

Monitoring summary report for Perfect Sweaters Limited

MONITORING ID: 26-0435146



Monitored Party Perfect Sweaters Limited	amfori ID 050-000637-000	Address 923, Shewrapara, Begum Rokeya Saroni, Mirpur, Dhaka, 1216 Dhaka - 1216, Dhaka, Bangladesh
Monitoring Activity amfori Social Audit - Manufacturing	Monitoring Type Full Monitoring	Monitoring Partner Intertek
Monitoring Start Date 19/09/2026	Closing Meeting Finished Date 30/09/2026	Submission Date 30/09/2026
Expiration Date 30/09/2027	Announcement Type Semi Announced	
Site Perfect Sweaters Limited	Site amfori ID 050-000637-002	

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OVERALL RATING



SECTION RATING

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

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

GENERAL DESCRIPTION

Lead auditor: Akter Hossain (CSCA21700574)

Team auditors: Nazirul Islam Tutul (CSCA21701541), Asim Mondal (ASCA21700859)

Monitoring partner:

ITS Labtest Bangladesh Ltd.

Monitoring Schedule Details:

This is a full audit conducted in one day (19 September 2026) in semi-announced type. A total of 03 auditors on the day of the audit and verified the facility's operations against the amfori BSCI Code of Conduct and local legislation. The facility management was positive towards this audit and provided full access to the auditors. In this audit 3.0 man-days were spent on-site and 0.5 man-days were assigned for offsite report purposes.

Day 01: Time In-08:15 AM and Time Out-04:25 PM.

Business Partner Information:

Perfect Sweaters Ltd. is a 100% export-oriented readymade garments manufacturing factory located at 923, East Shewrapara, Mirpur, Mirpur TSO, Kafrul, Dhaka, Bangladesh. Facility management started operation in August 2002 as per facility's incorporation certificate. Total area occupied by the facility is 43,742 square feet including production, non-production and warehouse areas (As per fire license coverage). The manufacturing process is as follows: Winding, Knitting, Linking, Trimming, Mending, Washing, Sewing, Light Check, PQC, Iron, Finishing and Packing. Factory license no. 26-30-1-003-00025 which is issued on 15 January 2003 and valid till 14 January 2027.

There is a total of 01 RCC Building and 01 Steel Sheds in the audited premises. Due to word limitations, a detailed description has been attached within the platform. The whole premises is occupied by the auditee and all the buildings and sheds are owned by the auditee. Facility management provided a canteen and dining. There was no dormitory in place and no legal requirement for this.

The facility uses proximity card detection system to electronically record attendance of the employees. Normal working days are from Saturday to Thursday. Friday is their general weekly holiday. The facility does not use any outsourced workers. There is one regular shift from 8:00am to 5:00pm with one hour meal break.

Apart from regular shifts, the facility operates 2 shifts in the Jacquard Knitting section from 08:00am to 05:00pm and 08:00pm to 05:00am with one hour meal break.

Security section work activities carried out in three shifts from 6:00am to 02:00 pm, 02:00 pm to 10:00 pm and 10:00 pm to 6:00am including 01-hour Interval for rest or meal and rotation basis weekly holiday.

Worker Number Information:

The total manpower of the facility is 359 employees (male-215 & female-144). Production workers are 324 (male-183 & female-141) and non-production workers are 35 (male-32 & female-03). Total 302 (male-172 & female-130) domestic migrant workers currently working within the facility. Currently, there are no pregnant, no workers in maternity leave, no new mother and no disabled workers in the workforce. No young workers were found in the facility. The minimum age in the sample was found 19 years 00 months 25 days (during the audit day) and total 22 (male 13 & female 09) sample was randomly selected.

All employees were recruited directly for permanent positions and 100% of workers receive wages monthly in local currency (Hand Cash). Among the sample workers, the highest salary: Tk. 18855, Average Salary: Tk. 16488 and lowest salary: TK.12,500. The audit scope was from September 2025 to August 2026. Currently, the factory uses electronic and biometric face & finger detection system to record daily attendance.

Good practice:

The facility provides

- Attendance bonus
- Production bonus based on production target for piece rate workers

There was no special circumstance during the audit.

Living Wage: selected Global Living Wage Calculation (GLWC) website.

