Sedex Members Ethical Trade Audit Report

Version 7

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

Contents

Audit content

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

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

2-pillar audits include:

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

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

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

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

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

← Contents

Findings →

Audit details

Site details

Sedex site reference	ZS407297422	**Site name**	SARASWATHI TEX
Business name	Saraswathi Tex	**Site address**	2/806,Saraswathi Garden,Kasipalayam Road, Indian Oil Petrol Bunk Opposite,Koolipalayam Naal Road TIRUPUR IN 641607

Audit details

Sedex company reference	ZC407297257	**Auditor company name**	Social Compliance Services Asia
Audit company address	Unit 2303, 23/F., Fullerton Centre,, No. 19 Hung To Road, Kwun Tong,, Kowloon, HK, 00		
Date of audit	2025-10-06	**Audit conducted by**	Panchavarnam Pragadeeshwaran
Audit pillars	Labour Standards | Health and safety | Environment 4-Pillar | Business ethics		
Time in and out	Day 1 In 09:58 Out 17:33		

← Contents

Findings →

Audit type	Full initial
Was the audit announced?	Semi announced
Was the Sedex SAQ available for review?	Yes
Who signed and agreed CAPR?	K.Ramesh / Admin Manager
Any conflicting information SAQ/Pre-Audit Info	No
Is further information available?	No

Audit attendance

	Senior management	**Worker representative**	**Union representative**
A: Present at the opening meeting?	Yes	Yes	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	Yes	No
Reason for absence at the opening meeting	There is no trade union exists in the facility		
Reason for absence during the audit	There is no trade union exists in the facility		
Reason for absence at the closing meeting	There is no trade union exists in the facility		

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)	Nil		
Lead auditor	Panchavarnam Pragadeeshwaran	**APSCA Number**	21703167
Additional auditor	Dineshkumar Anbazhagan	**APSCA Number**	32200764
	BHASKAR BABU D	**APSCA Number**	21705151

← Contents

Findings →

Auditor team

Date of declaration	2025-10-06

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	K.Ramesh
Title	Admin Manager
Date of declaration	2025-10-06

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.M Ensure all machinery is installed, mainta...	Local law	NC ZAF601142210
	3.N Ensure that all hazardous substances (e.g...	Local law	NC ZAF601142211
10.B. Environment 4-Pillar	10.B.E Identify and monitor potential negativ...	Base code	NC ZAF601142212

Management systems

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

Site details

Company and site details

Sedex company reference	ZC407297257	
Sedex site reference	ZS407297422	
Company name	Saraswathi Tex	
Business ownership type	GOODS	
Site name	SARASWATHI TEX	
Site name in local language		
GPS location	**GPS address**	2/806,Saraswathi Garden,Kasipalayam Road,, Indian Oil Petrol Bunk Opposite,Koolipalayam Naal Road, Tirupur-641607
	Coordinates	11.123303 N 77.392972 E
Is the worksite in a remote location, far from habitation?	No	
Site contact	**Contact name**	K.Ramesh
	Job title	Admin Manager
	Phone number	9942350985
	Email	venkatesh@saraswathitex.com

← Management systems

Worker analysis →

Company and site details

Applicable business and other legally required business license numbers and documents	Factory License - TPR 21998 (250 workers/ 129 Hp) issued on 23/10/2024 valid till 31/12/2025 Fire License -22305/RFL/NMSB/2025 GST - 33AVKPV2326H1ZH ESI Code-5600120247000199 EPF code-CBCBE 1876039000 IE Code-3215020530

Site activities

Site function	Factory Processing/Manufacturer	
Site activities	**Primary**	Manufacture of knitted and crocheted fabrics
	Secondary	
	Other	
Product type	Facility is a manufacturer and exporter of knitted garments	
Process overview	Facility is a knitted garment manufacturer for adults and children. Facility is having the following activities inside the facility receipt of dyed fabric, cutting, sewing, checking, Ironing, packing and Dispatch. Facility is having following machineries Overlock-82, Flatlock-36, Single needle-93, rib cutting -02, Ironing tables -09, Straight knife-06, Band knife-03, Needle detcetor-01, Auto cutter -01, spreader -02, Bartack-03, stain remover-01, Kaja -01, Button-01, Snap attach -04, Fusing-04, Trimmer machine-03, Compressor-01, DG set-125 KVA. Facility is having 6 production lines.	
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?	3829m²

← Site details

Worker analysis →

Site scope

Building 1	**Last construction works on site**	2021
	If building is shared, provide details	No
	Number of floors	3
	Description of floor activities	Ground floor - Sewing, Ironing, Checking, Packing and Finished goods storage, Toilets, Dining hall DG set area and Rest rooms. First floor - Office, Conference hall Second floor - Sample , RO Plant
Building 2	**Last construction works on site**	2023
	If building is shared, provide details	No
	Number of floors	1
	Description of floor activities	Ground floor - Fabric storage, Cutting, Stickering, Fusing and Toilets
Building 3	**Last construction works on site**	2023
	If building is shared, provide details	No
	Number of floors	1
	Description of floor activities	Ground Floor - (Shed) - Finished goods storage area, Dining
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	

← Site details

Worker analysis →

Site scope

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

Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	No
Does the site organise worker transport to the worksite?	Not provided Facility has not provided transport facilities to workers. There is no legal requirement that the site must provide transport for workers.

Work patterns

Approximate workers on site per month (% of peak)	**January**	50-75%	**February**	50-75%
	March	50-75%	**April**	50-75%
	May	50-75%	**June**	50-75%
	July	50-75%	**August**	50-75%
	September	50-75%	**October**	50-75%
	November	50-75%	**December**	50-75%
Is there any night shift work at the site?	No			

← Site details

Worker analysis →

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	No
Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community?	No No negative impacts assessed on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community.
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	No No HRIA conducted within the last 3 years at this site.

← Site details

Worker analysis →

Worker analysis

Gender disaggregated data available	Men and women

Worker totals

	Men		Women		Other		Total	
Number of workers	68	*(54.4%)*	57	*(45.6%)*	-	-	125	*(100%)*

Workers by type

	Men		Women		Other		Total	
Permanent workers (employees)	68	*(54.4%)*	57	*(45.6%)*	-	-	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	30	*(62.5%)*	18	*(37.5%)*	-	-	48	*(38.4%)*
International migrant workers	0	-	0	-	-	-	0	*(0%)*
Total migrant workers	30	*(62.5%)*	18	*(37.5%)*	-	-	48	*(38.4%)*

* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from	Bihar -15, Odisha- 14, Assam-14, West Bengal - 5

Workers by age

	Men		Women		Other		Total	
18 - 24 years old	10	*(50%)*	10	*(50%)*	-	-	20	*(16%)*
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	Facility has not identified the peak season.
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	*(54.4%)*	57	*(45.6%)*	-	-	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	(54.4%)	57	(45.6%)	-	-	125	(100%)
Other	0	-	0	-	-	-	0	(0%)

* % of total workforce

If other payment cycle entered, please provide details	Nil

People in managerial, supervisorial and administrative roles

	Men		Women		Other		Total
Employees in management positions	4	(100%)	0	(0%)	-	-	4
Supervisors or team leaders	4	(80%)	1	(20%)	-	-	5
Administrative staff	6	(75%)	2	(25%)	-	-	8

← 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	4 groups of 5 (Male -12, Female -8)
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 raised by workers.
What did the workers like the most about working at this site?	Communication (e.g. from management) Connectivity (e.g. Wi-Fi) Contracts Diversity Equal opportunities Facilities (e.g. rest area, recreation, canteen) Freedom of movement Grievance mechanisms Hours worked, rest days or breaks Job security Overtime Pay Social activities and events Social benefits & insurance (e.g. ability to book annual leave, maternity leave, pensions etc.) Social dialogue (e.g. freedom to associate) Training and development Work atmosphere (e.g. treatment by supervisors) Work environment – comfort (e.g. temperature, noise or dust levels) Workplace benefits (e.g. child care provisions)
Additional comments	Through interview with workers, it was noted that all workers were satisfied with the factory and no negative comments received from the workers about the management.
Attitude of workers' committee/union representatives	During interview with worker representatives, they never expressed any negative note on the management and its representatives. They didn't express any negative feedback to the auditor

← Worker analysis

Measuring workplace impact →

Attitude of workers

Attitude of managers	During interview with the managers, it was noted that the management employees were aware of the social audit requirements and found cooperative for the audit. Management employees also were interested in participating in the social initiatives taken by the facility

Workers interviewed by type

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

Workers interviewed by group/individual

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

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	4	2	-	6
International migrant workers interviewed	0	0	-	0
Total migrant workers interviewed	4	2	-	6

Measuring workplace impact

Gender disaggregated data available	Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	15.0%	15.0%	-	30.0%
Last full calendar year (2024)	15.0%	15.0%	-	30.0%
Previous full calendar year (2023)	15.0%	15.0%	-	30.0%

* 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)	15.0%	15.0%	-	30.0%
Last full calendar year (2024)	15.0%	15.0%	-	30.0%
Previous full calendar year (2023)	15.0%	15.0%	-	30.0%

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 Facility is maintaining accident record as per statutory requirement.

