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Sedex Members Ethical Trade Audit Report

Version 7

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

Contents

Audit content

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

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

2-pillar audits include:

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

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

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

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

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

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Findings →

Audit details

Site details

Sedex site reference	ZS412563218	**Site name**	Panorama Washing Co Ltd
Business name	Panorama Washing Co. Ltd.	**Site address**	1702 D-88/1, Kodda-Nandun, Nawzor, Gazipur Sadar, Gazipur-1702, Dhaka, BD

Audit details

Sedex company reference	ZC412459441	**Auditor company name**	Intertek Bangladesh
Audit company address	Phoenix Tower (2nd & 3rd floor), 407, Tejgaon Industrial Area, Dhaka, BD, 1208		
Date of audit	2025-09-18	**Audit conducted by**	Mohammad Waliullah
Audit pillars	Labour Standards | Health and safety | Environment 4-Pillar | Business ethics		

Time in and out	Day 1	
	In	08:45
	Out	16:30
Audit type	Periodic	
Was the audit announced?	Semi announced	
Was the Sedex SAQ available for review?	No	

← Contents Findings →

Who signed and agreed CAPR?	Md. Minul Islam / 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)	NA		
Lead auditor	Mohammad Waliullah	**APSCA Number**	32200022
Additional auditor	Kamrun Nahar	**APSCA Number**	32400126
	Samiul Islam	**APSCA Number**	32400258

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Auditor team

Date of declaration	2025-09-18

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	Md. Minul Islam
Title	Manager -HR & Compliance
Date of declaration	2025-09-18

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Findings →

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	NC ZAF601120849
	3.H Where identified as necessary to reduce r...	Local law	NC ZAF601120850
	3.L Implement effective processes to manage f...	Local law	NC ZAF601120852
	3.R Provide clean and secure toilets, wash ar...	Local law	NC ZAF601120851
5. Legal wages are paid	5.B Ensure that workers receive the insurance...		GE ZAF601120846
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF601120847
	5.A.B Put in place a wage improvement plan th...	Base code	NC ZAF601120848
8. Regular employment is provided	8.H Comply with all other applicable laws tha...	Local law	NC ZAF601120853

Management systems

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

Site details

Company and site details

Sedex company reference	ZC412459441	
Sedex site reference	ZS412563218	
Company name	Panorama Washing Co. Ltd.	
Business ownership type	AGENT_OR_RETAILER	
Site name	Panorama Washing Co Ltd	
Site name in local language	Panorama Washing Co. Ltd.	
GPS location	**GPS address**	D-88/1, Kodda-Nandun, Ward-14, Bashon, Gazipur Sadar, Gazipur, Dahka, Bangladesh.
	Coordinates	Latitude- 23°59'7", Longitude- 90°21'21"
Is the worksite in a remote location, far from habitation?	No	
Site contact	**Contact name**	Md. Minul Islam
	Job title	Manager (HR & Compliance)
	Phone number	+8801789678366
	Email	compliance@panoramawclbd.com

← Management systems
Worker analysis →

Company and site details

Applicable business and other legally required business license numbers and documents	1. Certificate of Incorporation: Certificate No. C-22157(564)/92/2022. The facility incorporated on 18 May 1992. 2. Factory License: Factory License No: 33-30-1-004-00017, bearing 'D' category, issued by Deputy Chief Inspector of Industry (Govt. Of the People's Republic of Bangladesh) which is valid till 02 September 2026. 3. Trade License: Trade License No: 123, issued by Gazipur City Corporation, which is valid till 30 June 2026. 4. Fire License: Fire License No: DD /Dhaka/24215/2013 issued by Bangladesh Fire Service & Civil Defense Authority which is valid till 30 June 2026. 5. Generator Waiver Certificate: License No.: LWC-1172 for 563 KW diesel based 02 generators which is valid till 31 March 2028. 6. ECC: Clearance No. 22.02.3300.138.53121.001.25.791, which is valid till 29 June 2026, from Department of Environment, Peoples Republic of Bangladesh. 7. Boiler License: i) Ba: Bo: 7553 which is valid till 24 March 2026. 8. Group Insurance: Cover No: PIC/MOT/MISC/PAC/COV-02/12/2024, with Peoples Insurance Company Limited covering 169 persons, which is valid till 21 December 2025. 9. Acid License: License No.: 39/2025-2026 for a capacity of 300 tons of acid use from Department of explosives, Peoples Republic of Bangladesh which is valid till 30 June 2026.

← Management systems

Worker analysis →

Site activities

Site function	Service Provider	
Site activities	**Primary**	Manufacture of wearing apparel (clothing), except fur apparel
	Secondary	
	Other	
Product type	All kinds of twill wash.	
Process overview	Product manufactured: All kinds of twill wash. The facility's main production process: Washing, Hydro, Dryer. Start operation (Year): 2013. Monthly service capacity is 3 million pieces per month. Machine list: The list of machines includes Production Washing M/Cs, Sample Washing M/Cs, Squeezers/Spinners, Dryers, Boiler, Deep Tube Wells, Generator, Croc Meter, Light Box, PH Meter, Shaker M/C, Shaker M/C (GFL), Weighing M/C. Chemical List: ANTIBACK MED, BIOX CWS FLAKES, SILSOFT JN19 CONC, LIME: CALCIUM OXIDE -- CAO, FINOCON ECO X, SAMNEU CAN®, SODIUM CARBONATE, HYDROGEN PEROXIDE, CAUSTIC SODA FLAKES, SODIUM HYPOCHLORITE, DECOLORING AGENT, FERRIC ALUM LIQUID, POLYMER, DNEO SOFT PA, SILICONE SOFTENER, DNEO SOAP QX02, DNEO FIXRUB 201, DNEO ZYME NK, DNEO SPERSE A207, MULTIFUNCTIONAL FINISHING AGENT.	
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour	

← Site details

Worker analysis →

Site scope

Is the audited site a physically continuous area?	Yes	
What is the area of audited site to its boundary?	$1634m^2$	
Building 1	**Last construction works on site**	2013
	If building is shared, provide details	Not shared
	Number of floors	1
	Description of floor activities	Shed 1 Washing area, Dry process, Quality check area.
Building 2	**Last construction works on site**	2019
	If building is shared, provide details	Not shared
	Number of floors	1
	Description of floor activities	Shed 2 Boiler And Generator room.
Building 3	**Last construction works on site**	2013
	If building is shared, provide details	Not shared
	Number of floors	1
	Description of floor activities	Shed 3 Security room, Proposed fire control room.

← Site details

Worker analysis →

Site scope

Building 4	**Last construction works on site**	2013
	If building is shared, provide details	Not shared
	Number of floors	1
	Description of floor activities	Shed 4 Utility Store and Empty Chemical drum storage room
Building 5	**Last construction works on site**	2015
	If building is shared, provide details	Not shared
	Number of floors	1
	Description of floor activities	Shed 5 Sludge Storage room.
Building 6	**Last construction works on site**	2013
	If building is shared, provide details	Not shared
	Number of floors	1
	Description of floor activities	Building 1 (01 Storied office building) Workers Dining Hall, Chemical Mixing Room, Sub Chemical Store and main chemical store area.

Site scope

Building 7	**Last construction works on site**	2019
	If building is shared, provide details	Not shared
	Number of floors	3
	Description of floor activities	Building 2 (03 storied office building) Ground floor: Production Manager Room, Medical room, Store office room & Purchase office storeroom. 1sr floor: HR & Compliance room, Conference room, Factory Manager's room and Laboratory room. 2nd floor: Director's room, Conference room, General Manager Room and Accounts room.

