SMETA
powered by Sedex

Sedex Members Ethical Trade Audit Report

Version 7

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

Audit details

Site details

Sedex site reference	[redacted]	**Site name**	[redacted] LIMITED
Business name	[redacted] LIMITED.	**Site address**	[redacted] IN [redacted]

Audit details

Sedex company reference	[redacted]	**Auditor company name**	BSI Group
Audit company address	Max House, Tower – C, 7th Floor, Bahapur, Okhla Industrial Estate, Phase-3, New Delhi, IN, 110020		
Date of audit	2026-07-23	**Audit conducted by**	Hemamalini Ganesan
Audit pillars	Labour Standards | Health and safety | Environment 4-Pillar | Business ethics		

Time in and out

	Day 1		Day 2	
	In	09:15	In	09:15
	Out	17:45	Out	13:15

Audit type Periodic

← Contents

Findings →

Was the audit announced?	Semi announced
Was the Sedex SAQ available for review?	Yes
Who signed and agreed CAPR?	Mr. [redacted] / Compliance 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	No trade union exists.		
Reason for absence during the audit	No trade union exists.		
Reason for absence at the closing meeting	No trade union exists.		

← Contents
Findings →

SMETA declaration

Auditor team

SMETA declaration	I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual. 1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform. 2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question. This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post–audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.
Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size)	The semi-announced window period for this audit is from July 13, 2026 to August 11, 2026.

Lead auditor	Hemamalini Ganesan	**APSCA Number**	21704170
Additional auditor			
Date of declaration	2026-07-24		

← Contents   Findings →

Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	Mr. [redacted]
Title	Compliance Manager
Date of declaration	2026-07-24

← Contents

Findings →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.A Ensure a safe working environment. Put in...	Local law Base code	NC [redacted]
	3.M Ensure all machinery is installed, mainta...	Base code	NC [redacted]
10.A. Environment 2-Pillar	10.A.A Remain aware of the local, regional an...		GE [redacted]

← Contents

Management systems →

Management systems

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

SMETA powered by Sedex

Site details

Company and site details

Sedex company reference	[redacted]	
Sedex site reference	[redacted]	
Company name	[redacted] LIMITED.	
Business ownership type	GOODS	
Site name	[redacted] LIMITED	
Site name in local language	[redacted]	
GPS location	**GPS address**	[redacted]
	Coordinates	[redacted]
Is the worksite in a remote location, far from habitation?	No	
Site contact	**Contact name**	[redacted]
	Job title	Compliance Manager
	Phone number	[redacted]
	Email	[redacted]

Company and site details

Applicable business and other legally required business license numbers and documents	Factory License no. VNR[redacted] dated [redacted].2025 valid till [redacted].2026 for 250 workers with 129 HP approved by Joint Director of Industrial Safety and Health, [redacted] Fire License No. [redacted]/2025 dated [redacted]2025 by District Officer, Fire and rescue services, [redacted] valid for three years. Approved Building plan no. [redacted]/2025 dated [redacted].2025, approved by the Joint Director, Directorate of Industrial Safety and Health, [redacted] Stability certificate dated 03.09.2025 valid for 3 years issued by Er. M. Senthil [redacted] Charted Civil Engineer (Competency no. [redacted]/2025 dated [redacted] by [redacted]. Ltd. Genset Installation certificate issued by the Electrical Inspectorate, [redacted] for the installation of genset (40 KVA 415 V) dated [redacted].2019. Lease agreement dated [redacted].2025 for the period [redacted].2025 valid for 3 years. Sanitary certificate no. [redacted]/2026 dated [redacted].2026 valid for 1 year by District Health Officer, [redacted] GST No. [redacted] Import Export code no. [redacted] dated [redacted].2023. Pressure vessel examination report (Form 8) for Horizontal Air Receiver (Capacity – 250 litres) and three portable boilers for 2026 I & II half dated [redacted].2026 by Deputy Director, Industrial Safety and Health – II, [redacted] Awaiting the inspection report.

Site activities

Site function	Factory Processing/Manufacturer	
Site activities	**Primary**	Manufacture of made-up textile articles, except apparel
	Secondary	
	Other	
Product type	Manufacture and Export of Cotton Bags, Blanket, Drop Cloth & Terry Towels	
Process overview	The process workflow includes Receipt of Cut Panels, Stitching, Checking, Ironing, Packing, Final Inspection and Despatch. The product range includes Bags, Table Cloths, Blankets, Hand Towels, Tea Towels. The production lines are 8. The list of machineries includes, Single Machine - 55, Double Needle - 6, Bar tag - 8, Overlock - 8, Flat Lock - 2, Snap Button - 2 and Fusing Machine - 1, Ironing Table - 6.	
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?	2452m²

Site scope

Building 1	**Last construction works on site**	2019
	If building is shared, provide details	Not applicable, as not a shared building
	Number of floors	1
	Description of floor activities	Receipt of cut panels, Stitching, Checking, Ironing, Packing, Final Inspection and Warehouse (1101.67 sq. m.)
Building 2	**Last construction works on site**	2019
	If building is shared, provide details	Not applicable, as not a shared building
	Number of floors	1
	Description of floor activities	Creche (48.2 Sq. m.)
Building 3	**Last construction works on site**	2019
	If building is shared, provide details	Not applicable, as not a shared building
	Number of floors	1
	Description of floor activities	Dining hall (284.88 Sq. m)
Building 4	**Last construction works on site**	2019
	If building is shared, provide details	Not applicable, as not a shared building
	Number of floors	1
	Description of floor activities	Power Room (Area - 12.08 Sq. M.)

← Site details

Worker analysis →

Site scope

Building 5	**Last construction works on site**	2023
	If building is shared, provide details	Not applicable, as not a shared building
	Number of floors	1
	Description of floor activities	Security Room (Area - 10.15 Sq. M.)

Is there any difference between the site scope of the audit and the Sedex site profile?	No
Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site?	No
Is any activity conducted onsite not included within the scope of the audit?	No

Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	No
Does the site organise worker transport to the worksite?	Site provided One Bus is provided as transport for the employees.