← 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 (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	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 (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

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

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

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

← Worker interviews

Code area 0 →

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

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

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

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

← Measuring workplace impact

Code area 0 →

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current Systems: 1. Facility has allowed the audit team throughout the factory premises without any obstruction and hesitation. All requested documents, interviewees and the facility itself are provided as required. The semi-announced window for this audit is from Oct 4, 2025 to Nov 3, 2025. 2. Facility has established anti bribery and anti-corruption policy and procedures. The facility does not offer bribes to or threaten the auditor, nor in any way induce the auditor to be dishonest. 3. The site description provided, along with the SEDEX site profile, was accurate and consistent with the observations made during the audit. 4. The facility has a written human rights policy statement approved by senior management. This policy has been communicated to all personnel and relevant external parties, and trained to relevant personnel. Evidence examined: 1. Anti bribery and anti-corruption policy and procedures 2. Training record of the above policy to key employees 3. Integrity policy of the facility 4. Retrieval and demonstration of all documents related to SMETA audit 5. Management and worker interviews 6. Grievance Redressal Procedure 7. Written human rights policy and relevant training records

← Measuring workplace impact

Code area 1 →

0. Enabling accurate assessment

Data points

Has the site received an official notice, fine, prosecution, or withhold release order (WRO) for non-compliance with legislation, regulation, consent, or permits within the last three years, relating to Health and Safety, labour rights or the environment?	No
Did any workers selected by the auditor decline to be interviewed?	No

← Code area 0

Code area 1 →

1. Employment is freely chosen

Management systems

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

← Code area 0

Code area 1.A →

Management systems

Explanation for management systems grades	Policies and Procedures. Grade: Robust Management Systems The facility has established policy and procedure “Employment is freely chosen” signed by the top management in place, it clearly states that facility does not require deposit or withhold employees’ ID cards, does not limit the employees’ freedom, there is no forced, bonded, or involuntary prison labour, and employees are free to leave their employer after reasonable notice. The policies and procedures are appropriate for the site context and can lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area. Responsibilities and processes are clearly defined to implement policies and procedures in this Code Area. In addition, there is a clear procedure for updating documentation according to changing requirements or situations. Regular review and update is conducted by senior management to ensure continued compliance. Resources. Grade: Robust Management Systems The facility senior manager has been appointed to be responsible for this Base Code Area with adequate experience and seniority to manage the Workplace Requirements. Systems are in place to ensure the management structure and responsibilities are reactive to changing circumstances. The management structure demonstrates effectiveness in achieving compliance sustainably over time. Communication & Training: Grade: Robust Management Systems Training and communication of policy and procedures is provided to all relevant workers, including managers and supervisors. The training is conducted according to the documented plan which includes introduction, assessment and refresher training every year. Training content is also updated according to need and the procedure for this is documented. Training and communication effectiveness is assessed for those understanding, ensuring a high level of efficacy. Monitoring: Grade: Robust Management Systems The facility effectively monitors procedures, taking actions where results require it or changes to policies and processes are made. Regular internal audit and management review are conducted to ensure sufficient compliance with the Workplace Requirements in this Base Code Area on an ongoing basis. Feedback from workers is also considered to make improvements to Workplace Requirements. Any identified non-compliance is promptly addressed, and corrective actions are implemented to prevent recurrence. Evidence of these monitoring and implementation is available.

← Code area 0 Code area 1.A →

Management systems

	Based on the internal audit report and management review report, no compliance issue regarding “Employment is freely chosen” was raised in the past year.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 0

Code area 1.A →

Systems and evidence examined to validate this code section	Current Systems: 1. The facility does not seek to profit from forced labour, human trafficking, debt bondage/ bonded labour or any other form of modern slavery. Policies of "Employment is freely chosen" are in place to ensure ethical and lawful employment practices. Where applicable, facility provides remediation and safeguarding of workers impacted by forced labour and verify and record actions taken. 2. The facility does not control workers through threats, coercion, or any form of inhumane treatment. Workers are treated with respect and dignity at all times. 3. Workers can freely leave the workplace, allowing for what is reasonable (e.g. for safety or security in hazardous worksites). Security guards or other authoritative figures does not restrict workers' freedom of movement beyond what is reasonable. 4. The surveillance system such as CCTV was not excessive or for the purpose of controlling or intimidating workers. 5. The facility does not unreasonably prevent workers from communicating or socializing inside or outside the workplace. Workers are free to interact and are not subjected to isolation. 6. The factory does not retain workers' original passport, travel or identity documents or any other valuable item. 7. The facility allows workers to resign at the end of their contract or at any time, without paying a fee, and receiving the full wages owed including any holiday pay/benefits, gave a period of notice in line with applicable law or not greater than one-month, whichever period is shorter. 8. The facility pays all workers on a regular monthly basis in compliance with applicable legal requirements. 9. The facility does not place workers in debt. No loans or advances were applied to the worker's benefit, for repayment on mutually agreed and acceptable terms. 10. The facility does not withhold any part of workers' salaries as deposits or require bonds or repayment of government levies. All payments are made in full as per legal requirements. 11. The facility does not withhold any payments until a worker's term of work is complete (forced savings), delay payments, or implement any other financial scheme that prevents workers from leaving their employment. 12. All workers can achieve the legal minimum wage without breaching applicable laws or the terms of collective bargaining agreements on working hours, overtime and rest days. 13. The facility conducts appropriate due diligence to minimize the risk of forced labor through third parties. 14. The facility does not engage in the use of any prison labor. Evidence examined: 1. Documented policy on Forced Labour and Recruitment 2. Wages paid records

← Code area 0

Code area 1.A →

3. Record of hiring / dismissal or deductions.
4. Personnel records of employees.
5. Recruitment Procedures.
6. Disciplinary records
7. Management and worker interviews
8. Facility touring

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	Policy and Procedure: Grade: Robust Management Systems The facility has established policy and procedure “Responsible recruitment and entitlement to work” signed by the top management in place, that ensure responsible recruitment and entitlement to work and meet the labour standards required by local law, customers and the Code. The policies and procedures are appropriate for the site context and can lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area. Responsibilities and processes are clearly defined to implement policies and procedures in this Code Area. In addition, there is a clear procedure for updating documentation according to changing requirements or situations. Regular review and update is conducted by senior management to ensure continued compliance. Resources: Grade: Robust Management Systems The facility senior manager has been appointed to be responsible for this Base Code Area with adequate experience and seniority to manage the Workplace Requirements. Systems are in place to ensure the management structure and responsibilities are reactive to changing circumstances. The management structure demonstrates effectiveness in achieving compliance sustainably over time. Communication and Training: Grade: Robust Management Systems Training and communication of policy and procedures is provided to all relevant workers, including managers and supervisors. The training is conducted according to the documented plan which includes introduction, assessment and refresher training every year. Training content is also updated according to need and the procedure for this is documented. Training and communication effectiveness is assessed for those understanding, ensuring a high level of efficacy. Monitoring: Grade: Robust Management Systems The facility effectively monitors procedures, taking actions where results require it or changes to policies and processes are made. Regular internal audit and management review are conducted to ensure sufficient compliance with the Workplace Requirements in this Base Code Area on an ongoing basis. Feedback from workers is also considered to make improvements to Workplace Requirements. Any identified non-compliance is promptly addressed, and corrective actions are implemented to prevent recurrence. Evidence of these monitoring and implementation is available. Based on the internal audit report and management review report, no compliance