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

Worker accommodation and transport

Does the site organise worker transport to the worksite?	Not provided The site does not provide any transportation facility to its workers, and it is not required by law.

Work patterns

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

Is there any night shift work at the site?	Yes The facility has night shift operation in all sections Shift A: 08:00 am to 05:00 pm with one-hour rest break. Shift B: 08:00 pm to 05:00 am with one-hour break.
What percentage of the workforce, including temporary and agency workers, work during the night shift?	23%
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 Although the audit was not conducted across all shift times, it included a representative sample of workers from each shift in the sampling.

← Site details

Worker analysis →

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	No
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 facility has not assessed for any negative impact on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community.
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	No The facility has not conducted any Human Rights Impact Assessment (HRIA)

← Site details

Worker analysis →

Worker analysis

Gender disaggregated data available	Men and women

Worker totals

	Men		Women		Other		Total	
Number of workers	107	*(97.3%)*	3	*(2.7%)*	-	-	110	*(100%)*

Workers by type

	Men		Women		Other		Total	
Permanent workers (employees)	107	*(97.3%)*	3	*(2.7%)*	-	-	110	*(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	107	(97.3%)	3	(2.7%)	-	-	110	(100%)
International migrant workers	0	-	0	-	-	-	0	(0%)
Total migrant workers	107	(97.3%)	3	(2.7%)	-	-	110	(100%)

* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from Barisal & Rajshahi.

Workers by age

	Men		Women		Other		Total	
18 - 24 years old	90	(100%)	0	(0%)	-	-	90	(81.8%)
15 - 17 years old	0	-	0	-	-	-	0	(0%)
Under 15 years old	0	-	0	-	-	-	0	(0%)

* % of total workforce

← Worker analysis

Worker interviews →

Is the worker analysis data relevant for peak season and current to the audit?	No
Describe how this may vary during peak periods	There are no peak or off-peak seasons at the site. The production runs throughout the year consistently.
Please list the nationalities of all workers, with the three most common nationalities listed first	Bangladeshi

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Bangladeshi	97%	3%	-	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	107	*(97.3%)*	3	*(2.7%)*	-	-	110	*(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	107	(97.3%)	3	(2.7%)	-	-	110	(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, supervisorial and administrative roles

	Men		Women		Other		Total
Employees in management positions	9	(100%)	0	(0%)	-	-	9
Supervisors or team leaders	8	(100%)	0	(0%)	-	-	8
Administrative staff	9	(100%)	0	(0%)	-	-	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 groups of 05 workers each.
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) Contracts Equal opportunities Freedom of movement Grievance mechanisms Hours worked, rest days or breaks Job security Overtime Pay Social benefits & insurance (e.g. ability to book annual leave, maternity leave, pensions etc.) 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)

← Worker analysis

Measuring workplace impact →

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 comprising 25 male and 01 female employees. These interviews were conducted in 04 groups of 05, 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 participation committee 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 committee 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.

← Worker analysis

Measuring workplace impact →

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	20	0	-	20
Workers interviewed individually	5	1	-	6

← Worker analysis

Measuring workplace impact →

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	26	0	-	26
International migrant workers interviewed	0	0	-	0
Total migrant workers interviewed	26	0	-	26

← Worker interviews
Measuring workplace impact →

Measuring workplace impact

Gender disaggregated data available	Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	1.84%	2.77%	-	4.61%
Last full calendar year (2024)	1.62%	2.42%	-	4.04%
Previous full calendar year (2023)	1.73%	2.59%	-	4.32%

* 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)	2.07%	3.11%	-	5.18%
Last full calendar year (2024)	1.79%	2.69%	-	4.48%
Previous full calendar year (2023)	1.85%	2.78%	-	4.63%

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 the minor and major injuries are recorded in an injury register. Last injury was on 13 August 2025, which was Minor cut on left hand while working with hydro machine.

← Worker interviews

Code area 0 →

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

	Men	Women	Other	Total
Last full quarter (90 days)	0.51%	0.57%	-	1.08%
Last full calendar year (2024)	0.84%	0.84%	-	1.68%
Previous full calendar year (2023)	1.02%	1.02%	-	2.04%

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

Lost day work cases (per 100 workers)*

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

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

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

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

← Worker interviews

Code area 0 →

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

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

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

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

← Measuring workplace impact

Code area 0 →

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

No findings

← Measuring workplace impact

Code area 1 →

Systems and evidence examined to validate this code section	Current systems: •The facility did communicate this code of conduct (COC) to their 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, quality in charge, production officers etc. •The facility conducts orientation training for all new employees. •The facility conducted training to the employees on ETI base code. •The factory has displayed the ETI Code in local language on their notice board, conducted trainings to make the workers aware of the code, and also communicated ETI base code with all suppliers. During worker interviews the workers were found to be aware of the ETI code requirements. •The facility management is conducting internal social compliance audit regularly and take necessary corrective action based on 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 which contains all required documents and all appropriate procedures for meeting the client's code of conduct and the legal requirements. •Original Business License Copy. •Personnel File of Responsible Person. •ETI Base code Communication Records with Suppliers. •Employee handbook. •Internal audit records. •Management employee training, training attendance record •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

← Code area 0

Code area 1 →

1. Employment is freely chosen

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1. The facility has comprehensive and well documented policy and procedure on Freedom of employment that align with SMETA standard. The policies are reviewed and updated annually to ensure they remain relevant and effective. 2. A senior manager and his team with clear authority and responsibility oversees the implementation of these policies to ensure the sustainable compliance over time. 3. The facility has training procedure, and all related personnel received regular training on these policies and procedure and during interview, the related personnel and workers have found adequate knowledge on the policy and procedures. 4. Regular monitoring and internal audit are conducted quarterly, and the result are reviewed and acted upon promptly by the management.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

No findings

← Code area 0

Code area 1.A →

Systems and evidence examined to validate this code section	Current systems: •The facility introduced forced labor policy during audit, and it was available to review. •During worker interviews and review of 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 one-month 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 on voluntary basis. The appointment letter is signed both by the factory and the worker. Copy of the employment letter is issued to the workers. •There is a system for worker to bring national ID card and educational certificate to prove age and photocopies are kept in the personnel file and original copies are given back to worker. •The facility provides worker handbook to all workers on joining. •During management and worker interviews it was found that the factory strictly prohibits use of forced, bonded and prison labor. •While recruiting, the workers are required to submit the application against which they are interviewed and tested for their skill by the concerned department. If the worker qualifies in interview and skill test the worker is explained the terms and conditions of employment. If the worker agrees to the employment terms, the appointment letter is signed both by the factory and the worker and a copy of letter 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 worker interview. •Evidence examined: •Factory policy, rules and regulations, and training records etc. •Personnel files (verified randomly selected 26 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

← Code area 1

Code area 1.A →

1.A. Responsible recruitment and entitlement to work

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1. The facility has comprehensive and well documented policy and procedure on Responsible recruitment and entitlement that align with SMETA standard. The policies are reviewed and updated annually to ensure they remain relevant and effective. 2. A senior manager and his team with clear authority and responsibility oversees the implementation of these policies to ensure the sustainable compliance over time. 3. The facility has training procedure, and all related personnel received regular training on these policies and procedure and the related personnel have found adequate knowledge on the policy and procedures. 4. Regular monitoring and internal audit are conducted quarterly, and the result are reviewed and acted upon promptly by the management.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 1