Improvement areas were identified in PA1, PA2, PA3, PA5, PA7, PA10 and PA12. Details have been pointed out in the respective checklist point. For other areas, no non-conformity was noted, and the description is as below:

PA 1 (Social Management System): Though facility management implemented many points as per amfori BSCI requirements. But still there are some improvement points under this PA.

PA 2 (Workers Involvement and Protection): The facility has some improvement points under this PA.

PA 3 (The Rights of Freedom of Association and Collective Bargaining): Facility has policy and procedure on Rights of Freedom of Association and Collective Bargaining. The facility has some improvement points under this PA.

PA 4 (No Discrimination): The facility has fulfilled the requirements of this PA.

PA 5 (Fair Remuneration): Facility management ensures minimum wage, overtime wage as legal requirement, different types of leave and other benefits. However, The facility has some improvement points under this PA.

PA 6 (Decent Working Hour): The facility has fulfil the requirements under this PA.

PA 7 (Occupational Health and Safety): Good level of health & safety system is being developed including implementation but The facility has some improvement points under this PA.

PA 8 (No Child Labor): Management preserves copies of Birth Certificates, Educational Certificates, and National ID cards in each worker's personal file for better verification of their age. Further, child labor policy and remediation policy have developed.

PA 9 (Special Protection for Young Workers): Has a robust recruitment procedure and policies. Production process in the facility allows only adult laborers, and all the employees recruited here are over 18 years old.

PA 10 (No Precarious Employment): The facility has some improvement points under this PA.

PA 11 (No Bonded Labor): The facility has a robust recruitment procedure and policies against No Bonded Labor. The facility did not keep any original documentation from workers and workers were free to leave after work.

PA 12 (Protection of the Environment): Facility management has assessed environmental impact assessment. Environmental policy and procedures are up to date. The facility has some improvement points under this PA.

PA 13 (Ethical Business Behavior): The facility has fulfill the requirements of this PA.

Below documents have not been uploaded as these were not applicable to this facility:

- Government waivers
- Collective bargaining agreements

The below photographs have not been uploaded as these were not applicable to this facility:

- Dormitories
- High-risk health and safety area
- Inconsistencies between time and production records.

Note-1: There is a deference in workers on the day of audit and general, as few workers were recruited recently. On top of that, few workers found on leave, absent & assigned for night shift.

SITE DETAILS

Site
Perfect Sweaters Limited

Site amfori ID
050-000637-002

GICS Classification

Sector	Industry Group	Industry
Industrials	Capital Goods	Industrial Conglomerates
Sub Industry		
Industrial Conglomerates		

amfori Process Classifications

N.A.

NACE Classification

N.A.

GS1 Classifications

N.A.

Water Stress Situation

N.A.

METRICS

Key Metrics

Total workforce	329	Workers
Legal minimum wage in local currency	12,500	Monthly
Lowest wage paid for regular work at the site	12,500	Monthly
Calculated living wage in local currency	25,166	Monthly
Total sample	22	Workers

Other Metrics

Male workers	190	Workers
Female workers	139	Workers
Non-binary workers	0	Workers
Permanent workers - Male	215	Workers
Permanent workers - Female	144	Workers
Permanent workers - Non-binary	0	Workers
Temporary workers - Male	0	Workers
Temporary workers - Female	0	Workers
Temporary workers - Non-binary	0	Workers
Seasonal workers - Male	0	Workers
Seasonal workers - Female	0	Workers
Seasonal workers - Non-binary	0	Workers
Management - Male	32	Workers
Management - Female	3	Workers
Management - Non-binary	0	Workers
Apprentices - Male	0	Workers
Apprentices - Female	0	Workers
Apprentices - Non-binary	0	Workers
Workers on probation - Male	52	Workers
Workers on probation - Female	23	Workers
Workers on probation - Non-binary	0	Workers
Workers with night shift - Male	56	Workers
Workers with night shift - Female	0	Workers
Workers with night shift - Non-binary	0	Workers
Workers with disabilities - Male	0	Workers
Workers with disabilities - Female	0	Workers
Workers with disabilities - Non-binary	0	Workers
Domestic migrant workers - Male	172	Workers
Domestic migrant workers - Female	130	Workers
Domestic migrant workers - Non-binary	0	Workers
Foreign migrant workers - Male	0	Workers