← Code area 1

Code area 2 →

Management systems

	issue regarding “Responsible recruitment and entitlement to work” was raised in the past year.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 1

Code area 2 →

Systems and evidence examined to validate this code section	Current systems: 1. Facility has employed all employees directly. The facility reviews original photographic identification to validate that all workers have the legal right to work. The site has also required their labor providers and subcontractors to do the same, with effective due diligence systems in place to monitor compliance. 2. The facility retains all records necessary to demonstrate that all workers have the legal right to work. Workers are verified with their original documents and photocopies of the documents were retained by the HR department. 3. The nature of work, working conditions, employment terms, wages and benefits provided to workers are accurately reflected those communicated to workers during recruitment. 4. No children and young workers in the facility, however, the facility has also established appropriate requirements and protections for children and young workers. 5. The facility ensures all workers are recruited legally and fairly. 6. The facility does not use any employment agencies and other recruitment partners. 7. The facility has a system to ensure no recruitment fees and any such related costs are paid by workers during the recruitment including workers from employment agencies and other recruitment partners (if used). 8. No International migrant workers employed at factory. Evidence Examined: 1. Facility rules / policy / procedure 2. Personal files and employment contracts. 3. Interaction with Management and Interview with employees 4. Recruitment policy and document 5. Payment related records 6. Training records. 7. Management and worker interviews 8. Site tour

← 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	38%
Do any workers migrate from other states, provinces or regions within the country to work at this site?	Yes
List the sending states/provinces/regions	Bihar -15, Odisha- 14, Assam-14, West Bengal - 5

Recruitment fees

Were you able to detect recruitment fees and costs paid by workers during the recruitment and employment process?	Not Applicable
Were recruitment fees or costs identified during worker interviews?	No No recruitment fees or costs identified during worker interviews.

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

Management systems

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

← Code area 1.A

Code area 3 →

Management systems

Explanation for management systems grades	Policies and Procedures: Grade: Robust Management Systems The facility has established policy and procedure "Freedom of association and right to collective bargaining are respected" signed by the top management in place, that ensuring all workers have understood their legal rights in relation to trade unions, collective bargaining agreements and worker committees. The policies and procedures are appropriate for the site context. Responsibilities and processes are clearly defined to implement policies and procedures in this Code Area. In addition, there is a clear procedure for updating documentation according to changing requirements or situations. Regular review and update is conducted by senior management to ensure continued compliance. Resources: Grade: Robust Management Systems The facility senior manager has been appointed to be responsible for this Base Code Area with adequate experience and seniority to manage the Workplace Requirements. Systems are in place to ensure the management structure and responsibilities are reactive to changing circumstances. However, the training material for the responsible person for implementation was not updated as per current situation. Communication & Training: Grade: Robust Management Systems Training and communication of policy and procedures is provided to all relevant workers, including managers and supervisors. The training is conducted according to the documented plan which includes introduction, assessment and refresher training every year. Training content is also updated according to need and the procedure for this is documented. Training and communication effectiveness is assessed for those understanding, ensuring a high level of efficacy. Monitoring: Grade: Robust Management Systems The facility monitors procedures, taking actions where results require it or changes to policies and processes are made. Regular internal audit and management review are conducted to ensure sufficient compliance with the Workplace Requirements in this Base Code Area on an ongoing basis. Feedback from workers is also considered to make improvements to Workplace Requirements. Any identified non-compliance is promptly addressed, and corrective actions are implemented to prevent recurrence. Evidence of these monitoring and implementation is available. Based on the internal audit report and management review report, no compliance issue regarding "Freedom of association and right to collective bargaining are respected" was raised in the past

← Code area 1.A

Code area 3 →

Management systems

	year.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current Systems: 1. There was no union at the site. The facility ensures all workers are informed of their legal rights regarding trade unions, collective bargaining agreements, and worker committees. 2. The facility does not prohibit, discourage or interfere with workers' rights to join a trade union of their own choosing or other form of worker representation, including worker committees or similar arrangements. Fair and free selection and election of representatives, and their rights to engage in collective bargaining are supported in line with legal requirements. 3. The facility has an established and regular method of communication with trade unions or other forms of worker representation. 4. The facility provides appropriate time and space for workers' representatives to operate. Ensured all workers are aware of who their representative is, their activities and how they can engage with them. 5. Facility had provided confidential suggestion box and a grievance committee for the workers through which workers can raise their suggestions and complains if any. Evidence examined: 1. Documented policy for Freedom of Association and Collective Bargaining 2. Certified Standing order 3. Grievance committee/Grievance Policy 4. Workers committee meeting records 5. Interview with management and employee

← Code area 1.A

Code area 3 →

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

Data points

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

← Code area 2

Code area 3 →

3. Working conditions are safe and hygienic

Management systems

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

← Code area 2

Code area 4 →

Management systems

Explanation for management systems grades	Policies and Procedures: Grade: Some Improvements Recommended The facility has established policy and procedure “Working conditions are safe and hygienic” signed by the top management in place, that ensuring to provide a safe working environment for the workers working in the facility, provide adequate controls to prevent accidents and injury (including long-term injury) to health arising out of, associated with, or occurring in the course of work. The policies and procedures are appropriate for the site context and can lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area. Responsibilities and processes are clearly defined to implement policies and procedures in this Code Area. However, some of the procedure is not updated properly as per current situation. Resources: Grade: Some Improvements Recommended The facility senior manager has been appointed to be responsible for this Base Code Area with adequate experience and seniority to manage the Workplace Requirements. Systems are in place to ensure the management structure and responsibilities are reactive to changing circumstances. But the training material for the designed responsible person is missing. Communication & Training: Grade: Fundamental Improvements Required The facility provides regular training on policies, demonstrating its commitment to compliance and employee awareness. This training includes introduction, assessment and refresher training every year. Training and communication effectiveness is assessed for workers' understanding. However, there was no documented training schedule in place to ensure training is conducted on schedule and enhance the facility's ability to monitor and improve the effectiveness of its training processes. The training materials also can be made significantly more diverse and engaging, such as by incorporating real-world case studies, utilizing digital visuals, and integrating interactive Q&A sessions, to enhance the training effectiveness and workers' awareness. The frequency of the training on the relevant staff could be further enhanced to ensure that they stay alert to the possible gaps and potential risks. Monitoring: Grade: Fundamental Improvements Required The facility effectively monitors procedures, taking actions where results require it or changes to policies and processes are made. Regular internal audit and management review are conducted to ensure sufficient compliance with the Workplace Requirements in this Base Code Area on an ongoing basis. Feedback from workers is

← Code area 2 Code area 4 →

Management systems

	also considered to make improvements to Workplace Requirements. Any identified non-compliance is promptly addressed, and corrective actions are implemented to prevent recurrence. Evidence of these monitoring and implementation is available. However, there was no monitoring calendar available for review of the code areas, and the training record for internal auditors was not available for review. The current monitoring system sometimes failed to identify the gaps which identified during the audit, such as tampered needle guards for sewing machines, and missing secondary containers for oil Cans. Hence, no corrective and preventive action was implemented.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.M Ensure all machinery is installed, mainta...	Local law	NC ZAF601142210
	3.N Ensure that all hazardous substances (e.g...	Local law	NC ZAF601142211

