Sedex Members Ethical Trade Audit Report

Version 7

Sedex, 18 St Swithin's Lane, London, EC4N 8AD, 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.

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Findings →

Audit details

Site details

Sedex site reference	ZS423060908	**Site name**	Newage Apparels Ltd
Business name	Newage Apparels Ltd.	**Site address**	Holding – 06/66/01, Road- 11, Block – L, Ward- 06, Nischintapur, Purbo Norshingpur, Ashulia, Savar, Dhaka – 1341 Dhaka BD 1341

Audit details

Sedex company reference	ZC423060906	**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	2026-03-07	**Audit conducted by**	Anu Rani DEB
Audit pillars	Labour Standards | Health and safety | Environment 4-Pillar | Business ethics		

Time in and out

	Day 1		Day 2		Day 3	
	In	08:00	In	08:00	In	08:02
	Out	16:08	Out	16:15	Out	15:10

Audit type	Periodic

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Findings →

Was the audit announced?	Semi announced
Was the Sedex SAQ available for review?	Yes
Who signed and agreed CAPR?	Anu Rani Deb / Lead auditor
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 factory. On the other hand, there is no obligation to form/join the Trade Union and Collective Bargaining in Bangladesh. However, the factory has formed a participation committee. The member of the Participation Committee was present in the opening meeting.		
Reason for absence during the audit	There is no Trade Union in this factory. On the other hand, there is no obligation to form/join the Trade Union and Collective Bargaining in Bangladesh. However, the factory has formed a participation committee. The member of the Participation Committee was present in the audit.		
Reason for absence at the closing meeting	There is no Trade Union in this factory. On the other hand, there is no obligation to form/join the Trade Union and Collective Bargaining in Bangladesh. However, the factory has formed a participation committee. The member of the Participation Committee was present in the closing meeting.		

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SMETA declaration

Auditor team

SMETA declaration	I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual. 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)	1. Factory management are convenient in English and requested auditor to write the CAP in English. 2.Audit window from 03- March -2026 to 13 - April -2026

Lead auditor	Anu Rani DEB	**APSCA Number**	21701630
Additional auditor	Sayed Siddiqui	**APSCA Number**	32400219
Date of declaration	2026-03-09		

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Findings →

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	Anu Rani Deb
Title	Lead auditor
Date of declaration	2026-03-09

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Findings →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
2. Freedom of association and right to collective bargaining are respected	2.E Comply with all other applicable laws tha...	Local law Base code	NC ZAF601343889
3. Working conditions are safe and hygienic	3.D Form a health and safety committee (or in...	Local law Base code	NC ZAF601343890
	3.H Where identified as necessary to reduce r...	Local law Base code	NC ZAF601343884
	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF601343886
	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF601343887
	3.M Ensure all machinery is installed, mainta...	Local law Base code	NC ZAF601343885
	3.M Ensure all machinery is installed, mainta...	Local law	NC ZAF601343893
	3.M Ensure all machinery is installed, mainta...	Local law	NC ZAF601343894
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF601343891
	5.A.B Put in place a wage improvement plan th...	Base code	NC ZAF601343892
8. Regular employment is provided	8.H Comply with all other applicable laws tha...	Local law Base code	NC ZAF601343888
10.A. Environment 2-Pillar	10.A.B Comply with relevant local, regional a...	Local law	NC ZAF601343895

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Management systems →

Management systems

	Policies and procedures	Resources	Communication and training	Monitoring
1. Employment is freely chosen	✓	✓	✓	✓
1.A. Responsible recruitment and entitlement to work	✓	✓	✓	✓
2. Freedom of association and right to collective bargaining are respected	✓	✓	ⓘ	ⓘ
3. Working conditions are safe and hygienic	✓	✓	⚠	⚠
4. Child labour shall not be used	✓	✓	✓	✓
5. Legal wages are paid	✓	✓	✓	✓
6. Working hours are not excessive	✓	✓	✓	✓
7. No discrimination is practiced	✓	✓	✓	✓
8. Regular employment is provided	✓	✓	✓	ⓘ

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← 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

Site details

Company and site details

Sedex company reference	ZC423060906	
Sedex site reference	ZS423060908	
Company name	Newage Apparels Ltd.	
Business ownership type	GOODS	
Site name	Newage Apparels Ltd	
Site name in local language		
GPS location	**GPS address**	Holding – 06/66/01, Road- 11, Block – L, Ward- 06, Nischintapur, Purbo Norshingpur, Ashulia, Savar,Dhaka
	Coordinates	Latitude: 23.7270317, Longitude: 90.3618932
Is the worksite in a remote location, far from habitation?	No	
Site contact	**Contact name**	Md. Towfiq Ullah Khan
	Job title	Manager (HR & SUS)
	Phone number	+8801730793309
	Email	towfiq@newage-group.com

← Management systems

Worker analysis →

Company and site details

Applicable business and other legally required business license numbers and documents	1.Incorporation Certificate- Incorporation Number C-21618(25)/92; No renewal is required. 2. Trade License: 022493 from Yearpur Union Parishad. Validity June 30, 2026. 3.Fire License: Fire License No: DD/Dhaka/18418/2004 issued by Bangladesh Fire Service & Civil Defense Authority which is valid till June 30, 2026. 4.Factory license: 26-72-1-002-00123/Dhaka, ‘K’ category, issued by Chief Inspector General of Industries (Govt. Of the People’s Republic of Bangladesh), which is valid till July 08, 2026. 5. Generator: 4.988MW [2 x1030KW(Gas) + 4 x400 KW(Diesel)+240 KW(Diesel) +2 x 520KW(Diesel)+48 KW(Diesel)] approved by Government of the People’s Republic of Bangladesh [Bangladesh Energy Regulatory Commission] valid up to February 21, 2026. 6.Group Insurance: 20260934 from BGMEA which is valid till December 31, 2026. 7. Boiler- BA:BO: 10205, Rating- 2180 valid up to June 23, 2026, BA:BO: 9864, Rating-84 valid up to December 12, 2026, BA:BO: 13066, Rating- 256 valid up to July 22, 2026, BA:BO:11743, Rating- 256 valid up to July 22,2026,BA:BO: 6336 valid up to January 24, 2027 8. Building approval taken from RAJUK (July 21, 2011) 9. Building layout taken from DIFE (August 28, 2025) 10. Environmental Certificates [CPP]: 51329 approved by Department of Environment Bangladesh valid up to July 13, 2026. 11. Environmental Certificates [Printing]:117702 approved by Department of Environment Bangladesh valid up to November 23, 2025.(Expired) Please note that in the CAPR, under the site representative section, the name of the facility’s responsible person should be included. However, the auditor’s name was mistakenly mentioned there. The correct name should be Md. Towfiq Ullah Khan – Manager (HR & Sustainability) instead of the auditor’s name.

← Management systems
Worker analysis →

Site activities

Site function	Factory Processing/Manufacturer	
Site activities	**Primary**	Finishing of textiles
	Secondary	
	Other	
Product type	The factory specializes in manufacturing all kinds of Knit & Woven items (tops & bottoms) & hat CAP. The production process includes Cutting, Printing, Embroidery, Sewing, Finishing, and Packing.	

Site activities

Process overview	Main Operation: Fabric sourcing & Inspection, Cutting, Printing, Embroidery, Sewing (Stitching), Finishing, Quality Control & Inspection, Packing & Dispatch Number Production Line:44(Knit & Woven) & head CAP items(6 line), 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: The document lists various types of machines across different production lines The machine list contains equipment lists and consumption quantities for three different production units of Newage Apparels Ltd.: Newage Apparels Ltd. (woven), Newage Apparels Ltd. (knit), and Newage Apparels Ltd. (Cap). For the woven production unit: The total consumption of equipment is 1,032 units. The most commonly used equipment includes single needle lock stitch machines (681 units), overlock machines (65 units), button stitch machines (66 units), and button hole machines (64 units). Other equipment used includes bar tack machines, Kansai special machines, vertical machines, cutting machines, band knives, fusing machines, snap button machines, metal detectors and fabric inspection machines. For the knit production unit: The total consumption of equipment is 1,506 units. The most commonly used equipment includes single needle lock stitch machines (740 units), overlock machines (426 units), button stitch machines (34 units) and button hole machines (28 units). Other equipment used includes bar tack machines, Kansai special machines, vertical machines, cutting machines, band knives, fusing machines, snap button machines, metal detectors, fabric inspection machines, flat lock machines, and fabric lay machines. For the Cap production unit: The total consumption of equipment is 303 units. The most commonly used equipment includes single needle lock stitch machines (150 units), overlock machines (8 units), high post machines (29 units) and eye led hole machines (27 units). Other equipment used includes bar tack machines, button stitch machines, Kansai special machines, vertical machines, double needle lock stitch machines, cutting machines, steam cap setting machines, auto edge alignment folding machines, fabric rolling machines, fusing machines, snap button machines, metal detectors, semi-auto cutting slitter machines, and press machines.

← Site details
Worker analysis →

Site activities

	The total equipment consumption across all three production units is 2,841 units.
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour

Site scope

Is the audited site a physically continuous area?	No There are three facilities located on the same premises, all operating under the same management system: Newage Apparel Ltd. (490712.40 sq. feet)(audited facility), Newage Garments Limited (338770.42 sq. feet), and Keilock Newage Bangladesh Ltd. (107544.46 sq. feet). The total land area is 303284.78 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.(audited facility) employs approximately 3821 workers, Newage Garments Limited has about 2,550 workers, and Keilock Newage Bangladesh Ltd. employs around 1452 workers.

