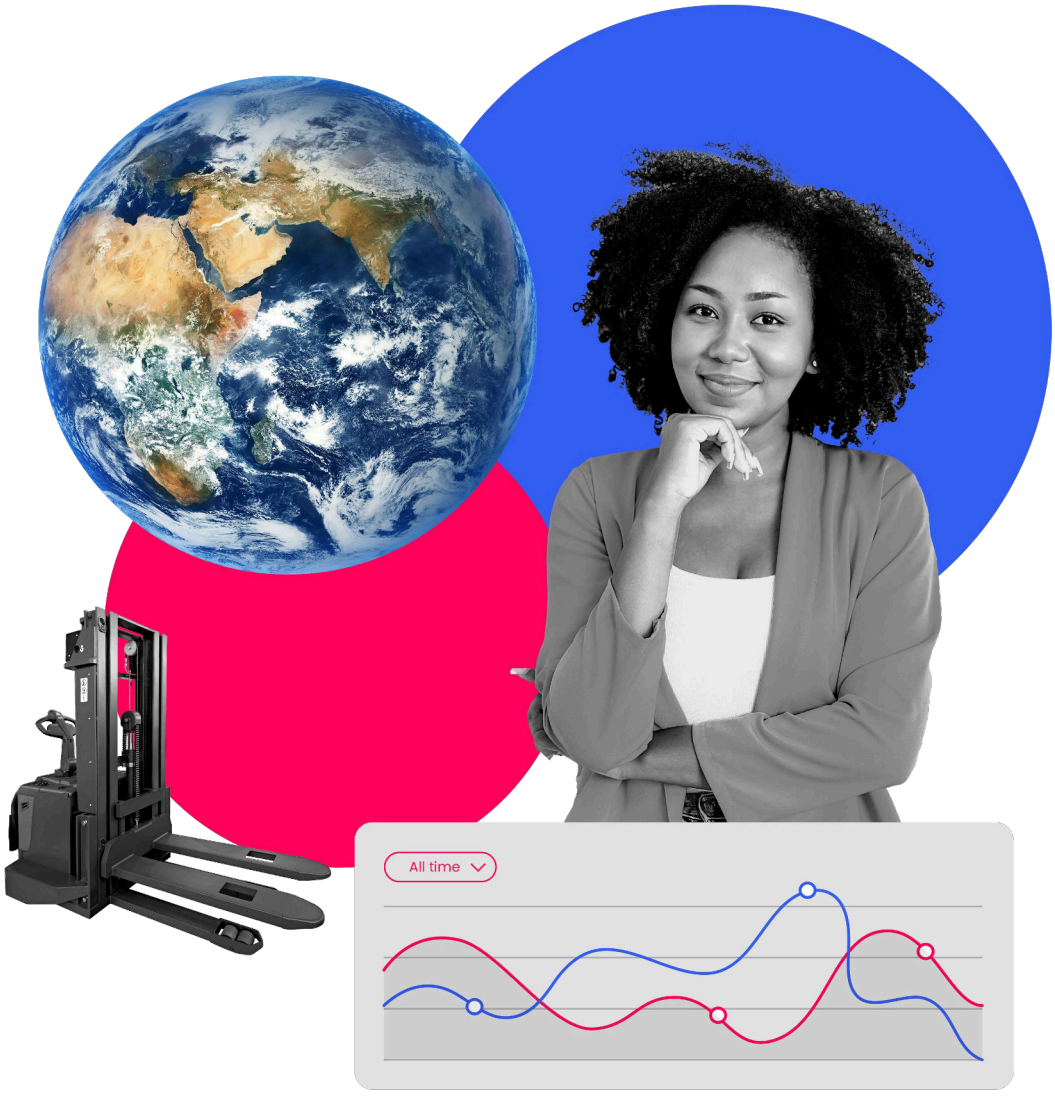
SMETA powered by Sedex

Sedex Members Ethical Trade Audit Report

Version 7



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

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Audit content

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

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

2-pillar audits include:

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

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

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

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

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

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Findings →

Audit details

Site details

Sedex site reference	ZS1000116375	**Site name**	Cachet Exports Private Limited
Business name	Cachet Exports Private Limited	**Site address**	Village - Nazirabad, Narendrapur, Kheodah - II, Block - Sonarpur, Baruipur, PO Uchhepota, B.O, South 24 Parganas Kolkata IN 700150

Audit details

Sedex company reference	ZC5000097828	**Auditor company name**	DQS CFS GmbH
Audit company address	August-Schanz-Str. 21, Frankfurt/M, DE, 60433		
Date of audit	2026-08-21	**Audit conducted by**	Kishore Sharfudeen
Audit pillars	Labour Standards | Health and safety | Environment 4-Pillar | Business ethics		
Time in and out	Day 1 In 09:05 Out 17:35		
Audit type	Full initial		
Was the audit announced?	Semi announced		

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Findings →

Was the Sedex SAQ available for review?	Yes
Who signed and agreed CAPR?	Ms. Ritika Kharwar / Merchandiser
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	No trade unions or trade union representatives were active in the facility.		
Reason for absence during the audit	No trade unions or trade union representatives were active in the facility.		
Reason for absence at the closing meeting	No trade unions or trade union representatives were active in the facility.		

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Findings →

SMETA declaration

Auditor team

SMETA declaration	I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual. 1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform. 2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question. This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post–audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.
Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size)	The audit was conducted semi-announced within a window period from Aug 17, 2026, to Sep 16, 2026.

Lead auditor	Kishore Sharfudeen	**APSCA Number**	21704882
Additional auditor	Samrat Ali	**APSCA Number**	32401004
Date of declaration	2026-08-21		

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Findings →

Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	Ms. Ritika Kharwar
Title	Merchandiser
Date of declaration	2026-08-21

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Findings →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
2. Freedom of association and right to collective bargaining are respected	2.D Give appropriate time and space for worke...	Base code	NC ZAF601590737
3. Working conditions are safe and hygienic	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF601590738
	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF601590739
9. No harsh or inhumane treatment is allowed	9.H Implement a formal process for workers to...	Base code	NC ZAF601590740
10.B. Environment 4-Pillar	10.B.E Identify and monitor potential negativ...	Base code	NC ZAF601590741

← Contents

Management systems →

Management systems

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

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

✕ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

Site details

Company and site details

Sedex company reference	ZC5000097828	
Sedex site reference	ZS1000116375	
Company name	Cachet Exports Private Limited	
Business ownership type	GOODS	
Site name	Cachet Exports Private Limited	
Site name in local language		
GPS location	**GPS address**	Cachet Exports Private Limited Village - Nazirabad, Narendrapur, Kheodah - II, Block - Sonarpur, Baruipur, PO Uchhepota, B.O, South 24 Parganas Kolkata, West Bengal 700150
	Coordinates	22° 30' 46.1592'' N & 88° 24' 54.5328'' E
Is the worksite in a remote location, far from habitation?	No	
Site contact	**Contact name**	Ms. Ritika Kharwar
	Job title	Merchandiser
	Phone number	9007599183
	Email	ajhunjhunwala@cachet.co.in

← Management systems

Worker analysis →

Company and site details

Applicable business and other legally required business license numbers and documents	Factory License - License number - (24257), Manpower – 250, BHP- 50, Issued By: Directorate of Factories., Valid Up to: 02.10.2027. Fire License - L. No. 211922606300035587 / 211922606300035589, Dated. 17.06.2026 Valid up to: 16.06.2027, Issued By: Fire & Emergency Services Department, West Bengal. Stability Certificate - Ref no: Valid From: 08.07.2026 to 10.07.2031 Competent person: MR Er. Chandan Sobhan Sasmal, (Chartered Engineer), Competency Certificate on: 08.07.2026 Building Plan Approval - PLAN APPROVED ON 499, Date 14.09.2015. Letter No 1104/P, Date 11.09.2015

