

# Sedex Members Ethical Trade Audit Report

Version 7



# Contents

[Audit content](#)

[Audit details](#)

[SMETA declaration](#)

[Summary of findings](#)

[Management systems](#)

[Site details and data points](#)

[Site details](#)

[Worker analysis](#)

[Worker interviews](#)

[Measure workplace impact](#)

[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](#)

[3. Working conditions are safe and hygienic](#)

[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](#)

[10.A. Environment 2-Pillar](#)

[Attachments](#)

# 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		Site name	LLP
Business name	LLP	Site address	
			IN

## Audit details

Sedex company reference			Auditor company name	Intertek India
Audit company address	Intertek India Pvt Ltd., No. 501, Opp.to LRG College, Palladam Road,, Tirupur, IN, 641604			
Date of audit	2025-12-12		Audit conducted by	Kunal Deogharkar
Audit pillars	Labour Standards   Health and safety			
Time in and out	Day 1			
	In	08:55		
	Out	18:15		
Audit type	Periodic			
Was the audit announced?	Announced			

Was the Sedex SAQ available for review? Yes

Who signed and agreed CAPR? [REDACTED] / Partner

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	No	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	No	No
Reason for absence at the opening meeting	Grievance committee representatives were busy in their routine production activity during the opening meeting. However, management would communicate the outcome of the audit to the workers in next committee meeting. No Union and works committee at the facility and not required legally.		
Reason for absence during the audit	No Union at the facility and not required legally.		
Reason for absence at the closing meeting	Grievance committee representatives were busy in their routine production activity during the closing meeting. However, management would communicate the outcome of the audit to the workers in next committee meeting. No Union and works committee at the facility and not required legally.		

# 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)**      None

<b>Lead auditor</b>	Kunal Deogharkar	<b>APSCA Number</b>	21700969
---------------------	------------------	---------------------	----------

**Additional auditor**

<b>Date of declaration</b>	2025-12-12
----------------------------	------------

[← 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	
Title	Partner
Date of declaration	2025-12-12

# Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.K Ensure that all premises are safe and hav...	Local law	NC [REDACTED]
	3.U Ensure any additional relevant legal requ...	Local law	NC [REDACTED]
9. No harsh or inhumane treatment is allowed	9.I Comply with all other applicable laws tha...	Local law	NC [REDACTED]

# Management systems

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



Not addressed



Fundamental improvements required



Some improvements recommended







Robust management systems

[← 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	✓	✓	i	i
10.A. Environment 2-Pillar	✓	✓	✓	✓

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

# Site details

## Company and site details

Sedex company reference	<div></div>		
Sedex site reference	<div></div>		
Company name	<div>LLP</div>		
Business ownership type	GOODS		
Site name	<div>LLP</div>		
Site name in local language			
GPS location	GPS address	<div></div>	
	Coordinates	<div></div>	
Is the worksite in a remote location, far from habitation?	No		
Site contact	Contact name	Mr. <div></div>	
	Job title	Human Resource Manager	
	Phone number	<div></div>	
	Email	<div></div>	



## Company and site details

### Applicable business and other legally required business license numbers and documents

- 1) Factory license No. [REDACTED] obtained for 250 employees / 50 BHP, valid till 31/12/2025
- 2) Approved factory building layout plan no. Reference no. [REDACTED] dated 23/6/2020 approved by Director Industrial Safety & Health.
- 3) Building stability certificate - Issued on 16/10/2025 issued by Mr. [REDACTED] (Competency no. - [REDACTED] /2024-25)
- 4) GST (taxation) certificate no. [REDACTED] dated 1/7/2017
- 5) Consent Order - [REDACTED] dated 20/2/2021 valid till 1/2/2026
- 6) Fire No Objection Certificate No. - Not Applicable.

