammad Ataur Rahman- Sr. Manager, Compliance.

Facility Ensure a safe working environment. Facility maintained injury record and provided injury analysis. Appropriate corrective and preventative actions are taken. Facility maintain Hazard identification and risk assessment document for each section and annually updated the risk assessment as per law. Facility appointed a suitably qualified fire safety officer for handling health and safety roles with the appropriate knowledge and authority to effectively implement health and safety systems and processes. Facility formed a health and safety committee on 14 November 2024 as per law including 10 members (Worker: 05 & Management: 05). Safety committee conducted meeting regularly and last meeting conducted on 11 December 2024. Facility provides all safety related training to workers such as Chemical safety awareness given on 07 January 2025 for the employees who are dealing with chemicals.

There is a system in place to measure the effectiveness of health and safety training carried out. Ensure training content is understood/implemented by workers. There is a medical room and first aid boxes have been installed in each section of the factory and employees can easily access to them. Factory has done health check up accordingly (Two times in a year) & last health check up done on November 30, 2024. Regular risk assessments are conducted to identify potential hazards, with reviews occurring when processes change and at least annually. Findings from these assessments inform control measures. The most recent risk assessment was conducted on January 1, 2025.

Factory has provided the Personal Protective Equipment (PPE) for the employees free of charge and no deposit from the workers.

The factory has conducted fire evacuation drills for all employees, and they are having proper understanding evacuating from emergency and confirmed through workers interviews.

Fire drill Day Internal last: 15 January 2025, 11:30 am, 2712 participants; 4 minutes 38 seconds evacuation time, present during drill – Mr. A.N.M Masumuzzaman Manager (Fire Safety)

Fire drill Night Internal last: 13 January 2025, 09:30 pm, 193 participants; 3 minutes 39 seconds evacuation time, present during drill – Mr. A.N.M Masumuzzaman Manager (Fire Safety)

Factory conducted fire drill every 2 month by noticing fire service and civil defense authority.

Fire drill external last: 04 November 2024, 02.40 pm, 2819 participants, 5 minutes 47 seconds evacuation time, present during drill - FSCD Station Officer.

Facility has building safety inspection from RSC and all premises are safe and have valid safety certifications for their current layout and use.

The factory has valid agreements to borrow boiler and generator services and the sister concern facility has obtained certificates and registrations for boilers and Generator. Moreover, the facility maintains machinery maintenance reports and schedules. Implement an appropriate electrical safety program to ensure that electrical hazards are reduced and controlled by appropriately qualified personnel.

The facility has H&S induction program for all newly hired and new assigned employees. Adequate exist signs have been installed for exit door evacuate to exterior building and displayed at the exit pathways in each section in each building of the factory.

The factory provided male and female toilets separately and adequately. All toilets are clean and hygienic, and employees are free to go to toilet during the working hours without limitations.

Evidence Examined:

1. Document review (policy procedure, training record, government permit and license, general register), health and safety committee minutes, fire equipment maintenance records, fire drill records, occupational exposure limit monitoring report, accident reports, chemical list and MSDS for each chemical, potable water testing certificates).
2. Training Record and feedback evaluations document
3. Worker interview
4. Management interview

Findings: non-compliances

ZAF600835641

Non-compliance

Due 2025-04-08

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

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

Time given to resolve

30 days

Issue title

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

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

Description

It was noted through plant tour that a) 1 out of 4 bend knife machine operator, 5 out of 24 cutter man operator 6th floor of building # 1, 5 out of 5 thread sucker machine operator 1st floor of building # 1 & 10 out of 30 (Randomly checked) Overlock machine operator 2nd & 3rd floor of building # 1 were not using face mask during operation. However, the facility has provided the respective Personal Protective Equipment (PPE) to the respective employees. Last PPE training was provided by factory on 13 February 2025.

Corrective and preventative actions

It is recommended that management adopt practices and controls to ensure that all employees are using appropriate PPE (Personal Protective Equipment) when required.

Local law reference

In accordance with Bangladesh Labour Rules, 2015, Chapter-6, Section-67 (2), In addition to the arrangement of safety and health protection measures mentioned in Sub-section (1), the concerned manufacturing institute must provide necessary equipment's, including safety shoes, helmets, goggles, masks, hand gloves, ear muffs, ear plugs, waist belts, aprons etc. and arrange training programs for the workers in using these materials and ensure their usage.