← Site details

Worker analysis →

Site scope

Building 1	**Last construction works on site**	1995
	If building is shared, provide details	Yes shared by the facility 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 (Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd.) Ground Floor : Cutting, Sewing, Finishing, Spot removing room, medical room, Office room. (Newage Garments Ltd.) 1st Floor: Sample room, sewing, finishing, spot removing room, office room and maintenance room. (Keilock Newage BD Ltd.) 2nd Floor : Sample room, Sewing, Finishing, Spot removing room, medical room, Office room, Maintenance Room. (Newage Garments Ltd.) 3rd Floor :Packing & Finishing Area, Sewing, Office, Canteen, Prayer Room(female). (Newage Apparels Ltd.) 4th Floor : Sewing, Finishing, Spot Room, Packing, Office. (Newage Apparels Ltd.) 5th floor: Cutting, Sewing, Packing, Finishing, Officer, Sample. (Newage Apparels Ltd.) Rooftop: Solar-75% and Vacant-25%

← Site details

Worker analysis →

Site scope

Building 2	**Last construction works on site**	2004
	If building is shared, provide details	Yes shared by the facility 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 (Newage Apparels Ltd.) and Childcare (common facility-Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd.) 1st Floor : Sewing, Cutting, Finishing, Spot Room, Packing, Finished Goods Area, Office, Dining, Canteen. (Newage Apparels Ltd.) Rooftop: Vacant
Building 3	**Last construction works on site**	2015
	If building is shared, provide details	Yes shared by the facility 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 (Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd.) 1st Floor: Engineering Office, Sub Station Room & EGB (Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd.) Rooftop: Vacant

← Site details

Worker analysis →

Site scope

Building 4	**Last construction works on site**	2015
	If building is shared, provide details	Yes shared by the facility Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd.
	Number of floors	1
	Description of floor activities	Ground Floor : Diesel Generator, Compressor & Transformer (Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd.) Rooftop: Vacant
Building 5	**Last construction works on site**	2018
	If building is shared, provide details	Yes shared by the facility 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 (Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd.) Rooftop: Vacant
Building 6	**Last construction works on site**	2024
	If building is shared, provide details	Yes shared by the facility 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 (Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd.) Rooftop: Vacant

← Site details

Worker analysis →

Site scope

Building 7	**Last construction works on site**	2024
	If building is shared, provide details	Yes shared by the facility Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd.
	Number of floors	11
	Description of floor activities	Basement : Fabric Store, Fabric Inspection room (Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd.) Ground Floor :Finished Goods keeping area and Loading Unloading area (Newage Garments Ltd., Newage Apparels Ltd. & Keilock Newage BD Ltd.) 1st Floor: Finished Goods keeping area, CAD Room, Sample section area, Dinning and Prayer area. (Newage Garments Ltd.) 2nd Floor :Cutting Section, Lab Room :(Newage Garments Ltd.) 3rd Floor : Finished Goods :(Keilock Newage BD Ltd.) 4th Floor : Sewing, Finishing for CAP Manufacturing, Sample and Finished Goods (Newage Apparels Ltd.) 5th Floor: Sewing and cutting (Newage Apparels Ltd.) 6th Floor: Printing and Embroidery (Newage Apparels Ltd.) 7th Floor: Finished Goods Store (Newage Apparels Ltd.) 8th Floor: Proposed Store (Newage Apparels Ltd.) 9th Floor: Proposed Office (Newage Garments Ltd.) Rooftop: Vacant

← Site details   Worker analysis →

Site scope

Building 8	**Last construction works on site**	2006
	If building is shared, provide details	N/A
	Number of floors	1
	Description of floor activities	Shed 01: Ground Floor: Wastage store (Newage Apparels Ltd.)
Building 9	**Last construction works on site**	2012
	If building is shared, provide details	N/A
	Number of floors	1
	Description of floor activities	Shed 02: Ground Floor: ETP Shed (Newage Apparels Ltd.)

Is there any difference between the site scope of the audit and the Sedex site profile?	No
Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site?	No
Is any activity conducted onsite not included within the scope of the audit?	No

Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	No

← Site details

Worker analysis →

Worker accommodation and transport

Does the site organise worker transport to the worksite?	Not applicable The site does not organize transport to the worksite. However, it's not required by local law.

Work patterns

Approximate workers on site per month (% of peak)	**January**	90-100%	**February**	90-100%
	March	90-100%	**April**	90-100%
	May	90-100%	**June**	90-100%
	July	90-100%	**August**	90-100%
	September	90-100%	**October**	90-100%
	November	90-100%	**December**	90-100%

Is there any night shift work at the site?	Yes The working hours for the embroidery are as follows: the sections operate in two shifts, from 8:00 AM to 5:00 PM and from 8:00 PM to 5:00 AM, with a 60-minute meal break for each shift. Yes, the audit was conducted across all shift times and included a representative sample of workers from each shift in both interviews and sampling. Among 75 sample 71 sample select from day shift and 4 sample selected from night shift time
What night shift audit activities were conducted?	Interviews conducted during day shift (rotated workers) Documents reviewed in the sample
What percentage of the workforce, including temporary and agency workers, work during the night shift?	1%

← Site details

Worker analysis →

Work patterns

Was the audit conducted across all shift times, and did it include a representative sample of workers from each shift time in interviews and sampling?	Yes Yes, the audit was conducted across all shift times and included a representative sample of workers from each shift in both interviews and sampling. Among 75 sample 71 sample select from day shift and 4 sample selected from night shift time.

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	Other social audit Facility has conducted amfori BSCI audit which valid up to 9th April,2026
Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community?	No Based on document review, it was not 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?	No The document review and interviews indicated that Human Rights Impact Assessment (HRIA) has not been conducted at this site in the past three years.

Worker analysis

Gender disaggregated data available	Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	1381 *(38%)*	2252 *(62%)*	- -	3633 *(100%)*

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	1381 *(38%)*	2252 *(62%)*	- -	3633 *(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	404	(35%)	751	(65%)	-	-	1155	(31.8%)
15 - 17 years old	0	-	0	-	-	-	0	(0%)
Under 15 years old	0	-	0	-	-	-	0	(0%)

* % of total workforce

← Worker analysis

Worker interviews →

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	38%	62%	-	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	38 (38%)	62 (62%)	- -	100 (2.8%)

* % of total workforce

Workers by payment cycle

	Men		Women		Other		Total	
Paid daily	0	-	0	-	-	-	0	(0%)
Paid weekly	0	-	0	-	-	-	0	(0%)
Paid monthly	38	(38%)	62	(62%)	-	-	100	(2.8%)
Other	1343	(38%)	2190	(62%)	-	-	3533	(97.2%)

* % of total workforce

If other payment cycle entered, please provide details	Not applicable as the facility provided a monthly salary to all employees.

People in managerial, supervisorial and administrative roles

	Men		Women		Other		Total
Employees in management positions	8	(80%)	2	(20%)	-	-	10
Supervisors or team leaders	160	(96.4%)	6	(3.6%)	-	-	166
Administrative staff	9	(75%)	3	(25%)	-	-	12

← 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	9 Groups of 5 (Total 45)
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?	Equal opportunities Facilities (e.g. rest area, recreation, canteen) Freedom of movement Grievance mechanisms Overtime Pay Social benefits & insurance (e.g. ability to book annual leave, maternity leave, pensions etc.)
Additional comments	Most employees at this facility are satisfied with their work and value the positive relationship they have with management. Overall, the employees hold a favorable view of their workplace, and the management team is regarded as approachable and supportive. A total of 75 workers were selected for interviews, including 28 male and 47 female employees. These workers were interviewed in 9 groups of 5 (45 workers: 20 males and 25 females), while the remaining 30 employees were interviewed individually (8 males and 22 females).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 were assured of confidentiality and spoke candidly about their experiences at the factory. All employees expressed satisfaction with their employment, mentioning that they receive wages as per their agreements and can leave with the required notice period. They also feel respected by the facility's management. Employees can report complaints directly to the compliance officer or their line manager and feel comfortable sharing any concerns with management representatives.

← Worker analysis

Measuring workplace impact →

Attitude of workers

Attitude of workers' committee/union representatives	During the audit, a representative from the participation committee attended both the opening and closing meetings. The committee members are knowledgeable about their roles and responsibilities and informed the auditors that they are able to address legal matters on behalf of the workers with management when needed. Throughout the audit, the participation committee members remained polite and professional. They shared that the working conditions at the factory are favorable and expressed a positive view of the management's attitude toward them. Additionally, they highlighted having a strong and friendly relationship with the management team.
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, Manager of HR & Sustainability, and his team actively participate and fully cooperate throughout the audit. They comply with the ETI Base Code, permitting auditors to photograph production processes, best practices, and areas of non-compliance. In addition, they provide photocopies of the required documents and facilitate confidential interviews with employees. During the closing meeting, the management acknowledges all findings and proposes corrective actions. They are committed to maintaining a system that aligns with relevant regulations and local laws, carefully considering the internal audit findings. Furthermore, they have a health and safety committee in place to address any related concerns.

Workers interviewed by type

	Total
Permanent workers	79
Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0

← Worker analysis

Measuring workplace impact →

Workers interviewed by type

Total number of workers interviewed	79

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	20	25	-	45
Workers interviewed individually	12	22	-	34

← 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

Measuring workplace impact

Gender disaggregated data available	Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	1.0%	1.5%	-	2.5%
Last full calendar year (2025)	1.7%	2.23%	-	3.93%
Previous full calendar year (2024)	2.0%	3.0%	-	5.0%

* 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)	0.2%	0.5%	-	0.7%
Last full calendar year (2025)	0.2%	0.75%	-	0.95%
Previous full calendar year (2024)	0.2%	0.75%	-	0.95%

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).

Are accidents recorded?	Yes Facility management maintain accident and injury register. Total 14 accidents were occurred in last 12 months. The last injury occurred on 13-Dec-2025; a minor injury happened with a cutter man at Right hand middle Finger during operate Cutting machine at cutting section. The notice of incident was sent to the labor inspector (general) as per law. Last injury record sent to DIFE on 14-Dec-2025. Total 14 accidents were occurred in last 12 months.

← Worker interviews

Code area 0 →

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

	Men	Women	Other	Total
Last full quarter (90 days)	0.05%	0.0%	-	0.05%
Last full calendar year (2025)	0.65%	0.68%	-	1.33%
Previous full calendar year (2024)	0.44%	1.04%	-	1.48%

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

Lost day work cases (per 100 workers)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2025)	0.65%	0.68%	-	1.33%
Previous full calendar year (2024)	0.44%	1.04%	-	1.48%

* 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 (2025)	0.0%	0.0%	-	0.0%

← Measuring workplace impact

Code area 0 →

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

Previous full calendar year (2024)	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 (2025)	0.0%	0.0%	-	0.0%
Previous full calendar year (2024)	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 System: • The facility maintains an up-to-date human rights policy, which has been approved by top management and communicated to the entire workforce. • Regular management review meetings are held to ensure ongoing compliance. The facility provided an accurate location description and SEDEX site profile, which were submitted prior to or during the review. • No bribes are offered to or attempts made to influence the auditor, nor does the facility engage in any actions that could encourage corruption. • All relevant documents are made available for review, and interviews with both workers and management are conducted in accordance with SEDEX guidelines, ensuring full compliance throughout the audit process. Evidence Examined: 1. Policy review. 2. Document review (Human right policy, employee handbook, some anonymous grievance material from the suggestion box, Stakeholder list). 3. Management interview. 4. Worker interview.

