Sedex Members Ethical Trade Audit Report

Version 7

Sedex, 5 Old Bailey, London, EC4M 7BA, United Kingdom

Contents

Audit content

(1) A SMETA audit was conducted which included some or all of labour standards, health and 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 code areas below.

2-pillar audits include:

- Labour standards:
  - 0. Enabling accurate assessment
  - 1. Employment is freely chosen
  - 1.A. Responsible recruitment and entitlement to work
  - 2. Freedom of association and right to collective bargaining are respected
  - 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
- Health and safety:
  - 3. Working conditions are safe and hygienic
- Environment:
  - 10.A. Environment 2-pillar

4-pillar audits include, in addition to the above:

- Environment:
  - 10.B. Environment 4-pillar
- Business ethics:
  - 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 details

Site details

Sedex site reference	ZS407290606	**Site name**	Keilock Newage Bangladesh Ltd
Business name	Rowlinson Knitwear Limited (Trading as One and All)	**Site address**	1341 Holding # 06/66/01, Road # 11, Block # L, Ward # 06, Nischintopur, Purbo Norshingpur, Ashulia, Savar, BD

Audit details

Sedex company reference	ZC1055118	**Auditor company name**	BUREAU VERITAS CPS - ASIA
Audit company address	7th Floor. Octa Tower. 8 Lam Chak Street, Kowloon Bay, Kowloon, HONG KONG, CN, -		
Date of audit	2025-03-20	**Audit conducted by**	Md. Tazul Islam
Audit pillars	Labour Standards | Health and safety | Environment 4-Pillar | Business ethics		
Time in and out	Day 1 In 08:30 Out 15:50		
Audit type	Full initial		
Was the audit announced?	Semi announced		

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Findings →

Was the Sedex SAQ available for review?	Yes
Who signed and agreed CAPR?	Mr. Towfiq Ullah Khan / Deputy Manager, HR & Sustainability
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 an elected Worker Participation Committee, and its representative was present during the opening meeting along with senior management representatives.		
Reason for absence during the audit	There is no trade union in this facility, as it is not mandated by law. However, the facility has an elected Worker Participation Committee, and its representative was present during the audit along with senior management representatives of the facility.		
Reason for absence at the closing meeting	There is no trade union in this facility, as it is not mandated by law. However, the facility has an elected Worker Participation Committee, and its representative was present during the closing meeting along with senior management representatives of the facility.		

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)	Audit Window from 9-Mar-2025 to 14-April-2024. The factory management was convenient in English and requested auditor to write the CAP in English.

Lead auditor	Md. Tazul Islam	**APSCA Number**	21704592

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Findings →

Auditor team

Additional auditor	Nurun Diba	**APSCA Number**	21701270
	Md. Rafiqul Islam	**APSCA Number**	21701271
	Nazmul Haque	**APSCA Number**	32200157
	Md. Iftekharul Hero	**APSCA Number**	32200836
Date of declaration	2025-03-20		

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. Towfiq Ullah Khan
Title	Deputy Manager, HR & Sustainability
Date of declaration	2025-03-20

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Findings →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.H Where identified as necessary to reduce r...	Local law	NC ZAF600873187
	3.L Implement effective processes to manage f...	Local law	NC ZAF600873188
	3.L Implement effective processes to manage f...	Local law	NC ZAF600873189
	3.M Ensure all machinery is installed, mainta...	Local law	NC ZAF600873186
	3.M Ensure all machinery is installed, mainta...	Local law	NC ZAF600873191
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF600873190

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	✓	✓	✓	i
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

i Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

	Policies and procedures	Resources	Communication and training	Monitoring
8.A. Sub-contracting and homeworkers are used responsibly	✓	✓	✓	✓
9. No harsh or inhumane treatment is allowed	✓	✓	✓	✓
10.A. Environment 2-Pillar	✓	✓	✓	✓
10.C. Business ethics	✓	✓	✓	✓

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings
Site details →

Site details

Company and site details

Sedex company reference	ZC1055118	
Sedex site reference	ZS407290606	
Company name	Rowlinson Knitwear Limited (Trading as One and All)	
Business ownership type	GOODS	
Site name	Keilock Newage Bangladesh Ltd	
Site name in local language		
GPS location	**GPS address**	Holding: 06/66/1, Road# 11, Block#L. Ward # 06 Nischintopur, Purbo Norshingpur, Ashulia, Savar, Dhaka- 1341
	Coordinates	Latitude: 23.925230518021973, Longitude: 90.3079520523352
Is the worksite in a remote location, far from habitation?	No	
Site contact	**Contact name**	Mr. Jewel Ahmed
	Job title	General Manager - HR, Sustainability
	Phone number	+88-01714168909
	Email	jewel@newage-group.com

← Management systems

Worker analysis →

Company and site details

Applicable business and other legally required business license numbers and documents	Certificate of Incorporation: C-109469/13, issued on June 2, 2013, by the Registrar of Joint Stock Companies & Firms, Bangladesh. Factory License: 16749, 'I' category, issued by the Chief Inspector General of Industries (Government of the People’s Republic of Bangladesh), valid until June 30, 2025. Trade License: 022495, issued by Yarpur Union Parishad, Narayanganj, valid until June 30, 2025. Fire License: DD/Dhaka, 24296/2013, issued by the Bangladesh Fire Service & Civil Defense Authority, valid until June 30, 2025. Group Insurance : Group Insurance Certificate: 20251119, issued by the Bangladesh Garment Manufacturers & Exporters Association (BGMEA), valid until December 31, 2025.

Site activities

Site function	Factory Processing/Manufacturer	
Site activities	**Primary**	Manufacture of made-up textile articles, except apparel
	Secondary	
	Other	
Product type	The factory is specialized in the manufacture of oven items, such as blazer. The production process includes Cutting, Sewing, Finishing and Packing.	

Site activities

Process overview	The factory specializes in the manufacture of all kinds of knit items. The production process includes cutting, sewing, finishing, and packing. It operates with 14 sewing lines, supported by a variety of machines. Below is a detailed list of the machines used in the facility, based on the factory's machine inventory: 1. SINGLE NEEDLE LOCK STITCH – 525 2. OVER LOCK – 31 3. BUTTON STITCH – 25 4. BUTTON HOLE – 12 5. BAR TACK – 10 6. KANSAI – 1 7. VERTICAL – 2 8. DOUBLE NEEDLE LOCK STITCH – 15 9. CUTTING MACHINE – 2 10. BAND KNIFE – 13 11. FUSING MACHINE – 6 12. SNAP BUTTON – 4 13. METAL DETECTOR – 1 14. BLIND STITCH – 2 15. EYE LED HOLE – 15 16. FLAT LOCK – 1 17. AUTOMATIC POCKET WELT MACHINE – 8 18. SHOULDER PAD – 8 19. LONG ARM MACHINE – 6 20. AUTOMATIC TEMPLATE MACHINE – 6 21. BOTTOM FEED MACHINE – 8 22. SLEEVE SETTING MACHINE – 15 23. FABRIC INSPECTION MACHINE – 1 24. THREAD WRAPPING MACHINE – 2
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour

← Site details
Worker analysis →

Site scope

Is the audited site a physically continuous area?	No There are three facilities located on the same premises, all operating under the same management system: Newage Apparel Ltd. (2,55,431.84 sq. feet), Newage Garments Limited (4,35,352.73 sq. feet), and Keilock Newage Bangladesh Ltd. (67,279.54 sq. feet). The total floor area of the three facilities is 758,064.11 sq. feet. Due to shared usage, the square footage appears higher on the factory license. The total land area is 274,345 sq. feet, with an equal amount of vacant land. Shared facilities, such as the childcare area, medical room, and utility spaces, are commonly used across the buildings. Newage Apparel Ltd. employs approximately 3,507 workers, Newage Garments Limited has about 2,550 workers, and Keilock Newage Bangladesh Ltd. employs around 1,450 workers. This premises are identified as Newage Industrial Park. Newage Garments Limited Factory license: 6738/Dhaka, ‘J’ category, issued by Chief Inspector General of Industries (Govt. Of the People’s Republic of Bangladesh), which is valid till June 30, 2025. [4,35,352,73 Sq Feet] Trade License: 022494 from Yearpur Union Parishad. Validity June 30, 2025. Fire License: Fire License No: DD/Dhaka/24295/2013 issued by Bangladesh Fire Service & Civil Defense Authority which is valid till June 30, 2025. Newage Apparel Ltd. Factory License: 16749, 'I' category, issued by the Chief Inspector General of Industries (Government of the People’s Republic of Bangladesh), valid until May 3, 2025. Trade License: 022495, issued by Yarpur Union Parishad, Narayanganj, valid until June 30, 2025. Fire License: DD/Dhaka, 24296/2013, issued by the Bangladesh Fire Service & Civil Defense Authority, valid until June 30, 2025.