← Management systems

Worker analysis →

Site activities

Site function	Factory Processing/Manufacturer	
Site activities	**Primary**	Manufacture of wearing apparel (clothing), except fur apparel
	Secondary	
	Other	
Product type	Manufacture of Readymade Garments	
Process overview	Products/Activity:- Manufacture of Readymade Garments Processes: Main processes involved are: Receipt of Raw Material (Finished Fabric) – Cutting- Checking-Sequencing- Ironing-Packing-Dispatch. Production capacity: - Monthly production capacity of the facility is said to be 10000 basic pieces. Machineries used:- The main equipment used by the factory are Sewing Machines (43), Straight Knife Cutting Machine (1), Ironing Tables (5), Bartech Machine (1), Buttoning Machine (1), Button Hole machine (1), Hemming Machine (1), Interlock Machine (2)	
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour	

Site scope

Is the audited site a physically continuous area?	Yes
What is the area of audited site to its boundary?	700m²

← Site details

Worker analysis →

Site scope

Building 1	**Last construction works on site**	2024
	If building is shared, provide details	The building is not a shared one.
	Number of floors	4
	Description of floor activities	Building 01 (Production)- Ground floor – Checking, Ironing, Packing, Accessories Stores, Locker room 1st Floor – Administrative Office, cutting, Stitching, Sanitary facilities for men & women 2nd Floor – Cutting, Stitching 3rd Floor – Accessories storage, Director's Cabin 4th Floor – Dining hall, Rest rooms for men & women Periphery –Safe assembly point.
Is there any difference between the site scope of the audit and the Sedex site profile?	No	
Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site?	No	
Is any activity conducted onsite not included within the scope of the audit?	No	

Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	No

← Site details

Worker analysis →

Worker accommodation and transport

Does the site organise worker transport to the worksite?	Not provided The facility does not provide free worker transport. Workers organise their transport to worksite. However, it is not a legal requirement to provide worker transport.

Work patterns

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

Is there any night shift work at the site?	No

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 No such assessments have been conducted.

← Site details

Worker analysis →

Site assessments

Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	No HRIA has not been conducted.

← Site details

Worker analysis →

Worker analysis

Gender disaggregated data available	Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	68 *(54.3%)*	57 *(45.7%)*	- -	125 *(100%)*

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	68 *(54.3%)*	57 *(45.7%)*	- -	125 *(100%)*
Temporary or fixed term employees	0 -	0 -	- -	0 *(0%)*
Agency or subcontracted workers	0 -	0 -	- -	0 *(0%)*
Seasonal workers	0 -	0 -	- -	0 *(0%)*
Self-employed workers	0 -	0 -	- -	0 *(0%)*
Informal workers including home workers	0 -	0 -	- -	0 *(0%)*
Apprentices, trainees or interns	0 -	0 -	- -	0 *(0%)*

* % of total workforce

← Site details

Worker interviews →

Migrant workers

	Men	Women	Other	Total
Domestic migrant workers	0 -	0 -	- -	0 *(0%)*
International migrant workers	0 -	0 -	- -	0 *(0%)*
Total migrant workers	0 -	0 -	- -	0 *(0%)*

* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from	Domestic migrant workers have not been engaged in the facility.

Workers by age

	Men	Women	Other	Total
18 - 24 years old	0 -	0 -	- -	0 *(0%)*
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	The facility does not go through peak or low seasons.
Please list the nationalities of all workers, with the three most common nationalities listed first	Indian

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Indian	54%	46%	-	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	68 *(54.3%)*	57 *(45.7%)*	- -	125 *(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	68 *(54.3%)*	57 *(45.7%)*	- -	125 *(100%)*
Other	0 -	0 -	- -	0 *(0%)*

* % of total workforce

If other payment cycle entered, please provide details	None

People in managerial, supervisorial and administrative roles

	Men	Women	Other	Total
Employees in management positions	7 *(10.0%)*	6 *(10.0%)*	- -	13
Supervisors or team leaders	3 *(42%)*	3 *(50%)*	- -	6
Administrative staff	6 *(4.8%)*	7 *(5.6%)*	- -	13

← 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	01 group of 05 employees (Male: 03 & Female: 02)
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 significant concerns or complaints were raised by the workers.
What did the workers like the most about working at this site?	Communication (e.g. from management) Equal opportunities Freedom of movement Hours worked, rest days or breaks Pay Social benefits & insurance (e.g. ability to book annual leave, maternity leave, pensions etc.) Social dialogue (e.g. freedom to associate) Work atmosphere (e.g. treatment by supervisors)
Additional comments	The factory allowed the auditor to conduct confidential worker interviews. The workers were chosen freely without any influence by the factory management; employees were randomly selected by auditor from different sections for interview; interviews were conducted without the presence of the management and CCTV surveillance. Environment 4–Pillar: Merchandiser and Export Executive were interviewed regarding the current systems for ensuring environmental compliance. Business Ethics: Merchandiser and Export Executive were interviewed regarding the current systems implemented for ensuring business ethics.
Attitude of workers' committee/union representatives	During the interview, the worker committee representatives stated that the facility management was cordial toward them and that they could freely express their opinions, grievances, and suggestions without fear or concern. No negative information was observed during the audit.

← Worker analysis

Measuring workplace impact →

Attitude of workers

Attitude of managers	The management was found to be reasonably aware of the requirements of social audit, management was very co-operative and transparent during the course of the audit. They were receptive towards findings. The management approach was found to be positive.

Workers interviewed by type

	Total
Permanent workers	10
Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
Total number of workers interviewed	10

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	3	2	-	5
Workers interviewed individually	2	3	-	5

← Worker analysis

Measuring workplace impact →

Migrant workers interviewed

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

← Worker interviews

Measuring workplace impact →

Measuring workplace impact

Gender disaggregated data available	Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	3.0%	1.0%	-	4.0%
Last full calendar year (2025)	4.0%	4.0%	-	8.0%
Previous full calendar year (2024)	0.0%	0.0%	-	0.0%

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

Rate of absenteeism (%)*

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

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

Are accidents recorded?	Yes Statutory Form 24 - Register of Accidents and Dangerous Occurrence is maintained. No major accidents have happened during the last 12 months.

← Worker interviews

Code area 0 →

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

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2025)	0.0%	0.0%	-	0.0%
Previous full calendar year (2024)	0.0%	0.0%	-	0.0%

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

Lost day work cases (per 100 workers)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2025)	0.0%	0.0%	-	0.8%
Previous full calendar year (2024)	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 (2025)	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 (2024)	0.0%	0.0%	-	0.0%

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

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2025)	0.0%	0.0%	-	0.0%
Previous full calendar year (2024)	0.0%	0.0%	-	0.0%

← Measuring workplace impact

Code area 0 →

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current System: The factory welcomed the auditors and assured complete support to conduct the audit. The auditors were not offered any bribe and gifts during the audit. The site description matched the details as per the SAQ and factory information provided. Training provided on Human Rights on 17.04.2026. Evidence examined: The factory had a written policy on Human Rights and the HR Manager had communicated the policy and requirements to all the employees. Interaction with management and workers, Site Tour, Anti bribery policy, SAQ, Training on Human rights records.

