

Sedex Members Ethical Trade Audit Report

Version 7



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Audit content

(1) A SMETA audit was conducted which included some or all of labour standards, health and safety, environment and business ethics. The SMETA minimum requirements were applied and the SMETA auditor manual was followed. The scope of workers included all types at the site e.g. direct employees, agency workers, workers employed by service providers and workers provided by other contractors. Any deviations from the SMETA methodology are stated (with reasons for deviation) in the SMETA declaration.

The audit scope includes an assessment of the Workplace Requirements and the Management Systems Assessment against the code areas below.

2-pillar audits include:

- Labour standards:
 - 0. Enabling accurate assessment
 - 1. Employment is freely chosen
 - 1.A. Responsible recruitment and entitlement to work
 - 2. Freedom of association and right to collective bargaining are respected
 - 4. Child labour shall not be used
 - 5. Legal wages are paid
 - 5.A. Living wages are paid
 - 6. Working hours are not excessive
 - 7. No discrimination is practiced
 - 8. Regular employment is provided
 - 8.A. Sub-contracting and homeworkers are used responsibly
 - 9. No harsh or inhumane treatment is allowed
- Health and safety:
 - 3. Working conditions are safe and hygienic
- Environment:
 - 10.A. Environment 2-pillar

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

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

(2) Where appropriate, non-compliances or non-conformances were raised where either local law or the base code were not met, and recorded as non-compliances on both the audit report, CAPR and on the Sedex Platform.

(3) Any non-conformance against customer code shall not be uploaded to Sedex, but sent directly to the customer in question.

Audit details

Site details

Sedex site reference	ZS286418855	Site name	Perfect Sweaters Limited
Business name	Perfect Sweaters Limited	Site address	923, Shewrapara, Begum Rokeya saroni Mirpur Dhaka BD 1216

Audit details

Sedex company reference	ZC280188619	Auditor company name	Intertek Bangladesh
Audit company address	Phoenix Tower (2nd & 3rd floor), 407, Tejgaon Industrial Area, Dhaka, BD, 1208		
Date of audit	2026-08-31	Audit conducted by	Anis Zaman
Audit pillars	Labour Standards Health and safety		
Time in and out	Day 1		
	In	08:15	
	Out	17:10	
Audit type	Periodic		
Was the audit announced?	Semi announced		

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Was the Sedex SAQ available for review? Yes

Who signed and agreed CAPR? A.H.M Hossain Ghany / Manager (HR & Compliance)

Any conflicting information SAQ/Pre-Audit Info No

Is further information available? No

Audit attendance

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

SMETA declaration

Auditor team

SMETA declaration

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

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

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

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

The semi-announced audit window was from 29 August 2026 to 29 September 2026.

Lead auditor

Anis Zaman

APSCA Number

21700677

Additional auditor

Arfina Parven

APSCA Number

32400230

Date of declaration

2026-08-31

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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	A.H.M Hossain Ghany
Title	Manager (HR & Compliance)
Date of declaration	2026-08-31

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.A Ensure a safe working environment. Put in...	Local law Base code	NC ZAF601581374
	3.A Ensure a safe working environment. Put in...	Local law Base code	NC ZAF601581378
	3.A Ensure a safe working environment. Put in...	Local law Base code	NC ZAF601581382
	3.H Where identified as necessary to reduce r...	Local law Base code	NC ZAF601581376
	3.K Ensure that all premises are safe and hav...	Local law Base code	NC ZAF601581375
	3.L Implement effective processes to manage f...	Local law	NC ZAF601581384
	3.M Ensure all machinery is installed, mainta...	Local law Base code	NC ZAF601581377
	3.N Ensure that all hazardous substances (e.g...	Local law Base code	NC ZAF601581381
	3.O Implement an appropriate electrical safet...	Base code	NC ZAF601581383
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF601610705
	5.A.B Put in place a wage improvement plan th...	Base code	NC ZAF601610706
10.A. Environment 2-Pillar	10.A.B Comply with relevant local, regional a...	Local law Base code	NC ZAF601581379
	10.A.B Comply with relevant local, regional a...	Local law Base code	NC ZAF601581380

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Management systems

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



Not addressed



Fundamental improvements required



Some improvements recommended



Robust management systems

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

-  Not addressed
-  Fundamental improvements required
-  Some improvements recommended
-  Robust management systems

Site details

Company and site details

Sedex company reference	ZC280188619	
Sedex site reference	ZS286418855	
Company name	Perfect Sweaters Limited	
Business ownership type	GOODS	
Site name	Perfect Sweaters Limited	
Site name in local language		
GPS location	GPS address	923, Begum Rokeya Sarani Mirpur, Dhaka, Bangladesh.
	Coordinates	Latitude-23.791137, Longitude-90.325661
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	A.H.M Hossain Ghany
	Job title	Manager (HR & Compliance)
	Phone number	+8801711069705
	Email	compliance@perfectsweaters.com

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Company and site details

Applicable business and other legally required business license numbers and documents

Factory License No: 26-30-1-003-00025 'F' category, issued by Deputy Inspector General of Industries, (Govt. Of the People's Republic of Bangladesh), which is valid till 14 January 2027.

Trade License No: TRAD/DNCC/000585/2022 issued by Dhaka North city corporation which is valid till 30th June 2027.

Fire License No: DD/Dhaka/26-27/0087, issued by Bangladesh Fire Service & Civil Defense Authority which is valid till 30 June 2027.

Certificate of Incorporation: Certificate No- C-41137(496)/2000 issued by the Registrar of Joint Stock Companies (RJSC), Bangladesh.

Group Insurance Certificate: Bangladesh Garments Manufacturers and Exporters Association (BGMEA); Factory registration number: 3705 Certificate number: 20260666 and is valid till 31 December 2026.

Membership Certificate: Bangladesh Garments Manufacturers and Exporters Association (BGMEA); Factory registration number: 3705 and is valid till 31 December 2026.

Generator Waiver Certificate: The facility uses 01 generators (Diesel Based) 222kW; Reference number Certificate No: LWC-1966 which is valid up to 15 May 2026 to 14 May 2029.

Environment Clearance Certificate: Based on document review and management interviews conducted during this periodic audit, it was observed that corrective action has not yet been taken. The facility has not obtained the required Environmental Clearance Certificate (ECC) for its process.

Based on document review and management interviews conducted during this periodic audit, it was observed that corrective action has not yet been taken. The facility has not obtained the required Environmental Clearance Certificate (ECC) for its current location. However, the facility has submitted an application to the Department of Environment (DoE) for the ECC on 26 February 2023.

Boiler license: The facility has a total of 01 boiler inside the premises. Boiler details are 1.Boiler no. Ba. Bo. 3077; Bollier rating: 90 Square feet, valid up to 29 December 2026.

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Company and site details

Bond License: Bangladesh Garments Manufacturers and Exporters Association (BGMEA); Factory registration number: 3705, Bond License no:395/CUS-SBW/2003 issue date 10 November 2025 to 09 November 2028.

Waste Water Test:

Memo No: CRTS/CE/T/2026/0956/11th August 2026, issued by Department of Environment (DoE), Dhaka, Testing date 11 to 18th August 2026.

Drinking Water Test:

Sample ID: CEN2026060027 Sample Receiving date 17.05.2026 From DPHE.

• Air emission/Noise test:

- The last Sound/Noise test was conducted by Eurosia ITC Services Limited. On 13 August 2026.
- The last Indoor Light Level test was conducted by Eurosia ITC Services Limited. On 13 August 2026.
- The last Ambient Air Quality test was conducted by Eurosia ITC Services Limited. On 13 August 2026.
- The last Stack Air Emission Assessment Report was conducted by Eurosia ITC Services Limited. On 13 August 2026.
- The last Air Quality Assessment Report was conducted by Eurosia ITC Services Limited. On 13 August 2026.

- Environmental impact assessment (EIA): The environmental impact assessment (EIA) for the facility was conducted in 05 August 2026 by Eurosia ITC Services Limited

Medical Agreement: Facility has a medical agreement withal- Helal Specialized Hospital Ltd., located at 150, Begum Rokeya Sarani , Senpara parbota, Mirpur-10, Dhaka1216, Bangladesh. The contract period will be in effect from today, 26/10/2023, to 25/10/2026.

Wastage Agreement: Facility has wastage disposal agreement with Rifat Enterprise, located at 10/D, AD: 1 Plot D/15, Mirpur, Dhaka-1216., Bangladesh. This agreement will be effective from October 1, 2023 to September 30, 2026.

Site activities

Site function	Factory Processing/Manufacturer Finished Product Supplier	
Site activities	Primary	Retail sale via stalls and markets of textiles, clothing and footwear
	Secondary	
	Other	
Product type	Main Product manufactured by the factory is all kinds of Sweaters items.	

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Site activities

Process overview

Main Product manufactured by the factory is all kinds of Sweaters items.
Main production processes found in the factory are Winding, Linking, Knitting, Trimming/ Mending, Washing, Sewing, Finishing, Packing.
The factory has and monthly production capacity of 1,40,000 pieces.
The Yearly production turnover is 6 million USD (Revenue)

Machines used:

The factory has a total of 816 machines and equipment sets, including 150 Jacquard knitting machines (90 units of 12 GG and 60 units of multi-gauge), 240 linking machines of various gauges, auto linking and auto placket machines, loop machines, snap button machines, flat lock machines, overlock machines, sewing machines, button hole and button stitching machines, bartack machines, winding machines, auto reckoning machines, washing and drying machines, hydro extractors, needle detector machines, PPE belt machines, pull test machines, steam irons, and light check machines. The facility is additionally supported by one Fulton steam boiler with a capacity of 470 KG, one Max Energy diesel generator with a capacity of 278 KVA, one Guangzhou/Han Filter compressor with a capacity of 78 KG, and one GEC transformer with a capacity of 500 KVA, ensuring uninterrupted production and utility support for manufacturing operations.

Chemical used: PERFECT SWEATERS LTD., located at 923 Shewrapara, Begum Rokeya Sarani, Mirpur, Dhaka-1216, uses a variety of chemicals and processing agents in its production and washing operations. The chemical inventory includes soap, detergent, silicon-150, oil spot remover, Survey-100, spot lifter, POL-808, silicon softener, hardener, colour fixing agents, diesel, sewing machine oil, knitting machine oil, and acetone. The storage, handling, and use of these chemicals are authorized and supervised by designated personnel (Washing Supervisor), to ensure proper control and safe utilization within the factory operations.

What level of mechanization best describes the work at this site?

Fair mechanisation / manual Labour

Site scope

Is the audited site a physically continuous area?