← Site details

Worker analysis →

Site scope

Building 1	**Last construction works on site**	2013
	If building is shared, provide details	Commonly used by Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd
	Number of floors	7
	Description of floor activities	Basement: Accessories Store, Fabric Store, Fabric Inspection Room, Carton Store, Idle Machine Store (Commonly Used) Cutting (Newage Apparels Ltd.) Ground Floor: Cutting, Sewing, Finishing, Spot removing room, Training Development Center, Office room. (Newage Garments Ltd.), medical room (Common) 1st Floor: Sample room, cutting, sewing, finishing, spot removing room, office room and maintenance room. (Keilock Newage BD Ltd) 2nd Floor: Sample room, Cutting, Sewing, Finishing, Spot removing room, medical room, Office room, Maintenance Room. (Newage Garments Ltd.) 3rd Floor: Packing & Finishing Area, Cutting & Sewing, Office, Prayer Room(female). (Newage Apparels Ltd.) Dining, Canteen (Common) 4thFloor: Sewing, Finishing, Spot Room, Packing, Office. (Newage Apparels Ltd.) 5th Floor: Cutting & Sewing, Packing, Finishing, Officer, Sample. (Newage Apparels Ltd.) Rooftop: 100% Solar panel

← Site details

Worker analysis →

Site scope

Building 2	**Last construction works on site**	2004
	If building is shared, provide details	Commonly used by Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd
	Number of floors	2
	Description of floor activities	Ground floor: Sewing, Cutting, Finishing, Spot Room, Packing, Accessories Store, Office, Inspection Room, Dining, Medical Room, Wash Garment keeping Area & CAD room. Childcare (commonly used) 1st floor: Sewing, Cutting, Finishing, Spot Room, Packing, Finished Goods Area, Office, Dining, Canteen (Newage Apparels Ltd.) Rooftop- Vaccant
Building 3	**Last construction works on site**	2016
	If building is shared, provide details	Commonly used by Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd
	Number of floors	2
	Description of floor activities	Ground floor: Fire Control & Captive Generator Building, Security Office (Commonly Used) 1st floor: Engineering Office, Sub Station Room Rooftop- EGB (Commonly Used), rest area Vacant,

← Site details

Worker analysis →

Site scope

Building 4	**Last construction works on site**	2016
	If building is shared, provide details	Commonly used by Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd
	Number of floors	2
	Description of floor activities	Ground floor: Diesel Generator, Compressor & Transformer (Commonly Used) 1st floor: Compressor Vaccant (Commonly Used)
Building 5	**Last construction works on site**	2020
	If building is shared, provide details	Commonly used by Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd
	Number of floors	1
	Description of floor activities	Ground floor: Fire pump room & Boiler room (Commonly Used)
Building 6	**Last construction works on site**	2024
	If building is shared, provide details	Commonly used by Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd
	Number of floors	1
	Description of floor activities	Ground floor: ATM Booth (Commonly Used)

← Site details

Worker analysis →

Site scope

Building 7	**Last construction works on site**	2020
	If building is shared, provide details	Commonly used by Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd
	Number of floors	9
	Description of floor activities	Basement: Fabric Store, Idle Machine Store, Cartoon Store, Leftover Goods Store, Maintenance Room Ground Floor: Fabric Store, Finished Goods area 1st Floor: Fabric Store, Accessories Store 2nd Floor: Lab Room (Newage Apparels Ltd.) Cutting Section, (Common) 3rd Floor: Fabric Store, Finished Goods 4thFloor: Fabric Store, Finished Goods 5th Floor: Under Construction 6th Floor: Under Construction 7th Floor: Under Construction
Building 8	**Last construction works on site**	2024
	If building is shared, provide details	Commonly used by Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd
	Number of floors	1
	Description of floor activities	Shed 1 Ground floor: Wastage Store (Commonly Used)
Is there any difference between the site scope of the audit and the Sedex site profile?	No	

Site scope

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 The facility does not provide transport facility to the workers, which is 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 shift work at the site?	No			

← Site details

Worker analysis →

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	Other certification, Other social audit The facility has certification programs such as RCS, GRS. It also has a social compliance program, including BSCI.
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?	Yes Based on document review, it was observed that the site has evaluated for any negative effects on the human rights, lands, resources, territories, livelihoods, or food security of indigenous peoples or the local community.
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	Yes The document review and interviews indicated that Human Rights Impact Assessment (HRIA) has been conducted at this site in the past three years.

← Site details

Worker analysis →

Worker analysis

Gender disaggregated data available	Men and women

Worker totals

	Men		Women		Other		Total	
Number of workers	565	*(39%)*	885	*(61%)*	-	-	1450	*(100%)*

Workers by type

	Men		Women		Other		Total	
Permanent workers (employees)	565	*(39%)*	885	*(61%)*	-	-	1450	*(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

← Site details
Worker interviews →

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 and all workers are local.

Workers by age

	Men		Women		Other		Total	
18 - 24 years old	75	(33.2%)	151	(66.8%)	-	-	226	(15.6%)
15 - 17 years old	0	-	0	-	-	-	0	(0%)
Under 15 years old	0	-	0	-	-	-	0	(0%)

* % of total workforce

Is the worker analysis data relevant for peak season and current to the audit?	No
Describe how this may vary during peak periods	There was 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	39%	61%	-	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	565	*(39%)*	885	*(61%)*	-	-	1450	*(100%)*

* % of total workforce

← Worker analysis

Worker interviews →

Workers by payment cycle

	Men		Women		Other		Total	
Paid daily	0	-	0	-	-	-	0	(0%)
Paid weekly	0	-	0	-	-	-	0	(0%)
Paid monthly	565	(39%)	885	(61%)	-	-	1450	(100%)
Other	0	-	0	-	-	-	0	(0%)

* % of total workforce

If other payment cycle entered, please provide details	None

People in managerial, supervisorial and administrative roles

	Men		Women		Other		Total
Employees in management positions	11	(84.6%)	2	(15.4%)	-	-	13
Supervisors or team leaders	63	(92.6%)	5	(7.4%)	-	-	68
Administrative staff	20	(90.9%)	2	(9.1%)	-	-	22

← Worker analysis

Worker interviews →

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 4 (32)
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

← Worker analysis

Measuring workplace impact →

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) There is no significant complaint from the worker side.
What did the workers like the most about working at this site?	Communication (e.g. from management) Contracts Equal opportunities Facilities (e.g. rest area, recreation, canteen) Freedom of movement Grievance mechanisms Hours worked, rest days or breaks Overtime Pay Social benefits & insurance (e.g. ability to book annual leave, maternity leave, pensions etc.) Training and development Work environment – comfort (e.g. temperature, noise or dust levels) Workplace benefits (e.g. child care provisions)

Attitude of workers

Additional comments	Most employees enjoy working at this facility; they feel happy that they have a good relationship with their management. The employees are generally positive about their workplace. The management team is positive and approachable. 52 workers are selected for interviews, including 21 male and 31 female employees. They are interviewed in 8 groups of 4 (32 workers: 13 males, 19 females) and the remaining 20 workers are interviewed individually (8 male, 12 female). Moreover, 04 additional individuals are chosen for interviews, specifically focusing on the Environment 4-Pillar and Business Ethics sections, comprising 01 manager and 01 worker for each of the Business Integrity and Environment sections. Employees are assured of confidentiality and speak freely about their views of the factory. However, all employees express satisfaction with their employment, stating that they receive wages as per their agreement and are free to leave with the required notice period. They feel respected by the facility management. Employees can lodge complaints directly with their compliance responsible person or line manager and feel comfortable expressing their general concerns to management representatives.
Attitude of workers' committee/union representatives	During the audit, a representative from the participation committee is present at both the opening and closing meetings. The participation committee representatives are very much aware of their roles and responsibilities and inform the auditors that they can discuss legal issues on behalf of the workers with management when required. The participation committee members are courteous and professional throughout the audit, mentioning that the factory's working conditions are favorable and that the management's attitude towards them is very positive. They express having a friendly connection with the management.
Attitude of managers	The facility management shows a positive attitude toward the entire audit process. Auditors are given unrestricted access to all necessary information, documents, worker interviews, and facility tours. Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability, and his team actively participate throughout the audit and cooperate fully. They adhere to the ETI Base Code, allowing auditors to photograph production processes, best practices, and areas of non-compliance. Additionally, they provide photocopies of required documents and facilitate confidential interviews with employees. During the closing meeting, facility management acknowledges all findings and proposes corrective actions. They commit to maintaining a system that aligns current practices with relevant regulations and local laws, and they carefully consider internal audit findings. Furthermore, they have a health and safety committee in place to address any related concerns.

← Worker analysis   Measuring workplace impact →

Workers interviewed by type

	Total
Permanent workers	52
Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
Total number of workers interviewed	52

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	13	19	-	32
Workers interviewed individually	8	12	-	20

← Worker analysis
Measuring workplace impact →

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

← Worker interviews
Measuring workplace impact →

Measuring workplace impact

Gender disaggregated data available	Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.65%	0.8%	-	1.45%
Last full calendar year (2024)	0.7%	1.0%	-	1.7%
Previous full calendar year (2023)	1.0%	1.5%	-	2.5%

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

Rate of absenteeism (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.15%	0.25%	-	0.4%
Last full calendar year (2024)	0.75%	0.85%	-	1.6%
Previous full calendar year (2023)	1.0%	0.75%	-	1.75%

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

← Worker interviews

Code area 0 →

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, as required by law. Upon reviewing the register, no major injuries were recorded over the last 12 months. The most recent incident, on January 18, 2025, involved a minor cut to a worker in the sewing section. The employee received first aid treatment and rest, and was able to return to work afterward.

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

	Men	Women	Other	Total
Last full quarter (90 days)	1.0%	0.0%	-	1.0%
Last full calendar year (2024)	2.0%	3.0%	-	5.0%
Previous full calendar year (2023)	7.0%	6.0%	-	13.0%

* 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)	1.0%	0.0%	-	1.0%
Last full calendar year (2024)	2.0%	3.0%	-	5.0%
Previous full calendar year (2023)	7.0%	6.0%	-	13.0%

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

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

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

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

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

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

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

← Measuring workplace impact

Code area 0 →

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current Systems: - The facility allows auditors to conduct and complete audits without obstruction providing access to all requested documents, interviewees, and facility areas, including outbuildings and accommodations. Genuine and authentic records are supplied to enable an accurate assessment. - The facility does not offer bribes, make threats or attempt to influence the auditor to act dishonestly in any way. - The facility provides an accurate site description and a SEDEX site profile, which are declared prior to or during the audit. - The facility maintains a written human rights policy statement, approved by senior management, communicated to all employees and incorporated into training for relevant personnel. Evidence Examined: 1. Policy review. 2. Document review (Human rights policy, employee handbook, SEDEX Site Profile, some anonymous). grievance material from the suggestion box, Stakeholder list) 3. Management interview. 4. Worker interview, etc.