Code area 2 →

Systems and evidence examined to validate this code section	Current Systems: •During document review and worker interview it was found that all workers are directly employed by the factory and that all employees had been issued appointment letters and were recruited following the process defined in the recruitment procedure. •From document review, factory management representative and worker interview, it was observed that all workers in the factory were Bangladeshi and 100% were Bangladeshi workers and no permission is required for working from one district to another district. •All workers had the proper legal rights to work in this region. •All of them were recruited directly by the factory and no agency was involved in factory's recruitment processes. Evidence examined: •Recruitment policy & procedure •Policy on No-Forced labor and prison labor. •Personnel files •Worker handbook •Management & Worker interview

← Code area 1

Code area 2 →

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

Does the site use labour providers and/or formal, temporary, seasonal or guest worker programmes?	Workers are recruited, selected, and hired directly by our company
How do the labour providers recruit and hire workers?	N/A - Recruitment providers not used
Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey?	0
Are there any subcontracted workers (excluding dispatched labour) on site?	No
Were all non-employee (e.g. agency or subcontracted) workers included within the scope of this audit for the purpose of document review and (if onsite on date of audit) interview?	Not Applicable
Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review?	Not Applicable

Migrant workers

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

← Code area 1.A

Code area 2 →

Percentage of workers that are migrant	100%
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	Barisal, Rajshahi.

Recruitment fees

Were you able to detect recruitment fees and costs paid by workers during the recruitment and employment process?	Not Applicable
Were recruitment fees or costs identified during worker interviews?	No Based on documents review, worker and management interview, no recruitment fees or costs were identified during the audit.

← Code area 1.A

Code area 2 →

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

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1. The facility has comprehensive and well documented policy and procedure on Freedom of association that align with SMETA standard. The policies are reviewed and updated annually to ensure they remain relevant and effective. 2. A senior manager and his team with clear authority and responsibility oversees the implementation of these policies to ensure the sustainable compliance over time. 3. The facility has training procedure, and all related personnel received regular training on these policies and procedure and the related personnel have found adequate knowledge on the policy and procedures. 4. Regular monitoring and internal audit are conducted quarterly, and the result are reviewed and acted upon promptly by the management.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

← Code area 1.A

Code area 3 →

No findings

Systems and evidence examined to validate this code section	Current Systems: •All the employees are allowed to form or join the trade union of their choice. •There is no trade union in the facility but there is a Participation Committee formed by election process. The PC was elected on 17 December 2024. •Regular Participation Committee meeting was held once every 02 months and last meeting was held on 01 September 2025. •Meeting minutes are recorded in a register and posted in notice board in local language in order to communicate with all the workers. •There are 04 members from worker's side and 02 members from management side with a total of 06 members. •PC members are not treated less favorably than other workers. •PC members are allowed to carry out their duties within working hours without affecting their pay. Evidence examined: •Freedom of association policy review. •Freedom of association policy review •Participation Committee Election record •List of PC Members •PC Meeting Agenda & Minutes •Facility management interviews •Worker interview

← Code area 1.A

Code area 3 →

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

Data points

Are trade unions allowed by law in the national context?	Yes
Are there any registered trade unions in the workplace?	No
Are they active?	
Does the employer recognise the trade union?	Not Applicable
Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)?	Yes
Are the worker representatives freely elected by the workforce as a whole?	Yes
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Not Applicable
Has there been any industrial action (e.g. strikes, unrest, or cases raised to formal tribunals or labour courts) in the past two years?	No

← Code area 2 Code area 3 →

3. Working conditions are safe and hygienic

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	1. The facility has comprehensive and well documented policy and procedures on Safe and hygienic working conditions that align with SMETA standard. The policies are reviewed and updated annually to ensure they remain relevant and effective. 2. A senior manager and his team with clear authority and responsibility oversees the implementation of these policies to ensure the sustainable compliance over time. 3. The facility has training program, and the factory also assess the effectiveness the training. However, some improvements are recommended to ensure the sustainable compliance. The facility may provide more effective training to meet all workplace requirement. 4. Regular monitoring and internal audit are conducted quarterly, and results are reviewed. However, some improvement is recommended to ensure sustainable compliance over time as the facility has not met all workplace requirements due to lack of prompt action.

Summary of findings

← Code area 2

Code area 4 →

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	NC ZAF601120849
	3.H Where identified as necessary to reduce r...	Local law	NC ZAF601120850
	3.L Implement effective processes to manage f...	Local law	NC ZAF601120852
	3.R Provide clean and secure toilets, wash ar...	Local law	NC ZAF601120851

← Code area 2

Code area 4 →

Systems and evidence examined to validate this code section	Current Systems: 1. General Health and Safety management •Md. Minul Islam, Manager (HR & Compliance) and Designated Officer (Fire Safety), looks after Health & Safety issues for the site. •Potable water was freely available in all areas and the Potable water tested. last on 18 March 2025; Sample ID No: CEN2025030202; From Department of Public Health Engineering, Govt. of Peoples Republic of Bangladesh. •Sufficient clean toilets were always available for employees on the site. •Ventilation, temperature and lighting were adequate for the production processes. •Meeting of Health & Safety Committee held as per requirements. The last meeting of the safety committee was held on 1st September 2025. 2. Fire Safety •There was a minimum of 02 or more exit in production floor. •Enough assembly area was found in front of the facility building. •Firefighting equipment was adequate, and checks were up to date. The last fire equipment check was done on 06 September 2025. •The facility management posted the evacuation plans on every production floor/shed with local language. •Public Address System and fire alarm were available in all areas. •The facility has a total of 39 members Fire fighter (14), Rescuer (15), First aider (10) in emergency preparedness team, all of them were trained by the Fire Service and Civil Defense. •The facility has designated fire warden for all the fire doors of the facility. Fire Drill information: •The last day fire drill (Internal) was conducted on 03 August 2025 by the Fire Safety Officer. This fire drill was conducted on an unannounced basis. It took 41 seconds. A total of 84 employees were present in the fire drill. No injuries were found. •Last night's fire drill (Internal) was conducted on 13 September 2025 by the Fire Safety Officer. This fire drill was conducted on an unannounced basis. It took 24 seconds. A total of 41 employees were present in the fire drill. No injuries were found. Facility firefighting equipment details: The list of fire safety equipment includes Class-III Hose Connection, Fire Detection & Alarm Panel, Smoke Detector, Thermal Heat Detector, Manual Call Point, Sounder, ABC (5Kg), CO2 (5Kg), Foam, Emergency Fog Light, Exit Light, Fire Bucket, Fire Bucket Stand, Fire Gas Mask, Hand Gloves, Fire Hook, Fire Bitter, Gong Bell, Stretcher, Fire Helmet, Fire Blanket, Gumboot, Lock Cutter, PA Speaker, First Aid Box, Emergency Light, Joky Pump, Water Drum.

← Code area 2

Code area 4 →

Facility provides the following training to employees:
•Orientation Training: Last Date of training was arranged on 01 July 2025 with 02 participants by manager (HR & Compliance).

•Fire Fighting Training (Internal): Last Date of training was arranged on 03 August 2025 with 43 participants by Fire safety officer.

•Fire Fighting Training (External): Last Date of training was arranged on 30-31 August 2025 with 40 participants, trained by Warehouse Officer (FSCD)/ Frequency of training: As required.

•First Aid Training: Last Date of training: was arranged on 12 August 2025 with 06 participants, trained by doctor.

•OHS Training: Last Date of Training was arranged on 15 July 2025 with 15 participants by medical assistant.

•ETI Base code Training: Last Date of Training was arranged on 20 February 2025 with 10 participants by manager (HR & Compliance).