← Measuring workplace impact

Code area 1 →

0. Enabling accurate assessment

Data points

Has the site received an official notice, fine, prosecution, or withhold release order (WRO) for non-compliance with legislation, regulation, consent, or permits within the last three years, relating to Health and Safety, labour rights or the environment?	No
Did any workers selected by the auditor decline to be interviewed?	No
Were any external stakeholders such as consultants, customer representatives, industry experts etc. present during the audit?	No

← Code area 0

Code area 1 →

1. Employment is freely chosen

Management systems

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

← Code area 0

Code area 1.A →

Management systems

Explanation for management systems grades	Policies and Procedures: Robust Management Systems The facility has policy of Hiring Policy No. CE/HR/2026/021 Dated: 01.01.2026. The policy defines the process for hiring employees being hired to manage this issue at the site and includes all relevant requirements of the code area. The policy also includes the process & procedure for hiring contracted workers required if any; a risk assessment was done. Resources: Robust Management Systems The HR Manager was the responsible person for implementation and monitoring of the code. The HR Manager is aware of the requirements under the code; the responsibilities include handing over the charge to another responsible person in case of leave of absence. Training and Communication: Robust Management Systems Employees are well informed about social-related issues like forced labour, bonded labour, etc. The employees confirmed that no illegal deposits are made to the facility for recruitment and they are free to resign from the facility after serving a specified notice period. All employees receive periodic training in addition to the induction awareness provided during hiring. The training plan also includes retraining for employees absent from the provided training and also to employees not meeting the desired result. The workers were aware of their rights. Monitoring: Robust Management Systems The facility HR manager regularly reviews the policies and ensures that it is adhered to; any deviations or gaps identified are immediately addressed. Risk level: The site has a low inherent risk, as observed from the number of workers, the nature of the work size of the facility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 0

Code area 1.A →

Systems and evidence examined to validate this code section	The factory had a policy which prohibited the use of forced labor. Policy No. CE/HR/2026/12 dated 01.01.2026. The policy was available for review. There was a procedure which required all workers to present their personal identification documents for proof of age, but only copies would be kept in their personnel files and the originals were given back to the workers. The terms and conditions of employment in the appointment letter stated that the workers were free to leave the workplace outside of their work hours. The factory did not require any payment for work tools, PPE, IC/staff card, training, etc. or any kind of deposits. The factory did not use prison labour. All the above was also confirmed during management and employee interviews. The Manager HR was responsible to oversee that no forced, bonded, involuntary or prison labour is employed. Evidence Examined: - Personnel files including employment contracts for 10 sampled workers - Resignation records and final settlement records - Factory rules - Employee handbook - Management and employee interviews.

← Code area 0

Code area 1.A →

1. Employment is freely chosen

Data points

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

← Code area 1

Code area 1.A →

1.A. Responsible recruitment and entitlement to work

Management systems

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

← Code area 1

Code area 2 →

Management systems

Explanation for management systems grades	Policies and Procedures: Robust Management Systems The facility has hiring policy CE/HR/2026/021 Dated: 01.01.2026, the policy is reviewed on a yearly basis. The policy includes hiring of employees including male & female employees, training, benefits, equal opportunity and their retention. Risk assessment was done in case of contracted workers are hired. Resources: Robust Management Systems The HR manager and the Factory Manager of the facility are the responsible person for the implementation of the code & they are well aware of the requirements under the code based on the interaction. The responsibility includes the details for the contracted workers if hired in the factory. Training and communication: Robust Management Systems Regular periodic training is provided to all the employees & also at the time of induction. As per documents review, factory management representation and employee interview, all employees in the factory were local residents, no migrant employees from other state/country were noted in the facility. The facility has training plan apart from the induction training provided to the new employee, the plan involved periodic training to all the employees and refresher training to the absent employee. Monitoring: Robust Management Systems The management system is adequate to ensure effective implementation of the policies, the management through internal audits & management review meetings ensure that any deviation from the setup policies and procedure are promptly addressed and implemented into the system, as such the management system is robust. Risk level: The site has a low inherent risk, as observed from the number of workers, the nature of the work size of the facility.

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 System: 1. All the workers are either permanent or contact workers. 2. The appointment letters in the local languages issued to the workers contain all the terms and conditions. 3. The workers are recruited by the word of mouth and with references. 4. No recruitment fees were charged from the workers as inferred from the workers' interview 5. The factory provides induction training to all the new employee on the terms & conditions of the employment, factories rules & regulations and other details of working in the factory. Evidence Examined: - No agency was used in facilities for recruitment process. - Hiring Policy No. CE/HR/2026/21 dated 01.01.2026 reviewed. - Duties and responsibilities of the Factory Manager and HR Manager. - Personal files.

← Code area 1

Code area 2 →

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

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

Migrant workers

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

← Code area 1.A

Code area 2 →

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

Recruitment fees

Have any workers who started at this site in the last 12 months (new workers) paid any recruitment fees or associated costs, such as visas or travel, which have not been fully repaid?	No - all new workers were recruited locally by the site
Select 1 to 3 sending countries/regions of new workers. Record fees and costs in the following tables.	India

New workers totals

	India
Number of workers	6

Recruitment fees

	India
Payments made in exchange for work	-
Recruitment services which are not optional	-
Other or uncategorised	✓

← Code area 1.A

Code area 2 →

Related costs

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

Illegitimate costs

	India
Payments made to illegitimate actors involved in the recruitment process	-
Payments made to illegitimate actors during the course of employment	-
Other or uncategorised	✓

← Code area 1.A

Code area 2 →

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

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

Highest total costs incurred

	India
Currency	INR
Highest total costs incurred	0.0
Additional comments	As per the interview of workers, the new workers have not incurred any costs before, during, or after employment.

← Code area 1.A

Code area 2 →

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

Management systems

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

← Code area 1.A

Code area 3 →

Management systems

Explanation for management systems grades	Policies and Procedure: Robust Management Systems The facility has Policy on Freedom of association and collective bargaining, policy no. CE/HR/2026/007 Dated: 01.01.2026 & also Grievance handling policy and Procedures CE/HR/2026/014 Dated: 01.01.2026. The policy includes the process of workers election, their eligibility, tenure & responsibilities. Resources: Robust Management Systems The HR manager of the facility is the responsible person for the implementation of the code & he is well aware of the requirements under the code based on his interaction & knowledge of the code. Training and communication: Some Improvements Recommended The factory provides training about the functioning of the different committees and the grievance handling mechanism to all the employees; the trainings are provided in periodic intervals. However, workers were not aware of who their representative is, their activities and how they can engage with them. Monitoring: Some Improvements Recommended During operative personnel interviews, it was confirmed that the employer adopts an open attitude towards the activities of the committee and their organizational activities. However, the facility has failed to identify that the workers were not aware of who their representative is, their activities and how they can engage with them. Risk level: The site has a low inherent risk, as observed from the number of workers, the nature of the work size of the facility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
2. Freedom of association and right to collective bargaining are respected	2.D Give appropriate time and space for worke...	Base code	NC ZAF601590737

← Code area 1.A

Code area 3 →

Systems and evidence examined to validate this code section	Current System: Policy on Freedom of Association and Collective Bargaining No. CE/HR/2026/7 dated 01.01.2026. Grievance handling policy and Procedures No. CE/HR/2026/14 dated 01.01.2026. The factory had no worker union, but workers were free to join any union, if they wished. As confirmed in both management and worker interviews, the employees were free to form unions or join any associations. No one would be treated differently because of their membership status of the union. The members of the Workers committee were elected through ballot paper on 03.06.2026 and the members were elected for a term of three years. Committee meeting held once in every 3 months; last 2 meetings were held on 17.07.2026 & 13.04.2026. The factory had provided training on the subject matter on 17.04.2026. The factory management had provided a suggestion box for the workers to lodge in their complaints / grievances or share their suggestions. - 04 out of 10 sampled workers were not aware of who their representative is, their activities and how they can engage with them. Evidence Examined: - Policy on Freedom of association and collective bargaining - Grievance handling policy and Procedures. - Suggestion box opening log and suggestion box complaint feedback - Employment contracts were reviewed. - Employee and management interviews. - Election records - Committee meeting minutes

← Code area 1.A

Code area 3 →

Findings: non-compliances

ZAF601590737

Non-compliance

Due 2026-11-05

Code area

2 Freedom of association and right to collective bargaining are respected

Workplace requirement

2.D Give appropriate time and space for worker representatives to operate. Ensure all workers are aware of who their representative is, their activities and how they can engage with them.

Issue title

137 - A committee exists but workers do not know about the worker committee, its function and/or who their representatives are

Description

04 out of 10 sampled workers were not aware of who their representative is, their activities and how they can engage with them.

Intended corrective and preventative actions, based on root cause analysis

The facility agreed to provide adequate training to workers to create awareness among them about who their representatives are, their activities and how they can engage with them.

Status

Open*

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Base code

* PDF generated at 10:31 (UTC) on 06 Sept 2026. View this finding on the Sedex platform for live updates and closure details.