← 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
Were any external stakeholders such as consultants, customer representatives, industry experts etc. present during the audit?	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	The factory has established and maintains policies and procedures to prevent forced labor, ensuring that employment is freely chosen and freedom of movement is respected, in line with local laws and Workplace Requirements (WRs). These policies and procedures are regularly reviewed and updated. Mr. Towfiq Ullah Khan, Manager of HR & Sustainability, is responsible for overseeing the implementation of these procedures to ensure compliance with the principles of freely chosen employment and Workplace Requirements (WRs). The factory communicates these policies and procedures to employees, including managers and supervisors, through notice boards, regular training sessions, and meetings. This ensures alignment with the principle of freely chosen employment and compliance with Workplace Requirements (WRs). The most recent training on freely chosen employment and freedom of movement took place on November 04, 2025. The factory regularly monitors the effectiveness of its procedures to ensure they meet policy standards and Workplace Requirements (WRs) regarding freely chosen employment. During the audit, no instances of forced labor were identified, including issues related to freedom of movement, debt, coercion, document retention, or deposits. This applies to both directly hired workers and those in the supply chain. In conclusion, the facility complies with the ETI Base Code and legal requirements, as confirmed 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

Current Systems:

•The facility does not engage in or profit from forced labor, human trafficking, debt bondage, or any other form of modern slavery.

•Workers are not subjected to control through threats, penalties, coercion, physical force, violence, or any form of inhumane or harsh treatment.

•Employees are free to leave the workplace at any time, and their freedom of movement is not unreasonably restricted by security personnel or other authorities.

•Surveillance is not excessive and is not used to control or intimidate workers.

•Workers are not unfairly prevented from communicating with others or subjected to intentional isolation.

•The facility does not retain workers' personal documents or valuable items but provides a safe, voluntary storage option for workers who may fear theft or loss.

•Workers are free to resign at the end of their contract or at any time, with a 60-day notice period, without being required to pay a fee, as long as the necessary notice is given.

•The facility does not engage in practices that intentionally place workers in debt, such as undervaluing work, inflating interest rates, or charging above-market prices.

•The facility only withholds or charges workers' salaries as required by local law for government levies.

•The facility does not withhold payments or implement financial schemes that prevent workers from leaving their employment.

•Workers can earn the legal minimum wage without violating 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 ensured through due diligence that workers meet both workplace and local legal requirements.

•The facility complies with all applicable laws related to freely chosen employment.

← Code area 0

Code area 1.A →

•Overall, the facility has 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
- Time record
- Training Record

1. Employment is freely chosen

Data points

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

← 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	The factory has established and maintains policies and procedures to ensure responsible recruitment practices and compliance with work entitlement requirements, in accordance with local laws and Workplace Requirements (WRs). These policies and procedures are regularly reviewed and updated. Mr. Towfiq Ullah Khan, Manager of HR & Sustainability, is responsible for overseeing the implementation of these procedures to ensure that recruitment practices are in line with legal requirements and entitlement-to-work standards. For instance, the most recent training for mid-level management was conducted on January 11, 2026. The factory ensures that relevant policies and procedures are effectively communicated to employees, including managers and supervisors, through notice boards, training sessions, and meetings. These communication methods are designed to ensure that all staff are informed about the recruitment practices and legal compliance requirements. Additionally, the factory monitors the effectiveness of its procedures to ensure they are aligned with both internal policies and the Workplace Requirements (WRs) related to responsible recruitment and entitlement to work. In conclusion, the facility complies with the ETI Base Code and all applicable legal requirements, as confirmed 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 established a comprehensive set of practices to ensure fair and transparent employment procedures. Key aspects include: • All employees are directly hired by the factory, with no involvement from labor agencies or third-party recruiters. The facility verifies original photographic identification to confirm that all workers have the legal right to work. • Each employee's personnel file is maintained with detailed records, including appointment letters, signed labor contracts, and service books. This ensures that the information provided during recruitment accurately reflects the nature of the work, working conditions, employment terms, wages, and benefits. • Upon recruitment, every employee is issued an identity card as official proof of employment. The factory has a clear compensation policy, ensuring that monthly wages and overtime allowances are paid by the 7th day of the following pay period. Employees wishing to resign are required to give a 60-day notice. • Employees are provided with signed labor contracts that outline their roles and terms of employment, ensuring full transparency. The audit found no instances of temporary workers, apprenticeship programs, or home-based labor, and there were no reports of wage withholding • The implementation of these practices is overseen by Mr. Towfiq Ullah Khan, Manager, HR & Sustainability, who ensures compliance with these employment standards. • These practices reflect the factory's strong commitment to fair labor practices and thorough employee record-keeping, ensuring full compliance with all relevant laws and regulations related to freely chosen employment. Evidence examined: • Hiring policy & procedure • Facility rules and regulations • Labor contract • Orientation training record • Sampled employee personal files.

← Code area 1 Code area 2 →

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

Does the site use labour providers and/or formal, temporary, seasonal or guest worker programmes?	Workers are recruited, selected, and hired directly by our company
How do the labour providers recruit and hire workers?	N/A - Recruitment providers not used
Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey?	0
Are there any subcontracted workers (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

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

Have any workers who started at this site in the last 12 months (new workers) paid any recruitment fees or associated costs, such as visas or travel, which have not been fully repaid?	No - there are no new workers

← Code area 1.A

Code area 2 →

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

Management systems

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

← Code area 1.A

Code area 3 →

Management systems

Explanation for management systems grades	1. The facility 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. The policies were last reviewed on 30 June 2025 which was approved by Mahmud Hossain (Executive Director). 2. Md. Towfiq Ullah Khan- Manager (HR & Sustainability) is the overall responsible with sufficient seniority for implementing procedures to ensure that respect for freedom of association and collective bargaining. 3. The facility communicates these policies and procedures and trains employees, including managers and supervisors, through noticeboards and regular training sessions to ensure compliance. The Last meeting was conducted on 03 January 2026. However, provided training was not effective due to lack of awareness as during documents review & worker interview we found PC committee formation expired issue. For this, training with updated information and post-training assessments is recommended. 4. The facility monitors the effectiveness of these procedures to ensure compliance with policies and Workplace Requirements (WRs). Meeting minutes are recorded, maintained, and communicated to the workforce via the PA system and notice boards. Alongside this, the facility conducts periodic internal audits and management review meetings to ensure alignment with updated requirements regarding compliance with ETI requirements. Last internal audit was conducted on 18 & 19 February 2026. The overall observation shows that the auditee partially fulfills the requirements due to PC committee formation expired already.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
2. Freedom of association and right to collective bargaining are respected	2.E Comply with all other applicable laws tha...	Local law Base code	NC ZAF601343889

← Code area 1.A

Code area 3 →

Systems and evidence examined to validate this code section	Current Systems: - The facility ensures all workers are informed of their legal rights regarding trade unions, collective bargaining, and worker participation. Employees are free to join or form a Participation Committee or trade union without restriction or interference, with fair and transparent elections encouraged. - Although there is no trade union currently, a Participation Committee was formed through election on 27 August 2023, consisting of 24 members— 17 workers and 07 management representatives. Facility's previous committee was expired on 27 August 2025 which was formed through election. However As per documents review facility will arrange a new participation committee (PC) election on 09 April 2026. Committee members are allowed to perform their duties during working hours without any wage deductions. - Regular meetings are held to encourage open dialogue between workers and management. The most recent meeting was held on 03 January 2026. Workers are made aware of their representatives through notices and training. - The facility provides the necessary support, including time and space, for representatives to fulfill their roles. Meeting minutes are recorded, stored, and displayed on noticeboards for transparency. - The facility partially complies with legal requirements related to freedom of association. Evidence Examined: 1.Freedom of association policy review. 2. Pc committee formation records 3. Pc committee member list 4. Pc committee meeting minutes 5. Pc committee meeting attendance register

← Code area 1.A

Code area 3 →

Findings: non-compliances

ZAF601343889

Non-compliance

Due 2026-05-16

Code area

2 Freedom of association and right to collective bargaining are respected

Status

Closed (2026-04-23)*

Workplace requirement

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

Time given to resolve

60 days

Issue title

835 - Legal requirements relating to worker committees are not met

Verification method

Desktop audit

Description

Based documents review, management and workers interview it was observed that, participation committee (PC) has been expired on 27 August 2025. Note that, As per documents review facility has arranged all election procedures and planed to conduct the new PC election on 09 April 2026.

Area of non-compliance/non-conformance

Local law

Base code

Intended corrective and preventative actions, based on root cause analysis

It is recommended that the facility should form a participation committee through election as per legal requirement.

Local law reference

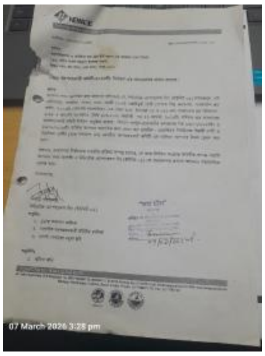
In accordance with Bangladesh Labor Rules, 2015, Rule-197 (1 & 2): Duration of activity- (1) duration of activity will be for a period of 2 (two) years from the date of formation of the participating committee. (2) The next committee to be formed within 3 (three) months of the expiration of the Committee period, and existing committee will be acting until the new committee will be in charge.

Evidence

← Code area 2

Code area 3 →

[Upcoming new PC election documents.jpg]



[Expired PC election documents.jpg]

* PDF generated at 09:51 (UTC) on 09 Jul 2026. [View this finding on the Sedex platform] for live updates and closure details.