← Site details

Worker analysis →

Work patterns

Approximate workers on site per month (% of peak)	**January**	90-100%	**February**	80-90%
	March	60-80%	**April**	80-90%
	May	90-100%	**June**	80-90%
	July	90-100%	**August**	80-90%
	September	90-100%	**October**	80-90%
	November	80-90%	**December**	60-80%
Is there any night shift work at the site?	No			

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	Other certification GOTS certificate no. GCL-[redacted]GOTS-2025 dated [redacted].2025 valid for 1 year issued by M/s. GCL International. OCS & GRS certificate no. GCL-[redacted]MUL-2025 dated [redacted].2025 valid for 1 year issued by M/s. GCL International.
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?	Yes Site risk assessment, Rev. No. 01 dated [redacted] includes negative impacts.
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	Yes Human Rights Impact assessment, Rev. No. 01 dated [redacted] includes negative impacts

← Site details

Worker analysis →

Worker analysis

Gender disaggregated data available	Men and women

Worker totals

	Men		Women		Other		Total	
Number of workers	0	*(0%)*	91	*(100%)*	-	-	91	*(100%)*

Workers by type

	Men		Women		Other		Total	
Permanent workers (employees)	0	*(0%)*	91	*(100%)*	-	-	91	*(100%)*
Temporary or fixed term employees	0	-	0	-	-	-	0	*(0%)*
Agency or subcontracted workers	0	-	0	-	-	-	0	*(0%)*
Seasonal workers	0	-	0	-	-	-	0	*(0%)*
Self-employed workers	0	-	0	-	-	-	0	*(0%)*
Informal workers including home workers	0	-	0	-	-	-	0	*(0%)*
Apprentices, trainees or interns	0	-	0	-	-	-	0	*(0%)*

* % of total workforce

← Site details

Worker interviews →

Migrant workers

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

* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from	Not applicable, as no migrant workers found engaged by the facility.

Workers by age

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

* % of total workforce

← Worker analysis

Worker interviews →

Is the worker analysis data relevant for peak season and current to the audit?	Yes
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	0%	100%	-	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	0	*(0%)*	91	*(100%)*	-	-	91	*(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	0	-	0	-	-	-	0	(0%)
Other	0	(0%)	91	(100%)	-	-	91	(100%)

* % of total workforce

If other payment cycle entered, please provide details	The workers are paid fortnightly.

People in managerial, supervisorial and administrative roles

	Men		Women		Other		Total
Employees in management positions	1	(100%)	0	(0%)	-	-	1
Supervisors or team leaders	0	(0%)	5	(100%)	-	-	5
Administrative staff	6	(100%)	0	(0%)	-	-	6

← 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	1 Group of 5 female workers
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 concerns or complaints are raised by interviewed workers.
What did the workers like the most about working at this site?	Communication (e.g. from management) Contracts Facilities (e.g. rest area, recreation, canteen) Freedom of movement Grievance mechanisms Hours worked, rest days or breaks Job security Pay Social benefits & insurance (e.g. ability to book annual leave, maternity leave, pensions etc.) Transport Work atmosphere (e.g. treatment by supervisors) Work environment – comfort (e.g. temperature, noise or dust levels) Workplace benefits (e.g. child care provisions)

← Worker analysis

Measuring workplace impact →

Attitude of workers

Additional comments	During the worker interaction, it was noted that all workers are satisfied with the facility and no negative feedback was received. Management is issuing appointment order to all employees on the day of joining with terms and conditions. The minimum age for employment is above 18 years and the age of retirement is 58 years. Copy of the valid age proof document is obtained at the time of employment. The employees are aware of their rights, applicable legal minimum wage, social benefits, emergency evacuation, etc. In and out monitoring of the employees is done through the face reader system. The Salary was paid on time and through cash on fortnightly basis on 1st and 16th. The payslip was given and details the composition of the gross, earning, deductions and net salary in language understandable by the workers. Deductions are made only for the social benefit, ESIC & EPF. Overtime is reported as nil. No discrimination / abuse / disciplinary actions found in any form, everyone was treated equally. Bonus at the rate of 12% paid annually.
Attitude of workers' committee/union representatives	During the interview with worker representative and committee members, it was noted that they are satisfied with the management and no negative comment raised by them.
Attitude of managers	The managers found to be co-operative throughout the audit. Provided full access to auditor throughout the audit process.

Workers interviewed by type

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

← Worker analysis

Measuring workplace impact →

Workers interviewed by type

Total number of workers interviewed	10

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	0	5	-	5
Workers interviewed individually	0	5	-	5

← Worker analysis

Measuring workplace impact →

Migrant workers interviewed

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

Measuring workplace impact

Gender disaggregated data available	Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	1.92%	-	1.92%
Last full calendar year (2025)	0.0%	4.3%	-	4.3%
Previous full calendar year (2024)	0.0%	6.1%	-	6.1%

* 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)	0.0%	12.14%	-	12.14%
Last full calendar year (2025)	0.0%	16.35%	-	16.35%
Previous full calendar year (2024)	0.0%	17.11%	-	17.11%

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 Accident register is maintained. However, no accidents were reported in the past one year.

← Worker interviews

Code area 0 →

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

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

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

Lost day work cases (per 100 workers)*

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

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

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

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

← Worker interviews

Code area 0 →

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

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

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

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

← Measuring workplace impact

Code area 0 →

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Measuring workplace impact

Code area 1 →

Systems and evidence examined to validate this code section	Current systems: The facility implements and maintains systems for delivering compliance to this code. The overall compliance responsible person, [redacted] Compliance Manager. [redacted] Compliance Manager is appointed as SMR and Business Ethics Manager on [redacted] The facility has identified the list of stakeholders and the potential/adverse impacts on human rights. The system of confidentiality reporting is ensured, and complaint boxes are provided near the toilets. Display of ETI Base code is evidenced in English and in the language understandable by the workers, Tamil. There is no sub-contracting activity in the manufacturing process. Records for imparting trainings dated [redacted].2026 to 83 employees and training evaluation dated [redacted].2026, [redacted].2026 to 75 employees, evaluation dated [redacted].2026. ETI Base code risk assessment dated [redacted].2026. The suppliers are controlled by the head office, M/s. [redacted] which is 4 kms away from the facility and the head office is certified for SA 8000:2014 and audited for ETI base code requirements. The facility provided full access to the site, interviews with workers & workers representatives and relevant documents during the audit. The workers spoke freely and not found to be coached. No falsification, incomplete or inconsistent records evidenced. The number of workers are same as the SAQ and no difference found. Site description matched with the SEDEX Site profile. Documented human rights policy approved by top management found in place which is communicated to all the personnel through trainings. Evidence examined: Facility Policies including social and human rights, Issue no. A, Rev. No. 02 dated [redacted] The frequency of internal audit is defined as once in a year and MRM is defined as once in a year. Recent Internal audit was dated [redacted].2026, four NCs was raised and found closed. Management Review Meeting minutes dated [redacted].2026.