← Measuring workplace impact

Code area 1 →

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

← Code area 0

Code area 1 →

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

← Code area 0

Code area 1.A →

Management systems

Explanation for management systems grades	1. The factory develops and maintains relevant policies and procedures on forced labor to ensure that employment is freely chosen and freedom of movement is respected, in compliance with local law and Workplace Requirements (WRs). These policies and procedures are regularly updated. 2. Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability , HR holds overall responsibility for implementing procedures to ensure that employment is freely chosen, in compliance with Workplace Requirements (WRs). 3. The factory communicates relevant policies and procedures and trains employees, including managers and supervisors, through notice boards and regular training sessions or meetings. This ensures that employment is freely chosen and aligns with Workplace Requirements (WRs). 4. The factory monitors the effectiveness of its procedures to ensure they meet policy and Workplace Requirements (WRs) regarding freely chosen employment. However, the audit found no forced labor, including issues related to freedom of movement, debt, coercion, document retention, or deposits. This applies to directly hired workers throughout the recruitment and supply chain. In conclusion, the site complies with both the ETI Base Code and legal requirements as observed during the audit.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 0   Code area 1.A →

Systems and evidence examined to validate this code section	- The facility does not engage in practices that intentionally place workers in debt, such as undervaluing work, inflating interest rates, or charging above-market rates. - The facility does not charge or withhold part of workers' salaries as per local law to pay government levies. - The facility does not withhold payments or implement financial schemes that prevent. workers from leaving their employment. - Workers can achieve the legal minimum wage without breaching applicable laws or collective bargaining agreements. - The facility has conducted appropriate due diligence to minimize the risk of workers being placed in forced labor situations by third-party recruiters. - The facility does not use prison labor and has undertaken appropriate due diligence to ensure workers meet the requirements of the workplace and local law. - The facility complies with all other applicable laws related to employment being freely chosen. However, the facility appears to have implemented a comprehensive set of measures to ensure that workers are not subjected to any form of forced labor or modern slavery. Evidence Examined: • Facility policy rules and regulations. • Sampled employee personal files. • Service book • Employee handbook • Time record • Training Record, etc.

← Code area 0

Code area 1.A →

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

← Code area 1 Code area 1.A →

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

← Code area 1

Code area 2 →

Management systems

Explanation for management systems grades	1. The factory develops and maintains relevant policies and procedures to ensure responsible recruitment practices and compliance with work entitlement requirements, in accordance with local law and Workplace Requirements (WRs). These policies and procedures are periodically updated. 2. The factory has appointed Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability, HR, who is responsible for implementing procedures to ensure responsible recruitment practices and compliance with legal and entitlement-to-work requirements. For instance, the most recent mid-level management training took place on February 26, 2025. 3. The factory communicates relevant policies and procedures to employees, including managers and supervisors, through policy or notice boards, training sessions, or meetings using appropriate means of communication to ensure responsible recruitment practices and compliance with legal and entitlement-to-work requirements. 4. The factory monitors the effectiveness of its procedures to ensure they meet policy and Workplace Requirements (WRs) regarding responsible recruitment and entitlement to work. In conclusion, the site complies with both the ETI Base Code and legal requirements as observed during the audit.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 1

Code area 2 →

Systems and evidence examined to validate this code section	Current Systems: - The factory has implemented a comprehensive set of practices to ensure fair and transparent employment procedures. - All employees are hired directly by the factory. The facility carefully reviews original photographic identification to verify that all workers have the legal right to work. - Individual personnel files are maintained for each employee, containing comprehensive details such as appointment letters and signed labor contracts. The facility also keeps service books as part of its record-keeping practices, ensuring the details communicated during recruitment accurately reflect the actual nature of work, working conditions, employment terms, wages, and benefits. - Upon recruitment, each employee is issued an identity card as official proof of employment with the factory. The factory has a structured policy for compensation, paying monthly wages and overtime allowances by the 7th day of the following pay period. Employees wishing to resign are required to give a 60-day notice. - Employees receive a signed labor contract outlining role-specific details and terms of employment, ensuring full transparency. Auditors have reported no findings of temporary workers, apprenticeship programs, or home-based labor within the facility, and there are no instances of wage withholding. The implementation of this code is managed by Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability , who oversees adherence to these employment standards. - These measures reflect the factory's strong commitment to fair labor practices and robust employee record-keeping, going above and beyond to comply with all relevant laws and regulations related to employment being freely chosen. Evidence Examined: • Hiring policy & procedure • Facility rules and regulations • Employee’s handbook • Labor contract • Orientation training record • Sampled employee personal files, etc.

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?	Directly
Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey?	0
Are there any subcontracted workers (excluding dispatched labour) on site?	No
Were all non-employee (e.g. agency or subcontracted) workers included within the scope of this audit for the purpose of document review and (if onsite on date of audit) interview?	Not Applicable
Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review?	Not Applicable

Migrant workers

Do any workers migrate across international borders to work at this site?	No

← Code area 1.A
Code area 2 →

Percentage of workers that are migrant	0%
Do any workers migrate from other states, provinces or regions within the country to work at this site?	No

Recruitment fees

Were you able to detect recruitment fees and costs paid by workers during the recruitment and employment process?	No There was no recruitment fees and costs paid by workers during the recruitment and employment process.
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	Robust Management Systems

← Code area 1.A

Code area 3 →

Management systems

Explanation for management systems grades	1. The factory develops and maintains policies and procedures to ensure the freedom of association and the right to collective bargaining, in compliance with local laws and Workplace Requirements (WRs). These are regularly updated. 2. The factory has appointed Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability , to implement procedures ensuring the respect for freedom of association and collective bargaining. 3. The facility communicates these policies and procedures and trains employees, including managers and supervisors, through notice boards and regular training sessions to ensure compliance. The most recent Participation Committee (PC) meeting was held on January 28, 2025. 4. The facility monitors the effectiveness of these procedures to ensure compliance with policies and Workplace Requirements (WRs). A Participation Committee (PC), formed through a democratic election on May 30, 2023, allows workers to join freely, in accordance with local laws. The committee consists of 14 members (08 from management and 06 from workers) and meets at least once every two months, or more frequently if needed. Meeting minutes are recorded, preserved, and shared with the workforce via the PA system and notice boards. Additionally, copies of reports and meeting minutes from the committee are sent to the Department of Inspection for Factories and Establishments (DIFE) for the implementation of decisions. In conclusion, the site complies with both the ETI Base Code and legal requirements, as observed during the audit.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 1.A

Code area 3 →

Systems and evidence examined to validate this code section	Current Systems: - The facility ensures workers understand their legal rights regarding trade unions, collective bargaining, and worker participation committees. - Employees have the right to freely join or establish a trade union or the Participation Committee (PC) of their choice. The facility does not prohibit, discourage, or interfere with workers' rights to representation, fair elections, or collective bargaining. Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability, is responsible for ensuring that freedom of association and the right to collective bargaining are respected. - While no trade union currently exists, a Participation Committee (PC) was democratically elected and formed on May 30, 2023. Workers had full freedom to join without any interference, in accordance with local law. The committee consists of 14 members—6 from management and 8 from the workforce. - Committee members can perform their duties during working hours without any impact on their compensation. The facility has a structured system for regular meetings and training to facilitate communication with the PC. - The most recent meeting was held on January 28, 2025. Worker representatives are provided with the necessary time and space to fulfill their roles, and all employees are informed about their representatives through training and meetings. Meeting minutes are recorded, stored, and shared via the PA system and notice boards for transparency. Copies of reports and meeting minutes from the participating committee are sent to the Director of Labor for the implementation of the decisions regularly. Meeting Agenda: 1. Yearly Picnic 2. Annual Wage Increment 3. Wage Grades 4. Casual Leave 5. Use of Attendance Recording Machine However, the facility complies with all applicable laws governing freedom of association and collective bargaining. Evidence Examined: • Freedom of association policy review. • Participation Committee formation records • Participation Committee member list

← Code area 1.A

Code area 3 →

- Participation Committee meeting register
- Participation Committee meeting minutes
- Participation Committee meeting attendance register, etc.

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

← Code area 2

Code area 3 →

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

← Code area 2

Code area 4 →

Management systems

Explanation for management systems grades	1. The facility has established Health & Safety (H&S) policies and procedures to meet Workplace Requirements (WRs), covering safety, health, environmental standards, and employee well-being in line with regulations and industry standards. These policies are regularly updated. 2. Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability , is responsible for implementing and overseeing these procedures to ensure effective compliance. 3. The facility trains all employees, including managers and supervisors, on relevant policies and procedures in an understandable language through notice boards, training sessions, and meetings to ensure safe and hygienic working conditions. However, the facility lacks effective monitoring systems to ensure compliance with policies, work regulations, and legal requirements. The following non-compliances (NCs) require immediate attention: - Displaced eye guards on overlock and eyelet sewing machines in the sewing section. - Failure to wear required personal protective equipment (PPE), specifically face masks, by overlock and cutting machine operators. - Partial blockage of aisles due to garment hanging tables, goods, cartons, and workstations. - Faded or missing aisle markings in some areas of the facility. - Lack of generator license for 03 out of 09 diesel generators; however, the facility has applied to the concerned authority for the license. In conclusion, addressing these issues is essential for compliance with the ETI Base Code, legal requirements, operational safety, hygiene, and sustainability.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

← Code area 2

Code area 4 →

3. Working conditions are safe and hygienic	3.H Where identified as necessary to reduce r...	Local law	NC	ZAF600873187
	3.L Implement effective processes to manage f...	Local law	NC	ZAF600873188
	3.L Implement effective processes to manage f...	Local law	NC	ZAF600873189
	3.M Ensure all machinery is installed, mainta...	Local law	NC	ZAF600873186
	3.M Ensure all machinery is installed, mainta...	Local law	NC	ZAF600873191

← Code area 2

Code area 4 →

Systems and evidence examined to validate this code section

Current Systems:
- The facility has implemented adequate controls to prevent accidents and injuries. A system is in place to record and investigate all accidents and near misses, ensuring appropriate corrective and preventive actions. The accident/incident log is routinely reviewed by relevant personnel. The facility submits the required half-yearly accident and injury report to the concerned authority (DIFE) as mandated by local law.