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

Data points

Are trade unions allowed by law in the national context?	Yes
Are there any registered trade unions in the workplace?	No
Are they active?	
Does the employer recognise the trade union?	Yes
Are there alternative worker representative bodies in place?	Yes, worker committee
Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)?	Yes
Are the worker representatives freely elected by the workforce as a whole?	Yes
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Yes

← Code area 2

Code area 3 →

Has there been any industrial action (e.g. strikes, unrest, or cases raised to formal tribunals or labour courts) in the past two years?	No

← Code area 2

Code area 3 →

3. Working conditions are safe and hygienic

Management systems

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

← Code area 2

Code area 4 →

Management systems

Explanation for management systems grades	Policies and Procedures: Robust Management Systems The Facility has Health and Safety Policy No. CE/HR/2026/015 dated 01.01.2026, the policy is reviewed once in a year. The policy includes providing training and awareness of the health & safety and working requirement in the factory and also to visitors. The policy elaborate in case deficiency or GAP is identified the corrective action to be imparted. Resources: Robust Management Systems The facility has designated HR manager for the implementation of the procedures and requirements under the code. The HR manager is also responsible for the Health & Safety Assessment and also the emergency preparedness that includes fire safety, natural calamities, chemical handling etc. The HR Manager is responsible for effective implementation of the requirements under the code. The responsibility does not mention in case of leave or absence of the HR Manager, the next responsible person to take charge. Training and Communication: Some Improvements Recommended The factory provides regular training on Health & Safety policy and its requirements, the training included PPE, chemical handling, Fire Safety, other Health & Safety issues and proper hygiene. The factory has training and observation plan & it is implemented however some issues related to Fire Safety, Health & Safety was observed during the audit as such the provided training was not effective as desired. Monitoring: Some Improvements Recommended The facility has a procedure in place to regular monitoring of health and safety requirement. However, some issues related to health and safety were noted during site tour, these reflects insufficient monitoring and training and the KPI defined for the health and safety condition based on the number of accidents, number of near misses, Safety audits, Health and safety NC in internal and external audits, mock drills. Risk level: The site has a low inherent risk, as observed from the number of workers, the nature of the work size of the facility.

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.L Implement effective processes to manage f...	Local law Base code	NC ZAF601590738
	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF601590739

← Code area 2

Code area 4 →

Systems and evidence examined to validate this code section	Current System: General Health & Safety - The HR manager & the facility manager are responsible person. - The facility has provided potable drinking water facility, regular tests are conducted, the latest test was conducted on 02.07.2026 by R. V. Briggs & Co. Private Ltd. - Clean and adequate toilet facility is provided for the male and female employees with proper segregation (02- Male toilets, 02 - Urinals & 02 - Females). - Ventilation, temperature and lighting was adequate, the facility arranges for the air ambient, noise and light test periodically, the last test was done on 02.07.2026 by R. V. Briggs & Co. Private Ltd. - Minutes of meetings show that there are meetings between the workers and the Facility management, and each point is acted on. The HSE meeting was done on 10.07.2026 & 09.04.2026, there are 3 members from the workers side and 3 members from the management side. - Health and safety risk assessment vides CE/HR/HIRA-01 dated 01.01.2026., covering all the parameters like fire safety, production process. - There are no company provided transport as per the workers come from nearby places, and it is not a legal requirement - There is no dormitory in the facility & this is not legally required. Fire Safety - There were at least 2 exits from each work area. - Sufficient firefighting equipment, such as fire extinguishers (12 Nos.), Hydrant Post and Hose Reel (08 Nos.), Smoke Detector (20 Nos.) Emergency Lights (09 Nos.), Fire alarm call point (03 No.), First Aid boxes (03 Nos.) were provided in the facility. - There are 11 trained fire fighters, training provided on 16.07.2026 by External agency - Fire drills were conducted once every 2 months. The last 02 drills were conducted on 16.07.2026 (Participant Employees- 28, Evacuation- 2 min 35 sec) & 11.04.2026 (Participant Employees- 32, Evacuation- 2 min 15 sec) through External Agency. - 01 out of 02 exit doors in all the floors of the facility building are found to be opening inwards. - Arrow marks directing to the nearest exit have not been marked on the exit pathways provided on the 2nd floor. Machine & Electrical safety - There were competent mechanic & electricians at the site to do the electrical work.

← Code area 2

Code area 4 →

- Facility had obtained periodic inspection certificate for all the machineries used.

Medical Services
- Facility has provided first aid box in each production area (Total 03 first aid boxes).
- There were 05 first aiders and they had been trained through Indian Red Cross Society 09.06.2026 valid for three years.
- The accident incident register checked vide forms 18 & 24, no accident till date

Training
- Training on health and safety on 06.05.2026, PPE on 04.03.2026, Environment & Waste Management on 06.04.2026, Training on Policies on 06.04.2026.

Chemical Safety
-No chemical used in facility.

Evidence Examined:
- Health and Safety Policy, policy no. CE/HR/2026/15 dated 01.01.2026.
- Health & Safety Committee meeting records.
- Fire drill & training records,
- Firefighting equipment inspection records.
- Machines inspection records.
- Accident & Injuries records.
- Building stability certificate & approved site plans.
- Facility tour.
- All H&S documents like policy, procedure, training records,
- First aid training records.
- Risk Assessment.
- Test reports like drinking water, noise, ambient air, stack.
- Health & Safety Training Records
- Interaction with Management and Interviews with employees.

← Code area 2

Code area 4 →

Findings: non-compliances

ZAF601590738

Non-compliance

Due 2026-10-06

Code area

3 Working conditions are safe and hygienic

Workplace requirement

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

Issue title

203 - Fire exits are not adequate, causing an elevated risk to life

Description

01 out of 02 exit doors in all the floors of the facility building are found to be opening inwards.

Intended corrective and preventative actions, based on root cause analysis

The factory agreed to rearrange the position of the exits in such a way that the doors of the exits always open outward.

Local law reference

In accordance with the West Bengal Factories Rules (1958), Rule 61(10)(t) Exit doorways shall open outwards, that is way from the room but shall not obstruct the travel along any exit.

Evidence



NC-Doors opening inwards.jpg

Status

Open*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

← Code area 3

Code area 4 →

* PDF generated at 10:31 (UTC) on 06 Sept 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601590739

Non-compliance

Due 2026-10-06

Code area

3 Working conditions are safe and hygienic

Workplace requirement

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

Issue title

209 - Not all emergency exits are properly marked and lighted

Description

Arrow marks directing to the nearest exit have not been marked on the exit pathways provided in the 2nd floor.

Intended corrective and preventative actions, based on root cause analysis

The facility management agreed to provided arrow marks directing to the nearest exit on the exit pathways provided in the 2nd floor.

Local law reference

In accordance with the Factories Act, 1948 – Sec 38. Precautions in case of fire - (2) Effective measures shall be taken to ensure that in every factory all the workers are familiar with the means of escape in case of fire and have been adequately trained in the routine to be followed in such cases.

Evidence

Status

Open*

Time given to resolve

30 days

Verification method

Desktop audit

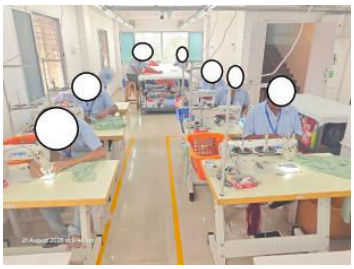
Area of non-compliance/non-conformance

Local law

Base code

← Code area 3

Code area 4 →



NC-Arrow marks missing on the exit pathway.jpg

* PDF generated at 10:31 (UTC) on 06 Sept 2026. View this finding on the Sedex platform for live updates and closure details.