## Site activities

Site function	Factory Processing/Manufacturer	
Site activities	Primary	Other manufacturing n.e.c.
	Secondary	
	Other	
Product type	Facility is engaged into manufacturing of Cotton, Jute and Canvas Bags	
Process overview	<p>Facility is engaged into manufacturing of Cotton, Jute and Canvas Bags</p> <p>Main equipment's/machineries used by facility are cutting printing, sewing machine, Ironing machine, DG set and compressors, Process flow Raw material reception (Fabric) – Cutting – Printing – Sewing – Thread Cutting – Checking – Pressing – Packing – Final Dispatch.</p> <p>Main equipment's used by the facility are Stitching machines, Printing machines, Iron press, Compressor, Diesel Generator Set.</p>	
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?	2347m <sup>2</sup>

[← Site details](#)

[Worker analysis →](#)

## Site scope

Building 1	Last construction works on site	2014
	If building is shared, provide details	Not Applicable as this building is not shared.
	Number of floors	2
	Description of floor activities	Ground Floor: RM Store, Cutting, Press Packing, Inspection & Finished Goods Store, Printing.  First Floor: Sewing, Finishing, Admin Office & Conference Room  Periphery : Creche , Security cabin

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

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

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

## Worker accommodation and transport

Are there any site-provided worker accommodation buildings? No

[← Site details](#)

[Worker analysis →](#)

## Worker accommodation and transport

Does the site organise worker transport to the worksite?	Not provided
	Not Applicable as facility has not provided workers accommodation and it is not required legally.

## Work patterns

Approximate workers on site per month (% of peak)	January	90-95%	February	90-95%
	March	95-100%	April	95-100%
	May	95-100%	June	90-95%
	July	95-100%	August	90-95%
	September	95-100%	October	90-95%
	November	95-100%	December	95-100%

Is there any night shift work at the site?	No
--	----

## Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	No
---	----

Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community?	No
	The site has not assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community

[← Site details](#)

[Worker analysis →](#)

Site assessments

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

# Worker analysis

Gender disaggregated data available

Men and women

## Worker totals

	Men	Women	Other	Total
Number of workers	36 (52.2%)	33 (47.8%)	- -	69 (100%)

## Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	36 (52.2%)	33 (47.8%)	- -	69 (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 there are no migrant workers.

### Workers by age

	Men	Women	Other	Total
18 - 24 years old	7 (53.8%)	6 (46.2%)	- -	13 (18.8%)
15 - 17 years old	0 -	0 -	- -	0 (0%)
Under 15 years old	0 -	0 -	- -	0 (0%)

\* % of total workforce

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	52%	48%	-	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	36 (52.2%)	33 (47.8%)	- -	69 (100%)

\* % of total workforce



## Workers by payment cycle

	Men	Women	Other	Total
Paid daily	0 -	0 -	- -	0 (0%)
Paid weekly	0 -	0 -	- -	0 (0%)
Paid monthly	36 (52.2%)	33 (47.8%)	- -	69 (100%)
Other	0 -	0 -	- -	0 (0%)

\* % of total workforce

If other payment cycle entered, please provide details

Not Applicable as all the employees are paid salary wages on monthly basis.

## People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	7 (100%)	0 (0%)	- -	7
Supervisors or team leaders	4 (80%)	1 (20%)	- -	5
Administrative staff	8 (100%)	0 (0%)	- -	8

[← Worker analysis](#)

[Worker interviews →](#)

# Worker interview summary

Gender disaggregated data available	Men and women
Which methods of worker engagement were used?	Individual interviews Group interviews

## Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?	
Was the interview sample representative of all types of nationality and employment types of workers?	Yes
Was the interview sample representative of the gender composition of the workforce?	Yes
Number and size of group interviews	1 group of 5 employees
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

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 were raised by the workers.

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

Grievance mechanisms  
Social dialogue (e.g. freedom to associate)  
Work atmosphere (e.g. treatment by supervisors)  
Work environment – comfort (e.g. temperature, noise or dust levels)

Additional comments

Workers are satisfied with the working hours and safety practices.

Attitude of workers' committee/union representatives

Facility has formed grievance committee to resolve workers grievance. It was noted that there was no restriction from the management, Union/workers committee can perform their activities independently in required manner. There was no discrimination reported by the worker representatives. As per them, they were equally treated like other employees and no concern raised by them

Attitude of managers

The facility management showed a positive attitude to this audit during the whole process. All documentation requested for review was provided timely. At the end of the audit, the non-compliances were accepted by the facility. No negative information reported.