- Regular risk assessments are conducted to identify potential hazards, with reviews occurring whenever processes change and at least annually. The most recent risk assessment was conducted on August 15, 2024, and these assessments are performed every six months. Findings from these assessments inform control measures.

- A qualified manager is appointed to oversee health and safety, possessing the necessary knowledge and authority to implement related systems effectively. Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability, is responsible for health and safety at the site.

- A health and safety committee were formed on July 13, 2023, ensuring worker participation in safety management. It consists of 10 members (05 employee representatives and 05 from management) and meets at least once every 3 months (quarterly), as required by law. Meeting minutes are documented and distributed to the workforce through appropriate means, such as posting on the notice board and announcements on the PA system, raising visibility and awareness of H&S issues in the workplace. The last meeting was held on February 24, 2025.

- The facility provides health and safety training to all new workers before exposure to risks, with ongoing training for existing workers based on identified hazards. Recent training sessions include:

Orientation: February 27, 2025
H&S: March 09, 2025
Fire Safety: January 28, 2025
ETI Base Code: February 26, 2025
Chemical Handling: February 18, 2025
PPE (Personal Protective Equipment): March 09, 2025
First-aid: November 11, 2025
Mid-Level Management: February 26, 2025
Waste Handling: February 25, 2025
Chemical handling: February 18, 2025
Machine Safety: March 09, 2025

← Code area 2

Code area 4 →

- The facility evaluates health and safety training effectiveness. However, displaced machine safety guards pose risks of accidents, injuries, and regulatory non-compliance.

- First-aid supplies are available on-site, with 88 trained first-aid responders covering all shifts. First-aid kits are located in each production area. The facility operates a medical center with 1 doctor, 1 nurse, and 01 medical assistants. Moreover, the facility has a valid medical agreement with Women and Children Hospital (AWCH), until December 31, 2025.

- The facility conducts annual health check-ups and medical examinations for employees working in hazardous environments. The most recent health check-up/medical examination took place on July 10, 2024.

- The facility provides workers with the required PPE free of charge and monitors compliance. However, some workers, including overlock sewing operators and cutting machine operators, do not wear the necessary PPE, such as face masks.
- The facility ensures that all premises are safe, holding valid safety certifications for structural, fire, and electrical safety. In cases where a required certificate cannot be obtained, third-party inspections verify building safety. Initial assessments for structural integrity, fire safety, and electrical safety were conducted by the RMG Sustainability Council (RSC) on April 9, 2014, April 17, 2014, and April 17, 2014, respectively, followed by subsequent follow-ups.
- Workers can stop work, seek safety, or leave the premises without retaliation if they perceive imminent danger. Effective fire safety measures include accessible evacuation routes, fire detection systems, firefighting equipment, training, and regular drills covering all shifts.

- The facility conducts fire drills regularly and notifies the Fire Service and Civil Defense (FSCD) to comply with legal requirements.

Last External Fire Drill:
- Coverage: Combined fire drill for 3 factories
- Date: February 23, 2025
- Time: 12:10 PM
- Participants: 7,858 (1,442 from the audited facility)
- Evacuation Time: 3 minutes 30 seconds
- Conducted by: Warehouse Inspector (FSCD)

Last Internal Fire Drill:
- Coverage: Combined fire drill for 3 factories
- Date: December 1, 2024

← Code area 2 Code area 4 →

- Time: 04:12 PM
- Participants: 8,619 (1,449 from the audited facility)
- Evacuation Time: 2 minutes 59 seconds
- Conducted by: Fire Safety Station Officer, FSCD

Fire Safety:
- Emergency lights are functional on each floor and staircase.
- Evacuation aisles are clearly marked throughout the facility. However, some aisles are faded, erased, or missing in certain areas.
- Electric exit lights with backup power are installed at each exit.
- An adequate assembly area is available in front of the facility.
- Firefighting equipment is sufficient, with monthly checks.
- Evacuation plans are posted in the local language on every production floor and shed.
- Fire hoses and alarms are operational throughout the facility.
- An addressable smoke detection system is installed in the production building.
- Fire Safety Officer, Mr. Mr. Akteruzzaman oversees fire safety protocols.
- The firefighting team consists of 88 trained firefighters, 88 trained first-aiders, and 88 trained rescuers.
- Machinery is installed, maintained, and operated safely to prevent fire hazards.
- Hazardous substances are logged and managed according to safety protocols.
- Emergency procedures, including fire response, are in place, and workers are aware of them.

Chemical Safety:
- All chemicals are properly labeled. The liquid chemicals were stored in the secondary containments.
- Proper procedures are followed for transportation, storage, and handling.
- Material Safety Data Sheets (MSDS) are available, with hazard diagrams and signage displayed.
- An eye wash facility is provided for chemical handlers exposed to hazardous chemicals.
- Workers in the chemical store confirmed receiving training on proper handling and emergency response.

Electrical Safety:
- Electrical equipment, including sockets, plugs, switches, and fuse boards, is well-maintained.
- Facility-employed electricians conduct regular inspections per a scheduled roster.
- Electrical channels, distribution boards, and connections are inspected daily and monthly.
- Ventilation, temperature, and lighting are adequate for production processes.

← Code area 2

Code area 4 →

- Systems are in place to protect workers from extreme weather conditions, including heat stress.
- An electrical safety program is managed by qualified personnel.
- The facility did not obtain a license for the Captive Power Plant (CPP) from the Bangladesh Energy Regulatory Commission (BERC). However, the facility management has applied and made the payment to the concerned authority.

Facilities and Hygiene:
- The facility provides clean, secure toilets, wash areas, changing facilities, and hygiene supplies, ensuring gender separation and privacy.
-The facility provides potable water stations throughout the premises. Drinking water quality is tested annually by ICDDRB, Laboratory of Environmental Health, as required by law. The most recent drinking water test report was issued on August 4, 2024.
- Adequate clean toilets are available (Male: 32, Female: 36), segregated by gender.
- No dormitory facilities are provided for employees.
- The facility complies with Workplace Requirements (WRs) and relevant health and safety legal requirements to maintain safe and hygienic working conditions.

Evidence Examined:
• Health and Safety Policy
• Health and Safety Manual
• Training Records and Certificates
• Fire Equipment Maintenance Records
• Fire Drill Records
• Government Licenses and Air/Noise Quality Checks
• Building Structure Safety Certificate
• Trained First Aider Register
• Accident Reports
• Risk Assessment Reports
• Health Examination Reports
• Chemical List and MSDS
• Potable Water Testing Certificates, etc.

← Code area 2

Code area 4 →

Findings: non-compliances

ZAF600873187

Non-compliance

Due 2025-05-06

Code area

3 Working conditions are safe and hygienic

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).

Issue title

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

Description

During factory tour, interview and document review it was noted that, randomly checked 09 out of 56 overlock sewing machine operators were not using masks while working in the sewing section at 1st floor of building 01. Overlock machines often produce fine fabric dust and fibers during operation. Inhalation of these particles can lead to respiratory issues, including conditions like bronchitis or other chronic respiratory diseases. Moreover, randomly checked 03 out of 12 cutting machine operators were not using face mask while working in the cutting section of 2nd floor of building 08. Based on provided risk assessment, facility shall provide appropriate PPE to the Overlock machine & cutting machine operator to protect the workers from fine fabric dusts. Last personal protective equipment training for workers was conducted on 09 March 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.

Status

Closed (2025-04-29)*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

← Code area 3

Code area 4 →

Local law reference

In accordance with Bangladesh Labor Rules, 2015, Rule 67 (1): Safety measures and health safety must be arranged in accordance with the directions of this Rule or the regulations of the concerned govt. department for the workers who are employed in the procedures of manufacturing processes that have high risks of physical injury or loss. In accordance with Bangladesh Labor Rules, 2015, Rule 67 (2): In addition to the arrangement of safety and health protection measures mentioned in Sub section (1), the concerned manufacturing institute must provide necessary 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. In accordance with Bangladesh Labor Rules, 2015, Rule 67 (3): No worker can be employed in the relevant works without ensuring safety and health protection measures and the training related therewith. In addition, personal safety equipment's must be reserved in accordance with Information Form 23.

Evidence

NC Cutting machine operators not using mask.jpg

NC Overlock machine operator not wearing mask.jpg

* PDF generated at 05:10 (UTC) on 02 Aug 2025. View this finding on the Sedex platform for live updates and closure details.

ZAF600873188

Non-compliance

Due 2025-05-06

Code area

3 Working conditions are safe and hygienic

Status

Closed (2025-04-29)*

Workplace requirement

3.L Implement effective processes to manage fire safety including, but not limited to, accessible evacuation routes, a fire detection system, fire fighting/suppression equipment, training and regular drills covering all shifts and warning systems.

Issue title

207 - Isolated or partial occurrence of blocked fire exits causing an elevated but not significant risk

Description

During a site tour, it was observed that two out of three aisles in the finishing section at the 1st floor of building 1 found partially blocked by garment hanging table. Moreover, Three out of nine aisles in the sewing section of 1st floor of building 1 found partially blocked by goods, cartons and workstation.