Yes

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Site scope

What is the area of audited site to its boundary?	18490000m ²	
Building 1	Last construction works on site	2002
	If building is shared, provide details	Not Share
	Number of floors	7
	Description of floor activities	Building 01: Ground Floor (same section as above in image layout) Building 01 RCC1st Floor Empty floor 1st Floor: Jacquard Section, Air Compressor, UPS & IPS Room, Doctor Room 2nd Floor: Jacquard Multi Gauge Section, Knitting Distribution, Inspection Room, Prayer Room, Child Care Room 3rd Floor: FQC, Packing, Metal Free Zone Area, Finishing Section, Office Area 4th Floor: Mending, Trimming, Sewing, Hole Button Section, Iron, Wash Dining 5th Floor: Linking, Linking Inspection, Linking Distribution, Knitting Inspection, Sample Accessories Store 6th Floor: Winding, Bonded Warehouse Roof Top: Canteen & approximately 70% open space, Solar Panel, Fire Pump, Reserve Water Tank

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Site scope

Building 2	Last construction works on site	2002
	If building is shared, provide details	Not Share
	Number of floors	1
	Description of floor activities	Shed 01 Ground Floor: Generator, Boiler, Sub Station, Joki Pump. Rest of the area shared with another business owner for commercial purposes.

Is there any difference between the site scope of the audit and the Sedex site profile? No

Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site? No

Is any activity conducted onsite not included within the scope of the audit? No

Worker accommodation and transport

Are there any site-provided worker accommodation buildings? No

Does the site organise worker transport to the worksite? Not provided
The facility does not provide any worker transport to the worksite and its not mandatory by Law.

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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 • Facility has 02 shifts for only Jacquard section: shift-A (from 08:00 am to 05:00 pm) and shift-B (from 08:00 pm to 05:00 am including 01-hour Interval for rest or meal in each shift.
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What night shift audit activities were conducted?	Individual worker interview(s) Group worker interview(s) Management interview(s) Interviews conducted during day shift (rotated workers) Documents reviewed in the sample
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What percentage of the workforce, including temporary and agency workers, work during the night shift?	3%
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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 The audit did not conduct across all shift times; however it includes a representative sample of workers from each shift time in interviews and sampling.
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Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	Other social audit BSCI: Submission date: 17.09.2024 and Expiration date: 10.07.2026
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 The site has not assessed for negative impacts on the human rights, lands, resources, territories, livelihoods, or food security of indigenous peoples of the local community.
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	No No such assessment was conducted.

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Worker analysis

Gender disaggregated data available Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	176 (52.4%)	160 (47.6%)	- -	336 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	176 (52.4%)	160 (47.6%)	- -	336 (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	23 (35.4%)	42 (64.6%)	- -	65 (19.3%)
International migrant workers	0 -	0 -	- -	0 (0%)
Total migrant workers	23 (35.4%)	42 (64.6%)	- -	65 (19.3%)

* % of total workforce

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

Cumilla, Barisal, Vhola

Workers by age

	Men	Women	Other	Total
18 - 24 years old	80 (69.6%)	35 (30.4%)	- -	115 (34.2%)
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? Yes

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

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Bangladeshi	35%	65%	-	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	176 (52.4%)	160 (47.6%)	- -	336 (100%)

* % of total workforce

[← Worker analysis](#)

[Worker interviews →](#)

Workers by payment cycle

	Men	Women	Other	Total
Paid daily	0 -	0 -	- -	0 (0%)
Paid weekly	0 -	0 -	- -	0 (0%)
Paid monthly	176 (52.4%)	160 (47.6%)	- -	336 (100%)
Other	0 -	0 -	- -	0 (0%)

* % of total workforce

If other payment cycle entered, please provide details

There is no other payment cycle in the facility.

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	20 (87%)	3 (13%)	- -	23
Supervisors or team leaders	23 (88.5%)	3 (11.5%)	- -	26
Administrative staff	8 (88.9%)	1 (11.1%)	- -	9

[← 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 04 group of 5 (26)

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)

No such concerns were raised.

What did the workers like the most about working at this site?

Communication (e.g. from management)
Equal opportunities
Facilities (e.g. rest area, recreation, canteen)
Freedom of movement
Grievance mechanisms
Hours worked, rest days or breaks
Job security
Overtime
Social dialogue (e.g. freedom to associate)
Training and development
Work atmosphere (e.g. treatment by supervisors)
Work environment – comfort (e.g. temperature, noise or dust levels)
Workplace benefits (e.g. child care provisions)

Attitude of workers

Additional comments

The employees exhibited a positive attitude towards their workplace maintaining cordial and professional relationships with both colleagues and management. They described the management team as amiable and approachable.

A total of 26 employees were selected for interviews. These interviews were conducted in 04 groups of 5, while 06 employees were interviewed individually. All participants were assured of confidentiality which enabled them to speak openly about their experiences at the factory.

All employees reported being satisfied with their employment at the facility and confirmed that they received wages in accordance with their contractual agreements. They expressed that they felt free to leave their employment if they chose to and were aware of the required notice period.

The facility's management team was reported to treat employees with respect. Workers stated that they were able to raise complaints either directly with the compliance officer or their line manager and felt comfortable sharing general concerns with their designated management representative.

Attitude of workers' committee/union representatives

The Trade Union members expressed a positive opinion about the facility. Their interviews were conducted privately in a separate location to ensure confidentiality. The members responded spontaneously when discussing their responsibilities as part of the Trade Union and stated that they are able to carry out their daily duties without any difficulties.

Attitude of managers

The facility management showed a positive attitude towards the audit and remained present along with their team throughout the entire process. They co-operated fully at every stage of the audit. The management showed respect for the client's requirements and permitted the auditor to take photographs of all production processes, best practices and any non-conformities observed. They also provided photocopies of the required documents and allowed the auditors to interact with employees in a confidential manner. During the closing meeting the facility management agreed with all the findings and proposed appropriate corrective actions.

Workers interviewed by type

	Total
Permanent workers	26
Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
Total number of workers interviewed	26

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	12	8	-	20
Workers interviewed individually	4	2	-	6

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	8	5	-	13
International migrant workers interviewed	0	0	-	0
Total migrant workers interviewed	8	5	-	13

Measuring workplace impact

Gender disaggregated data available

Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	4.0%	6.0%	-	10.0%
Last full calendar year (2025)	3.0%	10.0%	-	13.0%
Previous full calendar year (2024)	3.0%	5.0%	-	8.0%

* 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)	4.0%	6.0%	-	10.0%
Last full calendar year (2025)	5.0%	7.0%	-	12.0%
Previous full calendar year (2024)	3.0%	8.0%	-	11.0%

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

All injuries are recorded in the Injury Register. The most recent injury was recorded on 09 August 2026. The incident occurred while working sewing machine that was an accident with the left-hand finger by needle.

[← 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)	1.0%	0.0%	-	1.0%
Last full calendar year (2025)	1.0%	1.0%	-	2.0%
Previous full calendar year (2024)	2.0%	2.0%	-	4.0%

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

Lost day work cases (per 100 workers)*

	Men	Women	Other	Total
Last full quarter (90 days)	1.0%	0.0%	-	1.0%
Last full calendar year (2025)	2.0%	3.0%	-	5.0%
Previous full calendar year (2024)	2.0%	2.0%	-	4.0%

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

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

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2025)	0.0%	0.0%	-	0.0%

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

Previous full calendar year (2024)	0.0%	0.0%	-	0.0%
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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%

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	Existing System in Place: • The facility communicated its code of conduct (COC) to its employees and supply chain. • The facility has premises with the correct business licenses and permissions and has systems to ensure that all relevant land rights have been complied with. • The facility arranged mid-level management training for all mid-level management employees, such as supervisors, production officers, etc. • The facility conducts orientation training for all new employees. • The facility conducted training for the employees on the ETI base code. • The factory has displayed the ETI Code in the local language on their notice board and also communicated the ETI base code to all suppliers. During worker interviews, the workers were found to be aware of the ETI code requirements. • The facility management conducts internal social compliance audits regularly and takes necessary corrective action based on the report. • Implementation of any necessary changes is then given to the individual department heads after agreement with the facility manager. Evidence examined: • ETI Base Code posted • Internal audit documents • Buyer's code of conduct at the factory • A manual created by the factory that contains all required documents and all appropriate procedures for meeting the client's code of conduct and the legal requirements. • Original Business License Copies. • Personnel File of Responsible Person. • ETI Base code Communication Records with Suppliers. • Employee handbook. • Internal audit records. • Management employee training, training attendance records • Meeting records.		

[← 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

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
---	---------------------------

Management systems

Explanation for management systems grades

Policies & Procedures: The facility has a formal written policy prohibiting forced, bonded, or involuntary labour, in line with the ETI Base Code, local legislation, and the Modern Slavery Act (MSA). The policy clearly states that all work must be undertaken voluntarily and without threat of penalty or coercion. Workers retain complete control over their personal identity documents, and no recruitment fees are charged. The policy is communicated in languages understood by workers during induction and refresher training.

Resources: Implementation is overseen by the Sr. Compliance Manager, who is responsible for monitoring recruitment practices, verifying that all employment agreements are voluntary, and ensuring ethical recruitment standards. Adequate resources are allocated to ensure ongoing compliance, including training and corrective actions where required.

Communication & Training: All workers receive training on their rights during induction, with emphasis on the right to freely enter and terminate employment in accordance with legal notice periods. Training is tailored for vulnerable groups such as migrant and contract workers to ensure accessibility. Supervisors and managers receive training to identify and prevent forced labour risks. Worker interviews confirmed that no deposits are required for employment and that workers are free to leave the premises outside of working hours.

Monitoring: The facility operates an ongoing monitoring system that includes periodic audits of recruitment practices, worker interviews, and exit interviews to confirm voluntary resignations. Anonymous grievance channels are in place, enabling workers to raise concerns without fear of retaliation. All grievances are promptly investigated, and corrective measures are taken when needed.

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

Existing System in Place:

- The facility introduced a forced labour policy during the audit, and it was available for review.
- During worker interviews and review of the personal files of workers, it was found that the factory is not retaining any original identity papers or asking the worker to lodge deposits, and they are free to leave the job, giving two month's notice.
- The appointment letter includes all terms & conditions of employment and a statement confirming that the worker has read and understood the employment terms and accepts to join the factory voluntarily. Both the factory management and the worker sign the appointment letter. A copy of the employment letter is issued to the workers.
- There is a system for workers to bring a national ID card and an educational certificate to prove age, and photocopies are kept in the personnel file. Original copies are given back to the worker.
- The facility provides a workers' handbook to all workers upon joining.
- During management and worker interviews, it was found that the factory strictly prohibits the use of forced, bonded and prison labour.
- While recruiting, the workers are required to submit an application against which they are interviewed and tested for their skills by the concerned department. If the worker qualifies in the interview and skill test, they are informed of the terms and conditions of employment. If the worker agrees to the employment terms, both the factory and the worker sign the appointment letter, and a copy is issued to the worker.
- Overtime is voluntary, and workers are free to leave once the regular shift hours are completed. This was verified during the worker interviews.