•Grievance Training: Last Date of training was arranged on 16 January 2025 with 15 participants manager (HR & Compliance).

•PPE Training: Last Date of training was arranged on 25 June 2025 with 20 participants Welfare officer.

•EMS Training: Last Date of training was arranged on 26 June 2025 with 20 participants by Manager Chemical & EMS.

Wastage Disposal Training: Last Date of training was arranged on 05 December 2024 with 17 participants by Manager Chemical & EMS.

•Chemical Management Training: Last Date of training was arranged on 09 August 2025 with 20 participants by Manager Chemical & EMS.

3. Electrical, Machine & fire safety
•All electrical equipment was maintained in good condition such as sockets, plugs, switches and main fuse boards.
•The facility has 02 licensed electricians who check and do inspection, roster wise for whole facility.
•The facility checks all electric channels, distribution board and electric connection daily and monthly schedule wise.

← Code area 2

Code area 4 →

•Facility maintains a scheduled maintenance plan for doing maintenance of all machines.
•Boiler last check – 02 September 2025
•Generator last check- 18 September 2025
•DB Board last check - 15 September 2025
•Machine last check - 10 August 2025

4. Chemical safety:
•The facility has a safety measure for their chemical uses.

5. Medical services:
•There were 06 first aid boxes with enough kits in the full facility.
•The facility has a medical room which consists of 02 beds 01 for male and 02 for female employees and appoints 01 registered physician, 01 nurse and 01 medical assistants who are available in working time of the facility.

•Medical Agreement: Hospital Agreement with Rahatunnesa General Hospital located at Hazi Kashem Tower, Naojor Bypass Road, Ward No. 13,Gazipur City, Bangladesh for emergency treatment of the employees and medical waste disposal and this agreement was signed on 15 October 2024 and will be valid till 14 October 2026.

6. Dormitory: The facility didn't provide dormitory facilities for any employees.

7. Transportation: The facility didn't provide transport facility.

Evidence examined:
•Health and Safety Policy
•Risk Assessment
•License review (Fire license, Environment License, Boiler License, etc.)
•Building approval plan and layout approval plan
•Group insurance
•Clinic Logs, Accident/Injury Register
•Health and Safety Training Records (First Aid, Fire Fighting, Rescue, use of PPE, machine safety, Chemical handling, MSDS, etc.)
•Fire Drill Records, Fire Safety Plan, Inspection Records for firefighting equipment (Fire Extinguishers and Hosepipe)
•Canteen Committee Records
•Childcare Register
•First Aid Box item list
•Health Checkup Reports
•List of Health & Safety Committee members
•Health & Safety Committee Meeting Minutes

← Code area 2

Code area 4 →

- Machine Maintenance Schedule and Record Register
- Drinking Water Test Report

← Code area 2

Code area 4 →

Findings: non-compliances

ZAF601120849

Non-compliance

Due 2025-12-31

Code area

3 Working conditions are safe and hygienic

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.

Issue title

146 - Lack of detailed health and safety policy that is communicated to workers

Description

It was noted through the facility visit & documents review that facility management does not update safety record board as per law and does not share the updated safety information (i.e. description of PPE, last fire drill, fire training, fire extinguisher refill record, electrical inspection record, etc.) to workers at convenient location (e.g. safety record board).

Corrective and preventative actions

It is recommended that that factory management should update safety information and share with workers.

Local law reference

Bangladesh Labor Rules 2015, Rule-80: Preserving Safety Record Book and showing Safety Data Board: 1) As per Section 90, following data and information must be preserved in the Safety Record Book of each factory or industry unit and the book has to be shown to the Inspector if the same is sought by him/her: a) List of equipment and chemical products that might pose severe health hazard or risk; b) Preventive measures taken against hazardous products, possible effects of them upon the health of the workers and the arrangement of primary aid; c) Description of personal protection instruments preserved for workers and details about the instruments used by the workers; d) Complete list of instruments; e) The date on which fire drill was conducted and the number of participants in it; f) Date of refilling the fire-extinguishing instruments and containers; g) Information about the electrical wiring and the tests conducted about the usefulness of the instruments; h) List of the members of safety committee and the date of arranging training related therewith and the number of trainees in it; i) And other types of data related with safety that is taken by the Owner; 2) Major data recorded in Safety Book must be shown in a Safety Data Board that is hung in an easily noticeable place of the institute.

Status

Open*

Time given to resolve

90 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

← Code area 3

Code area 4 →

Evidence

NC Photo_Safety Board not updated.jpg

* PDF generated at 05:28 (UTC) on 02 Oct 2025. View this finding on the Sedex platform for live updates and closure details.

ZAF601120850

Non-compliance

Due 2025-11-01

Code area

3 Working conditions are safe and hygienic

Workplace requirement

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

Issue title

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

Description

It was noted through facility visit and found that,

a) approximately 10% of employees weren't wearing Personal Protective Equipment (PPE) e.g., ear plug at hydro section located at ground floor of shed-01.

b) approximately 10% of employees weren't wearing Personal Protective Equipment (PPE) e.g., safety boot- gum boot at washing section located at ground floor of shed-01.

Corrective and preventative actions

It is recommended that the facility should ensure the proper usage of Personal Protective Equipment (PPE) in the mentioned areas.

Status

Open*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

← Code area 3

Code area 4 →

Local law reference

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

Evidence

NC Photo _Safety boot-Gum boot was not weared.jpg

NC Photo _Ear plug was not weared.jpg

* PDF generated at 05:28 (UTC) on 02 Oct 2025. View this finding on the Sedex platform for live updates and closure details.

ZAF601120852

Non-compliance

Due 2025-11-01

Code area

3 Working conditions are safe and hygienic

Workplace requirement

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

Issue title

189 - Inadequate hose reel installation and maintenance

Description

It was noted through facility visit and randomly checked 02 out of 02 fire hoses were checked randomly at shed-1 but water flow and pressure found not sufficient for extinguishing fire in fire hose.

Status

Open*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

← Code area 3

Code area 4 →

Corrective and preventative actions

It is recommended that the facility should manage sufficient water flow and pressure in fire hoses.

Local law reference

Bangladesh Labor Rules 2015, 55 (1-d): A hose reel should be set up in a place approved by the inspector as per the specification of the fire service department on each floor for each 850 sqmt space of each building and there will be the arrangement of uninterrupted water supply in it and it should be tested at least once a year.

Evidence

NC Photo _Fire hose pressure low.jpg

* PDF generated at 05:28 (UTC) on 02 Oct 2025. View this finding on the Sedex platform for live updates and closure details.

ZAF601120851

Non-compliance

Due 2025-12-01

Code area	Status
3 Working conditions are safe and hygienic	Open*

Workplace requirement

3.R Provide clean and secure toilets, wash areas, and worker changing facilities, with adequate hygiene supplies separated by gender or with effective privacy. Ensure potable water is easily accessible by workers and, where appropriate, clean storage facilities for food and personal belongings.

Issue title

335 - No canteen facility provided as per local law

Description

It was noted through factory tour that canteen was not found found in facility where workers can buy snacks or light food. Note that the facility has more than 155 employee.

Corrective and preventative actions

It is recommended that facility should have function canteen for workers.

Local law reference

In accordance with Bangladesh Labor Rules 2015, Rules 87(1): The Owner of the institute where more than 100 (one hundred) workers are employed shall arrange a canteen for the workers, facilitating adequate space for minimum 10% of total number of workers. However, if the aforesaid canteen can accommodate 30% of the total workers for having meals, the Owner is not obliged to arrange a separate meal room as per Section 93.