← Code area 2 Code area 4 →

Systems and evidence examined to validate this code section	Current system: 1. The facility has established General health and safety policy & Procedures to ensure to provide a safe working environment for the workers working in the factory. Adequate controls are in place to prevent accidents and injury (including long-term injury) to health arising out of, associated with, or occurring in the course of work. K.Ramesh.,Admin Manager has been appointed as responsible person for health and safety with appropriate knowledge and authority to effectively implement health and safety systems and processes. Workplace environment appeared to be clean and safe. 2. Facility conducts risk assessments regarding the potential hazards arising from work. The risk assessment is updated whenever processes change and reviewed at least annually considering any incidents and findings. 4. The facility has formed a health and safety committee (or include H&S in worker committees) which includes workers, and/or their representatives. Regular meetings are held to ensure effective communication and continuous improvement. The latest meeting is conducted on 17/09/2025. 5. All new workers receive recorded health and safety training before starting work. Continued training is provided to existing workers, as appropriate for the hazards and levels of risk identified. 6. The facility has a system to assess the effectiveness of health and safety training carried out. Worker understanding and implementation for training content are regularly evaluated and confirmed. 7. Adequate first-aid kits with sufficient supplies are available onsite at all times. Adequate trained first-aid personnel are available during all shifts. 8. The facility has identified as necessary to reduce residual risk, provide (without charge to workers) appropriate personal protective equipment. 9. The facility has maintained an accident register and recorded all the accidents and near misses and ensure these are investigated and the accident register is reviewed by appropriate personnel and appropriate corrective and preventative actions are taken. 10. Workers are permitted to stop working, seek safety or leave the premises, without the threat or fear of retaliation, when they believe hazards in the workplace have placed them in imminent danger are. Their right to act in case of imminent danger is fully respected and supported. 11. All premises are safe and have valid safety certifications for their current layout and use. 12. Facility has implemented effective processes to manage fire safety including, but not limited to, accessible evacuation routes, a fire detection system, firefighting/suppression equipment, training and regular drills covering all shifts and warning systems. Adequate firefighting equipment, such as fire extinguishers, smoke detectors, fire alarms, etc., are available in facility. Fire mock drill training is conducted every 2 months.

← Code area 2

Code area 4 →

13. All machinery is properly installed, maintained, and used in a safe manner. Safety checks are routinely conducted to ensure compliance. However, the needle guards for about 03% of Sewing Machines were tampered in Sewing Section.
14. There are no hazardous substances (e.g. chemicals) using on site. However, it was noted that secondary containers are not provided for oil Cans stored in Trimming Section on the ground floor.
15. Facility has implemented an appropriate electrical safety program to ensure that electrical hazards are reduced and controlled by appropriately qualified personnel.
16. Facility has developed emergency preparedness and response plans for risks identified (including natural disasters and other potential emergencies).
17. Facility has implemented systems to ensure workers are safe from risks associated with extreme weather conditions, including heat stress.
18. Facility has provided clean and secure toilets, wash areas, with adequate hygiene supplies separated by gender or with effective privacy. Potable water is easily accessible by workers and.
19. No accommodation and transport provisions are provided to employees in facility.

Evidence Examined
1. Documented Health & Safety Policy
2. Firefighting and Mock drill records
3. Maintenance record of Fire equipment and emergency equipment
4. Building construction and maintenance certificates
5. Emergency procedures
6. Warnings and labels in local language.
7. Drinking Water
8. Toilets and sanitation
9. Personal protective equipment
10. Training records
11. First Aid boxes and first aider certificates
12. Emergency lights, fire alarm installed
13. Management and worker interviews
14. Factory tour
15. Other permit, inspection records and documentation

← Code area 2

Code area 4 →

Findings: non-compliances

ZAF601142210

Non-compliance

Due 2025-11-18

Code area

3 Working conditions are safe and hygienic

Workplace requirement

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

Issue title

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

Description

It was noted that the needle guards for about 03% of Sewing Machines were tampered in Sewing Section.

Corrective and preventative actions

It was recommended that all needle guards are intact with machines so that tampering can be avoided.

Local law reference

In accordance with Factories Act 1948, Section 26, all machinery driven by power and installed in any factory (a) every set screw, bolt or key on any revolving shaft, spindle, wheel or pinion shall be so sunk, encased or otherwise effectively guarded as to prevent danger.

Evidence

Needle guard tampered.jpg

Status

Closed (2025-10-27)*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

← Code area 3

Code area 4 →

* PDF generated at 08:58 (UTC) on 27 Oct 2025. View this finding on the Sedex platform for live updates and closure details.

ZAF601142211

Non-compliance

Due 2025-11-18

Code area

3 Working conditions are safe and hygienic

Workplace requirement

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

Issue title

240 - No/inadequate safety measures/anti-explosion measures for chemicals (e.g. no anti-leaking system/secondary container/unbunded)

Description

During the factory tour, it was noted that secondary containers are not provided for oil Cans stored in Trimming Section on the ground floor.

Corrective and preventative actions

It was recommended that facility should provide Secondary Container for Oil cans to avoid leakage.

Local law reference

In accordance with The Factories Act, 1948 Sec 7A. General duties of the occupier.—(7A. General d7A. General duties of the occupier.—duties of the occupier.—b)the arrangements in the factory for ensuring safety and absence of risks to health in connection with the use, handling, storage and transport of articles and substances.

Evidence

Status

Closed (2025-10-27)*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

← Code area 3

Code area 4 →

[Secondary container not provided.jpg]

* PDF generated at 08:58 (UTC) on 27 Oct 2025. View this finding on the Sedex platform for live updates and closure details.

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, senior manager or business owner
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	No
Who organises accommodation for workers?	Workers independently arrange their own accommodation
Who organises worker transportation between accommodation and worksite?	Workers organise their own transport
Who organises worker transportation while at work?	Not applicable
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Yes Facility has obtained approved building plan R.Dis.D/849/2025 issued on 15/03/2025.Facilityv has also obtained building stability certificate from competent authority on 18/03/2025 valid till 18/03/2028
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No

← Code area 3 Code area 4 →

Does the site have a structural engineer evaluation?	Yes

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: Grade: Robust Management Systems The facility has established policy and procedure “Child labour shall not be used” and “Child labour Remediation” signed by the top management in place, that ensuring no worker is under the age of 15 years' old or the local legal requirement if this is higher applied by the facility, and outlining how child labour would be remediated (in line with ILO guidance and local legal requirements where in place). The policies and procedures are appropriate for the site context and can lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area. Responsibilities and processes are clearly defined to implement policies and procedures in this Code Area. In addition, there is a clear procedure for updating documentation according to changing requirements or situations. Regular reviews and updates are conducted by senior management to ensure continued compliance. Resources: Grade: Robust Management Systems The facility senior manager has been appointed to be responsible for this Base Code Area with adequate experience and seniority to manage the Workplace Requirements. Systems are in place to ensure the management structure and responsibilities are reactive to changing circumstances. The management structure demonstrates effectiveness in achieving compliance sustainably over time. Communication & Training: Grade: Robust Management Systems Training and communication of policy and procedures is provided to all relevant workers, including managers and supervisors. The training is conducted according to the documented plan which includes introduction, assessment and refresher training every year. Training content is also updated according to need and the procedure for this is documented. Training and communication effectiveness is assessed for those understanding, ensuring a high level of efficacy. Monitoring: Grade: Robust Management Systems The facility effectively monitors procedures, taking actions where results require it or changes to policies and processes are made. Regular internal audit and management review are conducted to ensure sufficient compliance with the Workplace Requirements in this Base Code Area on an ongoing basis. Feedback from workers is also considered to make improvements to Workplace Requirements. Any identified non-compliance is promptly addressed, and corrective actions are implemented to prevent recurrence. Evidence of these monitoring and implementation is available.