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, other (please explain) Ms. Tania Kanjilal, Export Executive
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	No
Who organises accommodation for workers?	Workers independently arrange their own accommodation
Who organises worker transportation between accommodation and worksite?	Workers organise their own transport
Who organises worker transportation while at work?	Workers organise their own transport
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Yes Stability Certificate - Ref no: Valid From: 08.07.2026 to 10.07.2031 Competent person: MR Er. Chandan Sobhan Sasmal, (Chartered Engineer), Competency Certificate on: 08.07.2026 Building Plan Approval - PLAN APPROVED ON 499, Date 14.09.2015. Letter No 1104/P, Date 11.09.2015
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No

← Code area 3

Code area 4 →

Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No
Does the site have a structural engineer evaluation?	Yes

← Code area 3

Code area 4 →

4. Child labour shall not be used

Management systems

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

← Code area 3

Code area 5 →

Management systems

Explanation for management systems grades	Policies and Procedures: Robust Management Systems Facility has Child Labor & Child Labor remediation policy -CE/HR/2026/001 dated 01.01.2026, the policy is reviewed once in 12 months. The policy included not hiring any child worker in the facility, further in case of any underage worker observed then the rehabilitation of the child worker that includes monetary support, education and alternate employment. Resources: Robust Management Systems The HR Manager is the responsible person for the implementation and monitoring of the requirements under the code and the policy; the manager is well aware of the code. As per the policy the HR Manager takes care of the recruitment and the verification of the age proof. Based on a review of hiring policy, employee's identification and age proof documents such as Voter ID and School Certificates were checked by the HR department prior to hiring. Applicants without any valid age proof identification documents were not hired. Based on the policy review, the minimum hiring age of the facility was 18 years old or above. Training and Communication: Robust Management Systems The factory provides regular training to all the employees on the policy & all the employees were well aware on the subject, based on the interaction & feedback. The training is based on the training calendar & it involves all the employee and the departments. Monitoring: Robust Management Systems The factory has a robust has management system as they have framed policies and procedures defines roles and responsibilities more. The list of employees along with the date of birth is monitored. There is a board at the main gate prohibiting any employees below 18 years. There is a system in place to monitor the misapplication and the verification of the age proof documents to prevent falsification of the age verification data. Risk level: The site has a low inherent risk, as observed from the number of workers, the nature of the work size of the facility.

Summary of findings

← Code area 3

Code area 5 →

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	Current systems: 1. Based on interaction with the factory management, all employees are hired by the Human Resource Department only. 2. Based on review of hiring policy documents, employee's ID for age proof such as PAN Card and School Certificate was checked by HR department prior to hiring. The employees without valid ID certificates are not being hired. This was reviewed & found correct. 3. Based on the policy review, the minimum hiring age of the facility is above 18 years old. The youngest worker was 28 years old. 4. Based on employees' interview, any suspect of child labor can be reported to facility management. 5. Based on the employee interviews, review of facility's Anti Child Labor& Hiring Policy and age proof documents, the facility has complied with ILO Standards for Child Labor 6. Child Labor & child labor remediation policy, policy no. CE/HR/2026/1 dated 01.01.2026 verified. 7. The factory had provided training on Child labor remediation policy on 18.03.2026. Evidence Examined: - Child Labor and Child Labor Remediation Policy - Personnel records including age proof documents of 10 out of 10 selected samples. - Interaction with Management and Interviews with employees. - Child Labor awareness training record - Factory tour.

← Code area 3

Code area 5 →

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	0%
Enter the legal age of employment	15
Enter the age of the youngest worker identified	29
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0.0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

← Code area 4

Code area 5 →

5. Legal wages are paid

Management systems

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

← Code area 4

Code area 5.A →

Management systems

Explanation for management systems grades	Policies and Procedure: Robust Management Systems Facility has payment of Wages policy - CE/HR/2026/018 dated 01.01.2026, the policy is reviewed once in 12 months. The policy includes the process for the maintaining and disbursement of the wages of the contracted workers, benefits to be provided and the legal deductions. Resources: Robust Management Systems The HR Manager is responsible person for monitoring the policy and taking appropriate steps to implement the same. The manager ensure that wages are paid on time, correctly paid, deduction if any are done correctly, the factory monitors any deviation from the policies. The responsibility includes the process which states that incase of nonavailability of the HR Manager the second in line person Factory Manager to look after the process. Training and Communication: Robust Management Systems The facility provides periodic training on the wages, calculation, Overtime payment and deductions and benefits is imparted during induction. The workers are aware of the wage calculation based on the interaction. The factory also provides periodic training on the payment of wages, minimum wages, overtime calculation, legal benefits, deductions based on the training plan. Monitoring: Robust Management Systems The factory has a system as they have framed policies and procedures defines roles and responsibilities; The minimum wage notification is displayed near the main gate in the notice board. All wages and payment are through digital method. The control of the timely wages is being monitored. The minimum wage is displayed. The wages is monitored by the muster roll. The deductions are recorded in the muster roll. Risk level: The site has a low inherent risk, as observed from the number of workers, the nature of the work size of the facility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 4

Code area 5.A →

Systems and evidence examined to validate this code section	Current System: Facility has payment of Wages policy no. CE/HR/2026/18 dated 01.01.2026. The minimum wage is displayed. The factory transfers the salary before 7th of every month and wage slip also provided to workers in local language, deductions are ESIC & EPF as per the act requirement. The factory follows the minimum wages issued by the government of West Bengal, the minimum wages as per the notification are Unskilled: INR 10329, Semi-skilled: INR 11363, Skilled: INR 12499, Highly Skilled: INR 13748. The wages are effective from 01.07.2025 to 31.12.2025. From 01.01.2026 to 30.06.2026, Unskilled: INR 10384, Semi-skilled: INR 11422, Skilled: INR 12565, Highly Skilled: INR 13821. The factory Act Abstract is displayed. The HR Manager is taking care of the Wage distribution. The verbal training on the wages, calculation, Overtime payment and deductions and benefits is imparted during induction. The workers are aware of the wage calculation. The wages are monitored by the muster roll. The deductions are recorded in the muster roll. Evidence Examined: - Payroll and attendance records of the sampled months- July 2026 (Current month), March 2026 (random month) and August 2025 (random month). - Employee interview. - Local and national laws. - Wages and benefits policy. - Local legal minimum wage documents. - Employment contracts for all sampled 26 employees. - List of National and Festival Holidays.

← Code area 4

Code area 5.A →

5. Legal wages are paid

Data points

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

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?	Daily Monthly
Is actual wage data available on site for any of these options?	Daily Monthly

← Code area 5

Code area 5.A →

Maximum legal working hours	**Max hours per day**	8.0
	Max hours per week	48.0
	Max hours per month	208.0
Actual required working hours	**Required hours per day**	8.0
	Required hours per week	48.0
	Required hours per month	208.0
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**	Non applicable
	Max hours per week	Non applicable
	Max hours per month	Non applicable
Minimum legal wage	**Min per hour**	Non applicable
	Min per day	406.0
	Min per week	Non applicable
	Min per month	10558.0
Actual minimum wage	**Actual per hour**	Non applicable
	Actual per day	406.0
	Actual per week	Non applicable
	Actual per month	10558.0

← Code area 5

Code area 5.A →

Minimum legal overtime wage	**Min per hour**	101.5
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
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	30
Provide the date and details of the records	10 samples for the month of Aug 2025 (Random month) 10 samples for the month of Mar 2026 (Random month) 10 samples for the month of Jul 2026 (Latest month)