Corrective and preventative actions

It is recommended that facility management should keep all the walkways free of obstruction in mentioned area for easy evacuation in case of emergency.

Local law reference

In accordance with Bangladesh Labor Law 2006, Chapter- 6, Section – 62, a free passage-way giving access to each means of escape in case of fire shall be maintained for the use of all workers in every room of the factory. In accordance with Bangladesh Labor Law 2006, Chapter-6, Section – 72(C), all floors, stairs and gangways shall be wide and obstacle free.

Time given to resolve

30 days

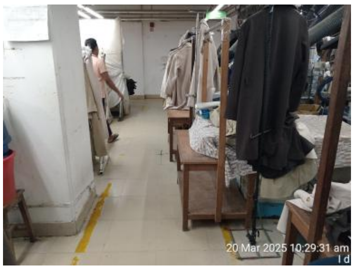
Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Evidence



[NC aisle was partially blocked in Finishing area.jpg]

[NC aisle partially blocked with goods, people, cartoon in Sewing area.jpg]

* PDF generated at 05:10 (UTC) on 02 Aug 2025. View this finding on the Sedex platform for live updates and closure details.

← Code area 3

Code area 4 →

ZAF600873189

Non-compliance

Due 2025-05-06

Code area

3 Working conditions are safe and hygienic

Workplace requirement

3.L Implement effective processes to manage fire safety including, but not limited to, accessible evacuation routes, a fire detection system, fire fighting/suppression equipment, training and regular drills covering all shifts and warning systems.

Issue title

209 - Not all emergency exits are properly marked and lighted

Description

It was noted through facility tour that 2 of 2 aisles marks found erased at packing section at 1st floor of building#1 and no aisle found in the 2nd floor of building#8 cutting section. Moreover, 1 out of 3 aisles in the finishing section & 5 out of 9 aisles in the sewing section was found faded at 1st floor of building#1. Without clear aisle markings, there is an increased risk of accidents and collisions between workers, and other equipment. Aisles provide designated pathways for movement, and without proper markings, individuals may not be aware of the designated routes, leading to potential collisions. In the event of an emergency, clear and well-marked aisles are essential for a swift and safe evacuation. To mitigate these risks, it's crucial for organizations to implement clear and standardized aisle markings in production areas.

Corrective and preventative actions

It is recommended that management adopt practices and controls to ensure that aisles are properly marked in all required areas.

Local law reference

In accordance with Bangladesh Labor Law 2006, Chapter- 6, Section – 62, a free passage-way giving access to each means of escape in case of fire shall be maintained for the use of all workers in every room of the factory.

Evidence

Status

Closed (2025-04-29)*

Time given to resolve

30 days

Verification method

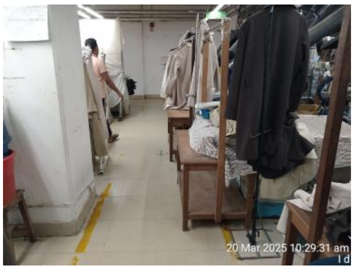
Desktop audit

Area of non-compliance/non-conformance

Local law

← Code area 3

Code area 4 →



NC aisle was partially faded in Finishing area.jpg

NC Aisle partially faded in sewing section.jpg

NC aisle mark is missing in cutting section.jpg

NC aisle erased in packing area.jpg

* PDF generated at 05:10 (UTC) on 02 Aug 2025. View this finding on the Sedex platform for live updates and closure details.

ZAF600873186

Non-compliance Due 2025-05-06

Code area

3 Working conditions are safe and hygienic

Status

Closed (2025-04-29)*

Workplace requirement

3.M Ensure all machinery is installed, maintained, and used in a safe manner.

Time given to resolve

30 days

Issue title

264 - Machines lack appropriate safety guards (e.g. eye or needle guards on sewing machines, belt/hand guards on other machines)

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Description

It was noted through the facility visit that randomly checked eye guards of 7 out of 56 overlock machines was not in proper place & 2 out of 8 eyelet machines in the sewing section of 1st floor of building 01, was missing. Inadequate safety measures, like the improper place of an eye guard, can lead to distractions and nervousness while operating, and the purpose of the safety was not served properly. To minimize these risks, it's crucial to always use a machine that is properly equipped with safety features, including an eye guard. However, the factory provided machine safety devices for all required machines and provided machine safety training to their workers on a regular basis. Last training was conducted on 09 March 2025.

Corrective and preventative actions

It is recommended that the facility should periodically monitor the machine guard usage by the workers.

← Code area 3 Code area 4 →

Local law reference

In accordance with Bangladesh Labor law 2006, Section 63-1 (D-3), In every establishment, the following shall be securely fenced by the safeguards of substantial construction which shall be kept in a position while the part of machinery required to be fenced are in motion or in use, every dangerous part of any machinery. In accordance with Bangladesh Labor Rules 2015, Rule 64 (2) Effective machine guard or eye safety goggles must be installed/used in all cases where the possibility of having injuries in the eye is high.

Evidence

NC Overlock machine eye guard not in proper place.jpg

NC Eyelet machine eye guard missing.jpg

* PDF generated at 05:10 (UTC) on 02 Aug 2025. View this finding on the Sedex platform for live updates and closure details.

ZAF600873191

Non-compliance Due 2025-05-06

Code area

3 Working conditions are safe and hygienic

Status

Closed (2025-08-02)*

← Code area 3 Code area 4 →

Workplace requirement

3.M Ensure all machinery is installed, maintained, and used in a safe manner.

Issue title

267 - No/inadequate certificates for inspections of machinery, or machines not registered as required by law

Description

Based on factory tour, document review and management interview it was noted that, factory has been using total 9 generators [Gas (2 X 1030 KW) + Diesel (3 X 400 KW + 240 KW + 2 X 520 KW + 48 KW)] with their sister concern factories in this premises. Out of 9 generators, factory did not obtain license from concern authority for 3 diesel generators (2 X 520 KW + 48 KW). However, factory has applied and deposited money to the concern authority on 16 January 2024 for license of said generators.

Corrective and preventative actions

It is recommended that management adopt practices and controls to ensure that updated license for generator are obtained from concern authority and kept on-site ready for review.

Local law reference

In accordance with the Bangladesh Energy Regulatory Commission Act, 2003 chapter-6, section 27 (1), No person shall engage himself in the following business unless he is empowered by a license or exempted from having it under this act or any other act, such as (a) power generation; (b) energy transmission; (c) energy distribution and marketing,(d)energy supply; and (e) energy storage.
In accordance with the Bangladesh Energy Regulatory Commission Act, 2003 chapter-6, section 30, Licence can be renewed, cancelled and revised by a process prescribed by regulation.

Evidence

[Application of Generator License.pdf]

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

← Code area 3

Code area 4 →

* PDF generated at 05:10 (UTC) on 02 Aug 2025. View this finding on the Sedex platform for live updates and closure details.

← Code area 3

Code area 4 →

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 the site tour, document review, and interviews with workers and management, it was observed that workers handle or have access to several hazardous substances, including but not limited to: 1. Solvent Cleaner – Spot Room 2. CAT Natural Gas Engine Oil – Generator 3. MOBIL DELVAC MX 15W-40 – Diesel Generator 4. Machine Oil – Sewing Machine 5. Hydraulic Oil – Fusing Machine 6. Diesel – Diesel Generator 7. Talcum Powder – Finishing Section 8. Harpic – Toilet 9. Enamel Paint – Production Floor 10. Road Marking – Production Floor 11. Turpentine Oil – Production Floor 12. Bleaching Powder – Production Floor
Who organises accommodation for workers?	Workers independently arrange their own accommodation
Who organises worker transportation between accommodation and worksite?	Workers organise their own transport
Who organises worker transportation while at work?	Workers organise their own transport

← Code area 3 Code area 4 →

Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Yes The facility has a valid construction approval plan and layout plan.
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	1. The factory develops and maintains relevant policies and procedures (e.g., Child Labor Remediation, Hiring, and Age Verification systems) to ensure that child labor is not used, in compliance with local laws and Workplace Requirements (WRs). These policies and procedures are regularly updated. 2. The facility appoints Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability, who possesses sufficient seniority to implement procedures that ensure compliance with child labor requirements. 3. The factory regularly communicates and trains employees, including managers and supervisors, on relevant policies and procedures through notice boards, training sessions, and meetings to prevent child labor. The most recent training was conducted for mid-level management on February 26, 2025. 4. The factory monitors the effectiveness of procedures to ensure they meet policy and Workplace Requirements (WRs) regarding the prohibition of child labor. In conclusion, the site complies with both the ETI Base Code and legal requirements as observed during the audit.

← Code area 3

Code area 5 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current Systems: - The facility ensures compliance with local legal requirements by ensuring that no worker is under the age of 18. To enforce this policy, the facility verifies the authenticity of workers' national ID cards, birth certificates, and other relevant documents during the recruitment process, retaining photocopies for record-keeping. Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability is responsible for overseeing that child labor is not used in the workplace. - Additionally, the facility verifies workers' ages through registered medical professionals and conducts periodic reviews of employee files for compliance. Each employee file contains comprehensive information, including a bio-data sheet, a recent photograph, a birth registration certificate, or photocopies of national identification cards. - The facility has a written policy and process outlining how child labor would be remediated, in line with ILO guidance and local legal requirements where applicable. Where necessary, the facility provides remediation and safeguarding for underage workers, also in accordance with ILO guidance. - Through diligent monitoring, the facility confirms that no child or young employee is present on its premises, ensuring full compliance with all other applicable laws that impose conditions on the Code Area. Evidence Examined: • Recruitment policy. • Policy on No-Child labour. • Personal file including Birth certificate, primary/secondary education certificate, National ID card, etc. of sample employees. • Age verification documents, etc.