← Measuring workplace impact   Code area 1 →

0. Enabling accurate assessment

Data points

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

1. Employment is freely chosen

Management systems

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

← Code area 0

Code area 1.A →

Management systems

Explanation for management systems grades	The facility has developed policy and procedure dated [redacted] which meets all the workplace requirements in the code area, Employment is freely chosen, which is regularly reviewed and revised to reflect the changes during the management review meetings with the approval of top management. Compliance Manager is appointed to implement the procedure and responsible for ensuring the overall compliance of the code requirements, the facility has identified a manager in the next level to ensure the compliance in the absence of appointed management representative. The policies and procedures are communicated through the display in notice board and the trainings are provided at regular intervals to all the employees including workers, managers and supervisors. The training contents are frequently reviewed and revised to meet the update in the relevant areas. The effectiveness of the trainings imparted are evaluated periodically and re-trainings are imparted. The responsibility for monitoring implementation are defined in the procedure. The procedure requires the records for internal audit conducted by the facility is available for verification. Any proposed changes/actions based on the monitoring activities are captured in the system by updating policies/procedures/documents/records/training materials, etc. Considering the workers engaged by the facility, the inherent risk for the code area can be forced/debt bondage/bonded labour, control workers through threats, penalties, physical force, restrict the movement, under surveillance for control or intimidation, retention of identity documents, pay fees on early termination of employment, excessive loan, however, management system found fit to manage the risk based on the system to address the potential and actual risks related to requirements with documented policies & procedures, communication, implementation and monitoring by the facility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 0

Code area 1.A →

Systems and evidence examined to validate this code section	Current systems: Abstract of the act including Minimum wages, child labor abolition, Bonus, POSH, Maternity benefits, etc. has been displayed in the language understandable by the workers, i.e. Tamil. Worker interviews, security procedures/interviews, worker behaviour, management behaviour and the facility walkthrough did not evidence any area of concern. The employees are free to leave employment on their own will. Movement of employee within the premises is not restricted and they are free to leave the facility after work. Ten personnel files were reviewed, the personnel files do not include any original documents for age verification. The employment contract includes all the areas to be addressed with regard to the factory act including working hours, remuneration and the benefits due to them. People are free to leave after the work. No overtime is being demanded as forced labor condition. The facility does not withhold any part of any personnel's salary, benefits, property, or documents in order to force such personnel to continue working for the facility. All the personnel who are working in the facility have the right to leave the workplace premises after completing the standard workday and free to terminate their employment provided that they give reasonable notice to the facility. No forced labour has been found which needs remediation and further actions. Hence, no collaborative action required. Evidence examined: Forced labor policy dated [redacted] Employment Contract documents

← Code area 0

Code area 1.A →

1. Employment is freely chosen

Data points

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

← Code area 1

Code area 1.A →

1.A. Responsible recruitment and entitlement to work

Management systems

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

← Code area 1

Code area 2 →

Management systems

Explanation for management systems grades	The facility has developed policy and procedure dated [redacted] which meets all the workplace requirements in the code area, Responsible recruitment and entitlement to work, which is regularly reviewed and revised to reflect the changes during the management review meetings with the approval of top management. Compliance Manager is appointed to implement the procedure and responsible for ensuring the overall compliance of the code requirements, the facility has identified a manager in the next level to ensure the compliance in the absence of appointed management representative. The policies and procedures are communicated through the display in notice board and the trainings are provided at regular intervals to all the employees including workers, managers and supervisors. The training contents are frequently reviewed and revised to meet the update in the relevant areas. The effectiveness of the trainings imparted are evaluated periodically and re-trainings are imparted. The responsibility for monitoring implementation are defined in the procedure. The procedure requires the records for internal audit conducted by the facility is available for verification. Any proposed changes/actions based on the monitoring activities are captured in the system by updating policies/procedures/documents/records/training materials, etc. Considering the workers engaged by the facility, the inherent risk for the code area can be unethical recruitment, terms & conditions contrary to law, however, management system found fit to manage the risk based on the system to address the potential and actual risks related to requirements with documented policies & procedures, communication, implementation and monitoring by the facility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 1

Code area 2 →

Systems and evidence examined to validate this code section	Current Systems: No immigrant workers employed in the facility. Country's legal system does not permit outside workers to be employed without permit. No service agreement as no labour provider or on-site sub-contractor is engaged by the facility. No recruitment fees or related costs are incurred or charged to workers. Hence, no collaborative action required. Evidence examined: Employment contracts of interviewed personnel Recruitment procedure dated [redacted]

← Code area 1

Code area 2 →

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

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

Migrant workers

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

← Code area 1.A

Code area 2 →

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

Recruitment fees

Have any workers who started at this site in the last 12 months (new workers) paid any recruitment fees or associated costs, such as visas or travel, which have not been fully repaid?	No - there are no new workers

← Code area 1.A

Code area 2 →

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

Management systems

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

← Code area 1.A

Code area 3 →

Management systems

Explanation for management systems grades	The facility has developed policy and procedure dated [redacted] which meets all the workplace requirements in the code area, Freedom of association and right to collective bargaining are respected, which is regularly reviewed and revised to reflect the changes during the management review meetings with the approval of top management. Compliance Manager is appointed to implement the procedure and responsible for ensuring the overall compliance of the code requirements, the facility has identified a manager in the next level to ensure the compliance in the absence of appointed management representative. The policies and procedures are communicated through the display in notice board and the trainings are provided at regular intervals to all the employees including workers, managers and supervisors. The training contents are frequently reviewed and revised to meet the update in the relevant areas. The effectiveness of the trainings imparted are evaluated periodically and re-trainings are imparted. The responsibility for monitoring implementation are defined in the procedure. The procedure requires the records for internal audit conducted by the facility is available for verification. Any proposed changes/actions based on the monitoring activities are captured in the system by updating policies/procedures/documents/records/training materials, etc. Considering the workers engaged by the facility, the inherent risk for the code area can be lack of legal rights related to trade unions / committees, prohibiting / discouraging / interfering by the facility, no established method of communication and no space and time for worker representatives to operate, however, management system found fit to manage the risk based on the system to address the potential and actual risks related to requirements with documented policies & procedures, communication, implementation and monitoring by the facility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 1.A

Code area 3 →

Systems and evidence examined to validate this code section	Current systems: The facility has a written policy which states that workers have the right to lawfully form unions or similar organizations which give them the opportunity to address worker grievances and workplace issues collectively. There is no Union in the facility. However, the facility has committee with the elected Worker representative, Ms. [redacted], Ms. [redacted] Ms. [redacted] Ms. [redacted]. Election dated [redacted].2024. Election is conducted once in 3 years. Management has an open-door policy to address the employees' needs, as revealed during the interviews. The facility does not discriminate, penalize, threaten, restrict or interfere with workers choosing to lawfully form or join unions or associations. The worker interviews and document review confirm compliance to this Code. The facility implements systems to establish better worker and management relations such as Health and Safety Committee, Workers welfare and grievance handling Committee, Internal Complaints committee. Verified the records of all Committee Meetings. Internal Complaints committee – [redacted].2026 and [redacted].2026, NGO – [redacted]. Agreement with [redacted] dated [redacted] valid for 3 years. Workers welfare and grievance handling committee dated [redacted].2026 and [redacted].2026. Evidence examined: Laws of the land applicable are Trade Union Act 1926 and Industrial Disputes Act 1947. The facility has documented the system for compliance to this requirement

← 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?	Yes
Are there alternative worker representative bodies in place?	Yes, worker committee
Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)?	Yes
Are the worker representatives freely elected by the workforce as a whole?	Yes
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Yes