Evidence



[NC-Cutter man not wearing face mask.jpg](#)

[NC-Bend knife machine operator not using face mask.jpg](#)

[NC- Thread sucker machine operator not using face mask.jpg](#)

[NC- Overlock machine operator not using face mask.jpg](#)

* PDF generated at 04:39 (UTC) on 09 Mar 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF600835643

Non-compliance

Due 2025-04-08

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.A Ensure a safe working environment. Put in place adequate controls to prevent accidents and injury (including long-term injury) to health arising out of, associated with, or occurring in the course of work.

Time given to resolve

30 days

Issue title

317 - No medical examinations or regular occupational health checks, including disease checks, of workers in hazardous situations (e.g. exposed to noise or dust) or working with hazardous substances (e.g. chemicals and pesticides)

Verification method

Desktop audit

Description

Based on document review, workers and management interview it was noted that no regular occupational health checks provided to the electricians, employees of embroidery section. However, health checks conducted for other employees.

Area of non-compliance/non-conformance

Local law

Base code

Corrective and preventative actions

It is recommended that management adopt practices and controls to ensure that factory should check regular occupational health to the employees.

Local law reference

In accordance with Bangladesh Labor Law, 2006, section 79(C) providing for the periodical medical examination of persons employed in the operation and prohibiting the employment of persons not certified as fit for such employment;
In accordance with Bangladesh Labour Rules, 2015, Rules: 68 (1) The following activities shall be considered as hazardous in order to fulfill the purposes of Section 79: 23) where the sound level is more than 80 decibels; 27) Manufacturing environment

* PDF generated at 04:39 (UTC) on 09 Mar 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, senior manager or business owner Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes Based on document review and interview, workers was handle or have access to hazardous substances (e.g. chemicals or pesticides).
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 After the initial construction of the buildings, the facility did not add any additional floors.
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>Factory has developed and implemented appropriate policy and procedure on child labor including its remedial procedure which discourages the employment of child labour. The facility communicates policies and procedures to its employees in a language they understand through policy board, various training programs, and meetings. Facility designated Mr. Muhammad Ataur Rahman- Sr. Manager, Compliance for implementing and monitoring the effectiveness of policies and procedures for compliance with the Code. Recent training on child labor was conducted for workers on February 19, 2025, and for mid-level management on 28 January, 2025. The all over observation shows that the site fulfills requirements as no child labour found in the factory during the audit.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		

Systems and evidence examined to validate this code section

Current System:

Facility has child labor management policy and policy confirm no worker is under the age of 15 years' old or the local legal requirement. During the plant tour, no child or young labour was identified in the factory premises. The factory has a policy on prohibition of child labour which stated that the factory does not permit child labour. All workers are hired by the Human Resource Department only and minimum hiring age of the factory is 21 years of old. The facility has established a practice that they will never employ and use any child labour. The facility verifies all workers' original national ID card, birth certificate, school certificate etc. at the time of recruitment and keeps the photocopies of workers' ID cards, birth certificate in their personal files. Facility verifies the worker's age through registered doctors. Sampling basis employees' personnel files was taken for review. Each employee file included a bio-data sheet, recent photo, birth registration certificate / photocopied national identification card and other documents. During the recruitment process factory ensures the worker's age and fitness for the job through the factory's internal Doctor. Based on document review, site tour and management interview it was noted that facility comply with all other applicable laws that impose conditions on Code Area 4 of this section.

Evidence Examined:

1. Policy review
2. Document review (recruitment policy, personnel file (age verification document), young worker register).
3. Management interview
4. Worker interview

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	19%
Enter the legal age of employment	14
Enter the age of the youngest worker identified	21
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	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	Factory has developed and implemented appropriate policy and procedure on wages and compensation policy as per law. The facility communicates policies and procedures to its employees in a language they understand through policy board, various training programs, and meetings. Facility Management appointed Mr. Muhammad Ataur Rahman- Sr. Manager, Compliance for implementing and monitoring the effectiveness of policies and procedures for compliance with the Code. The most recent training on wages and benefits took place on 11 February, 2025. The overall observation shows that the site entirely fulfills requirements as no improvement area found in the factory on the audit day.