Foreign migrant workers - Female	0	Workers
Foreign migrant workers - Non-binary	0	Workers
Workers hired directly - Male	215	Workers
Workers hired directly - Female	144	Workers
Workers hired directly - Non-binary	0	Workers
Workers hired indirectly - Male	0	Workers
Workers hired indirectly - Female	0	Workers
Workers hired indirectly - Non-binary	0	Workers
Unionised workers - Male	0	Workers
Unionised workers - Female	0	Workers
Unionised workers - Non-binary	0	Workers
Workers under CBA - Male	0	Workers
Workers under CBA - Female	0	Workers
Workers under CBA - Non-binary	0	Workers
Pregnant workers	0	Workers
Workers on parental leave - Male	0	Workers
Workers on parental leave - Female	0	Workers
Workers on parental leave - Non-binary	0	Workers
Sample - Male	13	Workers
Sample - Female	9	Workers
Sample - Non-binary	0	Workers

FINDINGS



PA1: Social Management System

Site: Perfect Sweaters Limited | Site amfori ID: 050-000637-002

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

ENGLISH

Finding

In accordance with amfori BSCI Code of Conduct PA 1 (Social Management System) Adopt and publicly communicate a written human rights policy statement, in line with the complexity and size of operations, approved at the most senior level. Implement a process- and risk-based due diligence management system in their business practices in line with the UNGPs and adjust to the business model of the company. The expectations set in this Code of Conduct should be embedded in the system.

Finding:

Based on the site tour, documents review and interviews with management and employees, it was noted that the established management system of the facility needs some improvement in implementing BSCI Code of Conduct in their business practice in some of the performance areas.

Note:

As the auditee has other effective systems, policies, and procedures in place to implement the BSCI COC in its business practice, so partial rating is given in this checkpoint.

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

ENGLISH

Finding

In accordance with amfori BSCI Code of Conduct PA 1 (Social Management System) Require their business partners to cascade the information to the relevant business partners and stakeholders in the supply chain, require and follow-up with their business partners to work towards full observance of the amfori BSCI Code of Conduct within the sphere of their influence, including intermediaries that are involved in the worker recruitment process, such as brokers, recruiters and recruitment agencies.

Finding: Based on document reviews and management interviews during this audit, the facility management has no good overview of the significant business partners and their level of alignment with the BSCI Code of Conduct due to followings:

- a) The facility management has yet to identify all the significant business partners and share the amfori COC and TOI with all significant business partners.
- b) The facility management did not monitor the social performance of all business partners.

Note: The facility has documented partial information for business partners and has a policy and procedure for supplier selection, so a partial rating is given at this checkpoint.



PA 2: Workers Involvement and Protection

Site: Perfect Sweaters Limited | Site amfori ID: 050-000637-002

Question: 2.1 Is there satisfactory evidence that the auditee has good management practices that involve workers and their representatives in sound information exchange on workplace issues?

ENGLISH

Finding

In accordance with Bangladesh Labour Rules-2015 (Amended-2022 -67), Rule-197 (1 & 2): (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 before the expiration of the Committee period, and existing committee will be acting until the new committee will be in charge.

Findings:

It was noted through documents review, management and workers interview that the existing PC (Participation Committee) re-election was not conducted within 90 days before completion of 2 years of formation as per law. Note that, Existing Participation Committee (PC) was formed by election on 20 March 2024 which has been expired on 23 March 2026.

However, facility has plan for re-election of PC on 23 September 2026 as per law.

Note:

As the facility management has ensured a participation committee and the workers were found aware of their freedom of association rights, thus this question has been rated as partial.

Question: 2.3 CRUCIAL: Is there satisfactory evidence that the auditee takes specific steps to make workers aware of their rights and responsibilities?

ENGLISH

Finding

In accordance with amfori BSCI Code of Conduct PA 2 (Workers Involvement & Protection): Take specific steps, such as trainings, to make workers aware of their rights and responsibilities, with special attention to vulnerable persons. When relevant, intermediaries such as brokers, recruiters, and recruitment agencies should play an active role in achieving these steps.

Findings:

Based on the worker interview and training records review on the day of audit it was noted that the facility management has provided training on workers' legal rights but 12 of 22 sampled interviewed employees were found not well aware of their rights regarding leave e.g. earned leave; overtime rate; insurance benefits; long-term work benefits at the time of resignation.