Evidence examined:

- Factory policy, rules and regulations, and training records, etc.
- Personnel files
- Employee handbook
- Management and worker interview
- Resignation records
- Working hour records
- Management and worker interview

1. Employment is freely chosen

Data points

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

1.A. Responsible recruitment and entitlement to work

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
--	---------------------------

Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
--	---------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
--	---------------------------

Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
---	---------------------------

[← Code area 1](#)

[Code area 2 →](#)

Management systems

Explanation for management systems grades

Policies & Procedures: The facility has established a formal recruitment policy ensuring responsible hiring practices, aligned with ETI Base Code requirements and local labour legislation. The policy prohibits charging workers recruitment fees at any stage of the hiring process. It also ensures that all workers are recruited voluntarily, fairly, and transparently, with no coercion or deception. Employment contracts clearly state wages, working hours, benefits, and conditions of termination, in a language the worker understands.

Resources: The HR & Compliance Department is responsible for overseeing recruitment practices and verifying work entitlement. The department ensures that all employees have valid legal documentation, including age verification records, work permits (where applicable), and proof of identity. The facility does not retain any original personal documents; only verified copies are kept on file.

Communication & Training: All new hires receive orientation on their rights, company policies, and grievance procedures. Training emphasises freedom of employment, zero recruitment fees, and protection from document retention. Specific training has also been provided to HR staff and supervisors on ethical recruitment practices and on the identification of risks related to forced labour, trafficking, or underage work.

Monitoring: The facility implements a structured monitoring system, including periodic audits of recruitment processes, random employment record checks, and ongoing verification of work eligibility for all employees, which are subject to due diligence assessments and compliance monitoring. Any deviation from policy is recorded, investigated, and corrected promptly. Regular monitoring and internal audits are conducted annually.

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

Existing System in Place:

- The facility has an efficient and effective process to verify the legal right to work for all candidates. The facility has developed a verification system, and up-to-date records of these checks are maintained.
- The recruitment process is fully inclusive and non-discriminatory, ensuring equal opportunity regardless of race, gender, age, disability, sexual orientation, religion, or any other protected characteristic. The facility's policies explicitly prohibit bias or exploitation during the hiring process.
- HR staff and hiring professionals receive regular training on relevant legal requirements and ethical recruitment practices.
- The facility also monitors its recruitment practices, ensuring compliance with ethical recruitment standards. This includes a strict prohibition on recruitment-related exploitation.
- An accessible grievance mechanism is in place for employees to confidentially report unethical recruitment practices, ensuring protection against retaliation.
- The factory directly employs all workers, and all employees had been issued appointment letters and were recruited following the process defined in the recruitment procedure.
- From document review, interviews with management and workers, it was observed that all workers in the factory were Bangladeshi. No permission is required to work between districts. All workers had the proper legal rights to work in this region.
- The facility did not require any payment for work tools, PPE, IC/staff card, training, etc.
- The facility does not use any prison labour.

Evidence examined:

- Recruitment policy & procedure
- Policy on No-forced labor and prison labor
- Personnel files
- Worker handbook
- Management and worker interviews

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
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[← Code area 1.A](#)

[Code area 2 →](#)

Percentage of workers that are migrant 19%

Do any workers migrate from other states, provinces or regions within the country to work at this site? Yes

List the sending states/provinces/regions Cumilla, Barisal, Vhola

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 - all new workers were recruited locally by the site

Select 1 to 3 sending countries/regions of new workers. Record fees and costs in the following tables. Bangladesh

New workers totals

Bangladesh

Number of workers 88

Recruitment fees

Bangladesh

Payments made in exchange for work -

Recruitment services which are not optional -

[← Code area 1.A](#)

[Code area 2 →](#)

Recruitment fees

Other or uncategorised	✓
------------------------	---

Related costs

Bangladesh	
Medical costs	-
Insurance costs	-
Skills and qualification tests	-
Training and orientation	-
Equipment costs	-
Travel costs	-
Accommodation costs	-
Administrative costs	-
Other or uncategorised	✓

Illegitimate costs

Bangladesh	
Payments made to illegitimate actors involved in the recruitment process	-

[← Code area 1.A](#)

[Code area 2 →](#)

Illegitimate costs

Payments made to illegitimate actors during the course of employment	-
Other or uncategorised	✓

Was any worker in this group in debt as a result of these costs?

Bangladesh	
Yes - to a recruiter	-
Yes - to the audited site	-
Yes - to a third party	-
No - could not verify	✓

Highest total costs incurred

Bangladesh	
Currency	BDT
Highest total costs incurred	0.0

Additional comments

All newly hired workers were recruited locally, and no recruitment fees or related costs were charged to workers, in line with local legal requirements. This was verified through management confirmation and worker interviews. As there is no specific 'No' option available in the system, the response has been marked as 'Could not be verified' to accurately reflect the system limitation rather than the actual practice.

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

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
--	---------------------------

Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
--	---------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
--	---------------------------

Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
---	---------------------------

Management systems

Explanation for management systems grades

Policies & Procedures: The facility has a written policy that explicitly recognises workers' rights to freely associate, join or form worker unions of their choice, and bargain collectively, in line with the ETI Base Code and national legal requirements. This policy prohibits any form of discrimination, intimidation, or retaliation against workers for union membership or participation in worker representation activities.

Resources: Facility management has assigned the Senior Compliance Manager to ensure that systems supporting freedom of association and collective bargaining are effectively implemented. Employees democratically elect worker representatives, and records confirm that meetings between worker representatives and management are held regularly and documented.

Communication & Training: The policy on freedom of association and worker representation is clearly communicated to workers during induction training and displayed on workplace notice boards. Worker interviews confirmed that employees fully understand the role of worker representatives, the procedures for raising collective concerns, and their rights under the policy. Periodic refresher training reinforces awareness and promotes active participation.

Monitoring: The facility conducts regular monitoring, internal audits, and follow-ups to assess the effectiveness of freedom of association policies and procedures. Dialogue mechanisms and formal consultation processes are well established, ensuring the timely resolution of issues. Records and interviews confirm that the monitoring system is effective, with prompt corrective actions taken when needed. Regular monitoring and internal audit are conducted, and the results are promptly reviewed and acted upon by management.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 1.A](#)

[Code area 3 →](#)

Systems and evidence examined to validate this code section

The existing system in place:

- All the employees are allowed to form Participation Committee Or Trade Union of their choice.
- There is no Trade Union in the facility but there is a Participation Committee formed by an Election process prescribed by Bangladesh Labour Act 2006 and Bangladesh Labour Rules 2015.
- Last PC election was 20 March 2024.
- Regular meeting of Participation Committee is held; last meeting was held on 02 July 2026.
- Meeting minutes are posted in the notice board and recorded in a register.
- Total Participation committee members are 22 where 05 members from the worker side and 05 from the management side.
- Members of the Participation Committee are not treated less favorably than other workers.
- Members of the Participation Committee are allowed to carry out their duties within working hours without affecting their pay.

Evidence examined:

- Freedom of association policy review
- Participation committee formation records, election documents
- Participation committee member list
- Participation committee meeting record
- List of PC Members
- PC Meeting Agenda & Minutes
- Facility management interviews
- Worker interview

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?	Yes
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Not Applicable

[← 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

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	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended

Management systems

Explanation for management systems grades

Policies & Procedures

Grade: Robust

The facility has established a written policy committing to providing a safe and hygienic working environment for all employees, in line with the ETI Base Code and applicable national legal requirements. The policy includes provisions for risk assessment, accident prevention, emergency preparedness, and sanitation standards. It clearly states that no compromises will be made regarding health and safety measures, and that all identified hazards must be promptly addressed.

Resources

Grade: Robust

Facility management has designated the Health & Safety Officer and the HR & Compliance Manager to oversee the implementation of workplace health and safety systems. Adequate resources, including personal protective equipment (PPE), first-aid facilities, and properly maintained emergency exits, are provided. Records reviewed confirm that regular safety inspections and risk assessments are conducted, with corrective actions documented and implemented in a timely manner.

Communication & Training

Grade: Some Improvements Recommended

The health and safety policy is communicated to workers during induction and is prominently displayed on workplace notice boards. Worker interviews confirm that employees are aware of emergency procedures, accident reporting protocols, and the importance of using PPE. Periodic refresher training is conducted to reinforce awareness and encourage proactive participation in maintaining a safe working environment.

However, some improvements are recommended to ensure sustained compliance over time. The facility should enhance the effectiveness and coverage of training programs to ensure all workplace requirements are consistently met and fully understood by all employees.

Monitoring

Grade: Some Improvements Recommended

The facility conducts regular internal audits, safety inspections, and follow-up reviews to assess compliance with health and safety standards. Records reviewed and worker interviews indicate that monitoring systems are generally effective, with corrective actions taken when issues are identified. Management reviews audit findings and implements improvement plans to enhance workplace safety.

However, some improvements are recommended to ensure sustainable compliance over time, as certain workplace requirements were not fully met due to delays in

Management systems

implementing corrective actions. Strengthening the timeliness of corrective measures would further improve system effectiveness.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.A Ensure a safe working environment. Put in...	Local law Base code	NC ZAF601581374
	3.A Ensure a safe working environment. Put in...	Local law Base code	NC ZAF601581378
	3.A Ensure a safe working environment. Put in...	Local law Base code	NC ZAF601581382
	3.H Where identified as necessary to reduce r...	Local law Base code	NC ZAF601581376
	3.K Ensure that all premises are safe and hav...	Local law Base code	NC ZAF601581375
	3.L Implement effective processes to manage f...	Local law	NC ZAF601581384
	3.M Ensure all machinery is installed, mainta...	Local law Base code	NC ZAF601581377
	3.N Ensure that all hazardous substances (e.g...	Local law Base code	NC ZAF601581381
	3.O Implement an appropriate electrical safet...	Base code	NC ZAF601581383

[← Code area 2](#)

[Code area 4 →](#)

Systems and evidence examined to validate this code section

Current Systems:

1. General Health and Safety management

• Mr. A.H.M Hossain Ghany- Manager (HR & Compliance) look after Health & Safety issues for the site.

Safety Committee:

- There is a Safety Committee formed by selection process on 27 March 2024
- Regular meeting of the Safety Committee is held; the last meeting was held on 01 June 2026.
- Meeting minutes are posted on the notice board and recorded in a register.
- Minutes of meetings show that the Safety Committee meeting held once every three months.
- Total Safety Committee members are 06 where 03 members from the worker side and 03 from the management side.
- Enough clean toilets there have: 30 (Male- 14, Female-16) segregated by gender were always available for workers.

• The last risk assessment was conducted on 02 July 2026, following the yearly internal audit conducted on 07 July 2026.

• Drinking water station: 06 (12 tab)

• Ventilation, temperature, and lighting were adequate for the production processes.

2. Fire Safety

- The assembly area was found in front of the facility building.
- Firefighting equipment was adequate, and checks were up to date. The facility checked all fire equipment schedules.
- The facility management posted evacuation plans on every production floor/shed in the local language.
- Public Address system and fire hose found active throughout the facility.
- Facility installed addressable smoke detection system in the production building.