← Code area 2

Code area 3 →

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

← Code area 2

Code area 3 →

3. Working conditions are safe and hygienic

Management systems

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

← Code area 2

Code area 4 →

Management systems

Explanation for management systems grades	The facility has developed policy and procedure dated [redacted] which meets the workplace requirements in the code area, Working conditions are safe and hygienic, which is regularly reviewed and revised to reflect the changes during the management review meetings with the approval of top management. Compliance Manager is appointed to implement the procedure and responsible for ensuring the overall compliance of the code requirements, the facility has identified a manager in the next level to ensure the compliance in the absence of appointed management representative. The policies and procedures are communicated through the display in notice board and the trainings are provided at regular intervals to all the employees including workers, managers and supervisors. The training contents are frequently reviewed and revised to meet the update in the relevant areas. The effectiveness of the trainings imparted are evaluated periodically and re-trainings are imparted. The responsibility for monitoring implementation are defined in the procedure. The procedure requires the records for internal audit conducted by the facility is available for verification. Any proposed changes/actions based on the monitoring activities are captured in the system by updating policies/procedures/documents/records/training materials, etc. Considering the activities carried out by the facility, the inherent risk for the code area can be long sitting/standing, handling of sharp tools like scissors, non-usage of PPEs, stacking of materials, etc., however, management system found fit to manage the risk based on the system which needs some improvements to address the potential and actual risks related to requirements in addition to documented policies & procedures, communication, implementation and monitoring by the facility to provide adequate creche and proper usage of Eye guards by tailors.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.A Ensure a safe working environment. Put in...	Local law Base code	NC [redacted]
	3.M Ensure all machinery is installed, mainta...	Base code	NC [redacted]

← Code area 2

Code area 4 →

Systems and evidence examined to validate this code section	Current systems: General Health and Safety management [redacted] Compliance Manager is appointed as Senior Representative for Health & Safety on [redacted] Potable water was freely available outside the production floor and test certificate for the same was verified. Health & Safety risk assessment Rev. No. 2 dated [redacted].2026. Health & Safety committee meeting minutes dated [redacted].2026 & [redacted].2026. There are at least 2 exits from each work area and these were clearly marked. Workplace monitoring report (Ambient Air, Indoor Air, Stack Emission, Ambient Noise, Noise level, Illumination, ETP Inlet, ETP outlet) and drinking water test report dated [redacted]2026 valid for 1 year by M/s. [redacted] Limited. Electrician license no. [redacted] dated [redacted].2016 valid till 12.04.2028 for Mr. S. Selvakumar. Electrician license no. [redacted] dated [redacted].2003 valid till 09.03.2027 for Mr. V. Murugesan. Policy no. [redacted] dated [redacted].2026 valid for 1 year by [redacted] for Industrial building. Policy no. [redacted] dated [redacted].2026 valid for 1 year by [redacted] for Fire. First aid training imparted to 13 personnel on [redacted].2025 valid for 3 years by St. John Ambulance. Firefighting training dated [redacted].2026 imparted to 15 personnel and [redacted].2026 imparted to 15 personnel by M/s. [redacted]. Fire drill reports dated [redacted].2026, [redacted].2026 and [redacted].2026 by M/s. [redacted]. Fire cylinders – 11 (ABC (6 kgs) – 10, Co2 (8 kgs) – 1), First aid boxes - 3, Fire hooter - 2, Manual call point - 5, Emergency lights – 6, Exit lights – 6, Smoke detector – 24, Fire buckets – 4, Urinals – 3, Toilets – 8 (Male – 3, Female – 5). Maintenance records smoke detectors, fire extinguishers, fire alarms, emergency lights once in a week dated [redacted].2026 and [redacted].2026. fire safety equipment once in a week dated [redacted].2026 and [redacted].2025. Earth pit monitoring report dated [redacted].2025 valid for 1 year by M/s. [redacted]. Pest control is done once in a month through the external agency, M/s. [redacted]t, Recent records dated [redacted] and [redacted].2026 are evidenced. All electrical equipment was in good condition such as sockets, plugs, switches and main fuse boards. Health & Safety including PPE awareness, Emergency response, Risk assessment training dated [redacted].2026 to 61 employees and [redacted].2026 to 76 employees,

← Code area 2

Code area 4 →

evaluation done after a week of training.
Verified the register for the accidents, dangerous occurrences, Accident (ESI) – Form no. 11, Maternity benefit.
First aid log books were verified and no injuries were reported.

Evidence examined:
Health and safety policy
Health and safety manual
Health & Safety committee meeting minutes.
Training records and certificates
Fire equipment maintenance records
Fire drill records
Government licenses and checks on air quality and noise level
Building structure safety certificate
Trained first aider register
Accident reports
Potable water testing certificates
Interviews with H&S manager
Interviews with workers and H&S committee members

← Code area 2

Code area 4 →

Findings: non-compliances

[redacted]

Non-compliance Due 2026-09-04

Code area

3 Working conditions are safe and hygienic

Workplace requirement

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

Issue title

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

Description

During the site tour, it was observed that the child care provided by the facility is not adequately maintained (i.e. washroom, care taker, etc.) as per the requirements of Maternity Benefits Rules.

Status

Open*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

Intended corrective and preventative actions, based on root cause analysis

It is recommended to ensure the child care provision is maintained as per the Tamil Nadu Maternity Benefits Rules.

← Code area 3

Code area 4 →

Local law reference

As per the amendment to the [redacted] Maternity Benefits Rules. [G.O. Ms. No. 208, Labour and Employment (H2), 28th December 2020] notified by the government, (3) Buildings. - The accommodation shall be not less than 1.5 square metres of the floor area for each child to be accommodated in a Creche and the height of roof shall not be less than 3.7 metres from the floor, with heat resistant material and water proof and the building shall be, (a) provided with fire safety equipment; (b) adequately lighted and ventilated; (c) provided artificial lightning with emergency power backup; (d) maintained in a clean and sanitary condition; and (e) of sound construction with a good plinth. (4) Staff. - The Creche shall be posted with; (a) one woman teacher cum warden who is qualified and trained in childcare; (b) one woman 'Creche Attender' who is qualified or trained in midwifery; and (c) one woman 'ayah' for every 10 or 15 children. (5) Facilities. - (a) The Creche shall be furnished with suitable furniture and cradles, toys, mats, beds, pillows, cotton sheet, utensils to feed, rubber sheet and mosquito nets. (b) A suitable fenced and shady open air playground shall be provided for the older children with suitable playing materials such as sliders, see-saws, swings and toys. (c) Kitchen with cooking and feeding utensils and stove shall be provided or in its absence, employer should make available hygienic food or beverage. (d) The Creche shall be kept open 24/7 for employees working in shifts with not more than eight hours a day per shift. (e) There shall be provided safe and purified drinking water facility with adequate arrangements for storage of clean water. (f) Clean pure fresh milk if possible otherwise, powdered milk approved by the certifying surgeon, at least 0.3 litres of milk per child shall be made available and the children in the age of two years, shall be provided with wholesome refreshment. (g) The Creche staff shall be provided with suitable clean clothes or uniform for use while on duty. (6) Wash room. - (a) There shall be in or adjoining the Creche, a suitable separate washroom for children. (b) There shall be separate latrine for every 20 children and separate latrine for staff/mothers adjoining the bathroom and Creche latrine shall always be kept clean with adequate supply of water and cleaning materials. (c) The management shall supply clean towels, oil and soaps.