← Code area 3 Code area 5 →

Management systems

	Based on the internal audit report and management review report, no compliance issue regarding "Child labour shall not be used" and "Child labour Remediation" was raised in the past year.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current Systems: 1. The facility has established a policy and procedure in place to ensure "No Child Labor shall be used" that no worker is under the age of 15 years' old or the local legal requirement if this is higher applied by the facility. 2. Facility verifies the original proof of age document during the per-employment interview and a copy is maintained in the personal files of the employee, to validate that all workers are at least 15 years' old or the local legal requirement at the time of employment. 3. The facility does not hire any worker under the age of 18. No Young worker is working in facility. 4. The facility ensures no worker under 18 is employed on a full-time basis if still of compulsory school age. Part-time work must not interfere with their education. 5. No any school-age children of workers or child labour are hired in the facility. 6. The facility has a written Child Labour Remediation policy and process outlining how child labour would be remediated (in line with ILO guidance and local legal requirements where in place). Evidence examined: 1. Documented Policy on Child Labour Prevention 2. Child labour remediation policy 3. Personal files including age proof record of employees 4. Physical appearance of employees 5. Interview with management and workers 6. Factory touring

← Code area 3 Code area 5 →

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	16%
Enter the legal age of employment	18
Enter the age of the youngest worker identified	22
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0.0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

← Code area 4

Code area 5 →

5. Legal wages are paid

Management systems

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

Management systems

Explanation for management systems grades	Policies and Procedures: Grade: Robust Management Systems The facility has established policy and procedure “Wages and Benefits” signed by the top management in place, that ensuring all employees are properly paid for all hours worked and all workers receive the insurances and benefits (including leave entitlements) they are legally or contractually entitled to. The policies and procedures are appropriate for the site context and can lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area. Responsibilities and processes are clearly defined to implement policies and procedures in this Code Area. In addition, there is a clear procedure for updating documentation according to changing requirements or situations. Regular reviews and updates are conducted by senior management to ensure continued compliance. Resources: Grade: Robust Management Systems The facility senior manager has been appointed to be responsible for this Base Code Area with adequate experience and seniority to manage the Workplace Requirements. Systems are in place to ensure the management structure and responsibilities are reactive to changing circumstances. The management structure demonstrates effectiveness in achieving compliance sustainably over time. Communication & Training: Grade: Robust Management Systems Training and communication of policy and procedures is provided to all relevant workers, including managers and supervisors. The training is conducted according to the documented plan which includes introduction, assessment and refresher training every year. Training content is also updated according to need and the procedure for this is documented. Training and communication effectiveness is assessed for those understanding, ensuring a high level of efficacy. Monitoring: Grade: Robust Management Systems The facility effectively monitors procedures, taking actions where results require it or changes to policies and processes are made. Regular internal audit and management review are conducted to ensure sufficient compliance with the Workplace Requirements in this Base Code Area on an ongoing basis. Feedback from workers is also considered to make improvements to Workplace Requirements. Any identified non-compliance is promptly addressed, and corrective actions are implemented to prevent recurrence. Evidence of these monitoring and implementation is available. Based on the internal audit report and management review report, no compliance

← Code area 4   Code area 5.A →

Management systems

issue regarding "Legal wages are paid" was raised in the past year.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 4

Code area 5.A →

Systems and evidence examined to validate this code section	Current Systems: 1. The facility has established "Wages and Benefits" policy and management procedure to ensure that "Legal wages are paid" to ensure all workers are paid at least the legal minimum wage or legally recognized collective bargaining agreement (CBA) where one exists, whichever is higher. 2. The facility ensures that all workers receive the insurances and benefits (including leave entitlements) they are legally or contractually entitled to. 3. The facility ensures that there are no payments with in-kind benefits provided to workers. 4. The facility ensures that no deductions from workers' pay is made for disciplinary sanctions. Ensure deductions not provided for by national laws are legal, and do not take workers below the legal minimum wage. Ensure workers are provided with information to understand any wage deductions and provide their authorization. 5. Workers are renumerated for all time worked, including meetings and essential training. Meetings and essential training take place at no cost for the worker and during remunerated working hours. All wages are paid in conformance to the standard and applicable local laws. Wages were paid in time on monthly basis. 6. The facility provides all workers with clearly written information, in a language workers understand, outlining wage information (rates of and total pay, overtime, payment frequency, deductions, benefits and paid leave) before employment begins, and with clearly written information relating to any changes of the same during the course of employment. 7. The facility has maintained records to demonstrate all the workers received a wage statement and facility has provided pay slips to all the workers with a clear and understandable breakdown of their wages, benefits and any deductions. 8. Minimum wages per day are as follows Cutter: Rs.443, Tailor: Rs.443, Checker:340, Ironer: Rs.443 and Packer: Rs.443. 9. Based on the record provided, no worker was found being paid below minimum wages. Evidence examined 1. Wage record & attendance record 2. Record for deductions from wages 3. Pay slips verified 4. Management and worker interviews 5. Local and national laws 6. Wages and benefits policy 7. Local legal minimum wage documents 8. Various leave records 9. Production related records 10. Social benefits records

← 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?	Does not use digital payments (give details) Facility is paying to workers thru cash.
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None

Worker renumeration

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

Summary information

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

← Code area 4

Code area 5.A →

Actual required working hours	**Required hours per day**	8.0
	Required hours per week	48.0
	Required hours per month	Non applicable
Maximum legal overtime hours	**Max hours per day**	2.0
	Max hours per week	12.0
	Max hours per month	Non applicable
Actual overtime hours	**Max hours per day**	0.0
	Max hours per week	0.0
	Max hours per month	0.0
Minimum legal wage	**Min per hour**	42.51
	Min per day	340.12
	Min per week	Non applicable
	Min per month	8843.0
Actual minimum wage	**Actual per hour**	42.63
	Actual per day	341.0
	Actual per week	Non applicable
	Actual per month	8866.0
Minimum legal overtime wage	**Min per hour**	85.03
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable

← Code area 5

Code area 5.A →

Actual minimum overtime wage	**Actual per hour**	85.25
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	78
Provide the date and details of the records	26 Sample payroll records were verified from 01st August 2025 to 31st August, 2025, 26 Sample payroll records from 01st January 2025 to 31st January 2025, 26 Sample payroll records from 01st November 2024 to 30th November 2024.
Are there different legal minimum/ legally recognised CBAs wage grades?	Yes Cutter: Rs.443, Tailor: Rs.443, Checker:340.12, Ironer: Rs.443 and Packer: Rs.443.
For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Above legal minimum
Indicate the breakdown of workforce per earnings	100 % workers earning above the legal minimum wages
Are there any bonus schemes used?	Yes 13.5% of annual gross wages for the year 2023 was paid on 26/10/2024 for 81 employees.
Were accurate records shown at the first request?	Yes
Were any inconsistencies found?	No

← Code area 5 Code area 5.A →

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current Systems: 1. The facility has established a Living Wage Investigation and Calculation procedure. Wages and benefits paid for a standard working week meet, at a minimum, national legal standards. 2. The facility had also calculated the Industry Benchmark standards and living wage requirements based on employees' basic need survey as per SMETA recommended method. 3. The facility reviews and compare the workers' total pay including benefits with a credible 'living wage' to calculate a "living wage gap" and understand what proportion of the workforce has a gap. And there is a wage improvement plan in place that aims to pay workers a living wage within a stated timeframe if has a gap. 4. Facility is providing all benefits such as Employees state insurance, Employees provident fund, Bonus, Gratuity as required by local law. Evidence examined: 1. Payroll documents and other payment related records 2. Pay slips of workers 3. Attendance records 4. Living wages calculation sheet 5. Improvement plan with timeframe 6. Interacted with management and workers

← 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: Grade: Robust Management Systems The facility has established policy and procedure “Working hours are not excessive” signed by the top management in place, that ensuring all working hours do not exceed legal limits or limits in collective bargaining agreements, whichever gives more protection for workers. Overtime working hours and shift details are addressed in the policy. However, facility has not engaged OT and not having multiple shifts. The policies and procedures are appropriate for the site context and can lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area. Responsibilities and processes are clearly defined to implement policies and procedures in this Code Area. In addition, there is a clear procedure for updating documentation according to changing requirements or situations. Regular reviews and updates are conducted by senior management to ensure continued compliance. Resources: Grade: Robust Management Systems The facility senior manager has been appointed to be responsible for this Base Code Area with adequate experience and seniority to manage the Workplace Requirements. Systems are in place to ensure the management structure and responsibilities are reactive to changing circumstances. The management structure demonstrates effectiveness in achieving compliance sustainably over time. Communication & Training: Grade: Robust Management Systems Training and communication of policy and procedures is provided to all relevant workers, including managers and supervisors. The training is conducted according to the documented plan which includes introduction, assessment and refresher training every year. Training content is also updated according to need and the procedure for this is documented. Training and communication effectiveness is assessed for those understanding, ensuring a high level of efficacy. Monitoring: Grade: Robust Management Systems The facility effectively monitors procedures, taking actions where results require it or changes to policies and processes are made. Regular internal audit and management review are conducted to ensure sufficient compliance with the Workplace Requirements in this Base Code Area on an ongoing basis. Feedback from workers is also considered to make improvements to Workplace Requirements. Any identified non-compliance is promptly addressed, and corrective actions are implemented to prevent recurrence. Evidence of these monitoring and implementation is available.