Fire Equipment:

Perfect Sweaters Limited, located at 923, Begum Rokeya Sarani, Mirpur, Dhaka-1216, maintains a comprehensive fire and safety management system equipped with a wide range of emergency response and firefighting equipment. The facility has 57 ABCE fire extinguishers, 40 CO₂ fire extinguishers, 2 foam fire extinguishers, 16 auto ABCE extinguishers, 10 fire balls, 5 fire hooks, 48 fire buckets, 24 fire stand buckets, 3 fire belchas, 13 pairs of gum boots, 16 fire blankets, 29 helmets, 10 fire beaters, 10 lock cutters, 8 pairs of fire hand gloves, and 12 fire water drums. The factory is further

protected by an integrated fire detection and alarm system consisting of 80 smoke detectors, 10 heat detectors, 20 fire alarm switches, 20 fire alarm bells, 42 emergency lights, 30 exit light boxes, 10 fog lights, and 1 fire panel board. Additional emergency preparedness equipment includes 10 PA system speakers, 25 gas masks, 12 fire hose pipes, 9 first aid boxes, 7 stretchers, and 4 torch lights. To ensure an adequate water supply for firefighting purposes, the facility maintains a 20,000-liter reserve tank and a 50,000-liter underground reservoir.

- Emergency Response Team Member: The facility has a total of 70 members Fire fighter (26), Rescuer (24), First aider (24) in the emergency preparedness team, all of them were trained by Fire Service and Civil Defense.

3. Fire Drill information:

- Internal Fire drill-Day: The last day fire drill was conducted on 14.07.2026 by the station officer This fire drill was conducted on an announced basis. It took 02 minutes and 49 seconds. A total of 372 employees were present in the fire drill. No injuries were found.

- External Fire drill-Day: The last day fire drill was conducted on 15.08.2026 by the station officer This fire drill was conducted on an announced basis. It took 02 minutes and 47 seconds. A total of 346 employees were present in the fire drill. No injuries were found.

- Internal Fire drill-Night: The last day fire drill was conducted on 14.07.2026 by the Fire & Safety officer. This fire drill was conducted on an announced basis. It took 01 minutes and 46 seconds. A total of 27 employees were present in the fire drill. No injuries were found.

4. Electrical, Machine & fire safety

- All electrical equipment was maintained in good condition such as sockets, plugs, switches and main fuse boards.
- Facility has 03 certified electricians who check and do inspection for whole facility.
- The Facility has 01 Generator and 03 Compressors at the facility.

- Facility checks all electric channels, distribution board and electric connection as required. The last inspection record of some equipment is given below-

- All electrical equipment was maintained in good condition such as sockets, plugs, switches and main fuse boards.

- Facility has 03 licensed electricians who check and do inspection, roster wise for whole facility.
- Facility checks all electric channels, distribution board and electric connection daily and monthly schedule wise.
- The facility inspects the Boiler monthly. The last inspection was done on 16.08.2026 by electrician.
- The facility inspects the Generator monthly. The last inspection was done on 31.08.2026 by electrician.
- The last inspection was done on 31.08.2026 Compressor by electrician.
- The facility inspects the DB/SDB monthly. The last inspection was done on 02.08.2026 by electrician.

5. Medical services:

- There were 09 first aid boxes with sufficient kits in the full facility.
- There were First Aiders (18), First aider (24) training from FSCD designated internal first aiders for first aid boxes.
- There is 01 Doctor, 01 nurse and 01 Medical Assistant present at the facility.
- They also arranged first aid training with first aider.
- In the medical room they have 02 beds where 01 bed for male and 01 bed for females and Emergency bed-01.

6. Dormitory:

Facility didn't provide dormitory facilities to any employees, and it is not mandated by local law.

7. Training:

The facility provides the training below for the employees. The last training records are given below:

Facility provides bellow training to employees:

- Orientation Training: Last Date of training was arranged on 18 August 2026 with 19 participants, trained by Designation: HR Manager & Fair safety Officer/ Frequency of training: As required.
 - Fire Fighting Training (Internal) was conducted on 13 July 2026 where 16 employees the training was conducted by the Fire & Safety Officer
- Fire Fighting Training (External): Last Date of training was arranged on 11.8.2026 & 12.8.2026 with 40 participants, trained by Designation: Junior trainer (FSCD) Frequency of training: As required.
- First Aid Training: Last Date of training: was arranged for 16 August 2026 with 12

- participants, trained by Designation: Medical Officer / Frequency of training: Monthly
- PPE Training: Last Date of training was arranged on 10 August 2026 with 12 participants, trained by Designation: Senior officer Compliance, Frequency of training: Monthly.
 - Anti-Corruption & Bribery Awareness Training: Last Date of training was arranged on 12 July 2026 with 14 participants, trained by Designation: HR Manager Frequency of training: Monthly
 - Abuse Harassment Awareness Training: Last Date of training was arranged on 22 August 2026 with 12 participants, trained by Designation: HR Manager Frequency of training: Monthly
 - Disciplinary Action Training: Last Date of training was arranged on 8 August 2026 with 14 participants, trained by Designation: AGM -HR, Admin & Compliance Frequency of training: Monthly
 - Force Labor & Bonded labor Awareness Training: Last Date of training was arranged on 16 August 2026 with 16 participants, trained by Designation: Senior officer – HR, Admin & Compliance, Frequency of training: Monthly
 - Health & Safety Training: Last Date of training was arranged on 11 August 2026 with 15 participants, trained by Designation: compliance Manager /Frequency training: Monthly
 - Grievance procedure Training: Last Date of training was arranged on 20 August 2026 with 13 participants, trained by Designation: Senior officer (HR Admin & Compliance) Frequency of training: Monthly.
 - Mid-Level Management Training: Last Date of training was arranged on 01 August 2026 with 26 participants, trained by Designation: HR manager Frequency of training: 3 Monthly
 - ETI Based Code Training (Workers): Last Date of training was arranged on 10 August 2026 with 20 participants, trained by Designation: Manager Compliance
 - Chemical handling Training: Last Date of training was arranged on 15 August 2026 with 07 participants, trained by Designation: Asst. Compliance manager Frequency of training: Monthly

8. Reports:

Drinking Water Test:

Sample ID: CEN2026060027 Sample Receiving date 17.05.2026 From DPHE.

•Air emission/Noise test:

- The last Sound/Noise test was conducted by Eurosia ITC Services Limited. On 13 August 2026.
- The last Indoor Light Level test was conducted by Eurosia ITC Services Limited. On 13 August 2026.
- The last Ambient Air Quality test was conducted by Eurosia ITC Services Limited. On 13 August 2026.
- The last Stack Air Emission Assessment Report was conducted by Eurosia ITC Services Limited. On 13 August 2026.
- The last Air Quality Assessment Report was conducted by Eurosia ITC Services Limited. On 13 August 2026.

- Environmental impact assessment (EIA): The environmental impact assessment (EIA) for the facility was conducted in 05 August 2026 by Eurosia ITC Services Limited

09. Agreements:

- Medical Agreement: Facility has a medical agreement withal- Helal Specialized Hospital Ltd., located at 150, Begum Rokeya Sarani , Senpara parbota, Mirpur-10, Dhaka1216, Bangladesh. The contract period will be in effect from today, 26/10/2023, to 25/10/2026.

Wastage Agreement: Facility has wastage disposal agreement with Rifat Enterprise, located at 10/D, AD: 1 Plot D/15, Mirpur, Dhaka-1216., Bangladesh. This agreement will be effective from October 1, 2023 to September 30, 2026.

Evidence examined:

- License review
- Building approval plan
- Group insurance
- Water test report
- Machine and electric maintenance record
- Risk assessment report
- Training records
- Safety committee record
- Electric installation checking record
- Training records and certificates
- Fire equipment maintenance records

- Fire drill records
- Accident reports
- Injury record and analysis report
- Chemical list and MSDS for each chemical
- Health and safety policy
- Potable water testing certificates

Findings: non-compliances

ZAF601581374

Non-compliance

Due 2023-06-08

Code area

3 Working conditions are safe and hygienic

Status

Closed (2026-08-31)*

Workplace requirement

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

Time given to resolve

60 days

Verification method

Desktop audit

Issue title

314 - Medical facilities do not meet legal requirements

Area of non-compliance/non-conformance

Local law

Base code

Description

Based on document review and interviews with management during this periodic audit, it was observed that corrective actions have taken. The facility management appoint a medical assistant as required by law.

Description (carried over)

Based on document review and interviews with management during this periodic audit, it was observed that corrective actions have not yet been taken. The facility management did not employ a medical assistant as required by law.

Intended corrective and preventative actions, based on root cause analysis

The facility has corrective and preventative actions

Intended corrective and preventative actions, based on root cause analysis (carried over)

Based on document review and interviews with management during this periodic audit, it was observed that corrective actions have not yet been taken. The facility management did not employ a medical assistant as required by law.

[← Code area 3](#)

[Code area 4 →](#)

Local law reference

In accordance with Bangladesh Labour Rules, 2015, Rule 77 (1): At least one registered Physician shall be in each Treatment Unit of the institute or factory with the facility of dispensary. Additionally, at least one trained compounder or medical assistant, nurse and subordinate employee shall be employed for helping him/her, provided that at least two registered Physicians shall be recruited in case of an institute where more than three thousand employees/workers work and necessary number of medical assistant and nurse shall be recruited for helping the Doctors.

Explanation of difference in resolution time or verification method from the SMETA issue title recommendation

No changes in verification method and timeline.

* PDF generated at 12:25 (UTC) on 20 Sept 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601581378

Non-compliance

Due 2024-09-23

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

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

Time given to resolve

90 days

Verification method

Desktop audit

Issue title

397 - Childcare facilities are not provided in alignment with legal requirements

Area of non-compliance/non-conformance

Local law

Base code

Description

Based on site tour, management & workers interview during this periodic audit it was observed that, corrective actions have not yet been implemented regarding the establishment of a childcare facility, The facility management has not provided a designated childcare space within the premises for the children (under 6 years of age) of female workers, as required by law.

Description (carried over)

Based on site tour, management & workers interview during this periodic audit it was observed that, corrective actions have not yet been implemented regarding the establishment of a childcare facility, The facility management has not provided a designated childcare space within the premises for the children (under 6 years of age) of female workers, as required by law.

[← Code area 3](#)

[Code area 4 →](#)

Intended corrective and preventative actions, based on root cause analysis

The Facility didn't take any corrective and preventative actions.

Intended corrective and preventative actions, based on root cause analysis (carried over)

Based on site tour, management & workers interview during this periodic audit it was observed that, corrective actions have not yet been implemented regarding the establishment of a childcare facility, The facility management has not provided a designated childcare space within the premises for the children (under 6 years of age) of female workers, as required by law.

Local law reference

Bangladesh Labour 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.

Explanation of difference in resolution time or verification method from the SMETA issue title recommendation

No difference in verification time and method.