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

* PDF generated at 05:28 (UTC) on 02 Oct 2025. View this finding on the Sedex platform for live updates and closure details.

← Code area 3

Code area 4 →

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, senior manager or business owner Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes Calcium Oxide (CaO), Sodium Carbonate, Hydrogen Peroxide, Caustic Soda Flakes (Sodium Hydroxide), Sodium Hypochlorite, and Ferric Alum Liquid (Ferric Sulfate/Aluminum Sulfate mixture)
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 undergone a structural engineer evaluation. The construction of the facility's building is as follows: Building construction approval was obtained from LGED, Gazipur Sadar, Gazipur, dated 25 July 2011. The approval was granted for industrial purposes and remains valid unless any changes are made. The Floor Layout Plan approval of the facility was taken from the Department of Inspection for Factories and Establishments (DIFE) on 19 August 2024, which is valid until any change is made.

← Code area 3

Code area 4 →

Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No
Does the site have a structural engineer evaluation?	Yes

← Code area 3

Code area 4 →

4. Child labour shall not be used

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1. The facility has comprehensive and well documented policy and procedure on Child labor and its remediation that align with SMETA standard. The policies are reviewed and updated annually to ensure they remain relevant and effective. 2. A senior manager and his team with clear authority and responsibility oversees the implementation of these policies to ensure the sustainable compliance over time. 3. All related personnel received regular training on these policies and procedure and during interview, the related personnel and workers have found adequate knowledge on the policy and procedures. 4. Regular monitoring and internal audit are conducted quarterly, and the result are reviewed and acted upon promptly by the management.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 3

Code area 5 →

Systems and evidence examined to validate this code section	Current Systems: •The facility has established a policy that they will never employ and use any child labor. •The facility verifies all workers' original national ID card, birth certificate etc. at the time of recruitment and keeps the photocopies of workers' ID cards, birth certificate in their personal files. •Factory verifies the workers age through registered doctor. •The factory does not employ any employee below the age of 18 years. The recruitment process requires workers to undergo a medical examination to verify the age by registered medical doctor. •Sampling basis employees' personal files was taken for review. Each employee file included a biodata sheet, recent photo, photocopied of birth registration certificate / national identification card and other documents. •There was no child or young employee observed in the facility. •During factory tour no child or young-looking worker was observed. Evidence examined: •Recruitment Policy •Personal File •Medical Examination and Age Verification Certificate from Registered Doctor •Latest list of employees •Age Verification documents (Birth Certificate, National ID, and School certificate) •Training records

← Code area 3

Code area 5 →

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	81%
Enter the legal age of employment	14
Enter the age of the youngest worker identified	20
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	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	1. The facility has comprehensive and well documented policy and procedure on wages that align with SMETA standard. The facility also addressed the living wages in their policy and procedures. The policies are reviewed and updated annually to ensure they remain relevant and effective. 2. A senior manager and his team with clear authority and responsibility oversees the implementation of these policies to ensure the sustainable compliance over time. 3. All related personnel received regular training on these policies and procedure and during interview, the related personnel and workers have found adequate knowledge on the policy and procedures. However, some improvements recommended for sustainable compliance. 4. Regular monitoring and internal audit are conducted quarterly, and the result are reviewed and acted upon promptly by the management. However, some improvements recommended for sustainable compliance.

Summary of findings

← Code area 4 Code area 5.A →

Code area	Workplace requirement	Area of NC	Finding
5. Legal wages are paid	5.B Ensure that workers receive the insurance...		GE ZAF601120846

← Code area 4

Code area 5.A →

Systems and evidence examined to validate this code section	Current Systems: •Based on the Bangladesh Government Gazette published on 20th, December 2023, the actual lowest minimum wage in the facility is BDT 12,500 per month. •Time keeping system is electronic face detection system. •All workers are provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid. •All insurance payments were passed on to the relevant authorities in a timely manner by the management, no deduction was made for this insurance. •Each employee was given a pay slip for their wages at the starting of the month. •All employees were paid within 7 working days of the following month. •During worker interviews the workers seem to be aware of the legal minimum wage, overtime calculation and the breakup of their salaries. •The calculation of other financial benefits including earned leave, maternity and service benefits was verified and found to comply with legal requirements. •The factory only deducts salary if the worker is absent, as permitted by law. There is no other form of monetary deduction in the factory. •Workers collect the monthly wages in mobile banking. •Compensation records of randomly selected workers including male and females. All documents were found to comply with applicable laws and regulations. •All workers are communicated breakdown of their salary by stating the salary in their appointment letters, worker handbooks, and displaying the legal minimum wages on notice board in local language. Further the factory also explains the calculation of wages during orientation training. •According to the documents which were provided by the HR & accounts department and during the worker's interview, it was noted that factory provides all types 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 11 days' festival leave. Evidence examined: •Wages and benefits policy •Local legal minimum wage documents •Appointment Letter (stating the salary breakdown). •Payroll Record / Salary Sheet of August 2025 (current month), April 2025 (Random paid month) & December 2024 (Random paid month). •Timecard Record of August 2025 (current month), April 2025 (Random paid month) & December 2024 (Random paid month). •Pay slip •Minimum Wage and calculation of Overtime displayed •Increment records

← Code area 4 Code area 5.A →

- 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

← Code area 4

Code area 5.A →

Findings: good examples

ZAF601120846

Good example

Code area

5 Legal wages are paid

Workplace requirement

5.B Ensure that workers receive the insurances and benefits (including leave entitlements) they are legally or contractually entitled to.

Description

It was noted through document review, management and worker interviews that, Facility provides attendance bonus to all workers as per company policy

← Code area 5

Code area 5.A →

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?	Only digital payments
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None

Worker renumeration

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

Summary information

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

← Code area 5 Code area 5.A →

Actual required working hours	**Required hours per day**	8.0
	Required hours per week	48.0
	Required hours per month	Non applicable
Maximum legal overtime hours	**Max hours per day**	2.0
	Max hours per week	12.0
	Max hours per month	Non applicable
Actual overtime hours	**Max hours per day**	2.0
	Max hours per week	9.0
	Max hours per month	Non applicable
Minimum legal wage	**Min per hour**	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	12500.0
Actual minimum wage	**Actual per hour**	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	12500.0
Minimum legal overtime wage	**Min per hour**	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable

← Code area 5 Code area 5.A →

Actual minimum overtime wage	**Actual per hour**	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	78
Provide the date and details of the records	26 samples were taken from August 2025 (current month), 26 samples were taken from April 2025 (Random paid month) 26 samples were taken from December 2024 (Random paid month).
Are there different legal minimum/ legally recognised CBAs wage grades?	Yes As per Bangladesh Government Gazette published on 20 December 2023: Schedule (a)- Grade 01: Basic salary Tk. 8390, House rent Tk. 4195, Medical Tk. 750, Conveyance allowance 450, food allowance 1250, Total Tk. 15035. Grade 02: Basic salary Tk. 7882, House rent Tk.3941, Medical Tk. 750, Conveyance allowance 450, food allowance 1250 Total Tk.14273. Grade 03: Basic salary Tk. 7400, House rent Tk.3700, Medical Tk. 750, Conveyance allowance 450, food allowance 1250, Total Tk.13550. Grade 04: Basic salary Tk. 6700, House rent Tk. 3350, Medical Tk. 750, Conveyance allowance 450, food allowance 1250, Total Tk. 12500.
For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Above legal minimum
Indicate the breakdown of workforce per earnings	Below minimum wage: 0% Minimum wage: 20% Above minimum wage: 80%

← Code area 5 Code area 5.A →

Are there any bonus schemes used?	Yes The facility provide bonus to workers- • Management provides attendance bonus to all the workers 525 BDT as per company policy.
Were accurate records shown at the first request?	Yes
Were any inconsistencies found?	No

← Code area 5

Code area 5.A →

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF601120847
	5.A.B Put in place a wage improvement plan th...	Base code	NC ZAF601120848

Systems and evidence examined to validate this code section	Current Systems: • The facility has a gap analysis which is not conducted with a detailed gap analysis for the living wages for their employees. • The facility has no wage improvement plan. Evidence examined: •Living wage calculation record •Salary sheet review. •Overtime payment record review. •Pay slip review. •Final settlement record review.