← Code area 3

Code area 5 →

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	15%
Enter the legal age of employment	14
Enter the age of the youngest worker identified	18
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0.0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

← Code area 4

Code area 5 →

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

← Code area 4

Code area 5.A →

Management systems

Explanation for management systems grades	1. The facility has a well-defined wage policy ensuring all employees receive at least the minimum wage, in compliance with local laws. The policy covers payment structures, overtime rates, and benefits, with clear timelines for disbursement. Wages are paid transparently and documented to ensure fairness and compliance. 2. A dedicated team, led by Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability, HR, oversees wage administration and compliance. Payroll systems are in place for accurate calculation and record-keeping. 3. All employees are trained on their rights to fair wages and benefits during onboarding. Information is reinforced through worker meetings, wage slips, and communication materials in local languages. Managers receive specialized training on wage compliance to prevent errors or violations. The most recent training on wages and benefits took place on March 17, 2025. 4. Regular internal audits verify that wages meet minimum wage benchmarks. Payroll records and payment practices are reviewed, and worker feedback is collected through grievance mechanisms. Non-compliance issues are promptly addressed. In conclusion, the site complies with both the ETI Base Code and legal requirements as observed during the audit.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 4

Code area 5.A →

Systems and evidence examined to validate this code section	Current Systems: - The facility has a comprehensive policy to provide all forms of compensation and benefits to its employees. Workers are paid in accordance with the monthly minimum wage gazette requirements, which is BDT 12,500, and wages are determined based on skills, seniority, responsibility, and education. Overtime work is voluntary, and overtime wages, calculated at double the basic rate as required by local law, are paid promptly along with the monthly wages. The factory issues monthly pay slips to employees in the local language, and for those unable to read, counselors explain wage and overtime calculations, including any deductions. There are no deductions or penalty charges for disciplinary actions. The facility also counts time spent in meetings and training as working hours and compensates employees accordingly. - The factory provides various benefits, such as legally mandated insurance, earned leave encashment, and other legally mandated benefits to all workers. It complies with legal requirements regarding leave, offering maternity leave, festival leave, and annual leave. Employees are entitled to 14 days of sick leave and 10 days of casual leave. Workers receive treatment from the facility doctor or a contracted medical center when needed. All workers received payment through a monthly wage system, with fixed salaries and no piece-rate workers. The factory's wage calculation period spans from the 1st to the 30th or 31st of each month. - "The factory ensures that wages are paid via mobile banking (Bkash) or direct bank transfer to employees' salary accounts within the first seven working days of the following pay period. Currently, 5% of workers are paid via mobile banking, while 95% receive their wages through bank transfers. The latest payment, for February 2025 salaries, was made on March 6, 2025, as verified by payroll records. The factory has a policy of providing a 9% annual wage increase for employees who complete one year of service. Deductions for unauthorized absences are made from employees' basic wages in accordance with the law. The facility also compensates workers with a 200% premium on their basic wage for overtime. - Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability, is responsible for overseeing the compensation and benefits system, ensuring compliance with internal policies and legal requirements. The facility arranges training sessions to ensure workers are aware of their compensation, benefits, and rights. - In the audit, 52 workers (21 male and 31 female) were selected for interviews and reviews of payroll, working hours, and other records from different production and non-production sections. Payroll records and timecards for sampled workers from February 2025 (the most recent paid month), November 2024 (randomly selected), and June 2024 (randomly selected) were reviewed, along with attendance registers, production records, inspection reports, and other relevant documents.

← Code area 4

Code area 5.A →

- The employment contract or appointment letter clearly outlines wage details in the local language, including rates of pay, total pay, overtime, payment frequency, deductions, benefits, insurances, and paid leave, before employment begins. Additionally, the factory provides written updates for any changes to these terms during the course of employment.

Note: There is no defined legal requirement for minimum wages per day and per week, also no minimum overtime wage per day, per week and per month.

Evidence Examined:
• Wage policy
• Payroll records
• Pay slips including all deductions
• Insurance agreement and certificate
• Disciplinary policy and record
• Deduction records
• Employment contract in local language
• Attendance records
• Interviews with workers and management, etc.

← Code area 4

Code area 5.A →

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?	Mix of digital and other payment methods (give details) The site provides salaries and other benefits to 5% of workers through mobile banking, while 95% of workers receive through bank transfers to their accounts.
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None

Worker renumeration

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

Summary information

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

← Code area 5   Code area 5.A →

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

← Code area 5 Code area 5.A →

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	52
Provide the date and details of the records	52 samples taken from February 2025 (Most recent month) 52 samples taken from November 2024 (Random month-1) 52 samples taken from June 2024 (Random month-2)
Are there different legal minimum/ legally recognised CBAs wage grades?	Yes The Government announced pay structure on 18 December 2023 for the workers of the Garments Industries with effect from December 2023. For Schedule-1: Grade 1- BDT 15035; Grade 2- BDT 14273; Grade 3- BDT 13550 and Grade 4- BDT 12500 and for Schedule-2: Grade 1- BDT 18800; Grade 2- BDT 15950; Grade 3- BDT 15200 and Grade 4-12800.
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). 80 % 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 of job duration and 50% of Basic wage who have completed 6 months of job completion. Attendance Bonus: Facility provides attendance bonus as per company policy for full attendance.

← Code area 5
Code area 5.A →

Were accurate records shown at the first request?	Yes
Were any inconsistencies found?	No

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF600873190

Systems and evidence examined to validate this code section	Current Systems: - The facility has a policy in place to provide comprehensive compensation and benefits to all employees. - A review of documents and interviews with workers and management revealed that all employees are provided with written and easily understandable information regarding their employment conditions, including details about wages, prior to the start of their employment. They are also informed of their specific wage details. - The facility management ensures that all workers receive at least the legal minimum wage. Monthly wage slips are provided to employees. For those who cannot read, counselors are available to explain wage and overtime (OT) calculations, including a clear breakdown of all deductions. - The facility has estimated the living wage but has not assessed the gap between the current local minimum wage and the living wage required to meet a decent living standard. The calculated living wage is BDT 16,775, with a gap of BDT 6,325. According to The Anker Methodology, the monthly living wage for Satellite Cities and areas surrounding Dhaka, Bangladesh, is BDT 23,100. However, the factory currently provides the minimum wage to all workers in compliance with the law. Evidence Examined: • 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

← Code area 5 Code area 6 →

Findings: non-compliances

ZAF600873190

Non-compliance

Code area

5.A Living wages are paid

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.

Issue title

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

Description

It was noted through document review and interview that, the facility has estimate living wage but did not determine a potential gap between present local minimum wage and living wage to meet a decent living standard and so no actions to fill the gaps. Factory calculated Living wages is BDT: 16,775 and gap is BDT: 6,325. According to The Anker Methodology, the monthly living wage for Satellite Cities and areas Surrounding Dhaka, Bangladesh is BDT 23,100. 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.

Status

Open*

Time given to resolve

Verification method

Collaborative action required

Area of non-compliance/non-conformance

Base code

* PDF generated at 05:10 (UTC) on 02 Aug 2025. View this finding on the Sedex platform for live updates and closure details.

← Code area 5.A

Code area 6 →

6. Working hours are not excessive

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems

← Code area 5.A

Code area 7 →

Management systems

Explanation for management systems grades	1. The facility enforces a comprehensive working hours policy, aligned with local labor laws and SMETA standards, ensuring reasonable hours, voluntary overtime, and adequate breaks and rest days. 2. The timekeeping system, managed by a dedicated team led by Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability, accurately tracks employees' working hours and overtime. Sufficient resources are allocated to maintain the system and address discrepancies promptly. 3. Managers and supervisors are trained on working hours regulations, including proper scheduling and overtime management. Workers are informed about their rights, rest breaks, and overtime policies during orientation. Information is displayed on notice boards and shared in local languages to ensure accessibility. The last orientation training took place on February 27, 2025. 4. Regular internal reviews ensure compliance with working hours policies. The most recent internal audit, conducted on December 05, 2024, found that the site fully meets requirements, with no areas needing improvement. In conclusion, the site complies with the ETI Base Code and legal requirements, ensuring reasonable working hours and a healthy, productive workforce.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 5.A

Code area 7 →

Systems and evidence examined to validate this code section	Current Systems: - The facility has implemented a comprehensive working hour policy that complies with legal requirements and ensures transparency in operations. The facility operates with one general shift, which runs from 08:00 AM to 05:00 PM, with a 1-hour break (12:50 PM to 1:50 PM). The facility ensures that employees work 8 hours per day and 48 hours per week. The factory operates from Saturday to Thursday, with Friday as the designated weekly holiday. - The facility maintains accurate and detailed time records for all employees. During the audit, the auditor cross-verified production records (material in/out logs, daily production reports) against payroll and attendance records, and no discrepancies were observed. Overtime work is strictly voluntary, as confirmed through employee interviews, and workers are not coerced to exceed regular hours. - The facility has appointed Mr. Towfiq Ullah Khan, Deputy Manager of HR & Sustainability, as the responsible individual for ensuring compliance with working hour regulations. Additionally, the factory has a system in place to maintain accurate records of actual days and hours worked. A review of 52 sample records from February 2025 (current month), November 2024 (random month-1), and June 2024 (random month-2) revealed that the maximum working hours were 10 hours per day (8 regular hours + 2 overtime hours) and 60 hours per week. - The audit confirmed that the facility provides one day off every 6 days of continuous work, meeting the legal requirement for weekly rest. The facility has also developed internal controls and training programs to ensure that the policy is well understood by management and employees, and compliance is consistently monitored. Evidence Examined: • Working hour policy • Time card • Employment contract • Working shift approval • Overtime policy • Payroll record • Overtime payment record • Site tour • Interviews with workers and management, etc.