← Code area 5

Code area 5.A →

Are there different legal minimum/ legally recognised CBAs wage grades?	Yes The pay structure prescribed by the Government of West Bengal “13. Garment Manufacturing Industry” which was implemented from 01 Jul 2026 to 31 Dec 2026 is as Unskilled- INR 10558.00 per month/ INR 406.00 per day Semi-Skilled- INR 11615.00 per month/ INR 447.00 per day Skilled – INR 12777.00 per month/ INR 491.00 per day Highly Skilled – INR 14054.00 per month/ INR 541.00 per day The pay structure prescribed by the Government of West Bengal “13. Garment Manufacturing Industry” which was implemented from 01 Jan 2026 to 30 Jun 2026 is as Unskilled- INR 10386.00 per month/ INR 399.00 per day Semi-Skilled- INR 11426.00 per month/ INR 439.00 per day Skilled – INR 12569.00 per month/ INR 483.00 per day Highly Skilled – INR 13825.00 per month/ INR 532.00 per day The pay structure prescribed by the Government of West Bengal “13. Garment Manufacturing Industry” which was implemented from 01 Jul 2025 to 31 Dec 2025 is as Unskilled- INR 10329.00 per month/ INR 397.00 per day Semi-Skilled- INR 11363.00 per month/ INR 437.00 per day Skilled – INR 12499.00 per month/ INR 481.00 per day Highly Skilled – INR 13748.00 per month/ INR 529.00 per day
For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Meets legal minimum
Indicate the breakdown of workforce per earnings	Earning of 37% of workforce meets legal minimum. Earning of 63% of workforce is above legal minimum.
Are there any bonus schemes used?	Yes The facility has paid annual bonus for the period 2024-25 @8.33 % on 17.10.2025
Were accurate records shown at the first request?	Yes

← Code area 5

Code area 5.A →

Were any inconsistencies found?	No

← Code area 5

Code area 5.A →

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current System: Facility has payment of Wages policy CE/HR/2026/18 dated 01.01.2026. Based on the calculation done by the factory the legal wages are more than the living wages which comes to approximately INR 9060. The living wages were calculated based on the number of working members in the family, number of dependents, house rent, transportation cost, food expenses, education expenses, medical expenses, saving. The minimum wage is displayed. Evidence Examined: - Payroll and attendance records of the sampled months- July 2026 (Current month), March 2026 (random month) and August 2025 (random month). - Employee interview. - Local legal minimum wage documents.

← Code area 5

Code area 6 →

6. Working hours are not excessive

Management systems

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

← Code area 5.A

Code area 7 →

Management systems

Explanation for management systems grades	Policies and Procedures: Robust Management Systems Facility has policy on Working hours & Overtime Policy -CE/HR/2026/019 dated 01.01.2026. The policy includes monitoring and managing the attendance of all the employees, in case of dispute the contact person to resolve the matter, the policy include the process of recording the attendance incase discrepancy is identified in the manual attendance recording system. Facility has Leave policy - CE/HR/2026/017 dated 01.01.2026. Resources: Robust Management Systems The HR manager is the responsible person for the implementation and monitoring of the policy under the code. The HR manager is well aware of the requirements; the responsibility includes the process of incase non-availability of the HR manager the person looking after the matter. Training and Communication: Robust Management Systems There is induction training on the working hours, overtime, leaves given to the employees. The workers are aware of the working hours and weekly off. The facility has displayed the working hours policy at the main entrance of the factory. The facility has provided sufficient rest breaks to all the workers. The facility has provided regular training on working hours and found effective. Monitoring: Robust Management Systems Factory has robust management system as they have framed policies and procedures defines roles and responsibilities. The workers are aware of the working hours and weekly off. The working hours is maintained in the bio-metric attendance system. There is Overtime register to monitor the overtime. The KPI for the working hours is defined. The employees working hours, absenteeism is monitored. Risk level: The site has a low inherent risk, as observed from the number of workers, the nature of the work size of the facility.

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 System: 1. In this audit, auditor had randomly selected production record, such as: Material in/out records, daily production reports, and crosschecked these records with payroll records and attendance records, no inconsistency was noted. In addition, through employee interview, no inconsistency was noted either. 2. Based on provided attendance records, the working hours analysis as below: a) During employee interview, all the 10 randomly selected employees stated that they do not work overtime. The overtime if any is paid @200% of the standard wages. b) The facility has implemented electronic system to record IN/OUT time recording for all the employees. Based on the provided attendance records, the no overtime hours worked. 3. The facility works in single shift (10:00 to 19:00), break hours were from 13:00 to 14:00 hours, weekly off Sunday. 4. The working hours is displayed as seen during the site tour. 5. In the appointment letters the working hours is mentioned. Evidence Examined: - Working hours Policy - CE/HR/2026/23 dated 01.01.2026. - Time records of 10 sampled workers of July 2026 (Current month), March 2026 (random month) and August 2025 (random month). - Attendance records (Muster roll). - Leave records vide Form 14. - Interactions with management and employees. - Employees' contracts - Facility's working hours policy - Production records

← Code area 5.A

Code area 7 →

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	200%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	The facility has declared to pay 200% of normal rate of wages for the overtime hours of work done, if engaged.
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?	48.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	48.0
Maximum number of days worked without a day off in sample	6

← Code area 6

Code area 7 →

7. No discrimination is practiced

Management systems

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

← Code area 6

Code area 8 →

Management systems

Explanation for management systems grades	Policies and Procedures: Robust Management Systems The factory has a non-discrimination policy CE/HR/2026/003 dated 01.01.2026, on hiring, compensation, promotion and access to training was available during the audit. Based on a review of the wage records and employee interviews, no discrimination was noted in hiring, compensation, access to training, promotion, termination or retirement. The factory has a policy to hire employee across all the genders and efforts are in place to hire female employee. Resources: Robust Management Systems The HR Manager was responsible implementation and monitoring of the code, for the investigation and disposal of discrimination cases. The HR manager is well aware of the different laws in the matter. Based on a wage records review, the facility provided the same pay for employees doing work of the same or similar nature. There was no evidence of discrimination. The site has communicated the policies to its workforce and relevant persons. Training and Communication: Robust Management Systems The facility has a training plan and provides regular & periodic training to the employees on the policy based on the plan, the plan also includes providing retraining to employees absent in the training provided and those not aware of the requirement. Monitoring: Robust Management Systems The policy has a robust management system to ensure no discrimination takes place. They monitor that there is no discrimination through constant feedback and interaction with the employees. Any complaints is immediately addressed and takes steps to ensure reoccurrence of the same does not happen. Risk level: The site has a low inherent risk, as observed from the number of workers, the nature of the work size of the facility.

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 System: 1. Based on a review of the wage records and employee interviews, no discrimination was noted in hiring, compensation, access to training, promotion, termination or retirement. 2. The HR Manager was responsible for the investigation and disposal of discrimination cases. 3. Based on a wage records review, the facility provided the same pay for employees doing work of the same or similar nature. 4. No employee was required to have an examination for the hepatitis B virus and/or HIV. 5. An anti-discrimination procedure on hiring, compensation, promotion and access to training was available during the audit. There was no evidence of discrimination. There are 45.7% females in total workforce. Evidence Examined: - The factory's Anti-Discrimination policy, policy no. CE/HR/2026/3 dated 01.01.2026. - Time In and Out records. - Personnel files including appointment letter with terms and conditions for 10 out of 10 selected samples. - Salary and other benefit records. - Training records - Appraisal records - Termination records - Bonus Records - Loan records - List of Holidays - Application forms - Medical records - Interactions with management and employees

← 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)	6%
Representation of women in supervisory roles (ratio of women workers to women supervisors)	12%
Three most common nationalities in managerial and supervisory roles	All employees are of Indian origin.