Evidence

Creche.jpg

* PDF generated at 06:21 (UTC) on 05 Aug 2026. View this finding on the Sedex platform for live updates and closure details.

← Code area 3

Code area 4 →

[redacted]

Non-compliance

Due 2026-09-04

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

During the site tour, it was observed that eye guard provision is not used by workers in two out of seven overlock machines in sewing department of the production building.

Intended corrective and preventative actions, based on root cause analysis

It is recommended to ensure that the eye guards in overlock machines are properly used by workers.

Evidence

Non usage of Eye guard.jpg

Status

Open*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Base code

* PDF generated at 06:21 (UTC) on 05 Aug 2026. View this finding on the Sedex platform for live updates and closure details.

← Code area 3

Code area 4 →

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, senior manager or business owner
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?	Site owned transport
Who organises worker transportation while at work?	Site owned transport
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Yes Approved Building plan no. Ni. Mu. C/[redacted]/2025 dated [redacted].2025, approved by the Joint Director, Directorate of Industrial Safety and Health, [redacted] Stability certificate dated [redacted].2025 valid for 3 years issued by [redacted], Charted Civil Engineer (Competency no. H1/[redacted]/2025 dated [redacted] by M/s. [redacted]. Ltd.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No

← Code area 3 Code area 4 →

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

← Code area 3

Code area 4 →

4. Child labour shall not be used

Management systems

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

← Code area 3

Code area 5 →

Management systems

Explanation for management systems grades	The facility has developed policy and procedure dated [redacted] which meets all the workplace requirements in the code area, Child labour shall not be used, which is regularly reviewed and revised to reflect the changes during the management review meetings with the approval of top management. Compliance Manager is appointed to implement the procedure and responsible for ensuring the overall compliance of the code requirements, the facility has identified a manager in the next level to ensure the compliance in the absence of appointed management representative. The policies and procedures are communicated through the display in notice board and the trainings are provided at regular intervals to all the employees including workers, managers and supervisors. The training contents are frequently reviewed and revised to meet the update in the relevant areas. The effectiveness of the trainings imparted are evaluated periodically and re-trainings are imparted. The responsibility for monitoring implementation are defined in the procedure. The procedure requires the records for internal audit conducted by the facility is available for verification. Any proposed changes/actions based on the monitoring activities are captured in the system by updating policies/procedures/documents/records/training materials, etc. Considering the workers engaged by the facility, the inherent risk for the code area can be improper age verification, risk assessment for young workers, etc., however, management system found fit to manage the risk based on the system which address the potential and actual risks related to requirements in addition to documented policies & procedures, communication, implementation and monitoring by the facility as it engages only the adult workers.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 3

Code area 5 →

Systems and evidence examined to validate this code section	Current systems: The hiring policies and procedures ensures that the minimum age of workers corresponds to all local laws and other requirements and defined as completion of 18 years. The age of each worker is verified prior to their employment. Personal files are maintained with the copies of basic worker information such as an identification card, School leaving certificate for age proof, Nomination forms, Appointment order and service records, etc. The young workers are not working in the facility. Child labor remediation is established. Worker interviews confirmed the absence of child labor in the facility. The facility has communicated the requirement by displaying in the notice board. All the workers, staff confirmed that there is no child labour working in the facility. No child labour has been found which needs remediation. Hence, no collaborative action required. Evidences examined: Child labor Policy and child Remediation procedure dated [redacted] Employment contracts. The youngest employee is aged 24 years 3 months old.

← Code area 3

Code area 5 →

4. Child labour shall not be used

Data points

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

← Code area 4 Code area 5 →

5. Legal wages are paid

Management systems

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

← Code area 4

Code area 5.A →

Management systems

Explanation for management systems grades	The facility has developed policy and procedure dated [redacted] which meets all the workplace requirements in the code area, Legal wages are paid, which is regularly reviewed and revised to reflect the changes during the management review meetings with the approval of top management. Compliance Manager is appointed to implement the procedure and responsible for ensuring the overall compliance of the code requirements, the facility has identified a manager in the next level to ensure the compliance in the absence of appointed management representative. The policies and procedures are communicated through the display in notice board and the trainings are provided at regular intervals to all the employees including workers, managers and supervisors. The training contents are frequently reviewed and revised to meet the update in the relevant areas. The effectiveness of the trainings imparted are evaluated periodically and re-trainings are imparted. The responsibility for monitoring implementation are defined in the procedure. The procedure requires the records for internal audit conducted by the facility is available for verification. Any proposed changes/actions based on the monitoring activities are captured in the system by updating policies/procedures/documents/records/training materials, etc. Considering the activities carried out by the facility, the inherent risk for the code area can be paying less than the minimum wages, delay in payments/remittances, no display of wage rates, non-issuance of payslips, etc., however, management system found fit to manage the risk based on the system which address the potential and actual risks related to requirements in addition to documented policies & procedures, communication, implementation and monitoring by the facility through the display of the minimum wages, on-time payment and remittances, issuance of payslips, etc.

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: The facility follow the notification for Employment in Tailoring Industry by the government of [redacted] Notification, G.O. (2D), No. 29, Labour Employment dated 31.05.2024. Notification no. II(2)/LWSD/449(a)/2024, Gazette Part II, Section 31.05.2024. The facility comes under Zone "C". The minimum wages notified by the government for April'2026 - March'2027, Tailor – INR 11911/month, Trimmer/Packer/Helper/Ironer – INR 11676/month, Checker/Cutter – INR 12243/month and Tailor – INR 13234/month, Trimmer/Packer/Helper/Ironer – INR 12896/month, Checker/Cutter – INR 13468/month paid by the facility. Ten samples each from the months August'2025, January'2026 and June'2026. The organization remits the ESIC & EPF contributions as per the law requirements. Verified the ESI and PF paid challan for the past 12 months, July'2024 to June'2025. Workers are aware of their leave policy, leave wages and bonus. The Earned leave – 15, 1 day for every 20 working days and Casual leave - 10 days/year. EL & CL wages payment for the year 2025 on [redacted].2026 to 99 & 91 employees respectively. Full and final settlement records were verified. The management has paid annual Bonus payment for the period [redacted].2025 @ 12% to 129 employees. The workers are paid through bank transfer every fortnight, on 1st and 16th of every month. A payslip with the details of the payment is provided to the workers when they receive their pay. Overtime paid in premium rates (200%) There are no piece rate workers employed and no homeworkers involved. No deduction or fine charged on any of worker participating in committee meetings. Labour welfare fund payment dated [redacted].2026 to 119 workers for the year 2025. Annual returns for the year 2025 dated [redacted].2026, Joint Director, Industrial Safety and Health, [redacted] EPF establishment code: [redacted] ESIC establishment code: [redacted] Evidences examined: Local legal minimum wage documents Payroll records Social insurance and payment receipts Labor contracts Settlement records