Note: As few workers were known about legal rights, so partial rating is given in this section.

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

ENGLISH

Finding

In accordance with PA 2 (Workers Involvement and Protection): Build sufficient competence among the managers, workers, and worker representatives within their company, as well as in the supply chain, in order to embed the amfori BSCI Code of Conduct in their company culture and promote continuous education and training at each level of work.

Findings:

Based on the document review and workers' interviews during the audit day it was noted that 13 out of 22 interviewed sampled employees of the factory were found not well aware of the requirements amfori BSCI Code of Conduct.

Note: Facility management has provided training to the workers and management, thus partial rating has been given at this checkpoint.

PA 3: The Rights of Freedom of Association and Collective Bargaining

Site: Perfect Sweaters Limited | Site amfori ID: 050-000637-002

Question: 3.1 Is there satisfactory evidence that the auditee respects the right of workers to form unions - or to refrain from doing so- without distinction whatsoever and irrespective of gender in a free and democratic way?

ENGLISH

Finding

In accordance with Bangladesh Labour Rules-2015 (Amended-2022 -67), Rule-197 (1 & 2): (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 before the expiration of the Committee period, and existing committee will be acting until the new committee will be in charge.

Findings:

It was noted through documents review, management and workers interview that the existing PC (Participation Committee) re-election was not conducted within 90 days before completion of 2 years of formation as per law. Note that, Existing Participation Committee (PC) was formed by election on 20 March 2024 which has been expired on 23 March 2026.

However, facility has plan for re-election of PC on 23 September 2026 as per law.

Note:

As the facility management has ensured a participation committee and the workers were found aware of their freedom of association rights, thus this question has been rated as partial.

PA 5: Fair Remuneration

Site: Perfect Sweaters Limited | Site amfori ID: 050-000637-002

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

ENGLISH

Finding

In accordance with amfori BSCI Code of Conduct, PA 5 (Fair Remuneration) Assess the pay gap accurately and work progressively towards the payment of a living wage that is sufficient to afford a decent standard of living for the workers and their families.

Findings:

Based on document review and interviews with management & workers during audit time, it was noted that the factory management has taken some initiative to calculate living wages, but no action plan is in place to fill up the gap between the present local minimum wage and a living wage. However, they are ensuring minimum wage as per law.

Note:

As the facility management is providing minimum wage and started to collect data for a living wage, so partial rating is given in this checkpoint.

PA 7: Occupational Health and Safety

Site: Perfect Sweaters Limited | Site amfori ID: 050-000637-002

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

ENGLISH

Finding

(A) In accordance with Bangladesh Labor law 2006 section 94 (1): In every establishment, where 40 (forty) or

more female workers are ordinarily employed, one or more suitable rooms shall be provided and maintained for the use of their children who are under the age of 6 (six) years.

(B) BNBC(2006), Part- 4, Appendices, Section A 4.8.11.1.A [Assemble on the ground floor at the location indicated on the following plan. For clarification, contact the Warden or Deputy Warden. (plan of assembly point in ground floor to be provided here]

(C) BNBC 2006, Part-3 Chapter 1 Section-1.8.2.6 : [For buildings more than six storeys or 20 m high, the following arrangements shall be provided: a) Lifts of adequate size, capacity and number]

Findings:

Based on the facility visit, it was noted that,

(A) the childcare room located on the 3rd floor of Building 1 was non-functional at the time of the audit. No designated trained childcare attendant, washing facility, or feeding area was available in the childcare room. No children were present in the childcare room during the audit.

Note: The auditee has a designated childcare facility.

(B) there is no assembly area for the workers during emergency situation.

(C) the facility located a 8 storied multi-tenant building but facility did not install elevator (lift) facility in the facility building.

Note: As factory has ensured other facility including training, risk assessment, partial rating is provided in this check point.

Question: 7.4 Is there satisfactory evidence of active cooperation between management and workers (and/or their representatives) when developing and implementing systems towards ensuring OHS?

ENGLISH

Finding

In accordance with Bangladesh Labour Rule, 2015, Rule-81. Safety Committee Formation -

1) As per Section 90 (a), the Owners of the institute where 50 or more workers are employed or were employed in a certain period of time in the year shall form Safety Committee.