## Workers interviewed by type

	Total
Permanent workers	10

[← Worker analysis](#)

[Measuring workplace impact →](#)

Workers interviewed by type

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

Workers interviewed by group/individual

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

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)	3.0%	4.0%	-	7.0%
Last full calendar year (2024)	4.0%	5.0%	-	9.0%
Previous full calendar year (2023)	3.0%	7.0%	-	10.0%

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

## Rate of absenteeism (%)\*

	Men	Women	Other	Total
Last full quarter (90 days)	7.0%	9.0%	-	16.0%
Last full calendar year (2024)	6.0%	8.0%	-	14.0%
Previous full calendar year (2023)	5.0%	10.0%	-	15.0%

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

Are accidents recorded?      Yes

Facility has maintain accident register in prescribed format.

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

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

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

Lost day work cases (per 100 workers)\*

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

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

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

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

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

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

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

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



# 0. Enabling accurate assessment

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
-----------	-----------------------	------------	---------

No findings

## Systems and evidence examined to validate this code section

- The facility has allowed the auditor to conduct and complete the audit without any obstruction to requested documents, interviewees and the facility itself (including outbuildings and accommodation).
- Facility has shown authentic & accurate records. Facility has extended complete transparency towards to audit process.
- Facility did not engaged in any of the audit integrity issue like bribes or threatening to the auditor, nor in any way induce the auditor to be dishonest. - Facility has designated Mr. [REDACTED] Manager - Human Resource responsible for implementing standards on human rights.
- No human rights violation was observed in the facility. Same also confirmed from worker interviews.
- Facility has identified its stakeholders & their salient issues. Also, facility has evaluated direct, indirect & adverse impact on human rights through its stakeholders & its process.
- Facility provides regular trainings to all the employees in batches / groups on ETI base code & social policies covering human rights. However some deviation noted is raised.
- Facility has communicated ETI base code & social policies to its stake holders like suppliers & customers.

### Evidence Examined:

- Policy & procedures on Anti-bribery, Anti-corruption & Human rights.
- Appointment letter of Mr. [REDACTED] Manager - Human Resource as responsible person for overall social compliance.
- ETI base code / social policies communication records of suppliers & customer dated 25/7/2025 – 10 employees
- Management interaction & worker interviews.

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

# 1. Employment is freely chosen

## Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met

Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures

Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures

Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements

Robust Management Systems

Explanation for management systems grades

1) Policies & Procedures: Policies & Procedures: Facility has Forced labour policy, Recruitment policy which states about forced labour, human trafficking, debt bondage/ bonded labour which meets all workplace requirements in this code area. Forced labour policy and Recruitment policy which outlines the key mechanisms in place for preventing any forced labour work, equal opportunity for work and engagement of employees.

2) Resources: Mr. [REDACTED] Manager - Human Resource assigned as responsible person for ensuring its resourcing, approval and regular review of the implementation of requirements stated in this code.

3) Communication & Training: Facility has carried out regular training at site by HR team for all employees. All the social policies are displayed on notice board and also communicated to all employees through training, available on company portal.

4) Monitoring: Factory Manager has overall responsibilities for monitoring implementation of requirements stated in Hiring Procedure and same is checked through the internal audits. All the records of activities being monitoring are maintained.

[← Code area 0](#)

[Code area 1.A →](#)

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
-----------	-----------------------	------------	---------

No findings

## Systems and evidence examined to validate this code section

### Current Systems:

- Mr. [REDACTED] Manager - Human Resource is responsible to ensure that no forced, bonded, involuntary or prison labour is employed at site & its supply chain.
- Facility has a policy which prohibits forced labour, and this was available for review.
- There was a formalised application procedure & recruitment policy which states that workers must present their identity cards for proof of age but only copies to be kept in the personnel files and the originals were given back to the workers.
- The terms and conditions of employment state that the workers are free to leave the workplace outside of their working hours. No bonds signed by any of the sampled workers.
- The factory did not require any payment for work tools, PPE, Identity card, trainings, etc.
- No loan schemes are functional in the facility. Same confirmed from worker interviews. No wage retention observed from audit process.
- Facility has installed CCTV however not for the purpose of controlling or intimidating workers.
- There is no evidence of forced, bonded, involuntary or prison labour in the factory.