Summary of findings

Code area	Workplace requirement	Local law	Finding
No findings			

Systems and evidence examined to validate this code section

Current System:

The facility has a practice to ensure that employees compensated consistent with them terms of employment and in accordance with local laws and regulations. Verified and found that the facility has a practice for communicating, deploying and monitoring this payroll and benefit system and ensuring that the wage rates and compensation calculations adequately communicated to all workers in the facility. Confirmed through employee interview that the facility provides a monthly wage. Minimum wage paid by the facility is BDT 12500 per month. The factory educated on wage calculations methods such as overtime calculations and holiday payments calculations.

The wage period of the factory is from 1st to 30th of every month for the workers. Last payment was provided on February 9, 2025, for the month of January 2025. The facility provides the pay slips for all employees with a pay record, which lists the components of the wages paid and pay slip in local language. The facility has educated the employees regarding that, confirmed through the document reviewed and employees interviewed. The factory properly maintains the employees' wage records. Confirmed through the document review.

Verified through workers interviewed that wages did not withhold as a deposit for any reason.

The facility has a computerized payroll system, and the HR manager is responsible for salary administration. Only the mandatory and approved deductions were made from the employee's monthly wage, and no salary deductions were made as disciplinary measures.

All mandatory leave (statutory leave and annual leave) granted for all workers correctly as required by law. Based on document review, site tour and management interview it was noted that the facility comply with all applicable laws that impose conditions on Code Area 5.

Evidence Examined:

1. Policy review
2. Document review (payroll and time records of selected 3 months, labour contracts for all employees (to examine agreed wage rates), final and maternity payment record)
3. Management interview
4. Worker interview

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	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	Non applicable
Maximum legal overtime hours	Max hours per day	4.0
	Max hours per week	24.0
	Max hours per month	Non applicable

Actual overtime hours	Max hours per day	2.0
	Max hours per week	12.0
	Max hours per month	Non applicable
Minimum legal wage	Min per hour	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	12500.0
Actual minimum wage	Actual per hour	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	12500.0
Minimum legal overtime wage	Min per hour	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	Actual per hour	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	62
Provide the date and details of the records	62 samples from July 2024 (Random month); 62 samples from October 2024 (Random month) and 62 samples from January 2025 (Current month)
Are there different legal minimum/ legally recognised CBAs wage grades?	Yes The Government announced pay structure on December 20, 2023, for the workers of the Garments.

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	Lowest gross salary is BDT. 12500 which Meets minimum legal wage (As per new pay structure announced on December 20, 2023). 85% of workforce earning above minimum wage.
Are there any bonus schemes used?	Yes Festival bonus: 100% of basic wage twice per year who have completed 01 year. Attendance Bonus: Facility provides attendance bonus BDT 500-850 to all employees as per company policy.
Were accurate records shown at the first request?	Yes
Were any inconsistencies found?	No

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Local law	Finding
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...		NC ZAF600835644
Systems and evidence examined to validate this code section	<p>Current System</p> <ul style="list-style-type: none"> - The facility has a policy to provide all types of compensation and benefits to its employees. - Based on a document review and interviews with workers and management, it was found that all workers are provided with written and understandable information about their employment conditions, including details about wages, before they begin employment, as well as particulars of their wages. - The facility management ensures that all workers receive at least the legal minimum wage. Monthly wage slips are provided to employees. For employees who cannot read, counselors are available to educate them on wage and overtime (OT) calculations, with all deductions clearly explained. - The facility calculates living wages manually based on worker expenses. Workers are earning more than the minimum wage. However, the facility has an improvement plan for the living wage. <p>Evidence Examined:</p> <ul style="list-style-type: none"> • Living wage policy and procedures • Living wage calculation sheets • Payroll records • Time cards • Salary slips • Overtime (OT) records • Living wage benchmark data • Management interviews • Worker interviews 		

Findings: non-compliances

ZAF600835644

Non-compliance

Code area

5.A Living wages are paid

Status

Open*

Workplace requirement

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

Time given to resolve

Verification method

Collaborative action required

Issue title

904 - CAR: A living wage gap analysis has been completed but it is missing key elements

Area of non-compliance/non-conformance

Base code

Description

It was noted that the facility has estimated living wages but did not determine a potential gap between present local minimum wage living wage to meet a decent living standard and so no actions to fill the gaps. According to The Anker Methodology, the monthly living wage for Satellite Cities and areas Surrounding Dhaka, Bangladesh is BDT 23,100. and however, the factory is providing minimum wages to all workers in accordance with the law.