← Code area 5.A

Code area 7 →

Management systems

	Based on the internal audit report and management review report, no compliance issue regarding “Working hours are not excessive” was raised in the past year.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 5.A

Code area 7 →

Systems and evidence examined to validate this code section	Current Systems: 1. The company is using biometric machine to record employees in & out time. 2. Time sheets for the past year and workers interview, show that working hour and overtime was carried out in the facility within the legal limits. Facility ensures working hours (including overtime) are accurately recorded, and do not exceed legal limits or limits in collective bargaining agreements, whichever gives more protection for workers. 3. The facility ensures workers receive all legally required rest and meal breaks, including continuous rest hours between shifts. 4. The facility worked in a single shift. The employees work 6 days a week. All employees receive at least one day off in every seven-day period. 5. Regular hours were 48hrs per week. The working hours do not exceed 60 hours in a standard working week for any worker. 6. The factory does not use overtime to replace regular employment and is only used to manage changes in demand or in exceptional circumstances. 7. All overtime is voluntary and can be refused without penalty, and if done then is given at a premium of 200% of the regular rate of pay. However, no overtime arranged in facility. 8. The working hours were displayed on the notice board. 9. Current working hours of the facility is 8:30 AM to 05:30 PM Lunch Breaks: 12:30 PM to 01:30 PM and Tea break - 10:30 AM to 10:45 AM & 3:30 PM to 3:45 PM. Evidence examined: 1. Time Record (In-Out) record 2. Payroll records 3. Working hour’s policy 4. Various leave records 5. Production records 6. Management and worker interviews

← Code area 5.A

Code area 7 →

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	200%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	Not applicable
Excluding overtime, what are the regular working hours per week for workers at this site?	48.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	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	Some Improvements Recommended

← Code area 6

Code area 8 →

Management systems

Explanation for management systems grades	Policies and Procedures: Grade: Robust Management Systems The facility has established policy and procedure “No discrimination is practiced” and “Equity Approach” signed by the top management in place, that ensuring no discrimination is practiced and equity approach is applied during the whole employment process. The policies and procedures are appropriate for the site context and can lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area. Responsibilities and processes are clearly defined to implement policies and procedures in this Code Area. In addition, there is a clear procedure for updating documentation according to changing requirements or situations. Regular reviews and updates are conducted by senior management to ensure continued compliance. Resources: Grade: Robust Management Systems The facility senior manager has been appointed to be responsible for this Base Code Area with adequate experience and seniority to manage the Workplace Requirements. Systems are in place to ensure the management structure and responsibilities are reactive to changing circumstances. The management structure demonstrates effectiveness in achieving compliance sustainably over time. Communication & Training: Grade: Robust Management Systems Training and communication of policy and procedures is provided to all relevant workers, including managers and supervisors. The training is conducted according to the documented plan which includes introduction, assessment and refresher training every year. Training content is also updated according to need and the procedure for this is documented. Training and communication effectiveness is assessed for those understanding, ensuring a high level of efficacy. Monitoring: Grade: Some Improvement Recommended The facility effectively monitors procedures, taking actions where results require it or changes to policies and processes are made. Regular internal audit and management review are conducted to ensure sufficient compliance with the Workplace Requirements in this Base Code Area on an ongoing basis. Feedback from workers is also considered to make improvements to Workplace Requirements. Any identified non-compliance is promptly addressed, and corrective actions are implemented to prevent recurrence. Evidence of these monitoring and implementation is available. Based on the internal audit report and management review report, no compliance

← Code area 6 Code area 8 →

Management systems

	issue regarding "No discrimination is practiced" and "Equity Approach" was raised in the past year. However, the monitoring system can be further improved by including the potential risk and gap into scope, such as the low participation rate of female workers in the management, technical and supervisory level, despite the in place of equity approaches.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

No findings

← Code area 6

Code area 8 →

Systems and evidence examined to validate this code section	Current Systems: 1. From review of documentation and interviews with employees, there was no case of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation. 2. The facility ensures that employment policies and processes are sufficient to prevent discrimination at all stages of employment. This includes hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation. 3. The human resource department is responsible for the investigation and disposal of discrimination case. 4. The facility does not require or allow health checks for workers to take place during the recruitment process or during employment where the results are used to unfairly avoid hiring or retaining workers with certain health issues or medical conditions. This includes pregnancy (unless explicitly required by law) or HIV/AIDS. 5. The facility established a grievance mechanism that are accessible to all workers, regardless of race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership and political affiliation. Facility had provided suggestion boxes, which is opened on regular basis. 6. The facility has a dedicated equity approach and practice in recruitment, training, development, and promotion processes, which is not limited to gender equity but also considers race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership, or political affiliation. Evidence includes written policies, training, inclusive job advertisements, demographic hiring data reviews, promotion criteria assessment, employee feedback mechanisms, and diversity focused recruitment or development programs, etc. Evidence examined: 1. Documented policy on Non-Discrimination and equity approach 2. Interaction with the employees 3. Hiring compensation, access to training, promotion, termination or retirement related procedures as well as the records. 4. Payrolls, training records 5. Local and national laws 6. Workers contracts 7. Grievance records and disciplinary records 8. Interaction with management & workers

← Code area 6

Code area 8 →

7. No discrimination is practiced

Data points

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

← 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: Grade: Robust Management Systems The facility has established policy and procedure "Regular employment is provided" signed by the top management in place, that ensuring the employment practice meet contractual and all legal requirements. The policies and procedures are appropriate for the site context and can lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area. Responsibilities and processes are clearly defined to implement policies and procedures in this Code Area. In addition, there is a clear procedure for updating documentation according to changing requirements or situations. Regular reviews and updates are conducted by senior management to ensure continued compliance. Resources: Grade: Robust Management Systems The facility senior manager has been appointed to be responsible for this Base Code Area with adequate experience and seniority to manage the Workplace Requirements. Systems are in place to ensure the management structure and responsibilities are reactive to changing circumstances. The management structure demonstrates effectiveness in achieving compliance sustainably over time. Communication & Training: Grade: Robust Management Systems Training and communication of policy and procedures is provided to all relevant workers, including managers and supervisors. The training is conducted according to the documented plan which includes introduction, assessment and refresher training every year. Training content is also updated according to need and the procedure for this is documented. Training and communication effectiveness is assessed for those understanding, ensuring a high level of efficacy. Monitoring: Grade: Robust Management Systems The facility effectively monitors procedures, taking actions where results require it or changes to policies and processes are made. Regular internal audit and management review are conducted to ensure sufficient compliance with the Workplace Requirements in this Base Code Area on an ongoing basis. Feedback from workers is also considered to make improvements to Workplace Requirements. Any identified non-compliance is promptly addressed, and corrective actions are implemented to prevent recurrence. Evidence of these monitoring and implementation is available. Based on the internal audit report and management review report, no compliance issue regarding "Regular employment is provided" was raised in the past year.