← Code area 5

Code area 6 →

Findings: non-compliances

ZAF601120847

Non-compliance

Code area

5.A Living wages are paid

Workplace requirement

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

Issue title

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

Description

It was noted from the document review and management interview that the facility has a gap analysis which is not conducted with a detailed gap analysis for the living wages for their employees.

Status

Open*

Time given to resolve

Verification method

Collaborative action required

Area of non-compliance/non-conformance

Base code

Corrective and preventative actions

It is recommended that the facility should conduct a living wage gap analysis.

* PDF generated at 05:28 (UTC) on 02 Oct 2025. View this finding on the Sedex platform for live updates and closure details.

ZAF601120848

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 document review, management and employee interview that, the facility has no wage improvement plan.

Corrective and preventative actions

It is recommended that the facility should establish a proper wage improvement plan with living wage.

Time given to resolve

Verification method

Collaborative action required

Area of non-compliance/non-conformance

Base code

* PDF generated at 05:28 (UTC) on 02 Oct 2025. View this finding on the Sedex platform for live updates and closure details.

← Code area 5.A

Code area 6 →

6. Working hours are not excessive

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1. The facility has documented policy and procedure on No excess Working hours that align with SMETA standard. The policies are reviewed and updated annually to ensure they remain relevant and effective. 2. A senior manager and his team with clear authority and responsibility oversees the implementation of these policies to ensure the sustainable compliance over time. However, some improvements are recommended to ensure the sustainable compliance. 3. The facility has training procedure, and all related personnel received regular training on these policies and procedure. 4. Regular monitoring and internal audit are conducted quarterly, and the result are reviewed and acted upon promptly by the management.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

← Code area 5.A

Code area 7 →

No findings

Systems and evidence examined to validate this code section	Current Systems: •The working hour policy was displayed on company notice board in local language and also included in the worker handbooks. Further, workers are provided training on working hours during orientation. •The factory operates six days in a week, providing 1 day off every Friday. Factory operates 8 hours per day and 48 hours per week as regular working hours. •In general, the employees of work for 6 days in a week (Saturday to Thursday). Friday is weekly holiday. •The Facility has these following shifts at present: The facility operates in two (2) shifts: Shift A: 08:00 am to 05:00 pm with one-hour rest break. Shift B: 08:00 pm to 05:00 am with one-hour break. Only the security section has three (3) shifts with one-hour breaks: Shift A: 06:00 am to 02:00 pm Shift B: 02:00 pm to 10:00 pm Shift C: 10:00 pm to 06:00 am Evidence examined: •Working Hour Policy Review •Local and national laws Review •Workers' appointment letter in personal file •Workers' interview •Management interview •Production Plan •Attendance records •Computerized time login and logout system •Salary sheet review •Overtime record

← Code area 5.A

Code area 7 →

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	200%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	Not applicable.
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?	54.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	60.0
Maximum number of days worked without a day off in sample	6

← Code area 6

Code area 7 →

7. No discrimination is practiced

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1. The facility has comprehensive and well documented policy and procedure on No harsh and inhumane treatment that align with SMETA standard. The policies are reviewed and updated annually to ensure they remain relevant and effective. 2. A senior manager and his team with clear authority and responsibility oversees the implementation of these policies to ensure the sustainable compliance over time. 3. The facility has training procedure, and all related personnel received regular training on these policies and procedure and during interview, the related personnel and workers have found adequate knowledge on the policy and procedures. 4. Regular monitoring and internal audit are conducted quarterly, and the result are reviewed and acted upon promptly by the management.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 6 Code area 8 →

Systems and evidence examined to validate this code section	Current Systems: •During document review and worker interviews it was found that the factory does not discriminate among employees in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, gender, marital status, sexual orientation or membership in any union or political affiliation •Factory has documented policy on prohibition of discrimination, which is communicated to all employees by displaying on notice board in local language, including it in worker handbook and by providing training to all employees (management and workers). Records of training are maintained. •Any employee found to violate the company policy on prohibition of discrimination is subject to disciplinary action. Further the employees can also use grievance procedure to complain about such violation. •During management and worker interviews it was found that all employees were aware about the policy on prohibition of Discrimination and Grievance Procedure. The facility posted Grievance box in both male and female toilets and opens them every Thursday. •The factory provides the same wage amount to male/female employees of the same rank. •There is no restriction for formation of trade union in the factory. Evidence examined: •Policy on Prohibition of Discrimination •Recruitment Policy •Recruitment Banners •Promotion Policy •Interview Sheet/Skill Test Records •Worker performance records by industrial engineering department •Grievance Procedure •Disciplinary Procedure •Workers' Handbook •Increment records •Salary Sheets/payroll •Training Records •Employment contracts were provided for review, and they showed that male and female employees were on the same pay grade. •Management interview and workers' interview

← Code area 6

Code area 8 →

7. No discrimination is practiced

Data points

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

← Code area 7

Code area 8 →

8. Regular employment is provided

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	1. The facility has comprehensive and well documented policy and procedure on Regular employment that align with SMETA standard. The policies are reviewed and updated annually to ensure they remain relevant and effective. 2. A senior manager and his team with clear authority and responsibility oversees the implementation of these policies to ensure the sustainable compliance over time. 3. The facility has training procedure, and all related personnel received regular training on these policies and procedure and during interview, the related personnel and workers have found adequate knowledge on the policy and procedures. However, some improvements recommended for sustainable compliance. 4. Regular monitoring and internal audit are conducted quarterly, and the result are reviewed and acted upon promptly by the management. However, some improvements recommended for sustainable compliance as the facility has not met all workplace requirements due to lack of prompt action.

Summary of findings

← Code area 7

Code area 8.A →

Code area	Workplace requirement	Area of NC	Finding
8. Regular employment is provided	8.H Comply with all other applicable laws tha...	Local law	NC ZAF601120853

Systems and evidence examined to validate this code section	Current Systems: •All employees were recruited by the factory directly on permanent basis. •Factory issues appointment letters to all employees. The appointment letter is signed both by the factory representative and the employee. •No temporary worker was identified by the auditors. •All workers getting signed labor contract and ID card during their recruitment. •Factory maintains service books for all workers. •Factory has policy to provide all kinds of compensation and benefits to the employees. •If any employee wants to leave the job, he or she may leave giving 30 days' notice prior to leave as per law. •All workers are entitled to legally mandated benefits like Group Insurance, Service benefit, earned leave and maternity benefit etc. Evidence examined: •Recruitment Policy •Personnel files •Appointment letter •ID cards, •Service book, •Employment Terms & Conditions. •Group Insurance Records •The hiring, lefty, resigned & termination records •Management & Workers' Interview

← Code area 7

Code area 8.A →

Findings: non-compliances

ZAF601120853

Non-compliance

Due 2025-11-01

Code area

8 Regular employment is provided

Status

Open*

Workplace requirement

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

Time given to resolve

30 days

Issue title

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

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Description

It was noted through employee's nominee form review and management interview it was identified that, following required information's were not included in the randomly checked 10 out of 26 forms of declaration and nomination: Portion payable to each nominee; Date of Signature of nominated person and employee; and Thumb impression of employee.