Corrective and preventative actions

It is recommended that the facility should take necessary actions to meet the living wage gap

* PDF generated at 04:39 (UTC) on 09 Mar 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

6. Working hours are not excessive

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	<p>Factory has developed and implemented appropriate policy and procedure on working hours (including overtime requirements), rest periods and weekend and festival leave as required by law. The facility communicates policies and procedures to its employees in a language they understand through policy board, various training programs, and meetings. Management and workers are aware of and have access to applicable working time laws and regulations noted through worker and management interview. Facility Management appointed Mr. Muhammad Ataur Rahman- Sr. Manager, Compliance for implementing and monitoring the effectiveness of policies and procedures for compliance with the Code. The last training on working hours took place on 19 February, 2025</p> <p>It was noted through attendance record and payment record review, management, and worker interview that 2 days off in every 14-day period was not ensured as per ETI requirement. A review of the 186 sample population employees' time records (62 from January 2025, 62 from October 2024 & 62 from July 2024) yielded the following: 42 out of 62 sampled workers have worked on 10 & 17 January 2025 and consecutive 16 days (08 to 23 January 2025) worked in a row without having a weekend. Note that the facility will compensate said weekend work with the festival holidays of upcoming Eid- Ul-Fitr with consent from PC committee through meeting which complies the local law. However, no weekly holiday work was found in the month of October 2024 (Random paid month) and July 2024 (Random paid month).</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
6. Working hours are not excessive	6.C Provide workers with at least 24 hours of...		NC ZAF600835645

Systems and evidence examined to validate this code section

Current System

Facility has a written policy, and a procedure based on working Hours of the facility. All employees at the facility were directly hired as permanent staff members, and all of them are Bangladeshi citizens. The facility adheres to the legally mandated minimum wage for the garments industry.

Monthly wages are disbursed through bank payment, typically within the 7th working day following the end of each monthly pay cycle (from the 1st to the 30th of the month). For instance, the most recent wage payment for the month of January 2025 was made to the employees on February 9, 2025. The facility experiences have no obvious peak season. Payroll records and timecards for the sampled workers were meticulously examined for the months of 62 samples from January 2025 (Current month), 62 samples from October 2024 (Random month 1) and 62 samples from July 2024 (Random month 2)

The audit team scrutinized the attendance register, production records, inspection reports, and other pertinent documents during the course of this evaluation. The factory operates from 8:00 am to 5:00 pm with 60 minutes lunch break for general shift from 12.30pm-01.30pm & 1.00pm-2.00pm. Only Knitting, Dyeing section operate during night shifts.

- Shift A runs from 6:00 am to 2:00 pm with a 1-hour break.
- Shift B runs from 2:00 pm to 10:00 pm with a 1-hour break.
- Shift C runs from 10:00 pm to 6:00 am with a 1-hour break.

Workers' attendance is recorded using an electronic system based on Swipe card recognition. The standard weekly working hours for the facility are 48 to 60 hours. Workers are entitled to one day of rest after 6 consecutive days of work and a 1-hour break during each shift. In the sampled months, overtime hours did not exceed the legal daily and weekly limits. The facility offers 10 casual leave days, 14 sick leave days, 1 annual leave for 18 days of attendance, and 11 festival leave days per year. Overtime work is voluntary, and the facility management compensates workers with a 200% premium on their basic wage for overtime hours. Additionally, the facility provides two festival bonuses annually and a monthly attendance bonus for workers who maintain 100% attendance throughout the month.

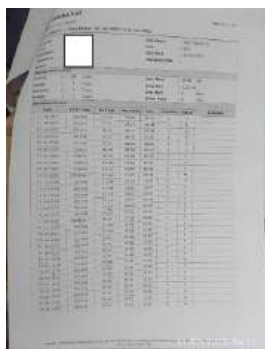
It was noted through attendance record and payment record review, management, and worker interview that 2 days off in every 14-day period was not ensured as per ETI requirement. A review of the 186 sample population employees' time records (62 from January 2025, 62 from October 2024 & 62 from July 2024) yielded the following: 42 out of 62 sampled workers have worked on 10 & 17 January 2025 and consecutive 16 days (08 to 23 January 2025) worked in a row without having a weekend. Note that the facility will compensate said weekend work with the festival holidays of upcoming Eid-UI-Fitr with consent from PC committee through meeting which complies the local law. However, no weekly holiday work was found in the month of October 2024 (Random paid month) and July 2024 (Random paid month).