← Code area 7

Code area 8.A →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	Current Systems: 1. The facility has maintained a written contract or other binding agreement that specifies the terms and conditions of employment, that meet all legal requirements, in a language workers can understand. 2. The facility meets all its contractual and legal obligations in cases of dismissal, termination or redundancy. 3. The facility used an employment or engagement model appropriate to and intended for the nature of work undertaken in the local context. 4. The facility does not utilize apprenticeships, temporary, irregular, sub-contracted or non-employment models of labor for the purpose of avoiding its obligations relating to regular employment, regardless of legality. 5. The facility meets legal conditions for the use of apprenticeships, temporary, irregular, sub-contracted or non-employment models of labor. However, facility does not use any apprenticeships, temporary, irregular, sub-contracted or non-employment models of labor. 6. The facility does not unfairly restrict those working under apprenticeships, temporary, irregular, sub-contracted or non-employment models of labor from seeking regular employment. 7. The facility demonstrates real intent to impart skills and/or provide regular employment once the apprenticeship term is completed, where apprenticeship schemes are used. 8. The facility has not used any home-workers or agency workers for production. No apprentice worker was working in the facility. Evidence examined: 1. Policies and procedures 2. Production records 3. Payroll records 4. Personnel files, including Labor contracts 5. Hiring and termination records 6. Recruitment related records 7. Management and workers' interview

← 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. Grade: Robust Management Systems The company has a clear policy governing the use of subcontractors, ensuring that all subcontractors are selected based on their ability to comply with legal, ethical, and labor standards. Responsibilities are clearly defined in the policies. And the policies are reviewed and updated every year. The procedures prohibit unauthorized subcontracting and ensure full traceability of production processes. The facility does not use any kind of sub-contractors or homeworkers for its production. Resources. Grade: Robust Management Systems Code area is graded as "Robust" based on latest SMETA Guidelines for 7.0 version in case no sub-contractors or home workers are used and clear Policy stating of its non-usage is defined by the facility. Designated personnel with seniority were available to ensure that proper implementation of the policy. Communication & Training: Grade: Robust Management Systems Code area is graded as "Robust" based on latest SMETA Guidelines for 7.0 version in case no sub-contractors or home workers are used and clear Policy stating of its non-usage is defined by the facility. The policy and procedure have been properly communicated among the facility. Monitoring: Grade: Robust Management Systems Code area is graded as "Robust" based on latest SMETA Guidelines for 7.0 version in case no sub-contractors or home workers are used and clear Policy stating of its non-usage is defined by the facility. Internal audit was carried out to ensure that the operation of the facility is adhered to the policy and procedure.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 8

Code area 9 →

Systems and evidence examined to validate this code section	Current Systems: 1. Based on document review, facility tour, management interaction and worker interview, it was noted that the facility is not using any subcontractor or home worker. 2. System was in place to manage sub–contracting, homeworking and external processing but no sub–contracting, homeworking and external processing exists in the facility. Evidence examined 1. Supplier control plan 2. Facility Policy on Sub-contracting 3. Supplier policy 4. Site tour 5. Material In/Out documents 6. Production records 7. Management and worker interviews

← 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?	Information not available No home workers engaged by workers

Sub-contracting

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

← Code area 8.A

Code area 9 →

Are any sub-contractors used?	No

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

9. No harsh or inhumane treatment is allowed

Management systems

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

← Code area 8.A

Code area 10.A →

Management systems

Explanation for management systems grades	Policies and Procedures: Grade: Robust Management Systems The facility has established policy and procedure “No harsh or inhumane treatment is allowed” signed by the top management in place, that ensuring no engage in or facilitate harsh or inhumane treatment of workers, including gender-based violence and harassment. The policies and procedures are appropriate for the site context and can lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area. Responsibilities and processes are clearly defined to implement policies and procedures in this Code Area. In addition, there is a clear procedure for updating documentation according to changing requirements or situations. Regular reviews and updates are conducted by senior management to ensure continued compliance. Resources: Grade: Robust Management Systems The facility senior manager has been appointed to be responsible for this Base Code Area with adequate experience and seniority to manage the Workplace Requirements. Systems are in place to ensure the management structure and responsibilities are reactive to changing circumstances. The management structure demonstrates effectiveness in achieving compliance sustainably over time. Suggestion boxes are provided near toilets. Grievance handling committee is formed, and minutes of the meeting are recorded. Communication & Training: Grade: Robust Management Systems Training and communication of policy and procedures is provided to all relevant workers, including managers and supervisors. The training is conducted according to the documented plan which includes introduction, assessment and refresher training every year. Training content is also updated according to need and the procedure for this is documented. Training and communication effectiveness is assessed for those understanding, ensuring a high level of efficacy. Monitoring: Grade: Robust Management Systems The facility effectively monitors procedures, taking actions where results require it or changes to policies and processes are made. Regular internal audit and management review are conducted to ensure sufficient compliance with the Workplace Requirements in this Base Code Area on an ongoing basis. Feedback from workers is also considered to make improvements to Workplace Requirements. Any identified non-compliance is promptly addressed, and corrective actions are implemented to

← Code area 8.A

Code area 10.A →

Management systems

	prevent recurrence. Evidence of these monitoring and implementation is available. Based on the internal audit report and management review report, no compliance issue regarding “No harsh or inhumane treatment is allowed” was raised in the past year.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 8.A

Code area 10.A →

Systems and evidence examined to validate this code section	Current Systems: 1. The facility has established the policy and management procedure on “No harsh or inhumane treatment is allowed” to ensure no engage in or facilitate harsh or inhumane treatment of workers, including gender-based violence and harassment. 2. The facility has communicated to all workers the workplace policy prohibiting harsh or inhumane treatment, including gender-based violence and harassment. 3. The facility has established and implemented, adopted and communicated to all workers a disciplinary policy, and procedures that are fair and appropriate. Records of disciplinary processes undertaken are properly maintained. 4. The facility has implemented measures to prevent and control risks of harsh or inhumane treatment, including gender-based violence and harassment, based on an identification of hazards and risks. No accommodation and worker transport are provided by the employer. 5. The facility has conducted appropriate training for workers at all levels in roles where risk has been identified and those with relevant supervisory or administrative responsibilities, to prevent harsh or inhumane treatment in the workplace and also have systems in place to monitor the understanding /implementation of the training. 6. The facility ensures all workers (taking particular consideration of vulnerable worker groups) have accessible information and accessible training (where relevant) on the measures taken to prevent and control harsh or inhumane treatment, the identified risks and their rights and responsibilities. 7. The facility has not conducted bodily searches. Any non-bodily searches are conducted only where there is a legitimate business reason (e.g. theft). Where nonbodily searches are conducted the search must respect workers' privacy, be conducted by a member of the same sex and meet legal requirements. 8. The facility implements a formal process for workers to be able report grievances (concerns, complaints, or problems) without fear of retaliation. The grievance mechanism is legitimate, accessible, predictable, equitable, transparent, rights-compatible, continuously improving and based on engagement and dialogue. Evidence examined: 1. Documented policy on Anti-Harassment and Forced Labour 2. Interview with the employees 3. Disciplinary policies and records 4. Internal grievance procedure documentation 5. Training records

← Code area 8.A

Code area 10.A →

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	Yes, there is a formal grievance process The grievance process is available to all workers
What type of grievance mechanism(s) are available?	Facility is having a grievance handling committee with Management ad Worker representatives.
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	Some Improvements Recommended
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
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: Grade: Some Improvements Recommended The facility has established policy and procedure "Environment Management" signed by the top management in place, that ensuring to comply with environment requirements of relevant local, regional and national laws and regulations. The policies and procedures are appropriate for the site context and can lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area. Responsibilities and processes are clearly defined to implement policies and procedures in this Code Area. In addition, there is a clear procedure for updating documentation according to changing requirements or situations. However, regular review was not fully conducted as document plan. Resources: Grade: Some Improvements Recommended The facility senior manager has been appointed to be responsible for this Base Code Area with adequate experience and seniority to manage the Workplace Requirements. Systems are in place to ensure the management structure and responsibilities are reactive to changing circumstances. However, the training material for the responsible person for implementation was not updated as per current situation. Communication & Training: Grade: Some Improvements Recommended Training and communication of policy and procedures is provided to all relevant workers, including managers and supervisors. The training is conducted periodically which includes introduction, assessment and refresher training every year. Training content is also updated according to need and the procedure for this is documented. Training and communication effectiveness is assessed for those understanding. However, there was no documented training schedule in place to ensure training are conducted on schedule. Workers and management were aware of the policies and requirement. Monitoring: Grade: Some Improvements Recommended The facility effectively monitors procedures, taking actions where results require it or changes to policies and processes are made. Regular internal audit and management review are conducted to ensure sufficient compliance with the Workplace Requirements in this Base Code Area on an ongoing basis. Feedback from workers is also considered to make improvements to Workplace Requirements. Any identified non-compliance is promptly addressed, and corrective actions are implemented to prevent recurrence. Evidence of these monitoring and implementation is available.