Corrective and preventative actions

It is recommended that facility management should keep all the required information in the nominee form for all the employees as per the legal requirement.

Local law reference

In accordance with Bangladesh Labor Rules-2015, Rule-118: Following the description of Form-41, every worker must nominate a person who can receive undisbursed payment and other dues in the absence of him/her, at the time of his/her employment in the workforce. 2) The worker's photo and a photo of the nominated person have to be attached in the nominee form: provided that the worker can change the nominee from time to time following the same procedures.

* PDF generated at 05:28 (UTC) on 02 Oct 2025. View this finding on the Sedex platform for live updates and closure details.

← Code area 8

Code area 8.A →

8. Regular employment is provided

Data points

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

← Code area 8 Code area 8.A →

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

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1. The facility has comprehensive and well documented policy and procedure on Subcontractor and Homeworkers used that align with SMETA standard. The policies are reviewed and updated annually to ensure they remain relevant and effective. 2. A senior manager and his team with clear authority and responsibility oversees the implementation of these policies to ensure the sustainable compliance over time. 3. The facility has training procedure, and all related personnel received regular training on these policies and procedure and during interview, the related personnel and workers have found adequate knowledge on the policy and procedures. 4. Regular monitoring and internal audit are conducted quarterly, and the result are reviewed and acted upon promptly by the management.

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	Current Systems: •As per the facility documents review, management, worker interview and factory tour, there was no sub-contractor or home working used by facility currently •Factory has policy which strictly prohibit the home working. Therefore, no apparent concern was detected regarding this section. Therefore, no apparent concern was detected regarding this section. Evidence examined: •Production Record review •Facility site tour •Materials in/out records •Management interview •Workers' interview

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

Data points

Are homeworkers employed directly or engaged through an agent?	Not applicable
Gender disaggregated data available	

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homeworker?	
Are full records of homeworkers available at the site?	
Does the supplier buy products or services from suppliers that use homeworkers?	No The supplier does not buy products or services from suppliers that use homeworkers.

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity?	No There are no concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity

← Code area 8.A

Code area 9 →

Are any sub-contractors used?	No

[← Code area 8.A](#) [Code area 9 →](#)

9. No harsh or inhumane treatment is allowed

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1. The facility has comprehensive and well documented policy and procedure on No harsh and inhumane treatment that align with SMETA standard. The policies are reviewed and updated annually to ensure they remain relevant and effective. 2. A senior manager and his team with clear authority and responsibility oversees the implementation of these policies to ensure the sustainable compliance over time. 3. The facility has training procedure, and all related personnel received regular training on these policies and procedure and during interview, the related personnel and workers have found adequate knowledge on the policy and procedures. 4. Regular monitoring and internal audit are conducted quarterly, and the result are reviewed and acted upon promptly by the management.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 8.A

Code area 10.A →

Systems and evidence examined to validate this code section	Current Systems: •The facility has established a detailed grievance policy and complain procedures. •The facility has established 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. •Through the factory management and employees' interview, it was noted that no physical abuse happened in the factory. •There is an internal process for grievance, which is through 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: •Grievance policy & procedure documentation. •The relevant policy on prevention of harassment and abuse. •Grievance Record Register •Training records. •Management interview and workers' interview.

← Code area 8.A

Code area 10.A →

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	Yes, there is a formal grievance process The grievance process is available to all workers
What type of grievance mechanism(s) are available?	The facility has a grievance mechanism policy and procedure in place to address all grievances promptly. There is a grievance committee in the facility containing 07 members of which 03 from management and 04 from worker's end. Last meeting date was 06 September 2025. Grievance boxes are installed in confidential areas to ensure privacy. The facility communicates the resolution of grievances to the employees involved.
Number of grievances raised in the last 12 months	7
Number of grievances resolved in the last 12 months	7

← Code area 9 Code area 10.A →

10.A. Environment 2-Pillar

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1. The facility has comprehensive and well documented policy and procedure on Environment treatment that align with SMETA standard. The policies are reviewed and updated annually to ensure they remain relevant and effective. 2. A senior manager and his team with clear authority and responsibility oversees the implementation of these policies to ensure the sustainable compliance over time. 3. The facility has training procedure, and all related personnel received regular training on these policies and procedure and during interview, the related personnel and workers have found adequate knowledge on the policy and procedures. 4. Regular monitoring and internal audit are conducted quarterly, and the result are reviewed and acted upon promptly by the management.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

No findings

← Code area 9

Code area 10.B →

Systems and evidence examined to validate this code section	Current Systems: •The facility has prepared an environmental policy and procedure and displayed in the notice board •Facility assesses its ability to prevent and control harmful releases of industrial waste into the environment as a part of the environmental management system. •It was noted through floor tour that wastage was segregated by its types and hazard. •Facility maintains a detailed plan for handling accidental release or discharge of environmentally dangerous materials •The facility also provides awareness training to all related personnel. •Chemical inventory is properly maintained. •Facility's environmental management system address where and how solid, chemical, sanitary and wastewater substances are disposed of. •Separate segregated space available for waste. •Written agreement available with licensed wastage collector for recycle and/or proper disposal of waste. All environmental Tests: -The last Sound/Noise test was conducted by National Testing Calibration & Inspection Limited on 21 September 2024. -The last Indoor Light Level test was conducted by by National Testing Calibration & Inspection Limited on 21 September 2024. -The last Ambient Air Quality test was conducted by by National Testing Calibration & Inspection Limited on 21 September 2024. -The last Stack Air Emission Assessment Report was conducted by by National Testing Calibration & Inspection Limited on 21 September 2024. -The last Air Quality Assessment Report was conducted by by National Testing Calibration & Inspection Limited on 21 September 2024. -Environmental Impact Assessment Report was conducted by Greentech Testing Company Ltd. on 16 March 2021. •Wastage Disposal Agreement with S. M Altab Hossain, Counselor, Ward No. 14 on behalf of Gazipur City Corporation, Bangladesh for wastage disposal and this agreement was signed on 19 October 2023 and will be valid for five (5) years. Evidence examined: •Environment policy •Wastage management policy. •Site tour •Energy consumption record •EIA Report •Environmental assessment record (air, noise, temperature, humidity, VOC, light, etc.)

← Code area 9

Code area 10.B →

- Training records on environment policy and waste handling

10.A. Environment 2-Pillar

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?	No
Does the site have any valid environmental or energy management certificates?	The facility didn't have 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

Code area 10.B →

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section

Systems examined:
- The facility has designated environmental responsible person.
- The facility prepared an environmental policy and procedure.
- The facility provides EMS awareness training to all personnel.
- The facility conducts environment impact assessment both internally and externally and takes mitigation measures accordingly.
- The facility has valid environmental permits in place.
- The facility performs air and noise emission test on a regular basis.
- The facility calculates its scope 1 &2 GHG emissions.
- The facility tracks and preserves environmental consumption and discharge records.
- The facility has environmental reduction targets in place to reduce impacts.