Evidence Examined:

1. Working hours' policy review
2. Document review (payroll records and time attendance records, computerized time logging system, sample pays lips with recorded hours of all workers interviewed, workers' contracts, production records to cross-check hours)
3. Management interview
4. Employee interview

Findings: non-compliances

ZAF600835645		Non-compliance	Due 2025-05-08
Code area	Status		
6 Working hours are not excessive	Open*		
Workplace requirement	Time given to resolve		
6.C Provide workers with at least 24 hours of consecutive rest in every 7-day period or, where allowed by national law, two 24 hour periods in every 14-days.	60 days		
Issue title	Verification method		
488 - Workers do not take off 2 days in 14, regardless of legality in the local context - isolated	Desktop audit		
Description	Area of non-compliance/non-conformance		
It was noted through attendance record and payment record review, management, and worker interview that 2 days off in every 14-day period was not ensured as per ETI requirement. A review of the 186 sample population employees' time records (62 from January 2025, 62 from October 2024 & 62 from July 2024) yielded the following: 42 out of 62 sampled workers have worked on 10 & 17 January 2025 and consecutive 16 days (08 to 23 January 2025) worked in a row without having a weekend. Note that the facility will compensate said weekend work with the festival holidays of upcoming Eid-UI-Fitr with consent from PC committee through meeting which complies the local law. However, no weekly holiday work was found in the month of October 2024 (Random paid month) and July 2024 (Random paid month).	Base code		
Corrective and preventative actions			
It is recommended that the management adopt practices and controls to ensure that, employees are to be received off days as per ETI requirements.			
Explanation of difference in resolution time or verification method from the SMETA issue title recommendation			
The noncompliance was considered as desktop verification as the consecutive work happened only in one month. Also, based on workers and workers' representative interview found that they requested for this adjustment with festival holidays which complies the local law.			
Evidence			



[NC workers consecutive work violates ETI base code.jpg](#)



* PDF generated at 04:39 (UTC) on 09 Mar 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

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?	Factory had provided 200% of basic wages as overtime rate.
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?	58.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	60.0
Maximum number of days worked without a day off in sample	16

7. No discrimination is practiced

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>Factory has developed and implemented appropriate policy and procedure on No Discrimination to avoid the discrimination in the workplace. The facility communicates policies and procedures to its employees in a language they understand through policy board, various training programs, and meetings. Facility Management appointed Mr. Muhammad Ataur Rahman- Sr. Manager, Compliance for implementing and monitoring the effectiveness of policies and procedures for compliance with the Code. The facility did not discriminate any workers based on race, color, age, gender, sexual orientation, religion, political affiliation, union membership, national origin or marital status. The most recent training on discrimination took place on 19 February ,2025. No discrimination case was reported or identified in the past year.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings

Systems and evidence examined to validate this code section

Current System:

The Factory had developed a policy and procedure regarding Non-discrimination. Have a dedicated equity approach in recruitment, training, development and promotion processes. The facility hiring procedure for hiring do not violate this principle. When the documents reviewed, and employees interviewed confirmed that the facility does not consider the applicant's ethnic, social group, gender, cast and positioning when hiring the employees. The factory does not do any pregnancy or blood test before the recruitment, as confirmed by the workers during the workers interviewed. There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, political affiliation. Employee grading is based on employee skills and experience, confirmed through document reviewed and workers interviewed. Facility ensure that grievance mechanisms are accessible to all workers, regardless of race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership and political affiliation. Based on document review, worker & management interview and facility tour it was noted that facility all applicable laws that impose conditions on Code Area 7.

Evidence Examined:

1. Document review (policy for non-discrimination, performance evaluation record, training records, employee application, grievance policy)
2. Factory tour
3. Management interview
4. Employee interview

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)?	
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	

8. Regular employment is provided

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Factory has developed and implemented appropriate policy and procedure on regular employment to ensure workers with understandable information before entering the employment. The facility communicates policies and procedures to its employees in a language they understand through policy board, various training programs, and meetings. Facility Management appointed Mr. Muhammad Ataur Rahman- Sr. Manager, Compliance for implementing and monitoring the effectiveness of policies and procedures for compliance with the Code. The overall observation shows that the auditee fulfills requirements as no unlawful apprenticeship scheme, seasonal workers, home workers have been identified in the factory during audit.