### Evidences Examined:

- Facility policy on no forced labour & no bonded labour.
- Personnel files including application forms & appointment letters for 10 out of 10 sampled employees.
- Wage records & bank statements.
- Full & Final Settlement & resignation records.
- Time records.
- Management interaction & worker interviews.

1. Employment is freely chosen

Data points

If required under local law, is there a published 'modern slavery' or similar statement?	Not Applicable
--	----------------

Does the site utilise any workers who are prisoners?	No
--	----

Does the site use the labour of persons required to work under any government scheme?	No
---	----

# 1.A. Responsible recruitment and entitlement to work

## Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met

Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures

Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures

Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements

Robust Management Systems

Explanation for management systems grades

1) Policies & Procedures: Facility has Social Accountability policy which states about responsible recruitment and legal right to work which meets all workplace requirements in this code area. The Hiring procedure which outlines the key mechanisms in place for responsible recruitment and equal opportunity for work meeting legal requirement.

2) Resources: Mr. [REDACTED] Manager - Human Resource assigned as responsible person for ensuring its resourcing, approval and regular review of the implementation of requirements stated in this code.

3) Communication & Training: Facility has carried out regular training at site by HR team for all employees. All the social policies are displayed on notice board and also communicated to all employees through training, available on company portal.

4) Monitoring: Factory Manager has overall responsibilities for monitoring implementation of requirements stated in Hiring Procedure and same is checked through the internal audits. All the records of activities being monitoring are maintained.

[← Code area 1](#)

[Code area 2 →](#)



## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
		No findings	
Systems and evidence examined to validate this code section	<p>Current Systems:</p> <ul style="list-style-type: none"> <li>- Mr. [REDACTED] Manager - Human Resource is responsible to ensure compliance with this code.</li> <li>- Based on the review of employee attendance records and employee’s interview, the facility has not employed any national migrant workers, foreign nationals, etc. - Based on the review of employee personal files, all the employees are holding the legal rights to work in country.</li> <li>- Facility has a system to review original identity documents of all the employees prior to recruitment to confirm its nationality. Facility maintains copy of the verified identity document in the employees personal files. - As per facility hiring policy, employees not need to pay any recruitment fees and related costs.</li> </ul> <p>Evidence Examined:</p> <ul style="list-style-type: none"> <li>- Policy &amp; procedure on hiring &amp; recruitment.</li> <li>- 10 out of 10 sampled employee’s personnel files.</li> <li>- Management interaction &amp; Worker interviews.</li> </ul>		

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?	Directly
Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey?	1
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
---	----

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

Were you able to detect recruitment fees and costs paid by workers during the recruitment and employment process? Yes

What recruitment fees and costs do workers pay during the recruitment and employment process? Workers do not pay any recruitment costs (Please provide details)  
Not Applicable

Were recruitment fees or costs identified during worker interviews? No  
During workers interview 52 out of 52 employees confirmed no recruitment fees are paid.

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

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met

Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures

Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures

Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements

Robust Management Systems

Explanation for management systems grades

1) Policies & Procedures: Facility has Social Accountability policy which states about freedom of association and their right to collective bargaining which meets all workplace requirements in this code area. The Social policy which outlines the key mechanisms in place to prohibit, discourage or interfere with workers' rights to join a trade union of their own choosing or other form of worker representation.

2) Resources: Mr. [REDACTED] Manager - Human Resource assigned as responsible person for ensuring its resourcing, approval and regular review of the implementation of requirements stated in this code.

3) Communication & Training: Facility has carried out regular training at site by HR team for all employees. All the social policies are displayed on notice board and also communicated to all employees through training, available on company portal.

4) Monitoring: Factory Manager Team has overall responsibilities for monitoring implementation of requirements stated in social policies and same is checked through the internal audits. All the records of activities being monitoring are maintained.