← Code area 7

Code area 8 →

8. Regular employment is provided

Management systems

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

← Code area 7

Code area 8.A →

Management systems

Explanation for management systems grades	Policies and Procedures: Robust Management Systems The facility has Regular Employment (Hiring) Policy No. CE/HR/2026/021 dated 01.01.2026, the policy is reviewed on yearly basis. The policy states that employment will be provided to all irrespective caste, color and creed and gender. Females are also welcome and provided equal opportunity in employment. The policy also includes for the migrant & contracted workers. Individual agreements are included in every personnel file, also a copy of the contract is delivered to all the employees. Based on interactions with the facility's management, no casual, agency and apprentice employees were engaged. Resources: Robust Management Systems HR manager is the responsible person for implementing and monitoring of the code. The responsibility also includes responsibilities for hiring and retaining of contracted workers hired if any. Based on interactions with the employees, no recruitment fees were required at any stage of the recruitment process. Training and Communication: Robust Management Systems The sampled workers confirmed that they were issued appointment letter and also were explained the terms & conditions of the employment during induction training. Also, periodic trainings are provided to the employees based on the training calendar. Monitoring: Robust Management Systems Factory has implemented all those policies and procedures in the factory premise though periodic training and monitoring by a senior manager. However effective monitoring through regular review of the employment records, agreement with the contractor is required in case of contracted workers if any are hired, to ensure that the policy is implemented. Risk level: The site has a low inherent risk, as observed from the number of workers, the nature of the work size of the facility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

← Code area 7

Code area 8.A →

No findings

Systems and evidence examined to validate this code section	Current System: 1. Individual agreements are included in every personnel file, also a copy of the contract is delivered to all the employees. 2. Based on interactions with the facility's management, agency employees were engaged. 3. Based on interactions with the employees, no recruitment fees were required at any stage of the recruitment process. 4. The sampled workers confirmed that they were issued appointment letter and also were explained the terms & conditions of the employment during induction training. 5. Social Security benefits are provided, according to individual agreements and payroll records reviewed. No illegal deductions and fees were found during documental review. Evidence Examined: - The facility's Regular Employment (Hiring) policy CE/HR/2026/21 dated 01.01.2026. - Appointment letter with terms and conditions for all the selected 10 samples. - Salary and other benefit records. - Interaction with management and employees.

← Code area 7

Code area 8.A →

8. Regular employment is provided

Data points

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

← Code area 8

Code area 8.A →

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

Management systems

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

← Code area 8

Code area 9 →

Management systems

Explanation for management systems grades	Policies and Procedures: Robust Management Systems The facility has a sub-contracting policy CE/HR/2026/25 dated 01.01.2026, the policy is reviewed on yearly basis. The facility does not outsource any production process. As inferred from the production record, gate pass, Management interview and site tour. Resources: Robust Management Systems The Production Manager was responsible person for implementing and monitoring of the code. The Production Manager is well aware of the sub-contracting process and the required procedure to be taken. Training and Communication: Robust Management Systems The facility management system in place as they have framed policies and procedures defines roles and responsibilities. Factory has implemented all those policies and procedures in the factory premise though periodic training and monitoring by a senior manager. Monitoring: Robust Management Systems Factory has system in place as they have framed policies and procedures defines roles and responsibilities. Factory has implemented all those policies and procedures in the factory premise though periodic training and monitoring by a senior manager. The factory management strongly ensure that there is no deviation from the policies and proper and effective measures like equality for all is followed. Risk level: The site has a low inherent risk, as observed from the number of workers, the nature of the work size of the facility.

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 System: Through the management interview, workers interview; facility does not outsource production process. The process carried out in the facility are Receipt of Raw Material (Finished Fabric) – Cutting- Checking-Sequencing- Ironing-Packing-Dispatch. Verified through document review, factory tour, management interview and employee interview that no Homeworking was used by this factory. The facility checks the sub-contractor for the use of home workers through supplier audit. Evidence Examined: - The facility's Sub-contractor policy CE/HR/2026/25 dated 01.01.2026. - Inward and outward material register. - Production records. - Goods/ Vehicle movement registers - Interactions with management

← Code area 8

Code area 9 →

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

Data points

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

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homeworker?	
Are full records of homeworkers available at the site?	
Does the supplier buy products or services from suppliers that use homeworkers?	No The factory does not use any suppliers or sub-contractors that buy any products from the home workers. The factory audits the supplier facility to ensure that no products are sourced through home workers.

Sub-contracting

← Code area 8.A

Code area 9 →

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity?	No No undeclared subcontracting or unrecorded work was observed, as per the production records, personal files, materials issuance and receipt records, management interaction, and workers' testimonials.
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	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended

← Code area 8.A

Code area 10.A →

Management systems

Explanation for management systems grades	Policies and Procedures: Robust Management Systems The facility has an Anti-Harassment policy & Disciplinary Policy, policy no. CE/HR/2026/004 & CE/HR/2026/006 dated 01.01.2026. The states that no form of Harassment be it mental, physiological, physical etc. will be tolerated and any employee found practicing or supporting such act, severe disciplinary action in accordance with law will be taken. Resources: Robust Management Systems The HR manager is responsible person for implementing and monitoring of the code & he is well aware of the requirements under the code. The policy does not mention in case the HR manager is not available the next responsible person to take the responsibility. Training and Communication: Some Improvements Recommended All forms of discipline are formally documented in line with local legal requirements. Facility has established the standing order to define the employment terms, misconducts and disciplinary action procedure. Grievance procedure has been communicated to the workers. Facility has formed the Grievance Committee to handle work related the grievances. The facility has training plan and provides training to all the employee about different committee and grievance mechanism as per the plan; however few workers were not aware of the roles and responsibilities of the workers representatives. Monitoring: Some Improvements Recommended The facility has a system for the employees wherein they can raise grievances with the management, the grievances are recorded and addressed in a timely manner and monitored to ensure that such grievances are minimized, however few workers were not aware of the roles and responsibilities of the workers representatives. Risk level: The site has a low inherent risk, as observed from the number of workers, the nature of the work size of the facility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

← Code area 8.A

Code area 10.A →

9. No harsh or inhumane treatment is allowed	9.H Implement a formal process for workers to...	Base code	NC	ZAF601590740

Systems and evidence examined to validate this code section

Current System:
1. There are no apparent concerns regarding any forms of abuse at the facility, as per employee and management interviews.
2. Contact numbers of the top management are displayed in the factory for the workers to raise grievances to them directly.
3. All forms of discipline are formally documented in line with local legal requirements.
4. Facility has established the standing order to define the employment terms, misconducts and disciplinary action procedure.
5. Facility has formed the Grievance Committee to handle work related the grievances. The last meeting of the committee was held on 09.07.2026 & 24.04.2026.
6. Grievance procedure has been communicated workers on 18.03.2026.
7. Contact numbers of the top management are displayed in the factory for the workers to raise grievances to them directly.
8. The factory has ICC, agreement with external agency (Advocate) on 01.01.2024, last meeting of the ICC was held on 11.06.2026 & 08.01.2026, annual return was filled on 16.01.2026.

- 06 out of 10 sampled employees were not aware of the grievance procedure established in the facility.

Evidence Examined:
- The factory's Disciplinary & Anti-Harassment policies CE/HR/2026/6 & CE/HR/2026/4 dated 01.01.2026.
-. Interactions with management and employees.
- The relevant policy on prevention of harassment and abuse.
- Internal grievance procedure documentation.
- Training records.
- Site tour

← Code area 8.A

Code area 10.A →

Findings: non-compliances

ZAF601590740

Non-compliance

Due 2026-10-06

Code area

9 No harsh or inhumane treatment is allowed

Workplace requirement

9.H Implement a formal process for workers to be able report grievances (concerns, complaints, or problems) without fear of retaliation. The grievance mechanism should be legitimate, accessible, predictable, equitable, transparent, rights-compatible, continuously improving and based on engagement and dialogue.

Issue title

583 - Lack of a detailed grievance procedure that has been communicated to all workers

Description

06 out of 10 sampled employees were not aware of the grievance procedure established in the facility.

Intended corrective and preventative actions, based on root cause analysis

The facility agreed to create awareness among the employees about the grievance procedure through periodical trainings.

Status

Open*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Base code

* PDF generated at 10:31 (UTC) on 06 Sept 2026. View this finding on the Sedex platform for live updates and closure details.