* PDF generated at 12:25 (UTC) on 20 Sept 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601581382

Non-compliance

Due 2024-08-24

Code area

3 Working conditions are safe and hygienic

Status

Closed (2026-08-31)*

Workplace requirement

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

Time given to resolve

60 days

Verification method

Desktop audit

Issue title

318 - Inadequate/isolated failure in conducting medical examinations or occupational health checks, including disease checks, of workers in hazardous situations(e.g. exposed to noise or dust) or working with hazardous substances (e.g. chemicals and pesticides)

Area of non-compliance/non-conformance

Local law

Base code

Description

Based on document review, workers and management interview during the audit It was observed that, corrective action has been taken.

[← Code area 3](#)

[Code area 4 →](#)

Description (carried over)

Based on document review, workers and management interview during this periodic audit It was observed that, corrective action has not been taken yet. the facility management did not conduct occupational health checks for workers involved in hazardous job duties, such as in louder areas and those are expose to chemicals.

Intended corrective and preventative actions, based on root cause analysis

The Facility management has taken corrective and preventative actions.

Intended corrective and preventative actions, based on root cause analysis (carried over)

Based on document review, workers and management interview during this periodic audit It was observed that, corrective action has not been taken yet. the facility management did not conduct occupational health checks for workers involved in hazardous job duties, such as in louder areas and those are expose to chemicals.

Local law reference

Bangladesh Labour Rules 2015, Schedule 4 (6) (c): (c) Ensuring obligation of health check-up of workers working in contact with hazardous occupations and harmful substances.

* PDF generated at 12:25 (UTC) on 20 Sept 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601581376		Non-compliance	Due 2023-06-08
Code area		Status	
3 Working conditions are safe and hygienic		Open*	

Workplace requirement

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

Time given to resolve

60 days

Issue title

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

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

Description

It was noted through facility visit that-

a) Randomly checked approximately 5% Operator and boiler operator does not use ear Plugge located at 2nd floor, 3rd floor of building- 01 its actual position while working with the Jacquard section.

b) Randomly checked 02 out of 10 workers do not use face mask, apron in the washing section located 5th floor of building -01

Description (carried over)

Based on document review and management interviews conducted during this periodic audit, it was observed that corrective action has not yet been taken. Specifically, 5 out of 15 randomly selected auto knitting (Jacquard) operators were not wearing ear plugs, posing a risk of potential hearing damage due to exposure to high noise levels.

Intended corrective and preventative actions, based on root cause analysis

The didn't take the corrective and preventative actions.

Intended corrective and preventative actions, based on root cause analysis (carried over)

Based on document review and management interviews conducted during this periodic audit, it was observed that corrective action has not yet been taken. Specifically, 5 out of 15 randomly selected auto knitting (Jacquard) operators were not wearing ear plugs, posing a risk of potential hearing damage due to exposure to high noise levels.

Local law reference

Bangladesh Labour Rules, 2015, Rule 67(2) 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.

[← Code area 3](#)

[Code area 4 →](#)

Explanation of difference in resolution time or verification method from the SMETA issue title recommendation

No changes in verification method and timeline.

Evidence



[NC-Boiler Operator not use ear Plugge.jpg](#)



[NC-Machine Operator not use ear plugge.jpg](#)



[NC- Auto knitting \(Jacquard\) operators were not wearing ear plugs.jpg](#)



[NC-Wash machine operator.jpg](#)



* PDF generated at 12:25 (UTC) on 20 Sept 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601581375

Non-compliance

Due 2024-04-08

Code area

3 Working conditions are safe and hygienic

Workplace requirement

3.K Ensure that all premises are safe and have valid safety certifications for their current layout and use. If it is currently not possible for a required license or certificate to be obtained, implement inspections by appropriate third parties to ensure building safety.

Issue title

252 - Premises used for combined purposes (e.g. commercial or residential premises) and therefore could pose a safety threat

Description

Based on document review and interviews with management during this periodic audit, it was observed that corrective actions have not yet been taken. The facility has not obtained building approval from RAJUK (Rajdhani Unnayan Kartripakkha) for industrial use; the current approval is limited to commercial use only.

Status

Open*

Time given to resolve

365 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

[← Code area 3](#)

[Code area 4 →](#)

Description (carried over)

Based on document review and interviews with management during this periodic audit, it was observed that corrective actions have not yet been taken. The facility has not obtained building approval from RAJUK (Rajdhani Unnayan Karttripakkha) for industrial use; the current approval is limited to commercial use only.

Intended corrective and preventative actions, based on root cause analysis

The Facility didn't take the corrective and preventative actions.

Intended corrective and preventative actions, based on root cause analysis (carried over)

Based on document review and interviews with management during this periodic audit, it was observed that corrective actions have not yet been taken. The facility has not obtained building approval from RAJUK (Rajdhani Unnayan Karttripakkha) for industrial use; the current approval is limited to commercial use only.

Local law reference

Building Construction Act 1952, Section 3A (1): No owner or occupier of a building shall, without obtaining previous permission from the Authorized Officer or the Committee, as the case may be, use the building for the purpose other than that mentioned in the sanction.

Explanation of difference in resolution time or verification method from the SMETA issue title recommendation

No changes in verification method and time.

* PDF generated at 12:25 (UTC) on 20 Sept 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF60I58I384		Non-compliance	Due 2025-07-26
Code area	Status		
3 Working conditions are safe and hygienic	Closed (2026-08-31)*		

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.

Time given to resolve

30 days

Verification method

Desktop audit

Issue title

180 - No sufficiently trained person appointed to oversee fire safety, fire prevention and fire evacuation procedure (e.g. 'fire marshal') as required by law

Area of non-compliance/non-conformance

Local law

Description

Based on site tours and Documents review, it was observed that the facility management appoint a qualified individual as safety officer as required by law.

Description (carried over)

Based on site tours conducted during this audit, it was observed that the facility management has not employed a qualified individual as safety officer as required by law.

Intended corrective and preventative actions, based on root cause analysis

The facility taken corrective and preventative actions.

Intended corrective and preventative actions, based on root cause analysis (carried over)

It is recommended that the facility management should employ a qualified individual as safety officer as required by law.

Local law reference

Bangladesh labor rules 2015 rules 55 (12)A trained officer shall be recruited in the factory/institute where at least 500 workers are employed. The duties of the officer shall be ensuring the preservation and maintenance of all fire-fighting equipments and keeping them fit and arranging trainings for the three teams mentioned in Sub-section 10 after every six-month period.

* PDF generated at 12:25 (UTC) on 20 Sept 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601581377

Non-compliance

Due 2023-10-06

Code area

3 Working conditions are safe and hygienic

Status

Open*

[← Code area 3](#)

[Code area 4 →](#)

Workplace requirement

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

Time given to resolve

180 days

Issue title

272 - Lack of appropriate equipment/machinery - creating a moderate risk to workers

Verification method

Desktop audit

Description

Based on document review and interviews with management and workers during the audit, it was observed that corrective actions have not yet been taken. The facility has not installed an elevator in its 8-story building, despite having operational activities on the 6th and 7th floors. As a result, workers are required to climb up to the 7th floor by foot, which may pose health and safety concerns.

Area of non-compliance/non-conformance

Local law

Base code

Description (carried over)

Based on document review and interviews with management during this periodic audit, it was observed that corrective actions have not yet been taken. The facility has not installed an elevator in its 8-story building, despite having operational activities on the 6th and 7th floors. As a result, workers are required to climb up to the 7th floor by foot, which may pose health and safety concerns.

Intended corrective and preventative actions, based on root cause analysis

Based on site tour it was observed that, facility didn't take proper corrective action regarding the finding

Intended corrective and preventative actions, based on root cause analysis (carried over)

Based on document review and interviews with management during this periodic audit, it was observed that corrective actions have not yet been taken. The facility has not installed an elevator in its 8-story building, despite having operational activities on the 6th and 7th floors. As a result, workers are required to climb up to the 7th floor by foot, which may pose health and safety concerns.

Local law reference

Bangladesh Building Construction Rules, 1996, Sec: 25 (1a), Sec: 25 (1a) For building with 6 storied or more floor shall have; (a) for ascending and descending there shall have a system of lift or elevator.

Explanation of difference in resolution time or verification method from the SMETA issue title recommendation

No change in verification methos and time.

[← Code area 3](#)

[Code area 4 →](#)

* PDF generated at 12:25 (UTC) on 20 Sept 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601581381

Non-compliance

Due 2024-07-25

Code area

3 Working conditions are safe and hygienic

Status

Closed (2026-08-31)*

Workplace requirement

3.N Ensure that all hazardous substances (e.g. chemicals and pesticides) are officially registered where possible, Material Safety Data Sheets are used, and they are managed appropriately at all times in line with registration and safety instructions, including storage, use and disposal.

Time given to resolve

30 days

Verification method

Desktop audit

Issue title

241 - No/inadequate spill kit provided for handling chemical spillage and leakage

Area of non-compliance/non-conformance

Local law

Description

Based on site tour during the audit day, it was observed that the facility management provides spill kit at chemical storage point in washing section on the 5th floor of building 1.

Base code

Description (carried over)

Based on site tour conducted during this periodic audit, it was observed that corrective action has not yet been taken. The facility management did not provide spill kit at chemical storage point in washing section on the 5th floor of building 1.

Intended corrective and preventative actions, based on root cause analysis

Based on site tour it was observed that, facility taken proper corrective action regarding the finding

Intended corrective and preventative actions, based on root cause analysis (carried over)

Based on site tour conducted during this periodic audit, it was observed that corrective action has not yet been taken. The facility management did not provide spill kit at chemical storage point in washing section on the 5th floor of building 1.

Local law reference

Bangladesh Labor Rules 2015, rule 67(1)

Safety measures and health safety must be arranged in accordance with the directions of this Rule or the regulations of the concerned govt. department for the workers who are employed in the procedures of manufacturing processes that have high risks of physical injury or loss.

[← Code area 3](#)

[Code area 4 →](#)

Evidence



[spill kit.jpg](#)



* PDF generated at 12:25 (UTC) on 20 Sept 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601581383

Non-compliance

Due 2025-07-26

Code area

3 Working conditions are safe and hygienic

Status

Closed (2026-08-31)*

Workplace requirement

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

Time given to resolve

30 days

Issue title

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

Verification method

Desktop audit

Description

Based on site tours during the audit day, it was observed that the facility management has provided rubber insulating mats in front electrical distribution boards.

Area of non-compliance/non-conformance

Base code

Description (carried over)

Based on site tours conducted during this audit, it was observed that the facility management has not provided rubber insulating mats in front of 3 out of 5 electrical distribution boards. This poses a potential safety hazard.

Intended corrective and preventative actions, based on root cause analysis

Based on site tour it was observed that, the facility taken proper corrective action regarding the finding.

[← Code area 3](#)

[Code area 4 →](#)

Intended corrective and preventative actions, based on root cause analysis (carried over)

It is recommended that the facility should provide rubber mats in front of electricity distribution board.