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings

Systems and evidence examined to validate this code section

Current System:

Verified through the employees interviewed that every employee has received the original contract letter of their native language, and they have an understanding about the given contract letter. Factory explains all the statement in details to all employees at the time of signing the contract letter. Confirmed through employees interviewed and during the reviewed of approximately 62 employment contracts. The terms and conditions of contracts were as per local laws. Also noted that the factory has provided individual letter of contract for each employee with job descriptions.

There were no migrant workers, contract workers, agency workers, temporary or casual workers employed in the factory confirmed through the document reviewed, employee interviewed, and management interviewed. All employees are recruited as permanent workers and once the probation period is over the employees are uplifted to the next level.

No worker's lay-off system, confirmed through the employee interviews.

No home worked are used and confirmed through the employee's interview. Based on document review, worker & management interview and facility tour it was noted that facility all applicable laws that impose conditions on Code Area 8.

Evidence Examined:

1. Document review (policy procedure, personal files, employee contracts)
2. Factory tour
3. Management interview
4. Employee interview

8. Regular employment is provided

Data points

Percentage of workers that are permanently or temporarily employed	100.0%
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Percentage of workers that have been engaged via irregular, sub-contracted or non-employment models of labour, rather than permanent or temporary contracts of employment	0.0%
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Percentage of workers employed as apprentices, trainees or interns	0.0%
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8.A. Sub-contracting and homeworkers are used responsibly

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>Factory has developed and implemented appropriate policy and procedure on subcontracting. The facility maintains effective communication channels in place to communicate policies, rights & responsibilities to employees through policy board and training program Facility Management appointed Mr. Muhammad Ataur Rahman- Sr. Manager, Compliance for implementing and monitoring the effectiveness of policies and procedures for compliance with the Code. In conclusion, the facility does not engage in subcontracting or home-working and complies with both the ETI Base Code and legal requirements, as confirmed during the audit.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current System: The audit was carried out for the site directly and more tailor/brand/supplier was mentioned as a master client. So, the section on unauthorized subcontracting was reviewed with a general sampling of the site's clients but no review against a policy in any retailer/brand auditing service level agreement. No Sub-contracting and Homeworking were used by this facility.</p> <p>Evidence Examined: 1. Document review (production records, raw material receipt records, quality inspection records, gate pass) 2. Factory tour 3. Management interview 4. Employee interview</p>		

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

Data points

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

Gender disaggregated data available

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homeworker?

Are full records of homeworkers available at the site?

Does the supplier buy products or services from suppliers that use homeworkers? No
The facility does not employ any homeworkers.

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No
The facility does not use any subcontractors for their production.

Are any sub-contractors used? No

9. No harsh or inhumane treatment is allowed

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	states that physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited. The facility communicates policies and procedures to its employees in a language they understand through policy board, various training programs, and meetings. Facility Management appointed Mr. Muhammad Ataur Rahman- Sr. Manager, Compliance for implementing and monitoring the effectiveness of policies and procedures for compliance with the Code. The overall observation shows that the site fulfils requirements as no harsh or inhumane treatment is identified during audit.

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings

Systems and evidence examined to validate this code section

Current System:

Facility does not engage in or facilitate harsh or inhumane treatment of workers, including gender-based violence and harassment. Verified that facility disciplinary actions, grievance handling policy and procedures complied with the local laws and regulations. Verified and found that facility has an effective and mandatory program to train relevant individuals, including all individuals for supervision of workers, on the facility's policies and procedures prohibiting all forms of harassment, abuse. Disciplinary record shows no discrimination practiced. They have an anti-harassment committee to avoid the risk. Implement measures to prevent and control risks of harsh or inhumane treatment, including gender-based violence and harassment.

Evidence Examined:

1. Document review (the relevant policy on prevention of harassment and abuse, internal grievance procedure documentation, training records)
2. Factory tour
3. Management interview
4. Employee interview

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?

The facility provides an open channel for reporting labor standard violations, with information posted on notice boards. A complaint box is available in every washroom for receiving complaints. Workers can report violations directly through supervisors, management, suggestion boxes, the PC committee, the anti-sexual harassment committee, labor court, or NGOs. Additionally, the facility has established grievance handling procedures.