However, Safety Committee must be formed within 6 (six) months of the application of this Code in the present factories/institutes or within 9 (nine) months of the application of this Code in the newly established factories/institutes. In addition, as per Section 183 if the institutes of a business group remains scattered in more than one sub-district/upazila or if the Owners work region-wise, then upazila/subdistrict wise Safety Committee must be formed.

and

83. Term of the Safety Committee. The term of the Safety Committee shall be 2 (two) years from the date of the first meeting of the Safety Committee.

Finding: It was noted through documents review, management and workers interview that the the facility has formed Safety Committee as per law. However, the Safety Committee term was found expired on 26 March 2026 and the facility management has not re-formed new Safety Committee as per law.

Note that, the facility has plan for re-formation of Safety Committee within short time after the Participation Committee election.

Note:

As the facility management has ensured a safety committee and the workers were found aware of their safety, thus this question has been rated as partial.

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

ENGLISH

Finding

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

Finding:

Based on the facility visits it was identified that approximately 5% of jacquard section employees were found not use ear plug while working located on the 2nd floor of the building- 1.

Note: As other employees were using the required Personal Protective Equipment (PPE) during work, so partial rating was given to this checkpoint.

Question: 7.11 Is there satisfactory evidence that the auditee confirms that the equipment and buildings used for production are stable and safe?

ENGLISH

Finding

In accordance with Building Construction Act 1952, Section-3 Notwithstanding anything contained in any other law for the time being in force, or in any agreement, no person shall, without the previous sanction of an Authorized Officer, construct or re-construct or make addition or alternation to any building, or excavate or re-excavate any tank within the area to which this Act applies; and such sanction shall be subject to such terms and conditions as the Authorized Officer may think fit to impose.

Findings: Based on document review & management interview during this follow up audit on 02 September 2024 it was noted that, the construction approval of the building is obtained as commercial cum residential purpose instead of industrial purpose. The approval was obtained from RAJUK on 29 October 1997.

Note: As factory ensured construction approval from concern authority, so, partial rating is provided in this check point.

PA 10: No Precarious Employment

Site: Perfect Sweaters Limited | Site amfori ID: 050-000637-002

Question: 10.2 Is there satisfactory evidence that the auditee engages workers based on recognised and documented employment relationships?

ENGLISH

Finding

In accordance with BSCI Performance Area (No Precarious Employment) 10.2: (Is there satisfactory evidence that the auditee engages workers based on recognized and documented employment relationships?) and In accordance with Bangladesh Labor Rules 2015, Section 19(5): Each owner will provide identity card with the photograph to each worker working in the firm at the costs of the owner as per Form-6.

Finding:

Based on document review, management interviews, and document review it was identified that, Following required information's were not included in the randomly checked 18 out of 22 form of declaration and nomination: NID Number, Portion payable to each nominee, Date of Signature of employee, Nominated person and the owner / representative.

Note:

As the facility maintained a nomination form for all employees, so partial rating was given to this checkpoint.

PA 12: Protection of the Environment

Site: Perfect Sweaters Limited | Site amfori ID: 050-000637-002

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

ENGLISH

Finding

The Bangladesh Environment Conservation Act, 2023, section 12 (1) & Schedule 01 No industrial unit or project under orange category shall be established or undertaken without obtaining, in the manner prescribed by rules, an Environmental Clearance Certificate from the Director General of Dept. of Environment.

Findings: Based on the document review and management interview during audit it was noted that the facility did not obtain Environmental Clearance Certificate (ECC) from concerned authority (Department of Environment). However, factory has applied to concern authority on 02 March 2023 but the certificate is not received yet..

Note: The auditee has other required valid licenses and applied for Environmental Clearance Certificate, so a partial rating is given at this checkpoint.

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

ENGLISH

Finding

In accordance with amfori BSCI CoC Performance Area 12 (Protection of Environment): Identify the environmental impacts of their operations, and implement adequate measures to prevent, mitigate and remediate adverse impacts on the surrounding communities, natural resources, climate, and the overall environment.

Findings:

Based on facility walkthrough, document review, management interview, and worker interviews, it was noted that the facility did not have any procedures to prevent water loss or any system to preserve natural water resources, such as water recycling practices or rainwater harvesting, to ensure a better environmental condition on the premises.

Note:

As the facility has an environmental protection policy in place, this question has been rated as Partial.