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

Data points

Are trade unions allowed by law in the national context?	Yes
Are there any registered trade unions in the workplace?	No
Are they active?	
Does the employer recognise the trade union?	Not Applicable
Are there alternative worker representative bodies in place?	Yes, worker committee
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?	No
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Yes

← Code area 2
Code area 3 →

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	Fundamental Improvements Required
Monitor the effectiveness of procedures to meet policy and workplace requirements	Fundamental Improvements Required

← 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), addressing safety, health, environmental standards and employee well-being in accordance with legal and industry standards. These policies and procedures are periodically updated. The facility personnel responsible regularly review and update the policies to reflect any changes in circumstances or requirements. The policies were last reviewed on 30 June 2025 which was approved by Mahmud Hossain (Executive Director). 2. Md. Towfiq Ullah Khan-Manager (HR & Sustainability) is the overall responsible with sufficient seniority for implementing procedures to ensure compliance with the code Working conditions are safe and hygienic. In addition, the facility has appointed a fire safety officer to ensure compliance with fire safety requirements within the facility in line with legal and applicable requirements. 3. The factory communicates relevant policies and procedures to employees, including managers and supervisors, through policy or noticeboards, training sessions, or meetings using appropriate means of communication to ensure compliance with health and safety requirements. Last training on health & safety requirements was given on January 20, 2026 which covered topics related to health and safety requirements around the facility in order to meet ETI base code requirements including other applicable requirements. The last meeting by health and safety committee was conducted on 09 February 2026. However, provided training was not effective due to lack of awareness as during facility visit & interview randomly checked we found some workers were not using required PPE , safety guard found in displaced condition, Aisle were found faded & blockage with some areas, committee formation expired issue. For this, training with updated information and post-training assessments is recommended. 4. The overall observation shows that the auditee partially fulfills the requirements. Facility management regularly monitors their health and safety condition through internal audit but few gaps identified about Health and Safety monitoring and still continuous and sustainable improvement required for this area. Last internal audit was conducted on 18 & 19 February 2026.

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.D Form a health and safety committee (or in...	Local law Base code	NC	ZAF601343890
	3.H Where identified as necessary to reduce r...	Local law Base code	NC	ZAF601343884
	3.L Implement effective processes to manage f...	Local law Base code	NC	ZAF601343886
	3.L Implement effective processes to manage f...	Local law Base code	NC	ZAF601343887
	3.M Ensure all machinery is installed, mainta...	Local law Base code	NC	ZAF601343885
	3.M Ensure all machinery is installed, mainta...	Local law	NC	ZAF601343893
	3.M Ensure all machinery is installed, mainta...	Local law	NC	ZAF601343894

← Code area 2

Code area 4 →

Systems and evidence examined to validate this code section

Currents Systems:
- The facility has implemented adequate controls to prevent accidents and injuries. A system is in place to record all accidents and near misses, investigate them, and ensure that appropriate corrective and preventative actions are taken. The accident/incident log is routinely reviewed by relevant personnel. Preventive actions are taken to prevent the recurrence of similar accidents. Facility management maintain accident and injury register. The last injury occurred on 13-Dec-2025; a minor injury happened with a cutter man at Right hand middle Finger during operate Cutting machine at cutting section. The notice of incident was sent to the labor inspector (general) as per law. Last injury record sent to DIFE on 14-Dec-2025.
-Facility management has provided required PPE at free of cost to the workers. Besides, machine safety guards were installed in machines. However, some workers were not wearing appropriate PPE.
- The facility conducts regular risk assessments to identify potential hazards and reviews these assessments whenever processes change and at least annually. Last risk assessment conducted on 23 August 2025.
- A suitably qualified manager is appointed to be responsible for health and safety, with the necessary knowledge and authority to effectively implement health and safety systems and processes.
- The facility has formed a health and safety committee on 16 Nov 2023 that includes workers and/or their representatives, ensuring worker participation in health and safety management. The committee consists of 12 members (6 representing employees and 6 from management). They hold meetings every three months as per legal requirements. Minutes of meetings indicate that monthly health and safety meetings are held. The last meeting took place on 09 February 2026.However . Facility's previous committee was expired on 16 Nov 2025.
- The facility provides health and safety training to all new workers before they are exposed to any risks, as well as ongoing training for existing workers based on the identified hazards and risk levels. The following training has been provided to employees (not limited to the following only):
PPE training: 20 January 2026
Fire safety training: 15 February 2026
Chemical Handling and Management training: 07 February 2026
Health & Safety training: 20 January 2026
- The facility has a system in place to measure the effectiveness of health and safety training, ensuring that the training content is understood and implemented by the workers.
- The factory has provided sufficient number of the first aid kits in the checked first aid boxes. Besides, adequately trained personnel are available to provide first aid when needed.
-The facility has developed emergency preparedness and response plans for identified risks, including natural disasters and other potential emergencies. Regular

← Code area 2 Code area 4 →

evacuation drills are conducted as per law. Last evacuation/fire drill conducted as follows:
Fire Drill:
Fire drill external last: Aug 23, 2025, at 12:19 pm, 7408 participants; 3 minute 50 seconds evacuation time, present during drill –FSCD Station Officer. Combine fire drill conducted by the Newage group with factory-Newage Apparels Limited, Newage Garments Limited & Keilock Newage Bangladesh Limited.

Fire drill Internal last: Feb 23, 2026, at 03:16 pm, 7666 participants; 3 minute 55 seconds evacuation time, present during drill – Fire Safety Officer (Mr. Md. Aktaruzzaman). Combine fire drill conducted by the Newage group with factory-Newage Apparels Limited, Newage Garments Limited & Keilock Newage Bangladesh Limited.

The facility conducts internal fire drill once in every 01 month by noticing fire service and civil defense authority.

Fire Safety:
- Fire license was in place covering all of the area.
- An adequate assembly area was found in front of the facility building.
- Firefighting equipment was sufficient, and checks were up to date.
- The facility management has posted evacuation plans on every production floor in the local language.
- Fire hoses and fire alarms were active throughout the facility.
- The facility has installed an addressable smoke detection system in the production building including emergency lights.

Chemical Safety:
- Facility has policy on chemical safety. All chemicals were correctly labeled. Material Safety Data Sheets (MSDS) were available. Secondary containment was ensured for chemicals in all areas.
- Workers in the chemical store confirmed that they had been trained on the correct handling procedures and emergency response actions.

Electrical Safety:
- All electrical equipment, including sockets, plugs, switches, and main fuse boards, was maintained in good condition.
- The facility employs electricians who conduct regular inspections on a roster basis across the entire facility.
- Electrical channels, distribution boards, and connections are checked daily and according to a monthly schedule.

Facilities and Hygiene:
- The facility ensures that workers are not provisioned to any heat stress and temperature is regularly monitored.

← Code area 2 Code area 4 →

- The facility provides clean and secure toilets, wash areas, worker changing facilities, and adequate hygiene supplies, ensuring gender separation or effective privacy. Workers also have easy access to potable water and clean storage facilities for food and personal belongings.
- Potable water is freely available in all areas, and the test certificates for the water are up to date. All parameters found valid.
- Adequate clean toilets are available and segregated by gender for workers at all times.
- Facility has permitted workers to stop working, seek safety or leave the premises, without the threat or fear of retaliation, when they believe hazards in the workplace have placed them in imminent danger.
- Facility premises are safe and have valid safety certifications for their current layout and use.

-During facility visit, documents review & interview we found some workers were not using required PPE , safety guard found in displaced condition, Aisle partially block found some areas, Aisle found faded some areas & safety committee formation expired issue. For this overall observation shows that the auditee partially fulfills the requirements about the area of Working conditions are safe and hygienic. Rest all additional relevant legal requirements concerning health & safety are met.

Evidence Examined:
1. Health and safety policy
2. Health and safety manual
3. Training records and certificates
4. Fire equipment maintenance records
5. Fire drill records
6. Government licenses and checks on air quality and noise level
7. Building structure safety certificate valid.
8. Trained first aider register
9. Accident reports
10. Risk assessment
11. Health examination report of relevant workers
12. Chemical list and MSDS for each chemical
13. Potable water testing certificates

← Code area 2

Code area 4 →

Findings: non-compliances

ZAF601343890

Non-compliance

Due 2026-05-16

Code area

3 Working conditions are safe and hygienic

Workplace requirement

3.D Form a health and safety committee (or include H&S in worker committees) which includes workers, and/or their representatives.

Issue title

147 - No/inadequate health and safety committee or representative(s) as required by law

Description

Based on document review and management interview it was observed that; the facility has formed safety committee on 16 November 2023, but its validity already expired on 16 November 2025 hence the current safety committee does not comply with law.

Status

Closed (2026-05-03)*

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

Intended corrective and preventative actions, based on root cause analysis

It is recommended that the facility should form a safety committee as per legal requirement.

Local law reference

In accordance with Bangladesh Labour Law 2006, section 90A: In every factory where 50 (fifty) or more workers are employed, there shall be a safety committee to be formed and functioned in the manner prescribed by rules. In accordance with Bangladesh Labor Rules 2015 Section 88: Term of Safety Committee: The term of safety committee shall last for 2 (two) years after holding the first meeting.

Evidence

← Code area 3

Code area 4 →

Expired Safety committee documents.jpg

* PDF generated at 09:51 (UTC) on 09 Jul 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601343884

Non-compliance

Due 2026-04-16

Code area	Status
3 Working conditions are safe and hygienic	Closed (2026-04-23)*

← Code area 3

Code area 4 →

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

Based on the facility tour, it was noted that required PPE not using for some section workers which details are given below:

a. 15 out of 45 randomly checked overlock machine operators in the sewing section on the 3rd to 5th floors of Building#1; ground & 1st floors of Building#2 were not wearing face masks (PPE).

b. Randomly checked 05 out of 20 printing section operators in the printing section on the 6th floor of Building#7 were not wearing eye glass, apron (PPE) etc.

c. 07 out of 35 Embroidery section operators in the Embroidery section on the 6th floor of Building#07 were not wearing ear plug (PPE) etc.

d. 05 out of 17 cutter man in the cutting section on the 5th floor of Building#01 were not wearing face mask, hand gloves (PPE) etc.

While working though the factory had provided the same. Without proper PPE protection like dust, workers may inhale harmful substances, leading to respiratory problems, or even long-term health issues. As per management, the root cause of this issue was a lack of monitoring by the concerned person. The factory provided training to the workers regarding the use of PPE and maintained the PPE distribution register. PPE protects them from risks of injury or illness and minimizes exposure to a hazard. Last PPE training was provided by factory on 20 January 2026.