← Code area 9

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
What type of grievance mechanism(s) are available?	The workers can address their grievances through the worker committees (including the Internal Complaints Committee), suggestion box, superviros, or directly to the top management.
Number of grievances raised in the last 12 months	0
Number of grievances resolved in the last 12 months	0

← Code area 9

Code area 10.A →

10.A. Environment 2-Pillar

Management systems

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

← Code area 9

Code area 10.B →

Management systems

Explanation for management systems grades	Policies and Procedures: Robust Management Systems Facility has Environmental policy no. CE/HR/2026/011 dated 01.01.2026. The policy includes environment impact analysis, GHG. Training to be provided to the employees for the conservation of the natural resources and waste management, the policy indicates the process and action to be initiated in case any GAP or deviation is observed. Resources: Robust Management Systems The HR Manager is nominated as environmental manager. The manager is a competent person with knowledge in the field. He is well aware of the requirement under the code as regular training and updates are provided to him. He is well aware of the responsibilities bestowed on him. Training and Communication: Some improvements recommended The facility has a plan to provide training to employees on environmental requirements once every 3 months. The facility has provided training to the employees on environmental requirements, and interviews with workers confirmed the same. The facility has also communicated the policy to the employees and relevant persons. However, the employee training on waste management is insufficient, leading to improper segregation and storage of waste. Monitoring: Some improvements recommended The environmental objectives are being monitored, KPI is well defined for GHG emissions. The monitoring aspects of the facility have identified effective measures to be taken to ensure compliance towards environmental requirements. However, the monitoring system has not identified that the employee training on waste management is insufficient. Risk level: The site has a low inherent risk, as observed from the number of workers, the nature of the work size of the facility.

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 System: - The facility established and maintained an Environmental Action policy - CE/HR/2026/11 dated 01.01.2026 and the HR Manager was responsible for environmental compliance. - The facility had a system to provide environmental awareness through notice board post to relevant employees. - The facility conducted necessary noise test and ambient air quality test once in a period of twelve months. The last test report was dated 02.07.2026 by R.V. Briggs & Co. Private Ltd. - The facility had provided training to the employees on environmental requirements on 11.02.2026 Interviewed workers confirmed the same. - Environment Aspect & Impact assessment done on 21.01.2026. Evidence Examined: 1. Pollution Notification 2. Training record 3. test reports 4. Waste records 5. Site Tour 6. Interview with Management and workers

← Code area 9

Code area 10.B →

10.A. Environment 2-Pillar

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?	No
Does the site have any valid environmental or energy management certificates?	No
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
10.B. Environment 4-Pillar	10.B.E Identify and monitor potential negativ...	Base code	NC ZAF601590741

Systems and evidence examined to validate this code section	Current System: The energy, water and waste generation are calibrated The carbon footprint is not calculated The non-hazardous waste is disposed through authorized waste handler There is no renewable sources of energy. The factory has defined objective to reduce water & energy consumption by 1%. Environment Aspect & Impact assessment done on 21.01.2026. - The awareness of the employees about waste management was found to be inadequate. Evidence Examined: 1. Waste agreement 2. Site tour 3. Interaction with Management & workers. 4. Energy & water calibration. 5- Environment aspect & impact reviewed.

← Code area 10.A

Code area 10.C →

Findings: non-compliances

ZAF601590741

Non-compliance

Due 2026-10-06

Code area

10.B Environment 4-Pillar

Workplace requirement

10.B.E Identify and monitor potential negative environment impacts of operations and supply chain and have in place systems that prevent, mitigate or remedy the impacts of their own operations.

Issue title

624 - Employees not trained in waste management

Description

The awareness of the employees about waste management was found to be inadequate.

Intended corrective and preventative actions, based on root cause analysis

The facility agreed to provide periodical trainings to employees make them adequately aware of waste management.

Status

Open*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Base code

* PDF generated at 10:31 (UTC) on 06 Sept 2026. View this finding on the Sedex platform for live updates and closure details.

← Code area 10.B

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?	Responsible use and management of water Other (provide details) Responsible use and management of electricity.
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Not Applicable
Does the site have reduction targets in place to manage climate related risks?	None
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 To reduce water and energy consumption by 2%.
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

Usage/discharge analysis

← Code area 10.B

Code area 10.C →

	Last full calendar year (2025)	Previous full calendar year (2024)
Total electricity consumption from non-renewable sources (kWh)	26,623	Data not available
Total electricity consumption from renewable sources (kWh)	0	Data not available
Sources of renewable energy used	None	Data not available
Types of renewable energy used	Other (provide details) NA	Data not available
Total natural gas consumption (kWh)	0	Data not available
Usage of other purchased fuels	NA	Data not available
Has the site completed any carbon footprint analysis?	No	No
Water sources	Local Water Authority	Data not available
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	22	Data not available
Water discharged	Sewer	Data not available
Water volume discharged (m3)	20	Data not available
Water volume recycled (m3)	0	Data not available
Total waste produced (mt)	2	Data not available

← Code area 10.B

Code area 10.C →

Total hazardous waste produced (mt)	0	Data not available
Waste to recycling (mt)	0	Data not available
Waste to landfill (mt)	0	Data not available
Waste to other (mt)	2	Data not available
Total product produced (mt)	25	Data not available

← 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

← Code area 10.B

Management systems

Explanation for management systems grades	Policies and Procedures: Robust Management Systems The facility has policy on Business Ethics, policy no. CE/HR/2026/002 dated 01.01.2026, the policy is reviewed once in 12 months. The policy also includes reporting mechanism and unanimous reporting, whistle blower policy and action initiated to eliminate such practices. Resources: Robust Management Systems The Partner was the designated person responsible for implementing standards concerning Business Ethics, and that site practices were conducted without any corruption and/or bribery. Training and Communication: Robust Management Systems The facility's business ethics policy which was communicated to employees through posters and training. The factory has training plans and training calendar with training materials on corrupt and unethical practices. These trainings are provided once in 3 months. There are no unethical practices Monitoring: Robust Management Systems The site has a robust system and ensures that there are no corrupt practices. Any compliant received is promptly addressed. There are no corruption charges against the facility nor any prosecution going on. Risk level: The site has a low inherent risk, as observed from the number of workers, the nature of the work size of the facility.

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: Partner of the factory was the designated person responsible for implementing standards concerning Business Ethics, and that site practices were conducted without any corruption and/or bribery. The facility established a business ethics policy CE/HR/2026/2 dated 01.01.2026 which was communicated to employees through posters and trainings on 10.01.2026. Evidence Examined: Training records Employee and Management interview.

← Code area 10.B

10.C. Business ethics

Data points

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

← Code area 10.C

Attachments

SMETA_CAPR.pdf



First aid box.jpg



NC-Tampered finger guards.jpg



Evacuation plan.jpg



Display of policies.jpg



Fire extinguishers.jpg



Entrance.jpg



Accesories storage.jpg



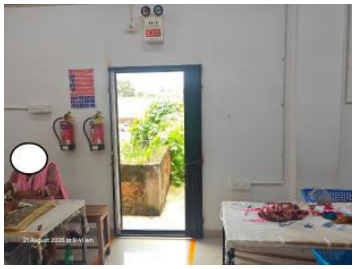
Name board.jpg



NC-Doors opening inwards.jpg



Factory elevation.jpg



Exit.jpg



Sanitary facilities.jpg



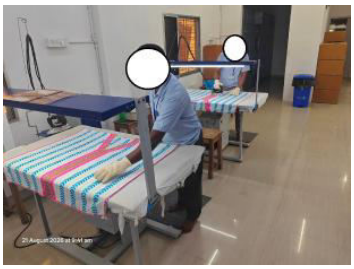
Dining hall.jpg



Checking-1.jpg



Fabric storage.jpg



Ironing.jpg



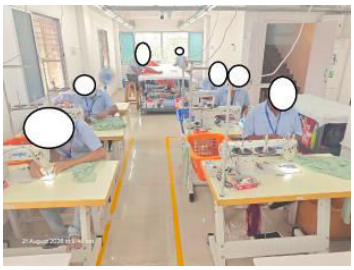
Fabric cutting.jpg



RO Plant.jpg



Safe assembly point.jpg



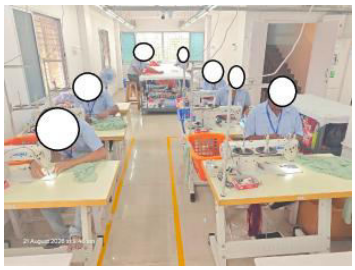
Sewing line.jpg



Suggestion box.jpg



Checking-2.jpg



NC-Arrow marks missing on the exit pathway.jpg