Evidence



[Rubber insulating mats was not provided in front of electrical distribution boards.jpg](#)



[rubber insulating mats.jpg](#)

* PDF generated at 12:25 (UTC) on 20 Sept 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, senior manager or business owner Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	No
Who organises accommodation for workers?	Workers independently arrange their own accommodation
Who organises worker transportation between accommodation and worksite?	Workers organise their own transport
Who organises worker transportation while at work?	Not applicable
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Yes -The site has a structural engineer evaluation. The construction of the facility's building is Construction Approval date 27 November 1997 from RAJUK, Dhaka. Approval is taken for Commercial Purposes. which is valid until any change is made. -The Floor Layout Plan of the facility has taken machine layout plan approval from the Department of Inspection for Factories and Establishments (DIFE) on DIFE 19.08.2026 which is valid until any change is made.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No

[← Code area 3](#)

[Code area 4 →](#)

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

Policies & Procedures: The facility has a formal Child Labour Policy that strictly prohibits the employment of workers below the minimum legal working age (as per national law and ILO Conventions 138 & 182). The policy is displayed on noticeboards and communicated to all employees during induction training. The facility also maintains recruitment procedures that include age verification using government-issued identification documents.

Resources: The HR department is responsible for verifying and maintaining proof-of-age documentation for all employees. Copies of valid identification were available and reviewed during the audit. No discrepancies were noted in the age verification process.

Communication & Training: All HR personnel and supervisors are trained in proper recruitment procedures, including mandatory age verification. Workers confirmed awareness of the policy through interviews. Special attention is given to preventing the risk of child labour through regular refresher training.

Monitoring: The Hiring Procedure requires mandatory age-verification checks for all employees before commencing work, including cross-checking government-issued identification documents and verification logs. The compliance lead conducts periodic internal audits of age-verification records, and any deviations are documented and corrected immediately. The monitoring system includes proactive reviews of labour contractor compliance to ensure no indirect risks of child labour enter the workforce. Regular monitoring and internal audits are conducted annually.

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

Existing System in Place:

- The facility has an established written policy prohibiting child labour, aligned with ILO Convention No. 138 and relevant local legal requirements. The policy states that it will never employ or engage child labour. The facility has a policy and a remediation plan for child labour.
- Robust age verification procedures are implemented as part of the recruitment process. The facility verifies all workers' original National ID cards, birth certificates, and other relevant documents during recruitment and keeps photocopies in their personal files.
- The factory does not employ any individual under 18 years of age. As part of the recruitment process, all candidates undergo a medical examination conducted by a registered medical doctor to verify their age.
- Sampling basis employees' personal files were taken for review. Each employee file included a biodata sheet, a recent photo, a birth registration certificate / photocopied national identification card, and other documents.
- During the facility tour, no child or underage workers were identified.

Evidence Examined:

- Child Labour Policy
- Recruitment Policy
- Personal Files
- Medical Examination and Age Verification Certificates issued by a Registered Doctor
- Latest List of Employees
- Age Verification Documents (Birth Certificate, National ID, School Certificate)
- Training Records.

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	34%
Enter the legal age of employment	14
Enter the age of the youngest worker identified	23
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
---	---------------------------

Management systems

Explanation for management systems grades

Policies & Procedures: The facility has a formal Compensation and Benefits Policy in line with national labour law and ETI Base Code requirements. The policy ensures that all workers receive at least a statutory minimum wage or higher, with no unlawful deductions. Wages are paid on time and in full, with pay slips provided in a language understood by workers.

Resources: The HR and Payroll department, under the supervision of the Sr. Compliance Manager, is responsible for wage administration. Adequate systems are in place for calculating, reviewing, and disbursing wages. Payroll records are computerised, transparent, and subject to periodic internal audit.

Communication & Training: Workers receive induction training covering their wage structure, overtime rates, and legal entitlements. During interviews, workers confirmed that they understand their wages and deductions, and that payments are made regularly without delay.

Monitoring: The facility has an established system for regular monitoring and internal audits of wage payment practices, ensuring compliance with policies and legal requirements. Audit findings are documented, and corrective actions are promptly implemented where needed. The process also incorporates periodic worker interviews and feedback sessions to maintain transparency, improve procedures, and ensure employee satisfaction. Regular monitoring and internal audit are conducted, and the results are promptly reviewed and acted upon by management.

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 pays the legal minimum wage of BDT 12500 per month to all employees in accordance with the Minimum Wages Gazette.
- The timekeeping system is managed through face detection system.
- All workers receive written and easily understandable information about their employment terms, including wage details, before joining. They are also informed of the breakdown of their wages for each pay period at the time of payment.
- Benefits such as festival bonuses are provided to eligible employees.
- All required social insurance contributions are submitted to the relevant authorities in a timely manner.
- Employees are paid within 7 working days following the end of each month, and all salary payments are made via mobile banking to the workers.
- Each employee receives an individual pay slip.
- Employees are aware of the applicable minimum wage.
- Wage records are properly maintained and consistent with the documents reviewed.
- All employees receive the legally required 200% overtime premium rate based on basic wages.
- Based on the review of salary sheets and appointment letters, the facility ensures minimum wage compliance for all employees according to their grade and job description.
- Wage deductions were found only for lawful purposes (e.g., absence from work and transport). No illegal deductions were identified.

- Salary sheets and timecards were reviewed below:

26 samples from July 2026 (Current Paid Month)

26 samples from March 2026 (Peck Month)

26 samples from December 2025 (Off Peck Month)

- Compensation records of randomly selected workers, including both male and female employees, were reviewed and found compliant with applicable laws and regulations.

- All workers are informed of their wage structure through appointment letters, worker handbooks, and notices displayed in the local language. Additionally, wage calculation procedures are explained during employee orientation training.

- According to the documents which were provided by the HR & accounts department and during the worker's interview, it was noted that the factory provides all kinds of leave.

Maternity leave and earn leave benefits are provided to the employees as per law. Moreover, employees were allowed to take 14 days' sick leave: 10 days' casual leave according to law and 13 days' festival leave.

Evidence Examined:

- Wages and benefits policy
- Local legal minimum wage documents
- Appointment Letter (stating the salary breakdown).
- Pay slip
- Minimum Wage and calculation of Overtime displayed
- Increment records
- Working hour record including overtime work record
- Service Book
- Festival Bonus Payment Record
- Maternity Benefit
- Earned Leave
- Service Benefit
- Group Insurance
- Training records
- Resignation records

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	Wages are based on job skills and experience The legal minimum wage
Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?	Does not use digital payments (give details) Factory management provided monthly salary Hand cash
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?	Full-Fledged Anker Methodology

Worker remuneration

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

Minimum legal overtime wage	Min per hour	64.42
	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	78
Provide the date and details of the records	26 samples from July 2026 (Current Paid Month) 26 samples from March 2026 (Peck Month) 26 samples from December 2025 (Off Peck Month)

Are there different legal minimum/legally recognised CBAs wage grades?

Yes

Facility compensates employees consistently with their terms of employment and in accordance with local/national laws. Facility follows minimum wage gazette published on 18 December 2023, Number 40.00.0000.016.32.021.13.30:

Schedule A

Grade 1 (Senior Operator): Basic salary- TK 8390, House rent- TK 4195, Medical- Tk 750, Travel -450, Meal -TK 1250, Total- Tk 15035.

Grade 2 (Operator): Basic salary- TK 7882, House rent- TK 3941, Medical- Tk 750, Travel -450, Meal -TK 1250, Total- Tk 14273.00.

Grade 3 (Junior Operator): Basic salary- TK 7400, House rent- TK 3700, Medical- Tk 750, Travel -450, Meal -TK 1250, Total- Tk 13550.00.

Grade 4 (Helper): Basic salary- TK 6700, House rent- TK 3350, Medical- Tk 750, Travel -450, Meal -TK 1250, Total- Tk 12500.00.

Apprentice: Basic salary- TK 4950, House rent- TK 2475, Medical- Tk 750, Travel- Tk 450, Meal -TK 1250, Total- Tk 9875.00.

For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?

Meets legal minimum

Indicate the breakdown of workforce per earnings

0.0% of workforce earning under minimum wage
15.0% of workforce earning minimum wage
85.0% of workforce earning above minimum wage

Are there any bonus schemes used?

Yes

Bonus Scheme found:

- Festival bonus: 100% basic wage twice per year who have completed 01 year.
- Attendance Bonus: Facility provides attendance bonus to all employees as per company policy

Were accurate records shown at the first request?

Yes

[← Code area 5](#)

[Code area 5.A →](#)

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 ZAF601610705
	5.A.B Put in place a wage improvement plan th...	Base code	NC ZAF601610706

Systems and evidence examined to validate this code section

Existing System in Place:

- The facility ensures that all payments, including benefits, are made as per legal requirements.
- It was noted through document review and management interview that the facility has conducted a gap analysis for the living wages for their employees, but the gap analysis did not meet the GLWC guidance. Besides, the facility has not conducted a detailed gap analysis for the living wages for its employees. Hence, the facility did not complete an improvement plan to mitigate the living wage gaps.

Evidence examined:

- Living Wage Calculation & Living Wage Improvement Plan
- Salary sheet review
- Overtime payment record review
- Pay slip review
- Attendance registers review
- Maternity benefit registers review
- Leave record review
- Final settlement record review

Findings: non-compliances

ZAF601610705

Non-compliance

Code area

5.A Living wages are paid

Status

Open*

Workplace requirement

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

Time given to resolve

Verification method

Collaborative action required

Issue title

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

Area of non-compliance/non-conformance

Base code

Description

It was noted through document review, worker, and management interview that, the facility has calculated or identified the credible living wage but the facility has not conducted a comprehensive living wage gap analysis as per GLWC guidance.

Intended corrective and preventative actions, based on root cause analysis

It is recommended that the facility management should define the gap analysis as per GLWC guidance for the living wage and ensure proper plan to implement the living wage.

* PDF generated at 12:25 (UTC) on 20 Sept 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601610706

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 as well as interview with the management and employee interview, the facility has a wage improvement plan, but the improvement plan does not include aims to pay workers a living wage within a stated timeframe.

Intended corrective and preventative actions, based on root cause analysis

It is recommended that the facility would put in place a wage improvement plan that aims to pay workers a living wage.

Time given to resolve

Verification method

Collaborative action required

Area of non-compliance/non-conformance

Base code

* PDF generated at 12:25 (UTC) on 20 Sept 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

6. Working hours are not excessive

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
--	---------------------------

Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
--	---------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
--	---------------------------

Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
---	---------------------------

Management systems

Explanation for management systems grades

Policies & Procedures: The facility has documented policies and procedures in line with national labour law and ETI Base Code Principle 6. These policies regulate normal working hours, overtime limits, rest days, and leave entitlements. The policy specifies that workers shall not be required to work more than 48 hours per week under regular circumstances and that overtime must be voluntary, limited, and paid at the appropriate premium rate.