Intended corrective and preventative actions, based on root cause analysis

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

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

← Code area 3

Code area 4 →

Local law reference

In accordance with The Bangladesh Labour Rules, 2015, Chapter 6, Section-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 The Bangladesh Labour Rules, 2015, Chapter-6, Section-67 (2), In addition to the arrangement of safety and health protection measures mentioned in Sub-section (1), the concerned manufacturing institute must provide necessary equipment's, including safety shoes, helmets, goggles, masks, hand gloves, ear muffs, ear plugs, waist belts, aprons etc. and arrange training programs for the workers in using these materials and ensure their usage. In accordance with The Labour Bangladesh Rules, 2015, Chapter 6, Section-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 must be reserved in accordance with Information Form-23.

Evidence

NC-Printing section operators not using eye glass, apron.jpg

NC-Overlock machine operators not using face mask.jpg

NC-Embroidery section operator not using ear plug.jpg

NC-Cutter man not using face mask, hand gloves at cutting section.jpg

* PDF generated at 09:51 (UTC) on 09 Jul 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601343886

Non-compliance

Due 2026-04-16

Code area

3 Working conditions are safe and hygienic

Status

Closed (2026-04-22)*

← Code area 3

Code area 4 →

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 plant tour it was noted that randomly checked, 05 out of 14 evacuation aisles were found partially blocked by Semi finished goods, workers, waste bin, stands etc. at Finishing & packing section on 3rd floor of production building#01. Also noted that 04 out of 11 evacuation aisles were found partially blocked by Semi finished goods, workers, waste bin, chairs etc. at cutting & sewing section on 5th floor of production building#01 It may hamper free evacuation during emergency evacuation time.

Intended corrective and preventative actions, based on root cause analysis

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

Base code

Evidence

NC-Aisle block at sewing section.jpg

NC-Aisle block at packing section.jpg

NC-Aisle block at finishing section.jpg

NC-Aisle block at cutting section.jpg

← Code area 3

Code area 4 →

* PDF generated at 09:51 (UTC) on 09 Jul 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601343887

Non-compliance

Due 2026-04-16

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 plant tour that randomly checked 03 out of 11 evacuation aisles were found faded marks at finishing & packing section located at 4th floor of building#01 and 02 out of 11 evacuation aisles were found faded marks at cutting section located at 5th floor of production building#01. Also noted that evacuation aisles were found missing at Dining area at ground floor of Building#03. Workers may not clearly identify safe pathways during an emergency (fire, earthquake, etc.) leading to panic, congestion, and delayed evacuation.

Intended corrective and preventative actions, based on root cause analysis

It is recommended that facility management should ensure that all the aisles of the factory are marked clearly for easily evacuation in emergency.

Local law reference

Bangladesh Labour Law 2006, section- 62 (4): In every establishment every window, or other exit affording means of escape in case of fire, other than the means of exit in ordinary use, shall be distinctively marked in Bangla and in red letters of adequate size or by some other effective and clearly understood sign.

Evidence

Status

Closed (2026-05-03)*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

← Code area 3

Code area 4 →



[NC-Aisle faded at packing section.jpg](#)

[NC-Aisle faded at finishing section.jpg](#)

[NC-Aisle faded at cutting section.jpg](#)

* PDF generated at 09:51 (UTC) on 09 Jul 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601343885

Non-compliance

Due 2026-04-16

Code area

3 Working conditions are safe and hygienic

Workplace requirement

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

Issue title

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

Description

Based on factory tour it was noted that randomly checked 10 out of 45 eye guards of overlock sewing machines , 08 out of 30 eye guards of flatlock sewing machines & 05 out of 25 Button stitch sewing machines were found in displaced condition while working at sewing sections on 3rd floor to 5th floors in production building#01 & 5th floor of production building#07. Eye guards & safety cover are crucial safety features designed to protect workers from flying debris, thread, and needles. If these guards are not properly in place, workers are exposed to greater risk of accidents, such as eye damage or puncture wounds, which could lead to serious injuries. Last machine safety awareness training was provided by factory on 20 January 2026.

Intended corrective and preventative actions, based on root cause analysis

It is recommended that management adopt practices and controls to ensure that protective safety devices are provided on all required machines.

Status

Closed (2026-05-03)*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

← Code area 3

Code area 4 →

Local law reference

In accordance with Bangladesh Labour law 2006, Section-63, 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

Evidence

[NC-Eye guard displaced for overlock machine.jpg]

[NC-Eye guard displaced for flat lock sewing machine.jpg]

[NC-Eye guard displaced for Button stitch sewing machine.jpg]

* PDF generated at 09:51 (UTC) on 09 Jul 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601343893

Non-compliance Due 2026-04-16

Code area

3 Working conditions are safe and hygienic

Status

Closed (2026-07-09)*

← 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 document review, management and workers interview it was noted that facility gas total 9 generators Generator: 4.988MW [2 x1030KW(Gas) + 4 x400 KW(Diesel)+240 KW(Diesel) +2 x 520KW(Diesel)+48 KW(Diesel)] approved by Government of the People's Republic of Bangladesh [Bangladesh Energy Regulatory Commission] which was expired on February 21, 2026. However, facility has applied for renewal on 26 January,2026 to concern authority.

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Intended corrective and preventative actions, based on root cause analysis

It is recommended that the facility obtain the updated license from the concerned authority prior to the usage of generators.

Local law reference

In accordance with Energy Regulatory Commission Rules 2006, Rule 16 (1&3):
1. In general validity of the license will be 2 years.
3. For the purpose of the renewing the license, an application has to be submitted to the commission in the prescribed form, after depositing the fees mentioned in the schedule- B, 30 days before the expiry of validity

Evidence

BERC renewal Application .pdf

* PDF generated at 09:51 (UTC) on 09 Jul 2026. View this finding on the Sedex platform for live updates and closure details.

← Code area 3

Code area 4 →

ZAF601343894

Non-compliance

Due 2026-04-16

Code area

3 Working conditions are safe and hygienic

Workplace requirement

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

Issue title

270 - No licence or inadequate experience/training of company/engineer providing machinery maintenance

Description

It was noted based on factory tour, documents review and management interview that, the facility did not have a qualified 1st grade boiler operator in the facility, though the facility's boilers heating capacity is 2860 square feet. However, facility has 2 boiler operators who have 2nd class operator certificate.

Intended corrective and preventative actions, based on root cause analysis

It is recommended that the boiler operator should have the certificate of competency as per law.

Local law reference

In accordance with The Boiler Act 2022, Section 12-

Garde-1 Operator: Any individual or separate or combined boilers ratings for operation

Garde-2 Operator: Any individual or separate or combined boiler ratings not more than 5000 square feet for operation

Grade-3 Operator: Any individual or separate or combined boiler rating not more than 1500 square feet for operation

For boiler operation, existing 1st Class and 2nd Class operators can be considered as Garde-2 and Grade-3 accordingly. (Unofficial English translation)

Status

Open*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

* PDF generated at 09:51 (UTC) on 09 Jul 2026. 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

← Code area 3

Code area 4 →

Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes Based on the site tour, documents review, and interviews with workers and management it was noted that, workers handle or have access to some chemicals like below: Printex Aquaplast White AD Printex Aquaplast Base AD Turamin Pigment Black T2B Turamin Pigment Black TB Turamin Pigment Blue TG Turamin Pigment Fuschia TB Turamin Pigment Green TB Turamin Pigment Orange TR Turamin Pigment Scarlet T2B Turamin Pigment Violet TBE Turamin Pigment Yellow TG Turamin Pigment Navy Blue T3R Turamin Pigment Flou Pink FF Turamin Pigment Flou Red FF Turamin Pigment Red T2B NPP641C (Nylon Clear Paste) NPP641W (Nylon White Paste) NPP651H2 NPP651C2 SP-1300HV AQUASOL TS Emulsion Hardener A Emulsion Hardener DL ECOPLAST WHITE ECOPLAST BLACK ECOPLAST GEL ECOPLAST GOLDEN YELLOW ECOPLAST SCARLET ECOPLAST CARMEN Ecoplast Foam Conc Ecoplast Thinner TABLE GUM
Who organises accommodation for workers?	Workers independently arrange their own accommodation

← Code area 3

Code area 4 →

Who organises worker transportation between accommodation and worksite?	Not applicable
Who organises worker transportation while at work?	Not applicable
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Not Applicable After the initial construction of the buildings, the facility did not add any additional floors.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No
Does the site have a structural engineer evaluation?	Yes

← Code area 3 Code area 4 →

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

Management systems

Explanation for management systems grades	The factory has established and maintains comprehensive policies and procedures (such as Child Labor Remediation, Hiring, and Age Verification systems) to ensure that child labor is not employed, in compliance with local laws and Workplace Requirements (WRs). These policies are regularly reviewed and updated. Mr. Towfiq Ullah Khan, Manager of HR & Sustainability, who holds sufficient seniority, is responsible for overseeing the implementation of these procedures to ensure compliance with child labor regulations. The facility regularly communicates these policies and conducts training sessions for employees, including managers and supervisors, via notice boards, training sessions, and meetings, to reinforce the prohibition of child labor. The most recent training on child labor was conducted for workers on January 11, 2026. The factory actively monitors the effectiveness of these procedures to ensure they align with both internal policies and Workplace Requirements (WRs) concerning the prohibition of child labor. In conclusion, the facility complies with both the ETI Base Code and legal requirements as verified during the audit.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 3

Code area 5 →

Systems and evidence examined to validate this code section	Current systems: • The facility ensures that no worker is under the age of 18, in full compliance with local legal requirements. To enforce this policy, the facility carefully verifies the authenticity of all workers' national ID cards, birth certificates, and other relevant documents during the recruitment process, retaining photocopies for record-keeping. • Additionally, the facility confirms workers' ages through registered medical professionals and conducts regular reviews of employee files to ensure 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 in place for addressing child labor, in accordance with ILO guidelines and local legal requirements. If applicable, the facility provides remediation and safeguards for underage workers, in line with ILO recommendations. • Through ongoing monitoring, the facility ensures that no child or young employee is present on its premises, fully complying with all relevant laws and conditions related to child labor and 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

← Code area 3

Code area 5 →

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	31%
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	The facility has established a clear and comprehensive wage policy to ensure that all employees receive at least the minimum wage, in full compliance with local laws. The policy outlines payment structures, overtime rates, and benefits, along with defined timelines for wage disbursement. Wages are paid transparently and documented to ensure fairness and compliance. Mr. Towfiq Ullah Khan, Manager of HR & Sustainability, leads a dedicated team responsible for overseeing wage administration and ensuring compliance. The facility utilizes a payroll system to accurately calculate and maintain records. All employees are informed about their rights to fair wages and benefits during onboarding, with ongoing reinforcement through worker meetings, wage slips, and communication materials in the local language. Managers undergo specialized training on wage compliance to prevent errors and ensure adherence to wage standards. The most recent training on wages and benefits was conducted on January 31, 2026. The facility conducts regular internal audits to verify that wages align with minimum wage standards. Payroll records, payment practices, and worker feedback collected through grievance mechanisms are all reviewed to ensure compliance. Overall, the audit confirmed that the facility fully complies with wage-related requirements, with no areas identified for improvement.