Evidence examined:
- Facility environment policy and procedure
- Environment management system documents
- Air and noise test report, EIA, and GHG Emission Inventory.
- Water and energy consumption register
- Wastage register
- Water and energy consumption register
- Contract for wastage disposal
- Environment strategy
- Environmental permits

← Code area 10.A

Code area 10.C →

10.B. Environment 4-Pillar

Data points

Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	Yes
What additional specific environmental policies does the site capture?	Sustainable material sourcing Responsible use and management of water
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Yes There are systems for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues.
Does the site have reduction targets in place to manage climate related risks?	Yes, to reduce scope 1 greenhouse gases (GHGs) Yes, to reduce scope 2 greenhouse gases (GHGs)
Are any of these science-based targets?	Yes, approved by the Science Based Targets initiative (SBTi)
Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 & 3))?	Yes The site has set reduction targets for various environmental aspects. The site plans to significantly reduce GHG emissions, electricity consumption, domestic water usage, air emissions, and waste generation in the future. They aim to achieve a 50% reduction in GHG emissions and electricity consumption, a 30% reduction in domestic water usage, a 30% reduction in waste generation, and a 30% reduction in air emissions within the period from 2023 to 2032.
Has the site checked that any sub-contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	Not Applicable

← Code area 10.B

Code area 10.C →

Usage/discharge analysis

	Last full calendar year (2024)	Previous full calendar year (2023)
Total electricity consumption from non-renewable sources (kWh)	511,804	454,526
Total electricity consumption from renewable sources (kWh)	0	0
Sources of renewable energy used	Data not available	Data not available
Types of renewable energy used	Data not available	Data not available
Total natural gas consumption (kWh)	19,220,201	15,860,269
Usage of other purchased fuels	Diesel 31700 Liters	Diesel 26037 Liters
Has the site completed any carbon footprint analysis?	Yes **Scope 1:** 1233 (tCO_2e) **Scope 2:** 293 (tCO_2e) **Scope 3:** 0 (tCO_2e)	Yes **Scope 1:** 1049 (tCO_2e) **Scope 2:** 264 (tCO_2e) **Scope 3:** 0 (tCO_2e)
Water sources	Ground Wate, Recycle Water, Rainwater.	Ground Wate, Recycle Water, Rainwater.
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	105,211	94,641
Water discharged	ETP	ETP

← Code area 10.B

Code area 10.C →

Water volume discharged (m3)	63,362	55,366
Water volume recycled (m3)	41,849	35,040
Total waste produced (mt)	18.2	11.7
Total hazardous waste produced (mt)	10.5	16.1
Waste to recycling (mt)	0	0
Waste to landfill (mt)	0	0
Waste to other (mt)	18.2	11.7
Total product produced (mt)	3,993.2	3,586.1

← Code area 10.B

Code area 10.C →

10.C. Business ethics

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1. The facility has comprehensive and well documented policy and procedure on Business ethics that align with SMETA standard. The policies are reviewed and updated annually to ensure they remain relevant and effective. 2. A senior manager and his team with clear authority and responsibility oversees the implementation of these policies to ensure the sustainable compliance over time. 3. The facility has training procedure, and all related personnel received regular training on these policies and procedure and during interview, the related personnel and workers have found adequate knowledge on the policy and procedures. 4. Regular monitoring and internal audit are conducted quarterly, and the result are reviewed and acted upon promptly by the management.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 10.B

Systems and evidence examined to validate this code section	Current System: • The facility is registered on SEDEX. The integrity policy of Intertek was given to the facility prior to start the audit. The management acknowledged this, signed it and kept a photocopy. • The company manual contains the details of Business Ethics; moreover, they have anti-bribery and anticorruption policy. The Business integrity policy was established and communicated to all employees by company manual, employee handbook and orientation and regular training. • Based on facility's management interview, the facility was familiar on local regulations/laws concerning business integrity standards. • The employees have their orientation training on business ethics when they first start their job. Mid-level management training was held in a periodic manner. • The employees have their orientation training on business ethics when they first start their job. The Admin and Compliance department determines all job roles and responsibility categorized by section. • The Admin and Compliance department determines all job roles and responsibility categorized by section. Evidence Examined: • The company business ethics policy including bribery, corruption • Training records

← Code area 10.B

10.C. Business ethics

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with business ethics legislation, regulation, consent or permits (within the last three years)?	No
Provide any certified anti-bribery management systems for the site	Facility does not have any certified anti-bribery Management Systems.

← Code area 10.C

Attachments

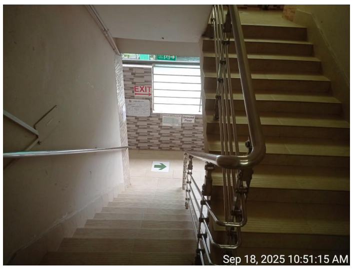
[Facility Main Entrance.jpg]

[Facility Nameplate.jpg]

[Security Guard Post.jpg]

[Assembly Point.jpg]

[Facility Inside View.jpg]



[Staircase.jpg]

[Dryer Section.jpg]

[Hydro Section.jpg]

[Washing Section.jpg]

[Evacuation Plan.jpg]

[Eye Wash Station.jpg]

[Evacuation Route.jpg]

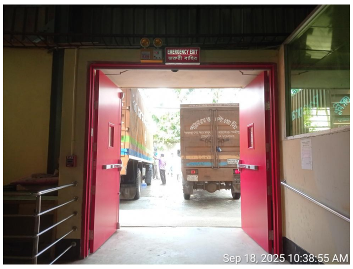
[Emergency Light.jpg]

[Electrical Substation.jpg]

[ETP.jpg]

[Electrical Distribution Board.jpg]

Drinking Water Station.jpg



Emergency Exit.jpg

Dining Room.jpg

Chemical Storage.jpg

Boiler Room.jpg

Flasher.jpg

Fog Light.jpg

Grievance Box.jpg

Hose Reel Demonstration.jpg

Generator Room.jpg

First Aider.jpg

Hose Reel.jpg

Fire Fighter.jpg

Fire Control Panel.jpg

First Aid Box.jpg

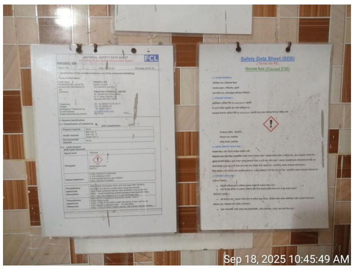
Fire Extinguisher.jpg

[Fire Alarm.jpg]

[Fire Fighting Equipment.jpg]

[Manual Calling Point.jpg]

[Medical Room.jpg]



[MSDS.jpg]

[Illuminated Exit Sign.jpg]

[Maintenence Room.jpg]

[Hose Reel.jpg]

[Generator Room.jpg]

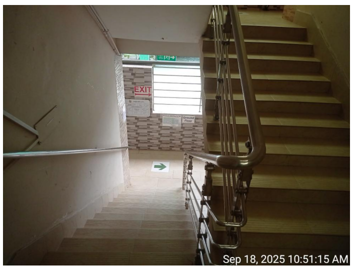
[Grievance Box.jpg]

[Flasher.jpg]

[Fog Light.jpg]

[First Aider.jpg]

[First Aid Box.jpg]



[Staircase.jpg]

[Security Guard Post.jpg]

Toilet Area.jpg

Smoke Detector.jpg

Time Recording System.jpg

Wastage Area.jpg

PA System.jpg

Notice Board.jpg

Rescuer.jpg

NC Photo _Ear plug was not weared.jpg

NC Photo _Safety boot-Gum boot was not weared.jpg

NC Photo _Fire hose pressure low.jpg

NC Photo_Safety Board not updated.jpg

Signed CAPR_Panorama Washing Co. Ltd..pdf