Resources: The HR and Compliance departments are responsible for monitoring working hours through a computerized time-and-attendance system. The system accurately records in- and out-times, allowing management to regularly review compliance with legal limits and client requirements.

Communication & Training: Workers are informed during induction about standard working hours, overtime policies, weekly rest requirements, and their right to refuse overtime without retaliation. Worker interviews confirmed awareness of these rights and indicated that overtime is offered voluntarily.

Monitoring: The facility continuously evaluates the effectiveness of its working hours procedures through regular monitoring and internal audits. Any non-compliance is addressed promptly, and proactive measures are implemented to prevent recurrence. The factory maintains a robust overtime policy and has sufficient monitoring evidence to ensure continued improvement and compliance in this area. Regular monitoring and internal audit are conducted, and the results are promptly reviewed and acted upon by management.

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 working hour policy was displayed on the company notice board in the local language and included in the worker handbooks. Further, workers are provided with training on working hours during orientation.
- Through employees' interviews it was noted that overtime is voluntary.
- All overtime is compensated at a premium rate for all employees.

Shift Timing:

- According to time records and worker interviews, basic working hours were 8 hours per day and a max 48 hours per week. Overtime is voluntary. In general, the employees work 6 days a week (Saturday to Thursday). Friday is a weekly holiday
- According to time records and worker interviews, basic working hours were 8 hours per day and a max 48 hours per week. Overtime is voluntary. In general, the employees work 6 days a week (Saturday to Thursday). Friday is a weekly holiday
- The Facility has 01 shifts for General shift sewing section (8.00 am to 5.00 pm) with one hour meal or rest break.
- Facility has 02 shifts for only Jacquard section: shift-A (from 08:00 am to 05:00 pm) and shift-B (from 08:00 pm to 05:00 am including 01-hour Interval for rest or meal in each shift.
- Facility has 03 shifts for security: shift-A (from 06:00 am to 02:00 pm), shift-B (from 02:00 pm to 10:00 pm) and shift-B (from 10:00 pm to 06:00 am) for security guards including 01-hour Interval for rest or meal in each shift. weekly holyday by rotation

-Attendance System: Card Detection system is in place, ensuring accurate monitoring of working hours.

-Prayer Time: Workers are permitted to attend prayer during working hours, without deductions in time or wages.

Evidence examined:

- Employees' interviews
- Management interview
- Facility policy on working hours
- Salary sheet
- Pay slip
- Job card
- Attendance register

- Production record
 - Quality and production records to cross-check working hours
-

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?	Not applicable as the facility provides 200% overtime premium.
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
---	---------------------------

Management systems

Explanation for management systems grades

Policies & Procedures: The facility has a written non-discrimination and equal opportunity policy in place, aligned with ETI Base Code Principle 7 and national law. The policy prohibits discrimination in all employment practices, including recruitment, wages, training, promotion, termination, and retirement. It explicitly covers gender, age, religion, ethnicity, disability, marital status, union membership, and political affiliation.

Resources: The HR & Compliance department oversees the implementation of the policy, ensuring fair and transparent recruitment and employment practices. Wage and employment records confirm equal pay for equal work, and maternity protections are provided in compliance with legal requirements.

Communication & Training: The non-discrimination policy is communicated during induction and displayed prominently on workplace notice boards. Comprehensive anti-discrimination and gender-sensitivity training has been conducted for all workers, supervisors, and management, ensuring broad awareness and understanding of the policy and workers' rights.

Monitoring: The facility conducts regular internal audits, grievance reviews, and employee feedback sessions to monitor the effectiveness of its non-discrimination measures. Policies and procedures are regularly updated to remain aligned with legal requirements and best practices. These measures ensure the workplace remains equitable, respectful, and free from discrimination.

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

Existing System in Place:

- During document review and worker interviews, it was confirmed that the factory does not discriminate against employees in hiring, compensation, access to training, promotion, termination, or retirement based on race, caste, national origin, religion, age, gender, marital status, sexual orientation, union membership, or political affiliation.
- The factory has a documented Anti-Discrimination Policy, which is communicated to all employees through noticeboard postings in the local language, inclusion in the worker handbook, and through training provided to both management and workers. Training records are maintained.
- Any employee found violating the Anti-Discrimination Policy is subject to disciplinary action. Employees may also utilize the grievance procedure to report such violations.
- Management and worker interviews indicate that all employees are aware of the Anti-Discrimination Policy and the Grievance Procedure.
- An internal grievance mechanism has been established, and all interviewed employees confirmed awareness of the available grievance channels to report any discrimination-related concerns. Grievance boxes are installed in both male and female washrooms.
- No gender-based discrimination was found in the facility. Both male and female workers are assigned to all job roles.
- No evidence of sexual harassment was identified.
- The factory provides equal wages to male and female employees performing the same role.
- There are no restrictions on the formation of a trade union within the factory.

Evidence Examined:

- Anti-Discrimination Policy
- Recruitment & Termination Policy
- Training Records
- Termination Records
- Documents related to Female Employee Rights

7. No discrimination is practiced

Data points

Percentage of women workers in skilled or technical roles (e.g. where specific qualifications are needed, such as engineer/laboratory analyst)?	0%
Representation of women in managerial roles (ratio of women workers to women managers)	1%
Representation of women in supervisory roles (ratio of women workers to women supervisors)	1%
Three most common nationalities in managerial and supervisory roles	Bangladeshi

8. Regular employment is provided

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
--	---------------------------

Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
--	---------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
--	---------------------------

Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
---	---------------------------

Management systems

Explanation for management systems grades

Policies & Procedures: The facility has a written non-discrimination and equal opportunity policy in place, aligned with ETI Base Code Principle 7 and national law. The policy prohibits discrimination in all employment practices, including recruitment, wages, training, promotion, termination, and retirement. It explicitly covers gender, age, religion, ethnicity, disability, marital status, union membership, and political affiliation.

Resources: The HR & Compliance department oversees the implementation of the policy, ensuring fair and transparent recruitment and employment practices. Wage and employment records confirm equal pay for equal work, and maternity protections are provided in compliance with legal requirements.

Communication & Training: The non-discrimination policy is communicated during induction and displayed prominently on workplace notice boards. Comprehensive anti-discrimination and gender-sensitivity training has been conducted for all workers, supervisors, and management, ensuring broad awareness and understanding of the policy and workers' rights. However, some improvements are recommended as findings were raised in the section due to the lack of effective training.

Monitoring: The facility conducts regular internal audits, grievance reviews, and employee feedback sessions to monitor the effectiveness of its non-discrimination measures. Policies and procedures are regularly updated to remain aligned with legal requirements and best practices. These measures ensure the workplace remains equitable, respectful, and free from discrimination. However, some improvements are recommended as findings were raised in the section due to the lack of monitoring.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 7](#)

[Code area 8.A →](#)

Systems and evidence examined to validate this code section

Existing System in Place:

- All employees were recruited by the factory directly and permanently.
- Factory issues appointment letters to all employees. The appointment letter is signed by both the factory representative and the employee.
- No temporary worker, apprenticeship schemes or home worker was identified during the audit.
- All workers get a signed labour contract and ID card during their recruitment.
- Factory maintains service books for all workers.
- The factory has a policy to provide all kinds of compensation and benefits to the employees.
- If any employee wants to leave the job, they may leave by giving 60 days' notice before leaving, as per the law.
- All workers are entitled to legally mandated benefits like group insurance, service benefits, earned leave, maternity benefits, etc.

Evidence examined:

- Recruitment Policy
- Force Labour Policy
- Personnel files
- Appointment letter
- ID cards
- Service book
- Employment Terms & Conditions
- Group Insurance Records
- The hiring, lefty, resignation, and termination records
- Management & Workers' Interview

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%
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Percentage of workers employed as apprentices, trainees or interns	0.0%
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[← 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
---	---------------------------

Management systems

Explanation for management systems grades

Policies & Procedures: The facility does not use subcontractors for its process. However, the facility has established a comprehensive written policy covering subcontracting and homeworking, ensuring that any such practices fully comply with legal and ethical standards. The policy includes detailed risk assessments, subcontractor due diligence criteria, and monitoring procedures to safeguard against unauthorised outsourcing and to uphold compliance with ETI Base Code requirements.

Resources: Responsibility for subcontracting and homeworking is clearly assigned to the HR and Production teams, who oversee capacity planning, supplier monitoring, and compliance verification. Adequate resources and systems are in place to track production volumes and prevent unauthorised subcontracting.

Communication & Training: The subcontracting and homeworking policy is effectively communicated to all relevant staff. Workers are trained in the implications of subcontracting and homeworking for their employment rights, ensuring understanding across all levels of the workforce.

Monitoring: The facility maintains strong oversight of all production processes and enforces strict compliance with the ETI Base Code. Supplier evaluation processes include comprehensive social and environmental compliance checks. Monitoring systems are periodically reviewed and tested to ensure consistent and effective implementation of the subcontracting and homeworking policy.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

[← Code area 8](#)

[Code area 9 →](#)

Systems and evidence examined to validate this code section

Existing System in Place:

- The facility employs all workers on a permanent basis and does not engage in any homeworking or subcontracting arrangements.
- All production activities are conducted entirely in-house, enabling the factory to maintain full oversight of working conditions and ensure compliance with applicable legal and ethical requirements.
- No Subcontract is carried out in this facility.
- All workers are getting signed labour contracts and an ID card during their recruitment.
- Facility maintains service books for all workers.

Evidence examined:

- Shipment records
- Goods in and out register
- Production record
- Goods in and out gate pass/records
- Subcontracting and homeworking policy

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 homemaker?

Are full records of homeworkers available at the site?

Does the supplier buy products or services from suppliers that use homeworkers?

No

Management confirmed that the site does not engage with any suppliers or subcontractors utilizing homeworkers. No evidence of outsourced home-based production was identified during document review and interviews.

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity?	No Based on document review, production records, worker interviews, and site observation, no indications of unrecorded work or undeclared subcontracting were identified. Workforce capacity appears sufficient to meet production demands.
Are any sub-contractors used?	No

9. No harsh or inhumane treatment is allowed

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
--	---------------------------

Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
--	---------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
--	---------------------------

Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
---	---------------------------

Management systems

Explanation for management systems grades

Policies & Procedures: The facility has a formal written policy that strictly prohibits harsh or inhumane treatment, including harassment, intimidation, corporal punishment, verbal abuse, or gender-based violence. The policy clearly outlines disciplinary procedures for violations and is communicated to workers in a language they understand.

Resources: Adequate resources have been allocated to implement and enforce the policy. The HR & Compliance Department has the authority and tools to address incidents of harassment or mistreatment. Besides, they have formed an Anti-Harassment Committee.

Communication & Training: Anti-harassment or disciplinary training has been provided to workers, supervisors, and management. Worker interviews confirmed a high awareness regarding the prohibition of harsh or inhumane treatment, including gender-based violence and harassment.