← Code area 4

Code area 5.A →

5. Legal wages are paid

Data points

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

Worker renumeration

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

Summary information

Is legal wage/legally recognised CBAs data available for any of these options?	Monthly
Is actual wage data available on site for any of these options?	Monthly

← Code area 5 Code area 5.A →

Maximum legal working hours	**Max hours per day**	8.0
	Max hours per week	48.0
	Max hours per month	208.0
Actual required working hours	**Required hours per day**	8.0
	Required hours per week	48.0
	Required hours per month	208.0
Maximum legal overtime hours	**Max hours per day**	2.0
	Max hours per week	12.0
	Max hours per month	Non applicable
Actual overtime hours	**Max hours per day**	0.0
	Max hours per week	0.0
	Max hours per month	0.0
Minimum legal wage	**Min per hour**	62.0
	Min per day	496.0
	Min per week	2976.0
	Min per month	12896.0
Actual minimum wage	**Actual per hour**	62.0
	Actual per day	496.0
	Actual per week	2976.0
	Actual per month	12896.0

← Code area 5

Code area 5.A →

Minimum legal overtime wage	**Min per hour**	124.0
	Min per day	992.0
	Min per week	5952.0
	Min per month	25792.0
Actual minimum overtime wage	**Actual per hour**	0.0
	Actual per day	0.0
	Actual per week	0.0
	Actual per month	0.0

Wage analysis

Number of workers' records checked	30
Provide the date and details of the records	Ten samples each from the months August'2025, January'2026 and June'2026.
Are there different legal minimum/ legally recognised CBAs wage grades?	Yes The minimum wages notified by the government, Tailor – INR 13211/month, Trimmer/Packer/Helper – INR 12896/month, Checker/Cutter – INR 13463/month and Tailor – INR 13234/month, Trimmer/Packer/Helper – INR 12896/month, Checker/Cutter – INR 13468/month paid by the facility.
For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Meets legal minimum
Indicate the breakdown of workforce per earnings	INR 12896/month (39.5%), INR 13234/month (56%) and INR 13468/month (4.5%)

← Code area 5 Code area 5.A →

Are there any bonus schemes used?	Yes The management has paid annual Bonus payment for the period [redacted].2025 @ 12% to 129 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: The living wage was calculated by the facility. Living wage estimation is INR 9257 dated [redacted].2026. Living wage gap analysis is completed with key elements and it doesn't require any improvement plan. Hence, no collaborative action required. Evidence Examined: Minimum wages notification Wage records of workers

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	The facility has developed policy and procedure dated [redacted] which meets all the workplace requirements in the code area, Working hours are not excessive, which is regularly reviewed and revised to reflect the changes during the management review meetings with the approval of top management. Compliance Manager is appointed to implement the procedure and responsible for ensuring the overall compliance of the code requirements, the facility has identified a manager in the next level to ensure the compliance in the absence of appointed management representative. The policies and procedures are communicated through the display in notice board and the trainings are provided at regular intervals to all the employees including workers, managers and supervisors. The training contents are frequently reviewed and revised to meet the update in the relevant areas. The effectiveness of the trainings imparted are evaluated periodically and re-trainings are imparted. The responsibility for monitoring implementation are defined in the procedure. The procedure requires the records for internal audit conducted by the facility is available for verification. Any proposed changes/actions based on the monitoring activities are captured in the system by updating policies/procedures/documents/records/training materials, etc. Considering the activities carried out by the facility, the inherent risk for the code area can be working hours beyond the law, inconsistent working hours records and no weekly off after 6 consecutive working hours, weekly hours exceed 60, overtime not paid in premium, however, management system found fit to manage the risk based on the system which address the potential and actual risks related to requirements in addition to documented policies & procedures, communication, implementation and monitoring by the facility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 5.A

Code area 7 →

Systems and evidence examined to validate this code section	Current systems: The facility follows Single Shift. General shift is from 09:00 am to 18:00 pm with half an hour lunch break, 13:00 - 13:30 and 13:30 - 14:00 (Staggered timings) and 15 minutes tea breaks, 11:00 – 11:15 (Forenoon) and 16:00 – 16:15 (Afternoon). The in and out monitoring is done through the Face reader system. Payroll and time sheets for the months, August'2025, January'2026 and June'2026 were reviewed. Worker interviews and the records support what is claimed to be practiced. The working hours are displayed on the notice board. Overtime is voluntary, however, no overtime hours reported in the past one year. Holidays are being provided as per the law requirement, Form V displayed in the notice board. Time sheets for the last 12 months were reviewed for compliance. Verified the attendance register – Register of Young workers and Adult workers combined with Muster roll – for the last 12 months. Legal standard work week (hours): 48 Hours and maximum OT per Quarter should not exceed 50 Hrs. The Holidays (National, Festival and Religious) are being provided to the workers / employees as per the requirement of relevant act. Holiday list is observed and displayed in the facility. Evidences examined: Payroll records Time sheets Pay slips Attendance register

← 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	Robust Management Systems

← Code area 6

Code area 8 →

Management systems

Explanation for management systems grades	The facility has developed policy and procedure dated [redacted] which meets all the workplace requirements in the code area, No discrimination is practiced, which is regularly reviewed and revised to reflect the changes during the management review meetings with the approval of top management. Compliance Manager is appointed to implement the procedure and responsible for ensuring the overall compliance of the code requirements, the facility has identified a manager in the next level to ensure the compliance in the absence of appointed management representative. The policies and procedures are communicated through the display in notice board and the trainings are provided at regular intervals to all the employees including workers, managers and supervisors. The training contents are frequently reviewed and revised to meet the update in the relevant areas. The effectiveness of the trainings imparted are evaluated periodically and re-trainings are imparted. The responsibility for monitoring implementation are defined in the procedure. The procedure requires the records for internal audit conducted by the facility is available for verification. Any proposed changes/actions based on the monitoring activities are captured in the system by updating policies/procedures/documents/records/training materials, etc. Considering the workers engaged by the facility, the inherent risk for the code area can be inadequate training on policies, different wage rates based on gender/race, however, management system found fit to manage the risk based on the system which address the potential and actual risks related to requirements in addition to documented policies & procedures, communication, implementation and monitoring by the facility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 6