Number of grievances raised in the last 12 months 41

Number of grievances resolved in the last 12 months 41

10.A. Environment 2-Pillar

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>Factory has developed and implemented appropriate policies on the environment which covers the all the process and comply the legal requirement. The facility communicates policies and procedures to its employees in a language they understand through policy board and training. Facility Management appointed Mr. Sagar Banik -Executive of EMS for implementing and monitoring the effectiveness of policies and procedures for compliance with the code. The overall observation shows that the auditee needs to take some measures to improve the monitoring of its procedure's effectiveness, especially regarding evaluation of compliance with legal requirements.</p> <p>In conclusion, resolving this issue is essential for compliance with the ETI Base Code and legal requirements, ensuring that all necessary permits for resource use and disposal (e.g., energy, water, emissions, and waste) are properly obtained and maintained.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings

Systems and evidence examined to validate this code section

Current System:

The Facility conducted Environmental Risk assessment based on local law
 The Facility was aware of legal requirement, and they maintained legal register to follow up legal document update status.
 The facility has a permit for water use as per legal requirement.
 The Facility conducted an internal audit and external audit for identifying and remediating gaps between their clients' environmental standards and the environmental impact of their own operations. They maintain all steps to improvement.
 Maintain a list of hazardous substances used in manufacturing or in purchased components. Ensure they are compliant with their clients' requirements and relevant legislation in the destination countries for those substances.

Evidence Examined:

1. Document review (policy procedure, government license environmental protection license, training record, waste disposal records).
2. Factory tour
3. Management interview
4. Employee interview

10.A. Environment 2-Pillar

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?	No
Does the site have any valid environmental or energy management certificates?	The facility holds an Environmental Clearance Certificate (ECC) for both the production process and the power generation of the captive power plant (CPP).
Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC)?	No
Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?	No

Attachments



[Free staircase.jpg](#)



[Worker's Locker.jpg](#)



[Yarn store.jpg](#)



[Toilet area.jpg](#)



[Testing fire alarm.jpg](#)



[Testing fire hose.jpg](#)



[Testing emergency light.jpg](#)



[Smoke detection system.jpg](#)



[Sprinkler.jpg](#)



[Section sewing.jpg](#)



[Section printing.jpg](#)



[Section pressing.jpg](#)



[Section packing.jpg](#)



[Section knitting.jpg](#)



[Section finishing.jpg](#)



[Section Embroidery.jpg](#)



[Section dyeing.jpg](#)



[Section dyeing finishing.jpg](#)



[Section Cutting.jpg](#)



[Safety bulletin board.jpg](#)



[Roof top.jpg](#)



[RO Plant.jpg](#)



[Policy & Notice board.jpg](#)



[PA System.jpg](#)



[No smoking sign.jpg](#)



[MSDS Posted.jpg](#)



[Medical room.jpg](#)



[Hotline number for the worker.jpg](#)



[Grey fabric store.jpg](#)



[Gong bell.jpg](#)



[Floor wise firefighter list posted.jpg](#)



[Generator.jpg](#)





[First aid box.jpg](#)



[First aider.jpg](#)



[Fire pump.jpg](#)



[Fire hose pipe.jpg](#)



[Fire fighting equipment.jpg](#)



[Fire fighter.jpg](#)



[Fire alarm switch.jpg](#)



[Fire extinguisher.jpg](#)



[Fire alarm sounder.jpg](#)



[Fire alarm control panel.jpg](#)



[Finished goods store.jpg](#)



[Finished fabric store.jpg](#)



[Factory main entrance.jpg](#)



[Factory name.jpg](#)



[Factory Building.jpg](#)



[Exhaust fan.jpg](#)



[Evacuation plan.jpg](#)



[ETI Base Code posted.jpg](#)



[Emergency phone number posted.jpg](#)



[Drinking water Station.jpg](#)



[Emergency light with IPS backup.jpg](#)



[Compressor.jpg](#)



[Complain box at workers toilet.jpg](#)



[Childcare room.jpg](#)



[Boiler.jpg](#)



[Chemical store.jpg](#)



[Canteen.jpg](#)



[Attendance machine.jpg](#)



[Accessories store.jpg](#)



[Assembly point.jpg](#)



[Dining room.jpg](#)



[Wastage store.jpg](#)



[Worker with PPE.jpg](#)



[Needle guard installed.jpg](#)



[Eye wash.jpg](#)



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