Monitoring: Grievance channels are available, anonymous, and accessible. Complaint records show no evidence of harassment or mistreatment, and no body searches are performed—non-bodily searches, if conducted, follow legal requirements and respect worker dignity. Further, the facility has an Anti-Harassment Committee and trained personnel, which ensures effective monitoring of compliance. The facility conducts periodical evaluations to strengthen oversight mechanisms to ensure consistent implementation and enforcement of the policy.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

[← Code area 8.A](#)

[Code area 10.A →](#)

Systems and evidence examined to validate this code section

The existing system in place:

- The facility has established an anti-harassment or inhumane treatment policy. The policy states that physical abuse or discipline, the threat of physical abuse, sexual or other harassment, and verbal abuse or other forms of intimidation shall be prohibited.
- There is a Discrimination, Violence & Harassment Complaints Settlement Committee formed by selection on 14 June 2026
- Regular meeting of the Discrimination, Violence & Harassment Complaints Settlement Committee is held; last meeting was held on 14 June 2026.
- The total number of Anti-harassment Committee members are 05 of which 03 female and 02 male; also, the Head of the committee is Molina Khatun- Operator QC
- Through the facility management and employee interview, it was noted that no physical abuse happened in the factory.
- There is an internal process for grievance, which is through a grievance box where an employee can report any grievances (harassment, discrimination etc.) anonymously, any received complaint will be handled by management, without any reprisal for the worker in question.

Evidence examined:

- Anti-Harassment policy.
- Grievance box open register.
- Orientation training record

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	Yes, there is a formal grievance process
	The grievance process is available to all workers
What type of grievance mechanism(s) are available?	The facility has grievance mechanism policy procedure to resolve all grievances fast. They have grievance boxes in confidential area. The facility communicates grievances which has resolved with their employee
Number of grievances raised in the last 12 months	0
Number of grievances resolved in the last 12 months	0

10.A. Environment 2-Pillar

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	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 9](#)

Management systems

Explanation for management systems grades

Policies & Procedures: The facility has established a formal environmental policy that demonstrates commitment to complying with all applicable local environmental laws and regulations. The policy is displayed at prominent locations and communicated to workers. The facility has identified its significant environmental impacts (waste, energy, and water usage) and implemented controls to minimise these.

Resources: The compliance manager oversees the implementation of environmental systems. Adequate resources are allocated to environmental management, including waste handling, pollution prevention, and monitoring.

Communication & Training: The facility has also made notable efforts in communication and training. Employees, particularly those in production and maintenance roles, are provided with regular training on environmental awareness, waste segregation, hazardous material handling, and energy conservation practices. Interviews with workers confirmed a good level of awareness regarding their individual roles in reducing environmental impact.

However, some improvements are recommended to ensure sustained compliance over time. The facility should enhance the effectiveness and coverage of training programs to ensure all workplace requirements are consistently met and fully understood by all employees.

Monitoring: the facility conducts regular monitoring and annual internal audits to evaluate the effectiveness of its environmental procedures. Findings from these activities are systematically used to drive continuous improvement, ensuring that policies remain effective and aligned with evolving environmental and regulatory expectations.

However, some improvements are recommended to ensure sustained compliance. The facility should enhance the effectiveness and coverage of training programs to ensure all workplace requirements are consistently met and fully understood by all employees.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 9](#)

10.A. Environment 2-Pillar	10.A.B Comply with relevant local, regional a...	Local law Base code	NC ZAF601581379
	10.A.B Comply with relevant local, regional a...	Local law Base code	NC ZAF601581380

[← Code area 9](#)

Systems and evidence examined to validate this code section

Existing system in place:

- The facility has prepared an environmental policy and procedure.
- The facility disposes all solid waste in a segregated area with proper level and identification.
- The facility also provides awareness training to all related personnel.
- Air emission/Noise test:
 - The last Sound/Noise test was conducted by Eurosia ITC Services Limited. On 13 August 2026.
 - The last Indoor Light Level test was conducted by Eurosia ITC Services Limited. On 13 August 2026.
 - The last Ambient Air Quality test was conducted by Eurosia ITC Services Limited. On 13 August 2026.
 - The last Stack Air Emission Assessment Report was conducted by Eurosia ITC Services Limited. On 13 August 2026.
 - The last Air Quality Assessment Report was conducted by Eurosia ITC Services Limited. On 13 August 2026.
- Environmental impact assessment (EIA): The environmental impact assessment (EIA) for the facility was conducted in 05 August 2026 by Eurosia ITC Services Limited
- Wastage Agreement: Facility has wastage disposal agreement with Rifat Enterprise, located at 10/D, AD: 1 Plot D/15, Mirpur, Dhaka-1216., Bangladesh. This agreement will be effective from October 1, 2023 to September 30, 2026.

Evidence examined:

- Facility environment policy and procedure
- Environment management system documents
- Air and noise test report and EIA
- Water and energy consumption register
- Wastage register
- Contract for wastage disposal

Findings: non-compliances

ZAF601581379

Non-compliance

Due 2024-12-22

Code area

10.A Environment 2-Pillar

Status

Open*

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.

Time given to resolve

180 days

Verification method

Desktop audit

Issue title

606 - Environmental certifications or environmental management systems documentation were not available to review

Area of non-compliance/non-conformance

Local law

Base code

Description

Based on document review and management interviews conducted during this periodic audit, it was observed that corrective action has not yet been taken. The facility has not obtained the required Environmental Clearance Certificate (ECC) for its current location. However, the facility has submitted an application to the Department of Environment (DoE) for the ECC on 26 February 2023.

Description (carried over)

Based on document review and management interviews conducted during this periodic audit, it was observed that corrective action has not yet been taken. The facility has not obtained the required Environmental Clearance Certificate (ECC) for its current location. However, the facility has submitted an application to the Department of Environment (DoE) for the ECC on 26 February 2023.

Intended corrective and preventative actions, based on root cause analysis

The Facility didn't take any corrective and preventative action.

Intended corrective and preventative actions, based on root cause analysis (carried over)

Based on document review and management interviews conducted during this periodic audit, it was observed that corrective action has not yet been taken. The facility has not obtained the required Environmental Clearance Certificate (ECC) for its current location. However, the facility has submitted an application to the Department of Environment (DoE) for the ECC on 26 February 2023.

[← Code area 10.A](#)

Local law reference

Environmental Conservation Rule-2023, Rule 6 (1): Before setting up new industrial establishments of the yellow, orange and red categories mentioned in rule 5 and undertaking the project, first the location clearance and then the environmental clearance shall be obtained from the Directorate:

Explanation of difference in resolution time or verification method from the SMETA issue title recommendation

No changes in verification method and timeline.

* PDF generated at 12:25 (UTC) on 20 Sept 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601581380

Non-compliance

Due 2024-12-22

Code area

10.A Environment 2-Pillar

Status

Open*

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.

Time given to resolve

180 days

Verification method

Desktop audit

Issue title

606 - Environmental certifications or environmental management systems documentation were not available to review

Area of non-compliance/non-conformance

Local law

Base code

Description

Based on document review and management interviews conducted during this periodic audit, it was observed that corrective action has not yet been taken. The facility has not obtained the required Environmental Clearance Certificate (ECC) for its process.

Description (carried over)

Based on document review and management interviews conducted during this periodic audit, it was observed that corrective action has not yet been taken. The facility has not obtained the required Environmental Clearance Certificate (ECC) for its process.

Intended corrective and preventative actions, based on root cause analysis

The Facility didn't take any corrective and preventative action.

[← Code area 10.A](#)

Intended corrective and preventative actions, based on root cause analysis (carried over)

It is recommended that the facility should obtain the updated Environmental Clearance Certificate (ECC) from the concerned authority.

Local law reference

Environmental Conservation Rule-2023, Rule 5 (1): Classification of industrial establishments and projects for the purpose of granting locational and environmental clearances. (1) For the purpose of granting locational and environmental clearance by the Directorate, industrial establishments and projects shall be divided into the following categories, taking into account the extent of the activities of the industrial establishments or projects and the scope, extent and potential harmful effects on the environment and human health, namely: a) Green, b) Yellow, c) Orange & d) Red.

Explanation of difference in resolution time or verification method from the SMETA issue title recommendation

No changes in verification method and timeline.

* PDF generated at 12:25 (UTC) on 20 Sept 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 10.A](#)

10.A. Environment 2-Pillar

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?

No

Does the site have any valid environmental or energy management certificates?

The site did not any 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](#)

Attachments



[Facility Main Gate View.jpg](#)



[Facility Name.jpg](#)



[Facility Building View.jpg](#)



[Roof Top.jpg](#)



[Main Entrance & Security Post.jpg](#)



[Sewing Section.jpg](#)



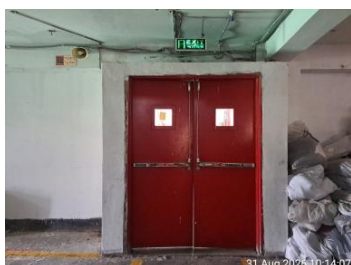
[Packing Section.jpg](#)



[Mending Section.jpg](#)



[Finishing Section.jpg](#)



[Exit Door.jpg](#)



[Emergency Light.jpg](#)



[Evacuation Plan Map.jpg](#)



[Fire Alarm Switch.jpg](#)



[Designated Fire Fighter.jpg](#)



[Fire Extinguisher.jpg](#)



[Fire Hose Pipe Cabinet.jpg](#)



[Fire Control Panel.jpg](#)



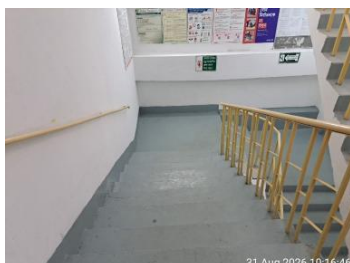
[Fire Fighting Equipment.jpg](#)



[Illuminated Exit Sign.jpg](#)



[Fire Hose Pipe Demonstration.jpg](#)



[Fire Alarm.jpg](#)



[Staircase.jpg](#)



[Smoke Detector.jpg](#)



[Designated First Aider.jpg](#)



[Drinking Water Station.jpg](#)



[Doctor's Room.jpg](#)



[Childcare Room.jpg](#)



[Dining Hall.jpg](#)





[Canteen Shop.jpg](#)



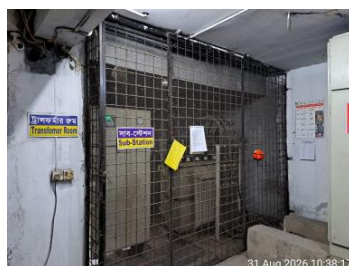
[Medical bed.jpg](#)



[Electric Power Distribution Box.jpg](#)



[ETI Base Code.jpg](#)



[Generator.jpg](#)



[Toilet Area.jpg](#)



[Electric Sub-Station.jpg](#)



[Knitting Section.jpg](#)



[Public Address \(P.A.\) System.jpg](#)



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