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 ensures that all workers are paid at least the legal minimum wage of BDT 12,500 per month. Attendance is tracked accurately using a face detection time-keeping system to record working hours. • Workers are provided with all legally mandated insurances and benefits, including maternity leave, earned leave, and other entitlements. Employees are entitled to 14 days of sick leave and 10 days of casual leave, in accordance with regulations. The facility ensures timely payment of all social insurance contributions to the relevant authorities • A comprehensive policy is in place to guarantee that employees receive the full range of compensation and benefits. Document reviews and interviews with both workers and management confirm that these benefits are provided as required. • Wage deductions may be made for reasons such as unauthorized absences, fines, housing, advance payments, loans, income tax, provident funds, and revenue stamps, in line with applicable laws. Workers are informed of any deductions and must authorize them. • Workers are compensated for all time worked, including meetings and necessary training sessions that take place during working hours, without incurring additional costs. • Prior to employment, workers are provided with written, clear, and understandable information about their employment conditions, including wage details. Any changes during employment are communicated accordingly. Employees receive pay slips and sign to acknowledge their wages. • The facility maintains records that demonstrate workers receive a wage statement or pay slip for each pay period, clearly detailing their wages, benefits, and deductions. Salary sheets and time cards for February 2026, as well as for random months (June and November 2025), were reviewed and confirmed to show accurate wage documentation. • The facility complies with all other applicable laws governing Code Area 5. Evidence examined: •Compensation policy •Group Insurance Certificate •Employee’s salary sheets •pay slip •leave register •increment letter •Maternity leave and benefit providing records •Resign file and compensation benefit records •Annual leave encashment records

← Code area 4

Code area 5.A →

•Production record review, and Employees’ personnel files (medical certificate, job application, age documentation, contract paper) etc.

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	The legal minimum wage
Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?	Only digital payments
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None
Where the site has undertaken a Living Wage gap analysis against a credible Benchmark which Benchmark have they used?	Other (provide details) The facility estimates living wages manually based on worker expenses.

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

← Code area 5

Code area 5.A →

Maximum legal working hours	**Max hours per day**	8.0
	Max hours per week	48.0
	Max hours per month	Non applicable
Actual required working hours	**Required hours per day**	8.0
	Required hours per week	48.0
	Required hours per month	Non applicable
Maximum legal overtime hours	**Max hours per day**	4.0
	Max hours per week	24.0
	Max hours per month	Non applicable
Actual overtime hours	**Max hours per day**	2.0
	Max hours per week	12.0
	Max hours per month	Non applicable
Minimum legal wage	**Min per hour**	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	12500.0
Actual minimum wage	**Actual per hour**	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	12500.0

← Code area 5 Code area 5.A →

Minimum legal overtime wage	**Min per hour**	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	**Actual per hour**	64.42
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	75
Provide the date and details of the records	75 samples from February 2026 (Current month) 75 samples from June 2025 (Random month) and 75 samples from November 2025 (Random month)
Are there different legal minimum/ legally recognised CBAs wage grades?	Yes The Government announced pay structure on 20 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). 99% of workforce earning above minimum wage.

← Code area 5 Code area 5.A →

Are there any bonus schemes used?	Yes Festival bonus: Workers who have completed 6 months of employment are eligible to receive basic pay for each Eid, which occurs twice per year. Attendance Bonus: Facility provides attendance bonus Tk900- 950 to all workers as per company policy for full attendance.
Were accurate records shown at the first request?	Yes
Were any inconsistencies found?	No

← Code area 5

Code area 5.A →

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 ZAF601343891
	5.A.B Put in place a wage improvement plan th...	Base code	NC ZAF601343892

Systems and evidence examined to validate this code section

Current System:

- The facility has a policy to provide all types of compensation and benefits to its employees. Based on a document review and interviews with workers and management, it was found that all workers are provided with written and understandable information about their employment conditions, including details about wages, before they begin employment, as well as particulars of their wages. The facility management ensures that all workers receive at least the legal minimum wage. Monthly wage slips are provided to employees. For employees who cannot read, counselors are available to educate them on wage and overtime (OT) calculations, with all deductions clearly explained.

- The facility calculated living wage following manually based on worker expenses. However, the facility did not analyze the living wage gap. So, the facility did not have an improvement plan in place for the living wage.

Evidence Examined:
1. Living wage policy and procedures
2. Living wage calculation sheets
3. Payroll records
4. Timecards
5. Salary slips
6. Overtime (OT) records
7. Living wage benchmark data
8. Management interviews
9. Worker interviews

← Code area 5

Code area 6 →

Findings: non-compliances

ZAF601343891

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

903 - CAR: A living wage gap analysis has not been completed

Description

It was noted through documents review and management interview that the facility has estimated living wages but did not determine a potential gap between present local minimum wage and living wage to meet a decent living standard. According to The Anker Methodology, the monthly living wage for Satellite Cities and areas Surrounding Dhaka, Bangladesh is BDT 25,166. However, the factory is providing minimum wages to all workers in accordance with the law.

Intended corrective and preventative actions, based on root cause analysis

It is recommended that the facility should take necessary actions to conduct the living wage gap analysis.

Status

Open*

Time given to resolve

Verification method

Collaborative action required

Area of non-compliance/non-conformance

Base code

* PDF generated at 09:51 (UTC) on 09 Jul 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601343892

Non-compliance

Code area

5.A Living wages are paid

Status

Open*

← Code area 5.A

Code area 6 →

Workplace requirement

5.A.B Put in place a wage improvement plan that aims to pay workers a living wage within a stated timeframe.

Issue title

905 - CAR: A wage improvement plan (with Living Wage as the goal) has not been completed

Description

It was noted through documents review and management interview that the facility estimates living wages manually based on worker expenses. Workers earn more than the minimum wage, but the facility has not assessed the wage gap or developed an improvement plan for the living wage

Intended corrective and preventative actions, based on root cause analysis

It is recommended that facility develop and implement a structure wage improvement plan aligned with the gap analysis to gradually close any wage gaps.

Time given to resolve

Verification method

Collaborative action required

Area of non-compliance/non-conformance

Base code

* PDF generated at 09:51 (UTC) on 09 Jul 2026. 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	The facility implements a comprehensive working hours policy in line with local labor laws and SMETA standards, ensuring that employees work reasonable hours, with voluntary overtime, adequate breaks, and proper rest days. The timekeeping system, overseen by a dedicated team led by Mr. Towfiq Ullah Khan, Manager of HR & Sustainability, accurately tracks employees' working hours and overtime. Resources are allocated effectively to maintain the system and address any discrepancies promptly. Managers and supervisors are trained on working hours regulations, including proper scheduling and overtime management. Workers are educated about their rights, rest breaks, and overtime policies during their orientation. This information is displayed on notice boards and communicated in the local language to ensure accessibility. The most recent training on working hours was conducted on January 31, 2026. Regular internal audits and reviews are conducted to ensure compliance with working hours policies. The latest internal audit took place on February 18 & 19, 2026. In conclusion, the facility complies with both the ETI Base Code and legal requirements, ensuring reasonable working hours and maintaining a healthy and 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 ensures that working hours do not exceed the legal limits, whichever provides more protection for the workers. Through a review of randomly selected production records, such as material in/out records and daily production reports, crosschecked against payroll and attendance records, no inconsistencies were noted. •Workers receive all legally required rest and meal breaks, including continuous rest hours between shifts. The facility operates year-round without any obvious peak seasons. The sampled workers were getting one day off in a seven-day period, as allowed by national law. The facility operates a general shift from 8:00 AM to 5:00 PM, with a 60-minute lunch break from 1:00 PM to 2:00 PM. However, Embroidery sections operate in two shifts: from 8:00 AM to 5:00 PM and from 8:00 PM to 5:00 AM, with a 60-minute meal break during each shift. •The facility maintains complete and accurate time records on-site, reflecting the days and dates employees worked. Based on the document review of 75 samples from February 2026 current paid month, a random month in June 2025, and a random month in November 2025, the maximum working hours were found to be 12 hours per day and 60 hours per week, including overtime. •Overtime is used to manage changes in demand or in exceptional circumstances and is not used to replace regular employment. Through worker interviews, it was confirmed that overtime is voluntary, and workers can refuse it without penalty. Overtime is always compensated at a premium rate of 200% of the regular rate of pay. •The facility undertakes a review of the appropriate frequency of working hours for individual workers and the workforce as a whole and uses this review to responsibly manage overtime. The facility has a detailed working hour policy and assigns a responsible person to monitor working hours. •The facility complies with all other applicable laws that impose conditions on Code Area 6. Evidence examined: • Working hours' policy review • Document review (payroll records and time attendance records, computerized time logging system, sample pay slips with recorded hours of all workers interviewed, workers' contracts, production records to cross-check hours) •Management interview • Employee interview

← 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?	Factory had provided 200% of basic wages as overtime rate.
Excluding overtime, what are the regular working hours per week for workers at this site?	48.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	52.0
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

← Code area 6

Code area 8 →

Management systems

Explanation for management systems grades	The factory has developed 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. The policies are regularly reviewed and updated to stay current. Mr. Towfiq Ullah Khan,Manager of HR & Sustainability, with appropriate seniority, is responsible for overseeing and enforcing anti-discrimination standards within the factory. Employees, including managers and supervisors, receive regular training on the relevant policies and procedures through notice boards, training sessions, and meetings to promote a discrimination-free environment. The most recent training on discrimination was conducted on January 11, 2026. The factory continuously monitors the effectiveness of these procedures to ensure they align with policies and Workplace Requirements related to discrimination. In conclusion, the facility complies with both the ETI Base Code and legal requirements, as confirmed during the audit.