Code area 8 →

Systems and evidence examined to validate this code section	Current systems: The facility has documented their Non-Discriminatory Policy dated [redacted] Laws of the land: Equal Remuneration Act 1976, Factories Act 1948, Industrial Employment (standing orders) Act 1946. Worker interviews did not raise any area of concern. There are only female workers in the facility. Facility does not interfere with the right of employees to observe tenets or practices that meet religion, race, national or social origin disability, gender sexual orientation, family responsibilities, caste union membership or political. Facility does not allow any behaviour that is threatening, abusive, exploitative or sexually coercive, including gestures, language, and physical contact, in the workplace and, where applicable in residences and other facilities provided by the facility for use by personnel. The workers interview clearly established that there is Non-discrimination policy prevalent in the organization. Workers reported they are free to observe religious holidays. "No Discrimination" related to age, caste, creed, race, sex, nationality etc. found defined and documented. The facility does not entertain any type of pregnancy or virginity test under any circumstances for any female employee. Anti-discrimination policy is documented & communicated during the ETI base code trainings to the employees. Internal Compliants Committee constituted and verified the recent meeting minutes for the same. There is dedicated equity approach regarding recruitment, training, development and promotion processes. Hence, no collaborative action required. Evidences examined: Recruitment procedure dated [redacted] Anti-discrimination policy dated [redacted]

← 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)	5%
Three most common nationalities in managerial and supervisory roles	All the managers and supervisors are 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	The facility has developed policy and procedure dated [redacted] which meets all the workplace requirements in the code area, Regular employment is provided, which is regularly reviewed and revised to reflect the changes during the management review meetings with the approval of top management. Compliance Manager is appointed to implement the procedure and responsible for ensuring the overall compliance of the code requirements, the facility has identified a manager in the next level to ensure the compliance in the absence of appointed management representative. The policies and procedures are communicated through the display in notice board and the trainings are provided at regular intervals to all the employees including workers, managers and supervisors. The training contents are frequently reviewed and revised to meet the update in the relevant areas. The effectiveness of the trainings imparted are evaluated periodically and re-trainings are imparted. The responsibility for monitoring implementation are defined in the procedure. The procedure requires the records for internal audit conducted by the facility is available for verification. Any proposed changes/actions based on the monitoring activities are captured in the system by updating policies/procedures/documents/records/training materials, etc. Considering the workers engaged by the facility, the inherent risk for the code area can be no written contracts, missing elements in contracts, non-issuance of contracts, excessive usage of contract labors, apprentices, etc., however, management system found fit to manage the risk based on the system which address the potential and actual risks related to requirements in addition to documented policies & procedures, communication, implementation and monitoring by the facility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 7

Code area 8.A →

Systems and evidence examined to validate this code section	Current systems: Work performed is on the basis of recognised employment relationship established through national law and practice. The facility signs employment contract with the employees at the time of employment. No homeworkers employed. All the employees engaged are permanent in nature including the security guard. Interstate migrant workers are not engaged. No subcontractors were engaged. Personal files of the ten interviewed workers were verified. Evidence Examined: Employment contracts Personal files Payroll records

← 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%

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	The facility has developed policy and procedure dated [redacted] which meets all the workplace requirements in the code area, Sub-contracting and homeworkers are used responsibly, which is regularly reviewed and revised to reflect the changes during the management review meetings with the approval of top management. Compliance Manager is appointed to implement the procedure and responsible for ensuring the overall compliance of the code requirements, the facility has identified a manager in the next level to ensure the compliance in the absence of appointed management representative. The policies and procedures are communicated through the display in notice board and the trainings are provided at regular intervals to all the employees including workers, managers and supervisors. The training contents are frequently reviewed and revised to meet the update in the relevant areas. The effectiveness of the trainings imparted are evaluated periodically and re-trainings are imparted. The responsibility for monitoring implementation are defined in the procedure. The procedure requires the records for internal audit conducted by the facility is available for verification. Any proposed changes/actions based on the monitoring activities are captured in the system by updating policies/procedures/documents/records/training materials, etc. Considering the activities carried out by the facility, the inherent risk for the code area can be missing policy on managing and selecting sub-contractors, production being out-sourced, no system to monitor homeworkers, etc., however, management system found fit to manage the risk based on the system which address the potential and actual risks related to requirements in addition to documented policies & procedures, communication, implementation and monitoring by the facility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 8

Code area 9 →

Systems and evidence examined to validate this code section	Current Systems: No Subcontracting or home working. The production is not outsourced and carried out fully inside the facility. Evidence examined: Supplier control documents Inward and outward delivery challans.

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

Data points

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

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

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

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity?	No Not applicable, as no sub-contracting on-site.

← 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	The facility has developed policy and procedure dated [redacted] which meets all the workplace requirements in the code area, No harsh or inhumane treatment is allowed, which is regularly reviewed and revised to reflect the changes during the management review meetings with the approval of top management. Compliance Manager is appointed to implement the procedure and responsible for ensuring the overall compliance of the code requirements, the facility has identified a manager in the next level to ensure the compliance in the absence of appointed management representative. The policies and procedures are communicated through the display in notice board and the trainings are provided at regular intervals to all the employees including workers, managers and supervisors. The training contents are frequently reviewed and revised to meet the update in the relevant areas. The effectiveness of the trainings imparted are evaluated periodically and re-trainings are imparted. The responsibility for monitoring implementation are defined in the procedure. The procedure requires the records for internal audit conducted by the facility is available for verification. Any proposed changes/actions based on the monitoring activities are captured in the system by updating policies/procedures/documents/records/training materials, etc. Considering the workers engaged by the facility, the inherent risk for the code area can be no sexual harassment prevention committee, no training on harassment, violence and abuse, no disciplinary procedure, no awareness of the measures taken to prevent harsh and inhumane treatment, no grievance policy/procedure/committee, etc., however, management system found fit to manage the risk based on the system which address the potential and actual risks related to requirements in addition to documented policies & procedures, communication, implementation and monitoring by the facility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 8.A

Code area 10.A →

Systems and evidence examined to validate this code section	Current systems: The facility has a documented disciplinary practice and follows the laws of the land on this matter (Industrial Disputes Act and the Industrial Employment Standing Orders Act). The disciplinary practices are detailed in the Factories Act 1948 and the abstract of the same is displayed. No Case of any Disciplinary Action taken against any worker. The same was verified through the sampled worker interview. No deductions for disciplinary purpose are imposed anytime within the facility which was confirmed through workers interview. The facility treats all its personnel with dignity and respect. The facility does not engage in or tolerate the use of corporal punishment. Disciplinary action procedure found documented. Certified Standing order no. B/[redacted]/2019 dated [redacted].2019 by Joint Commissioner of Labour, [redacted] Evidences examined: Certified Standing order Disciplinary Procedure

← 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?	Grievance procedure, Grievance handing committee and complaint boxes are available
Number of grievances raised in the last 12 months	0
Number of grievances resolved in the last 12 months	0