← Code area 5.A

Code area 7 →

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	200%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	The factory provides an overtime rate of 200% of the basic wage.
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	6

← Code area 6

Code area 7 →

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	1. The factory develops and maintains comprehensive policies and procedures to ensure a workplace free from discrimination. These policies promote equal treatment and opportunities for all employees, regardless of race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership, or political affiliation. They are regularly reviewed and updated. 2. The factory has appointed Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability, with sufficient seniority, to oversee and enforce anti-discrimination standards. 3. Employees, including managers and supervisors, receive training on relevant policies and procedures through notice boards, training sessions, and meetings to promote a discrimination-free workplace. The most recent anti-discrimination training took place on March 16, 2025. 4. The factory regularly monitors the effectiveness of these procedures to ensure alignment with policies and Workplace Requirements related to discrimination. In conclusion, the site complies with both the ETI Base Code and legal requirements, as observed during the audit.

← Code area 6

Code area 8 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

No findings

← Code area 6

Code area 8 →

Systems and evidence examined to validate this code section	Current Systems: - The facility maintains a strict non-discrimination policy in all aspects of employment, including hiring, compensation, access to training, promotion, termination, and retirement. This policy applies regardless of race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership, or political affiliation. The policy is reflected in the equal distribution of male and female workers across all roles within the facility. Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability, is responsible for ensuring that no discrimination occurs. - The facility's employment policies and processes are sufficient to prevent discrimination at all stages of employment. There is no requirement or allowance for health checks during the recruitment process or employment that could be used to unfairly avoid hiring or retaining workers with certain health issues or medical conditions, including pregnancy or HIV/AIDS, unless explicitly required by law. - The facility maintains an internal grievance process, and all sampled employees are aware of the channels available to address any discrimination issues they may encounter. No instances of sexual harassment were found. - The facility has a dedicated equity approach in its recruitment, training, development, and promotion processes. Equal wages are provided to employees of the same rank regardless of gender, and there are no restrictions on the formation of trade unions within the factory. - The facility complies with all other applicable laws that impose conditions on Code Area 7. Evidence Examined: • Factory anti-discrimination policy • Recruitment policy, rules, and regulations • Employees' personnel files • Training records • Termination records, etc.

← Code area 6

Code area 8 →

7. No discrimination is practiced

Data points

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

← Code area 7

Code area 8 →

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

← Code area 7

Code area 8.A →

Management systems

Explanation for management systems grades	1. The factory develops and maintains policies and procedures to ensure regular employment in compliance with local laws and Workplace Requirements (WRs). These policies provide directly hired workers with clear, understandable information before employment begins and are regularly updated. 2. Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability, is responsible for overseeing the implementation of these procedures to ensure alignment with legal and Workplace Requirements (WRs). 3. The factory communicates and trains employees, including managers and supervisors, on relevant policies and procedures through notice boards, training sessions, and meetings to reinforce compliance with regular employment standards. The most recent training for mid-level management took place on February 26, 2025. 4. Regular monitoring ensures the effectiveness of these procedures, confirming compliance with policies and Workplace Requirements (WRs). In conclusion, the site complies with both the ETI Base Code and legal requirements regarding regular employment, with no instances of unlawful employment observed during the audit.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 7

Code area 8.A →

Systems and evidence examined to validate this code section	Current systems: - The facility maintains comprehensive personal files for all employees, including appointment letters and identity cards as proof of employment. Workers are provided with written contracts outlining the terms and conditions of employment, ensuring compliance with all legal requirements and presented in a language they can understand. Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability, is responsible for ensuring regular employment is provided. - The facility has a policy and procedure in place to ensure the provision of various compensations and benefits, including the timely disbursement of monthly wages and overtime allowances, in accordance with legal obligations. Employees are entitled to a 60-day notice period should they wish to resign, and all recruitment processes are conducted directly by the factory, without involving labor agencies. - The facility uses an employment or engagement model that is appropriate to and intended for the nature of work undertaken in the local context. There was no evidence of the utilization of apprenticeships, temporary, irregular, sub-contracted, or non-employment models of labor for the purpose of avoiding obligations related to regular employment, regardless of legality. - The audit confirmed the absence of temporary workers, apprenticeship schemes, or home workers. Additionally, there were no instances of wage withholding observed, with all employees receiving signed labor contracts and ID cards upon recruitment. The facility diligently maintains service books for all employees. - The facility complies with all other applicable laws that impose conditions on Code Area 8. Evidence Examined: • Factory policy, rules and regulations • Employees' personnel files • Employees' ID card • Pay slips etc.

← Code area 7

Code area 8.A →

8. Regular employment is provided

Data points

Percentage of workers that are permanently or temporarily employed	100.0%
Percentage of workers that have been engaged via irregular, sub-contracted or non-employment models of labour, rather than permanent or temporary contracts of employment	0.0%
Percentage of workers employed as apprentices, trainees or interns	0.0%

← Code area 8
Code area 8.A →

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	1. The factory maintains and updates policies and procedures to prevent unauthorized subcontracting or home-working, ensuring compliance with local laws and Workplace Requirements (WRs). 2. Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability, is responsible for implementing and overseeing these procedures. 3. Employees, including managers and supervisors, receive training on these policies through notice boards, training sessions, and meetings to reinforce compliance. The most recent training for mid-level management took place on February 26, 2025. 4. The factory regularly monitors the effectiveness of these procedures to ensure alignment with policies and Workplace Requirements (WRs). 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.

← Code area 8

Code area 9 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	Current Systems: - The facility does not engage in any form of subcontracting or homeworking. This is confirmed through a review of the in-and-out challans (material movement records), which show that no production processes are outsourced. All stages of production, including Cutting, Sewing, Finishing and Packing, are handled entirely in-house with no external support. - The oversight for maintaining these standards is managed by Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability, who ensures that all processes remain compliant and within the facility's operations. Evidence Examined: • Shipment record • Goods in and out register • Production record • Goods in and out gate pass / records • Management & Worker interviews etc.

← Code area 8

Code area 9 →

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.

← Code area 8.A

Code area 9 →

Are any sub-contractors used?	No

[← Code area 8.A] [Code area 9 →]

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	1. The facility has an anti-harassment and abuse policy prohibiting physical abuse, threats, sexual or other forms of harassment, verbal abuse, and intimidation, in compliance with local laws and Workplace Requirements (WRs). These policies are regularly updated. 2. Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability, is responsible for implementing and overseeing these procedures. 3. Employees, including managers and supervisors, receive regular training on these policies through notice boards, training sessions, and meetings. The most recent harassment & Abuse training took place on February 22, 2025. 4. The facility continuously monitors compliance with these policies to ensure adherence to legal and Workplace Requirements (WRs). In conclusion, the site complies with the ETI Base Code and legal requirements, as confirmed during the audit.

← Code area 8.A

Code area 10.A →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 8.A
Code area 10.A →

Systems and evidence examined to validate this code section	Current Systems: - The facility enforces a strict policy that explicitly prohibits physical abuse, threats of physical abuse, sexual harassment, verbal abuse, and intimidation. This policy is communicated to all workers and reinforced through regular training sessions. Additionally, the facility established an Anti-Harassment Committee on June 26, 2023, consisting of 05 members (2 male, 3 females), with a female majority, including a female president and vice president. The committee, comprising both worker and management representatives, ensures compliance with legal requirements and works towards maintaining a safe, respectful, and harassment-free workplace. - The facility has a disciplinary policy and procedures that are fair and appropriate. It has implemented measures to prevent and control the risks of harsh or inhumane treatment, including gender-based violence and harassment, based on an identification of hazards and risks. - The facility ensures that appropriate training is provided to workers at all levels, including those in roles with identified risks, as well as supervisory and administrative staff, to prevent harsh or inhumane treatment in the workplace. Systems are in place to monitor the understanding and implementation of this training. The most recent training was conducted on February 26, 2025, and the last Anti-Harassment Committee meeting took place on May 19, 2025. - All workers, with particular consideration given to vulnerable groups, have accessible information and training (where relevant) on the measures taken to prevent and control harsh or inhumane treatment, the identified risks, and their rights and responsibilities. - The facility respects workers' privacy, and security checks are conducted by a member of the same gender as the worker. -The facility has an internal grievance process that allows employees to anonymously report concerns related to health & safety, working hours, overtime, wages, benefits, working conditions, freedom of movement, harassment, abuse, or discrimination through multiple channels, such as grievance boxes, union representatives, or direct verbal/written reports. Management promptly addresses all complaints, ensuring no adverse consequences for reporting employees. Grievance boxes are strategically placed in toilet areas for confidential reporting. - Based on the observations and employee interviews conducted during the audit, it is concluded that the facility complies with all other applicable laws that impose conditions on Code Area 9.

← Code area 8.A

Code area 10.A →

Evidence examined:
- Factory policy, rules, and regulations
- Anti-harassment committee formation records
- Anti-harassment committee meeting register
- Employees' personnel files
- Grievance register
- Training records etc.