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 enforces a strong anti-discrimination policy covering all employment aspects, including recruitment, pay, training, promotion, termination, and retirement. Discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership, or political affiliation is strictly prohibited. - Employment practices ensure fairness and inclusion, with no mandatory health checks during hiring or employment unless legally required, preventing unjust exclusion due to health conditions including issues such as pregnancy or HIV/AIDS. - Recruitment, promotion, training, compensation, and termination practices are based solely on merit, qualifications, and performance. The factory ensures equal access to opportunities for all employees and actively promotes a fair and inclusive working environment. The facility maintains policy and established equity and equality as required. - The facility has taken and implemented equity-based practices to ensure mechanisms to identify vulnerable workers and provide necessary support to perform their roles in a safe and comfortable manner. Right now disabled workers, were not available within the facility. The facility reassigns pregnant and nursing mothers to reduce their workload whenever necessary to reduce physical strain and ensure their physical well-being. Nursing mothers are also provided with access to dedicated lactation room, and additional rest breaks are provided for pregnant workers. There is an approach in place for protected characteristics like age, gender reassignment, maternity etc. A comprehensive, strategic HR approach includes a defined action plan for recruitment, training, development, and promotion processes. Specific worker demographics and employment types are frequently excluded from standard labor approaches (such as the Quarterly Employment Statistics (QES). - An internal grievance system is in place, which is accessible to all workers within the facility. The workers sampled during the audit showed clear understanding of how to report grievances and concerns through facility's grievance mechanism. No cases of sexual harassments were reported. The facility received grievances through various channels, all of which have been addressed. The facility has practice of reviewing grievances on a weekly basis and records are kept through verbal and written registers. During the facility visit, suggestion boxes were observed, mostly located in toilet areas. No worker felt any discomfort in using the current grievance mechanisms in place. - The facility promotes equal opportunities in hiring, training, career progression, and pay. Employees performing the same roles receive equal wages, and the right to form

← Code area 6
Code area 8 →

trade unions is fully respected. Awareness on non-discrimination is raised through regular training sessions, displayed policies, and ongoing communication. Interviews with workers and review of employment records confirmed consistent application of these policies, with no evidence of discriminatory practices. The facility's management system effectively supports workplace equity and compliance with ETI base code requirements. The facility has dedicated equity approach regarding recruitment process, training of workers, development and promotion processes. The facility has adequate policy and procedures on gender equity and action plan which address gender-based barriers.

- The facility complies with all legal requirements relevant to Code Area 7.

Evidence Examined:
1.Factory anti-discrimination policy
2.Recruitment policy, rules, and regulations
3.Employees' personnel files
4.Training records
5.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)?	1%
Representation of women in managerial roles (ratio of women workers to women managers)	0%
Representation of women in supervisory roles (ratio of women workers to women supervisors)	0%
Three most common nationalities in managerial and supervisory roles	Bangladeshi

← 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	Some Improvements Recommended

← Code area 7
Code area 8.A →

Management systems

Explanation for management systems grades	1. Facility has developed and implemented appropriate policy & procedure on regular employment which was approved by Mahmud Hossain (Executive Director) and last reviewed on 30 June, 2025 for regular employment to ensure workers with understandable information before entering the employment. 2. Facility Management appointed Md. Towfiq Ullah Khan-Manager (HR & Sustainability) for implementing and monitoring the effectiveness of policies and procedures for compliance with the Code. 3. All employees, including management and supervisors, receive training on policies in a language they understand. Awareness is promoted through training sessions, notice boards, and meetings to maintain that regular employment is provided. Training effectiveness ensured to all employees as they fully understand the requirements and act accordingly. Last training was given on the topic named "ETI Base Code awareness" on November 04, 2025 which covered topics covered in ETI base code principles, including the requirements covered in this principle. 4. No unlawful apprenticeship schemes, seasonal workers, or home-based workers were identified in the facility during the audit. Overall, the site demonstrates partial compliance with the requirements of this code area, as one improvement opportunity was noted that certain worker ID cards were missing required information. The issue appears to have resulted from insufficient internal monitoring. The facility last conducted an internal audit on 18 & 19-Feb-2026, demonstrating that a monitoring system is in place; however, enhancements are needed to ensure full effectiveness. The existing system supports corrective actions and updates to policies and procedures when required, but closer oversight is necessary to ensure consistent implementation of documentation requirements.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
8. Regular employment is provided	8.H Comply with all other applicable laws tha...	Local law Base code	NC ZAF601343888

← Code area 7

Code area 8.A →

Systems and evidence examined to validate this code section	Current system: - The facility maintains comprehensive personal files for all employees, which include appointment letters and identity cards as proof of employment. Workers are provided with written contracts that specify the terms and conditions of employment, meeting all legal requirements in a language they can understand. - 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. But during audit, it was found that some worker necessary information was missing from their ID card. - The facility partially complies with all other applicable laws that impose conditions on Code Area 8. Evidence Examined: 1. Factory policy, rules and regulations, 2. Employees’ personnel files, 3. Employees’ ID card, 4. Pay slips etc.

← Code area 7
Code area 8.A →

Findings: non-compliances

ZAF601343888

Non-compliance

Due 2026-04-16

Code area

8 Regular employment is provided

Workplace requirement

8.H Comply with all other applicable laws that impose conditions on Code Area 8.

Issue title

534 - Information about internal rules and regulations is not available (e.g. by providing handbooks or terms & conditions for workers and it is a legal requirement)

Description

It was noted through documents review and interview that factory Identity (ID) card was not updated as per the requirement with 15 out of 75 sample workers due to some information were missing like blood group etc. However, all other required documents were found in place with proper information.

Intended corrective and preventative actions, based on root cause analysis

It is recommended that facility management should ensure workers ID card as per law requirement.

Local law reference

In accordance with Bangladesh Labor Rule-2015, rule 19(7), Form 6(a): The information regarding the letter of appointment, identity card and service book should be kept as per Form- 6 (a).

Evidence

NC-ID card Missing information.jpg

Status

Closed (2026-04-19)*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

← Code area 8

Code area 8.A →

* PDF generated at 09:51 (UTC) on 09 Jul 2026. View this finding on the Sedex platform for live updates and closure details.

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	The factory has established and regularly updates policies and procedures to prevent unauthorized subcontracting or home-working, ensuring full compliance with local laws and Workplace Requirements (WRs). Mr. Towfiq Ullah Khan, Manager of HR & Sustainability, is responsible for overseeing the implementation and enforcement of these procedures. Training on these policies is provided to all employees, including managers and supervisors, through notice boards, training sessions, and meetings to reinforce compliance. The factory conducts regular monitoring to assess the effectiveness of these procedures and ensure alignment with policies and Workplace Requirements (WRs). In conclusion, the facility use subcontracting process for washing process with valid agreement . In addition, facility did not engage any 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 uses washing support from sister concern factory with valid agreement named Newage Textiles Ltd. In addition, facility did not engage in any form of homeworking, as confirmed through a review of the in-and-out challans (material movement records), which showed that no production processes were outsourced. •The oversight for maintaining these standards is Managed by Mr. Towfiq Ullah Khan, Manager of 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, •worker interview 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 did not have any homeworkers.

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity?	Yes The facility use wash process from sister concern factory with valid agreement

← Code area 8.A Code area 9 →

Are any sub-contractors used?	Yes	
Sub-contractor 1	**Processes subcontracted**	Wash
	Name of factory	Newage Textiles Ltd.
	Address	Gorai, Mominnagar, Mirzapur, Tangail
	Dates used	07-March-2026

9. No harsh or inhumane treatment is allowed

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	The factory has established and regularly updates policies and procedures to prevent unauthorized subcontracting or home-working, ensuring full compliance with local laws and Workplace Requirements (WRs). Mr. Towfiq Ullah Khan, Manager of HR & Sustainability, is responsible for overseeing the implementation and enforcement of these procedures. Training on these policies is provided to all employees, including managers and supervisors, through notice boards, training sessions, and meetings to reinforce compliance. The factory conducts regular monitoring to assess the effectiveness of these procedures and ensure alignment with policies and Workplace Requirements (WRs). In conclusion, the facility use subcontracting process for washing process with valid agreement . In addition, facility did not engage any home-working and complies with both 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		

Systems and evidence examined to validate this code section

Current Systems:

• The facility enforces a strict anti-discrimination policy across all aspects of employment, including hiring, compensation, access to training, promotions, termination, and retirement. Discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership, or political affiliation is prohibited. This commitment is evident in the equal distribution of male workers across various roles within the facility.

• The facility's employment policies are structured to prevent discrimination at all stages of employment. There is no requirement or practice of health checks during recruitment or employment that could unjustly exclude or retain workers based on health conditions, including pregnancy or HIV/AIDS, unless mandated by law.

• The facility maintains an internal grievance mechanism, and all sampled employees are aware of the available channels for reporting any discrimination-related issues. No incidents of sexual harassment were identified.

• The facility follows an equitable approach in its recruitment, training, development, and promotion processes. Employees in the same role receive equal pay regardless of gender, and there are no restrictions on forming trade unions within the factory.

• The facility complies with all other applicable laws governing Code Area 9.