← Code area 9 Code area 10.A →

10.A. Environment 2-Pillar

Management systems

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

← Code area 9

Code area 10.B →

Management systems

Explanation for management systems grades	The facility has developed policy and procedure dated [redacted].2025 which meets all the workplace requirements in the code area, Environment, which is regularly reviewed and revised to reflect the changes during the management review meetings with the approval of top management. Compliance Manager is appointed to implement the procedure and responsible for ensuring the overall compliance of the code requirements, the facility has identified a manager in the next level to ensure the compliance in the absence of appointed management representative. The policies and procedures are communicated through the display in notice board and the trainings are provided at regular intervals to all the employees including workers, managers and supervisors. The training contents are frequently reviewed and revised to meet the update in the relevant areas. The effectiveness of the trainings imparted are evaluated periodically and re-trainings are imparted. The responsibility for monitoring implementation are defined in the procedure. The procedure requires the records for internal audit conducted by the facility is available for verification. Any proposed changes/actions based on the monitoring activities are captured in the system by updating policies/procedures/documents/records/training materials, etc. Considering the activities carried out by the facility, the inherent risk for the code area can be no legal permits for use/disposal of resources, no waste inventory or tracking system, lack of suppliers environmental performance, no records for the usage of resources, etc., however, management system found fit to manage the risk based on the system which address the potential and actual risks related to requirements in addition to documented policies & procedures, communication, implementation and monitoring by the facility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
10.A. Environment 2-Pillar	10.A.A Remain aware of the local, regional an...		GE [redacted]

← Code area 9

Code area 10.B →

Systems and evidence examined to validate this code section	Current systems: Mr. [redacted] QMS/EMS Co-ordinator is appointed as Representative for EMS Representative on [redacted].2026. Environmental policy dated [redacted] Pollution consent is not required as this industry falls under the White Category. Details: Environmental Policies and Procedures dated [redacted].2025 Workplace monitoring records

← Code area 9

Code area 10.B →

Findings: good examples

[redacted]

Good example

Code area

10.A Environment 2-Pillar

Workplace requirement

10.A.A Remain 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.

Description

The facility is certified for Environmental management system (ISO 14001:2015), certificate no. [redacted] dated [redacted].2024 valid for 3 years.

Evidence

[redacted]

[redacted]

← Code area 10.A

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?	Environmental management system (ISO 14001:2015), certificate no. [redacted] dated [redacted].2024 valid for 3 years.
Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC)?	No
Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?	No

← Code area 10.A

Code area 10.B →

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section

Current systems:
Mr. [redacted] QMS/EMS Co-ordinator is appointed as Representative for EMS Representative on [redacted].2026.
Environment training dated [redacted].2026 imparted to 80 employees, [redacted].2026 imparted to 95 employees.
Agreement for collection, transportation, treatment and disposal of used oil with M/s. [redacted] dated [redacted].2026 for the period of [redacted].2026 valid for 1 year (PCB Authorization no. [redacted] dated [redacted].2025 valid till [redacted].2030).
E-waste disposal agreement with M/s. [redacted] Limited dated [redacted] for the period of [redacted].2026 valid for 1 year (PCB Authorization no. [redacted] dated [redacted].2023 valid till [redacted].2028).
Workplace monitoring report (Ambient Air, Indoor Air, Stack Emission, Ambient Noise, Noise level, Illumination, ETP Inlet, ETP outlet) and drinking water test report dated [redacted].2026 valid for 1 year by M/s.[redacted] Limited.
Aspect & Impact Register, Rev. No. 02 dated [redacted].2025.
One management and worker representative were interviewed in addition for compliance verification.

Evidence Examined:
Environmental Policies and Procedures
Workplace monitoring records
Disposal agreements

← Code area 10.A

Code area 10.C →

10.B. Environment 4-Pillar

Data points

Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	Yes
What additional specific environmental policies does the site capture?	Sustainable material sourcing Zero-waste and recycling protocols
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Yes Reviewed during the contract review process.
Does the site have reduction targets in place to manage climate related risks?	Yes, other climate-related target
Are any of these science-based targets?	Yes, they have been or will be reviewed by the Science Based Targets initiative (SBTi)
Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 & 3))?	Yes The environmental targets for reduce the consumption 1.Water 2.Diesel/Petrol 3.Power EMS 26/ ISS A/ REV 02/[redacted].2025
Has the site checked that any sub-contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	Not Applicable

← Code area 10.B

Code area 10.C →

Usage/discharge analysis

	Last full calendar year (2025)	Previous full calendar year (2024)
Total electricity consumption from non-renewable sources (kWh)	47,652	49,162
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	Diesel - 19789.44 liters	Diesel - 21681.34 liters
Has the site completed any carbon footprint analysis?	No	No
Water sources	Ground water	Ground water
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	511	648
Water discharged	Domestic water to tanker	Domestic water to tanker
Water volume discharged (m3)	458	531
Water volume recycled (m3)	0	0

← Code area 10.B

Code area 10.C →

Total waste produced (mt)	17.1	19.1
Total hazardous waste produced (mt)	0	0
Waste to recycling (mt)	6.1	8.6
Waste to landfill (mt)	0	0
Waste to other (mt)	0	0
Total product produced (mt)	288.2	245.4

← Code area 10.B

Code area 10.C →

10.C. Business ethics

Management systems

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

← Code area 10.B

Management systems

Explanation for management systems grades	The facility has developed policy and procedure dated [redacted] which meets all the workplace requirements in the code area, Business ethics, which is regularly reviewed and revised to reflect the changes during the management review meetings with the approval of top management. Compliance Manager is appointed to implement the procedure and responsible for ensuring the overall compliance of the code requirements, the facility has identified a manager in the next level to ensure the compliance in the absence of appointed management representative. The policies and procedures are communicated through the display in notice board and the trainings are provided at regular intervals to all the employees including workers, managers and supervisors. The training contents are frequently reviewed and revised to meet the update in the relevant areas. The effectiveness of the trainings imparted are evaluated periodically and re-trainings are imparted. The responsibility for monitoring implementation are defined in the procedure. The procedure requires the records for internal audit conducted by the facility is available for verification. Any proposed changes/actions based on the monitoring activities are captured in the system by updating policies/procedures/documents/records/training materials, etc. Considering the workers engaged by the facility, the inherent risk for the code area can be lack of awareness of business ethic issues, no documented policy/procedures to prevent unethical behaviour, no communication of whistleblowing procedure, misusing confidential data, etc. however, management system found fit to manage the risk based on the system which address the potential and actual risks related to requirements in addition to documented policies & procedures, communication, implementation and monitoring by the facility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 10.B

Systems and evidence examined to validate this code section	Current Systems: [redacted] Compliance Manager is appointed as Business Ethics Manager on [redacted] Ethical Business Policy dated [redacted] During the interaction with the employees, it was noted that the facility doesn't entertain bribery / corruption at any levels. The Recent Business Ethics training were dated [redacted].2026 imparted to 76 personnel and [redacted].2026 imparted to 82 personnel including the Managers and workers. Assessment of risks related to Business ethics dated [redacted].2026. Evidence examined: Anti-bribery policy and procedure dated [redacted] Training records

← Code area 10.B

10.C. Business ethics

Data points

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

← Code area 10.C

Attachments

[redacted] [redacted]

[redacted] Photo Form.pdf