← Code area 9

Code area 10.B →

Management systems

	However, the monitoring system needed to be further enhanced as it failed to identify the potentials risks sometimes, such as the implement risk assessment. Hence, no corrective and preventive actions are taken place on proactive manners. The internal audit and monitoring shall be further enhanced and ensure that the scope of the monitoring is regularly revisited and updated.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 9

Code area 10.B →

Systems and evidence examined to validate this code section	Current Systems: 1. The facility remains aware of the local, regional and national environmental laws relating to the site and have clear processes around how these laws are updated and communicated, and the facility has established and maintained environmental policy, K.Ramesh., Admin Manager is responsible to ensure environmental performance. 2. The facility has complied with relevant local, regional and national laws and regulations. And they obtained sufficient documentation or permit for environment. 3. The facility has a proper system in place for identifying and remediating gaps between their clients' environmental standards and the environmental impact of their own operations. 4. The company was found to be aware of and was committed to comply with their end client's environmental requirements. 5. The factory does not use hazardous chemicals in manufacturing or in purchased components. They have system to ensure hazardous substances (e.g. chemicals) if used are compliant with their clients' requirements and relevant legislation in the destination countries for those substances. Evidence examined 1. Documented Policy on Environment Aspect and Impact register 2. Environmental Monitoring Analysis, Appointment of responsible person for Environment Implementation Fuel, water monitoring Analysis 3. Management and worker interviews. 4. Site observations 5. Environmental related documentation and certificates

← 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?	Nil
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 ZAF601142212

Systems and evidence examined to validate this code section	Current Systems: 1. The facility has established an Environmental Management Policy and Procedure to 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. K.Ramesh.,Admin Manager is responsible to ensure environmental performance. However, it was noted that the facility has not conducted aspect and impact assessment effectively including all activities. Ex: Used machine oil, medical waste disposal was not included in the assessment. 2. The facility has policies and processes and communicate to employees, endorsed at the highest level, that include commitments to improve environmental performance and an approach to managing environmental impacts on relevant stakeholders. The facility was found to be aware of and was committed to comply with their end client's environmental requirements. 3. The facility established resource-use targets and have a plan to reach them. 4. The facility recorded energy use, water use, solid waste, material use, hazardous substance use and waste, and effluent discharge. 5. The facility monitored and mitigated the site's impacts on biodiversity. Evidence examined: 1. Documented Policy on Environment Aspect and Impact register 2. Environmental Monitoring Analysis, Appointment of responsible person for Environment Implementation Fuel, water monitoring Analysis 3. Emergency reduction target 4. Management and worker interviews 5. Site observations

← Code area 10.A

Code area 10.C →

Findings: non-compliances

ZAF601142212

Non-compliance

Due 2025-12-18

Code area

10.B Environment 4-Pillar

Status

Closed (2025-10-27)*

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.

Time given to resolve

60 days

Verification method

Desktop audit

Issue title

607 - The site does not measure its environmental impacts

Area of non-compliance/non-conformance

Base code

Description

Based on document review, it was noted that the facility has not conducted aspect and impact assessment effectively including all activities. Ex: Used machine oil, medical waste disposal was not included in the assessment.

Corrective and preventative actions

Factory shall conduct effective aspects and impact assessments including all activities.

* PDF generated at 08:58 (UTC) on 27 Oct 2025. 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?	No
What additional specific environmental policies does the site capture?	Responsible use and management of water
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	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))?	No
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

	Last full calendar year (2024)	Previous full calendar year (2023)

← Code area 10.B

Code area 10.C →

Total electricity consumption from non-renewable sources (kWh)	183,357	123,516
Total electricity consumption from renewable sources (kWh)	0	0
Sources of renewable energy used	None	None
Types of renewable energy used	Data not available	Data not available
Total natural gas consumption (kWh)	0	0
Usage of other purchased fuels	720	650
Has the site completed any carbon footprint analysis?	No	No
Water sources	Local water authority	Local water authority
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	1,896,000	1,839,505
Water discharged	Surface water	Surface water
Water volume discharged (m3)	1,539.2	1,839.5
Water volume recycled (m3)	0	0
Total waste produced (mt)	784	703
Total hazardous waste produced (mt)	0	0

← Code area 10.B

Code area 10.C →

Waste to recycling (mt)	0	0
Waste to landfill (mt)	0	0
Waste to other (mt)	0	0
Total product produced (mt)	816,740	835,630

← Code area 10.B

Code area 10.C →

SMETA powered by Sedex

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. Grade: Robust Management Systems The facility has established policy and procedure “Business ethics” signed by the top management in place, that covering bribery, corruption, or any type of fraudulent or unethical business practice. The policies and procedures are appropriate for the site context and can lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area. Responsibilities and processes are clearly defined to implement policies and procedures in this Code Area. In addition, there is a clear procedure for updating documentation according to changing requirements or situations. Regular reviews and updates are conducted by senior management to ensure continued compliance. Resources. Grade: Robust Management Systems The facility senior manager has been appointed to be responsible for this Base Code Area with adequate experience and seniority to manage the Workplace Requirements. Systems are in place to ensure the management structure and responsibilities are reactive to changing circumstances. The management structure demonstrates effectiveness in achieving compliance sustainably over time. Communication & Training: Grade: Robust Management Systems Training and communication of policy and procedures is provided to all relevant workers, including managers and supervisors. The training is conducted according to the documented plan which includes introduction, assessment and refresher training every year. Training content is also updated according to need and the procedure for this is documented. Training and communication effectiveness is assessed for those understanding, ensuring a high level of efficacy. Monitoring: Grade: Robust Management Systems The facility effectively monitors procedures, taking actions where results require it or changes to policies and processes are made. Regular internal audit and management review are conducted to ensure sufficient compliance with the Workplace Requirements in this Base Code Area on an ongoing basis. Feedback from workers is also considered to make improvements to Workplace Requirements. Any identified non-compliance is promptly addressed, and corrective actions are implemented to prevent recurrence. Evidence of these monitoring and implementation is available. Based on the internal audit report and management review report, no compliance issue regarding “Business ethics” was raised in the past year.

← Code area 10.B

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 Systems: 1. Facility in functioning in a leased building with appropriate legal documents. 2 The facility has established the Business Ethics policy and procedures and demonstrate understanding of standards concerning Business Ethics relating to bribery, corruption, unethical, or any type of fraudulent or unethical business practices, and that site practices were conducted without any corruption and bribery. 3. The facility assessed risks of bribery, corruption or any fraudulent or unethical business practices and implement measures to mitigate these. 4. The facility demonstrated awareness of, and compliance with, any fiscal legislative requirements. 5. The facility has a business ethics policy covering bribery, corruption, or any type of fraudulent or unethical business practice and communicated it to all parties it deems as high risk, including the site's own suppliers. 6. The facility provided appropriate business ethics training to workers at all levels in roles which have greater exposure to risks of bribery, corruption, fraudulent or unethical business practices, such as sales, purchasing, logistics. 7. The facility developed and implemented a transparent and accessible mechanism that effectively allows confidential and anonymous reporting, monitoring and investigation of any fraudulent or unethical business practices without fear of reprisals towards the reporter. 8. The facility obtained and stored personal data with the appropriate consent and controls, complying with any legislative requirements. 9. The facility implemented appropriate and effective corrective actions where they have been subject to any fines/prosecutions for non-compliance with business ethics, regulations or equivalent. Evidence Examined: 1. Anti bribery and Anti-corruption policies and procedures 2. Training records 3. Land leased agreements and related documents. 4. Supplier and stake holder communication related to business ethics 5. Disciplinary and grievance records 6. Worker interviews and management interviews

← 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	Nil

← Code area 10.C

Attachments

Saraswathi Tex -Photo form.docx

Signed CAPR.pdf