Evidence examined:

•Factory anti-Discrimination
•Recruitment policy, rules and regulations,
•Employees' personnel files,
•Training records,
•Termination 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
What type of grievance mechanism(s) are available?	The facilities have established open channels for workers who can report any violations of labor standards. These reporting channels are posted on notice boards throughout the workplaces. Additionally, complaint boxes have been placed in every washroom to allow workers to submit complaints anonymously. Workers can report any violations through multiple avenues, including directly to supervisors, management, suggestion boxes, worker-management committees, anti-sexual harassment committees, labor courts. The facilities also have individual grievance handling procedures in place to address worker concerns and complaints.
Number of grievances raised in the last 12 months	13
Number of grievances resolved in the last 12 months	13

← 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	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	The factory has developed 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, with a focus on continuous improvement. These policies are regularly reviewed and updated. Ms. Nusrat Shormin Islam, the EMS responsible, oversees the implementation of these environmental policies and procedures. Employees, including managers and supervisors, receive regular training on environmental policies through notice boards, training sessions, and meetings to ensure adherence to Environmental 2-Pillar audit requirements. The overall observation shows that the audit partially fulfils the requirements about to get the updated environmental clearance certificate. However, factory need to be monitored the effectiveness of these procedures, particularly in evaluating compliance with legal requirements.

← Code area 9

Code area 10.B →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
10.A. Environment 2-Pillar	10.A.B Comply with relevant local, regional a...	Local law	NC ZAF601343895

← Code area 9
Code area 10.B →

Systems and evidence examined to validate this code section	Current Systems: • The facility has implemented comprehensive environmental management and health and safety policy and procedure. It has identified all aspects and impacts of its industrial activities and stays informed about relevant local, regional, and national environmental laws. These laws are regularly updated and communicated to staff through ongoing training. Ms. Nusrat Shormin Islam, the EMS Responsible, coordinates efforts to improve the facility's environmental performance. • The facility complies with all applicable local, regional, and national laws and regulations, maintaining proper documentation and permits, including those related to resource use (e.g., water, energy, materials) and waste disposal. However, facility's environmental clearance certificate expired on 23 November,2025 for Printing process. Moreover, facility has applied for renewal on 16th November,2025 to get the update certificate from concern authority. Annual air emission and noise level assessments are conducted, meeting legal requirements. The facility also has a waste disposal agreement in place. • The facility has conducted an Environmental Impact Assessment (EIA) to identify and address any gaps between its operations and clients' environmental standards. • The facility uses hazardous substances such as chemicals and pesticides in manufacturing. It provides relevant training to ensure compliance with both clients' requirements and applicable legislation regarding the handling of hazardous substances in destination countries. Evidence examined: • Environment policy, procedure, and training records. • Wastage management policy. • Air emission and noise level test reports • Water & energy consumption records • Waste inventory records • Environmental Impact Assessment (EIA)

← Code area 9

Code area 10.B →

Findings: non-compliances

ZAF601343895

Non-compliance

Due 2026-04-16

Code area

10.A Environment 2-Pillar

Workplace requirement

10.A.B Comply with relevant local, regional and national laws or regulations, and have the correct documentation or permits, including for resource use (e.g. water, energy, material) and waste disposal.

Issue title

598 - The site does not have all legally required permits for use and/or disposal of resources (e.g. energy, water, air emissions, waste etc.)

Description

Based on document review and interview it was noted that Environmental Clearance certificate expired on 23 November,2025 for Printing process. However, facility has applied for renewal on 16th November,2025 to get the update certificate from concern authority.

Intended corrective and preventative actions, based on root cause analysis

It is recommended that facility should collect the updates Environmental Clearance certificate from concern authority.

Local law reference

Bangladesh Environmental Conservation Rules 2023, Rule 20
20. Duration of locational clearance and environmental clearance. (1) Green class industries
The period of environmental clearance of the organization or project shall be 5 (five) years from the date of issue which shall be renewable at intervals of 5 (five) years.
(2) The term of yellow class industrial establishment or project location clearance or environmental clearance shall be 2 (two) years from the date of issue which shall be renewable at intervals of 2 (two) years.
(3) The term of location clearance or environmental clearance of orange and red class industrial establishments or projects shall be 1 (one) year from the date of issue which shall be renewable at intervals of 1 (one) year.

Evidence

Status

Closed (2026-07-09)*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

← Code area 10.A

Code area 10.B →

ECC renewal Application for Print 16.11.2025.pdf

* PDF generated at 09:51 (UTC) on 09 Jul 2026. View this finding on the Sedex platform for live updates and closure details.

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?	Facility do not have valid environmental or energy management certificates.
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- Assistant Manager (Sustainability-Env. & Chemical), 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 consumption (e.g., electricity), chemical use, water use, greenhouse gas (GHG) emissions, and waste generation. - The facility actively monitors and mitigates its impacts on biodiversity. Evidence Examined: 1. Document reviews (policies, procedures, government licenses, environmental protection licenses, training records, waste disposal records). 2. Environmental Impact Assessment. 3. Environmental Management Plan. 4. Air emission and noise level test reports. 5. Water and energy consumption records. 6. 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?	Zero-waste and recycling protocols Switching to renewable energy sources Responsible use and management of water
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Yes Facility has system for managing client's requirements and legislation in the destination countries regarding 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 site has reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1 & 2) but they have no target on scope 3.
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 Facility has checked that all business partners operating on the premises have appropriate permits and licenses.

Usage/discharge analysis

← Code area 10.B

Code area 10.C →

	Last full calendar year (2025)	Previous full calendar year (2024)
Total electricity consumption from non-renewable sources (kWh)	729,924	444,514
Total electricity consumption from renewable sources (kWh)	275,050	10,189
Sources of renewable energy used	Onsite generated	Onsite generated
Types of renewable energy used	Solar	Solar
Total natural gas consumption (kWh)	12,294,312	12,079,753
Usage of other purchased fuels	LPG, Petro, Diesel	Petro, Diesel
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)	109,015	108,192
Water discharged	We discharge our domestic wastewater into a septic tank, and production wastewater is treated through the ETP	We discharge our domestic wastewater into a septic tank, and production wastewater is treated through the ETP.
Water volume discharged (m3)	75,321	97,603.8
Water volume recycled (m3)	18	50

← Code area 10.B
Code area 10.C →

Total waste produced (mt)	838	418
Total hazardous waste produced (mt)	5.4	3.4
Waste to recycling (mt)	0	0
Waste to landfill (mt)	0	0
Waste to other (mt)	838	418
Total product produced (mt)	6,055	5,771

← 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	The facility has established a policy that aligns with local and national laws regarding bribery, corruption, and fraudulent business practices. These policies and procedures are regularly updated to uphold business ethics standards. Mr. Towfiq Ullah Khan, Manager of HR & Sustainability, is responsible for overseeing the implementation of business ethics standards throughout the facility. The facility provides business ethics training to both internal and external stakeholders through notice boards, regular training sessions, and meetings, using effective communication methods. The most recent training on business ethics was conducted on February 23, 2026, for both workers and management. The facility continuously monitors the effectiveness of these procedures to ensure compliance with policies and Workplace Requirements (WRs). In conclusion, the site complies with the ETI Base Code regarding Business Ethics, as confirmed during the audit.

← 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 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, Md. Towfiq Ullah Khan- 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 the site's suppliers.
- Facility provide business ethics training to the workers of sales, purchasing and logistics who have greater exposure to risks of bribery, corruption and unethical business practices.
- Data protection policy and procedures available to this facility and IT department store personal data with the appropriate consents.
-Performed a thorough root cause analysis, developed a robust action plan, implemented controls to prevent recurrence, established clear reporting and monitoring mechanisms system are available for the portion of business ethics.
- 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.
- Note that, It was not a rented factory.

Evidence Examined:
1. Document review (policies, procedures, training records, etc.).
2. Factory tour.
3. Management interview.
4. Employee interview.

← Code area 10.B

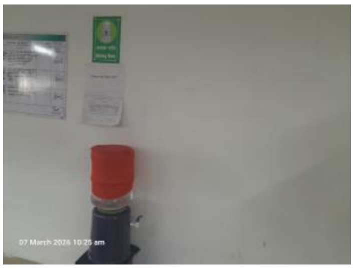
10.C. Business ethics

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



Drinking water station.jpg

Emergency light.jpg

Factory name.jpg

Assembly area.jpg

Complaint box.jpg

Danger sign.jpg

Exhaust fan.jpg

Finished goods store.jpg

Eye wash station.jpg

Chemical store.jpg

Dining area.jpg

Doctor's room.jpg


Compressor.jpg


Distribution board.jpg


Canteen.jpg


Accessories store.jpg


Childcare room.jpg


Boiler.jpg


Evacuation plan posted.jpg


Attendance machine.jpg


Fabric Store.jpg

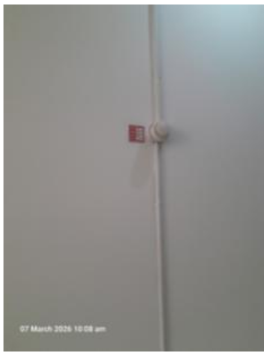

ETP area.jpg


Factory gate.jpg


Embroidery section.jpg


Cutting section.jpg


Factory building overview.jpg


Smoke detector.jpg


Fire Alarm Switch.jpg

Fire alarm sounder.jpg

Fire extinghishers.jpg

Sprinkler.jpg

Fog light tested.jpg

Fire alarm tested with fire fighter.jpg

Fire door.jpg

Finishing section.jpg

Free staircase.jpg

Fire control panel.jpg

Notice board.jpg

Illuminated exit sign.jpg

Medicine box with first aider.jpg

Printing section.jpg

Packing section.jpg

Fire Hose Reel.jpg

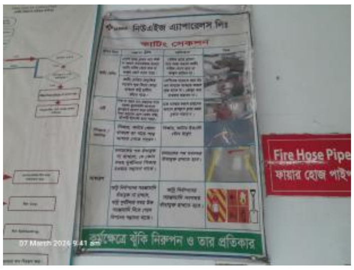
Rescuer.jpg

Security guard station.jpg

Generator.jpg

Fire pump room.jpg

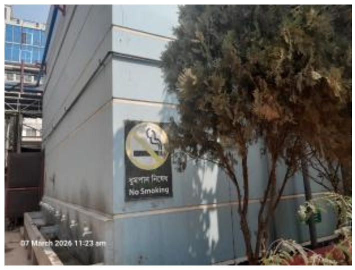
MSDS posted at chemical store.jpg



Risk assesment posted.jpg

Machine safety guard installed.jpg

Fire hose tested.jpg



No smoking sign.jpg

Sewing section.jpg

Wastage store.jpg

Substation.jpg

Toilet area.jpg

Transformer.jpg

Worker with PPE.jpg

Worker's locker.jpg

ETI base code posted.jpg