← Code area 8.A

Code area 10.A →

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	Yes, there is a formal grievance process The grievance process is available to all workers The grievance process is available to members of the local community
What type of grievance mechanism(s) are available?	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	8
Number of grievances resolved in the last 12 months	8

← Code area 9

Code area 10.A →

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	1. The factory has established and maintains a comprehensive Environmental Management System (EMS) to ensure compliance with local laws and Workplace Requirements (WRs) related to the Environment 2-Pillar. This system includes policies and procedures for regulatory compliance, resource management, and pollution prevention, supporting continuous improvement. These policies are regularly updated. 2. Mr. Towfiq Ullah Khan - Deputy Manager, HR & Sustainability, is responsible for overseeing the implementation of these environmental policies and procedures. 3. Employees, including managers and supervisors, receive regular training on environmental policies through notice boards, training sessions, and meetings to ensure compliance with Environmental 2-Pillar audit requirements. The most recent training on environmental matters took place on March 9, 2025. 4. The facility has an effective monitoring system to ensure compliance with policies, Workplace Requirements (WRs), and legal regulations. In conclusion, the site complies with the ETI Base Code and legal requirements.

← Code area 9

Code area 10.B →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	Current Systems: - The facility has an established Environmental Management and Health and Safety Policy. It identifies the aspects and impacts of its industrial activities and stays current with local, regional, and national environmental laws. Legal updates are communicated through training. Ms. Nusrat Shormin Islam - Sr. Officer, Sustainability, oversees the facility's environmental performance. - The facility complies with applicable laws and maintains the required documentation and environmental permits for resource use (e.g., water, energy, materials) and waste disposal. - Annual assessments of air emissions and noise levels are conducted. The facility has a valid waste disposal agreement with M/S Riya Enterprise, effective from January 4, 2024, for a duration of 3 years. - The facility has completed an Environmental Impact Assessment (EIA) to identify and address gaps between client environmental standards and its operational impact. Additionally, the facility conducts annual environmental quality parameter tests, including air and noise emission tests. The most recent of these tests was performed on February 17, 2024. - The facility maintains a chemical inventory that includes hazardous substances used in the production process, particularly in the spot removal and machine oil processes within production and utilities. These substances include, but are not limited to: 1. Diesel 2. Aerosol 3. Soap 570 4. Harpic 5. Enamel Paint 6. Road Marking 7. Turpentine Oil 8. Bleaching Powder - The facility provides training on the proper and safe transportation, storage, and handling of all chemical substances to meet client requirements and environmental regulations. The most recent training on Environmental Awareness took place on February 22, 2025. Evidence examined: • Environmental policy, procedure, and training records • Waste management policy

← Code area 9

Code area 10.B →

- Air emission and noise level test reports
- Water & energy consumption records
- Waste inventory records
- Environmental Impact Assessment (EIA), etc.

← Code area 9
Code area 10.B →

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 does not hold certifications for an Environmental Management System (ISO 14001:2015) or an Energy Management System (ISO 50001:2018); however, these certifications are not legally required.
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

← Code area 10.A Code area 10.B →

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current Systems: - The facility has an Environmental Management and Health and Safety Policy and Procedure in place. It has identified all aspects and impacts of its industrial activities and implemented systems to prevent, mitigate, or remedy potential negative environmental impacts across its operations and supply chain. Ms. Nusrat Shormin Islam - Sr. Officer, Sustainability, is responsible for coordinating efforts to enhance environmental performance. - Policies and processes, endorsed at the highest level, have been communicated and include commitments to improve environmental performance while managing environmental impacts on relevant stakeholders. - The facility has set resource-use targets and developed a plan to achieve them. It maintains records on energy use, water use, solid waste, material consumption, hazardous substances, waste, and effluent discharge. - The facility actively monitors and mitigates its impacts on biodiversity. Evidence Examined: • Document reviews (policies, procedures, government licenses, environmental protection licenses, training records, waste disposal records). • Environmental Impact Assessment. •Environmental Management Plan. • Air emission and noise level test reports. • Water and energy consumption records. • Facility tour.

← Code area 10.A

Code area 10.C →

10.B. Environment 4-Pillar

Data points

Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	Yes
What additional specific environmental policies does the site capture?	Switching to renewable energy sources Responsible use and management of water Sustainable material sourcing
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Yes The facility has a system in place for managing client requirements and destination country legislation related to environmental and chemical issues.
Does the site have reduction targets in place to manage climate related risks?	Yes, to reduce scope 1 greenhouse gases (GHGs) Yes, to reduce scope 2 greenhouse gases (GHGs)
Are any of these science-based targets?	No, but we anticipate setting one in the next two years
Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 & 3))?	Yes The facility has set reduction targets for environmental aspects, such as, air emission, water consumption, waste management, chemical management etc. For example, the facility management has reduction target for water consumption through water recycling process.
Has the site checked that any sub-contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	Yes The facility has a process to monitor their suppliers or stakeholders whether they operated their business with valid permits and licenses in line with environmental expectations.

Usage/discharge analysis

← Code area 10.B

Code area 10.C →

	Last full calendar year (2024)	Previous full calendar year (2023)
Total electricity consumption from non-renewable sources (kWh)	128,520	40,190
Total electricity consumption from renewable sources (kWh)	3,141	968
Sources of renewable energy used	Onsite generated	Onsite generated
Types of renewable energy used	Solar	Solar
Total natural gas consumption (kWh)	166,870,868.5	1,866,410
Usage of other purchased fuels	Diesel- 35077 liter	Diesel- 51577 liter
Has the site completed any carbon footprint analysis?	No	No
Water sources	Groundwater	Groundwater
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	22,165	27,916
Water discharged	Municipal	Municipal
Water volume discharged (m3)	14,919	20,264
Water volume recycled (m3)	0	0
Total waste produced (mt)	280	432

← Code area 10.B

Code area 10.C →

Total hazardous waste produced (mt)	0.5	1.6
Waste to recycling (mt)	0	0
Waste to landfill (mt)	0	0
Waste to other (mt)	280	432
Total product produced (mt)	1,202,686	1,238,747

← Code area 10.B

Code area 10.C →

10.C. Business ethics

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1. The facility has a policy in place that complies with local and national laws related to bribery, corruption, and fraudulent business practices. These policies and procedures are regularly updated to maintain business ethics standards. 2. The facility has designated Mr. Jewel Ahmed, General Manager - HR, Sustainability, to oversee the implementation of business ethics standards across the facility. 3.The facility provides business ethics training to relevant internal and external stakeholders through policy or notice boards, regular training sessions, or meetings using appropriate means of communication. The most recent training on business ethics was conducted on February 26, 2025. 4. The facility regularly monitors the effectiveness of its procedures to ensure compliance with policies and Workplace Requirements (WRs). In conclusion, the site complies with both the ETI Base Code regarding Business Ethics, as observed during the audit.

← Code area 10.B

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 10.B

Systems and evidence examined to validate this code section	Current Systems: - The facility adheres to a strict Business Ethics and Anti-Corruption/Anti-Bribery Policy and Procedure aligned with local and national laws to prevent bribery, corruption, and any form of fraudulent business practices. A designated individual, Mr. Jewel Ahmed, General Manager - HR, Sustainability, oversees the implementation and maintenance of these business ethics standards, ensuring compliance with relevant legislation. - A risk assessment has been conducted to identify potential issues related to bribery, corruption, or fraudulent practices, and measures have been implemented to mitigate these risks. - The facility's Business Ethics Policy addresses bribery, corruption, and other unethical practices, and it is communicated to all high-risk parties, including the site's suppliers. - Appropriate business ethics training is provided to employees in roles with increased exposure to risks, such as sales, purchasing, and logistics. Training sessions are conducted regularly, and compliance is monitored through audits to uphold the integrity of business practices. The most recent training on business ethics was held on February 26, 2025. - A transparent and accessible mechanism has been developed and implemented for confidential and anonymous reporting of any unethical practices. Reports are monitored and investigated without fear of retaliation for the reporter. - The facility manages personal data responsibly, obtaining the appropriate consents and ensuring compliance with relevant legislative requirements. - Where applicable, the facility can demonstrate that it holds the necessary licenses and permissions related to the ownership or leasing of the land on which it operates. Evidence Examined: • Document review (policies, procedures, training records, etc.). • Factory tour. • Management interview. • Employee interview.

← Code area 10.B

10.C. Business ethics

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with business ethics legislation, regulation, consent or permits (within the last three years)?	No
Provide any certified anti-bribery management systems for the site	None

← Code area 10.C

Attachments

Emergency light.jpg

Smoke detector.jpg

Toilet area.jpg

Drinking water station.jpg

Attendence machine.jpg

Fire extinguisher.jpg

Transformer.jpg

Hose pipe.jpg

First aider.jpg

First aid box.jpg

Evacuation plan is posted.jpg

Illuminated exit sign.jpg

[Notice board.jpg]

[Grievence box.jpg]

[Workers locker.jpg]

[Accessories store.jpg]

[Fire alarm tested.jpg]

[Fire alarm control panel.jpg]

[Fire alarm switch.jpg]

[Chemical storage.jpg]

[Compressor.jpg]

[Eye wash station.jpg]

[Wastage area.jpg]

[Finished goods area.jpg]

[Fire fighting equipments.jpg]

[Substation.jpg]

[Canteen.jpg]

[Packing area.jpg]

Machine safety guard is using.jpg

Medical room.jpg

Childcare room.jpg

Staircase.jpg

Factory main gate.jpg

Dinning area.jpg

Generator.jpg

Finishing area.jpg


Boiler.jpg

Factory name.jpg

Fire pump.jpg

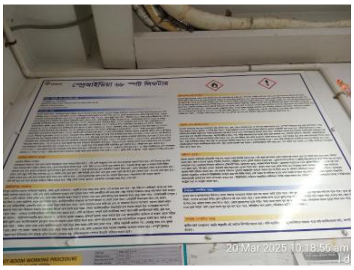

Risk assessment is posted.jpg

Sewing section.jpg

Hose pipe tested.jpg

Cutting area.jpg

Exhaust fan.jpg



[MSDS is posted.jpg]

[Fabric store.jpg]

[No smoking sign.jpg]

[Factory building.jpg]

[Assemble point.jpg]

[PPE is used by workers.jpg]

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