[← Code area 1.A](#)

[Code area 3 →](#)

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 System**

- Mr. [REDACTED] Manager - Human Resource is responsible to ensure that 'Freedom of Association & Right to Collective Bargaining' is respected by the management.
- Facility encourages and respects all employees' rights to join union freely & legally. Facility recognizes and encourages the right to freedom of association and collective bargaining under the law provision.
- No labour union exists in the facility as legally not mandatory. However, facility has formed grievance committee with 6 members.
- Last meeting for grievance committee was conducted on 16/10/2025 – 4 members (2 workers and 2 management.)
- Worker representatives are appointed in committee through appropriate election procedure amongst all the employees inline with the legal requirement.
- All the committee meetings are conducted during regular work hours.
- Facility also has open door policy wherein any employee can directly approach the management & raise his concern.
- Facility has installed suggestion boxes at accessible location where employees can share their concerns anonymously.
- There was no evidence of suppression of employees' rights.
- Facility has displayed list of committee members at the notice board.

**Evidence examined:**

- Policy & procedures on freedom of association.
- Minutes of meeting of grievance committee record dated 16/10/2025 – 4 members (2 workers and 2 management).
- Management interaction & worker interviews.

## 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 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?	Not Applicable
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Not Applicable
Has there been any industrial action (e.g. strikes, unrest, or cases raised to formal tribunals or labour courts) in the past two years?	No

[← Code area 2](#)

[Code area 3 →](#)

### 3. Working conditions are safe and hygienic

Management systems

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



## Management systems

### Explanation for management systems grades

- 1) Policies & Procedures: Facility has Health and Safety policy which states about ensuring a safe working environment and adequate controls to prevent accidents and injury which meets all workplace requirements in this code area.
- 2) Resources: Mr. [REDACTED] Manager - Human Resource assigned as responsible person for ensuring its resourcing, approval and regular review of the implementation of requirements stated in this code, however resources provided were not found adequate hence following gaps were noted
  - Spalling of plaster was noted on the wall.
  - Facility has not submitted Annual return for factories for year 2024.
- 3) Communication & Training: Facility has carried out regular training at site by Health & Safety team for all employees. Health and Safety policy is displayed on notice board and also communicated to all employees through training, also available on company portal, however communication was not found effective hence following issues were noted
  - Facility has not submitted Annual return for factories for year 2024.
- 4) Monitoring: Factory Manager has overall responsibilities for monitoring implementation of requirements stated in Health and Safety policy and same is checked through the internal audits and safety audits. All the records of activities being monitoring are maintained. However monitoring was not found effective hence following issues were noted.
  - Spalling of plaster was noted on the wall.
  - Facility has not submitted Annual return for factories for year 2024.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.K Ensure that all premises are safe and hav...	Local law	NC [REDACTED]
	3.U Ensure any additional relevant legal requ...	Local law	NC [REDACTED]

[← Code area 2](#)

[Code area 4 →](#)

**Systems and evidence examined to validate this code section**

**1) General Health and Safety management**

- Facility has documented occupational health & safety policy endorsed by Mr. [REDACTED]  
[REDACTED] Manager - Human Resource

- Mr. [REDACTED] Manager - Human Resource is responsible for Health & Safety aspects for the site.

- Potable water was freely available in all areas. Water potability test is conducted on regular basis through external laboratories.

- Adequate & clean toilets were always available to the workers all the time.

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

- The facility including its workstations, storage areas, utilities were generally neat and clean & found safe.

- Facility has documented onsite emergency preparedness plan.

- Facility also conducts health & safety risk assessment based on their processes carried out in its premises.

- Facility has formed health & safety committee wherein quarterly meetings are held to discuss health & safety related matters.

- Regular training on general safety & PPE awareness is provided to all the employees in batches.

- Facility has provided adequate PPE to all the employees.

**2) Fire Safety**

- Secondary exit was provided at each floor of the building. Further, all the exits found free from obstructions.

- All the exit & emergency exit doors were kept unlocked during facility working hours.

- Facility has marked all the exits and emergency exits in a language understood by majority of the employees.

- Evacuation maps were posted in all areas & floors which were matching to the actual floor layout.

- Adequate firefighting equipment installed such as 22 Fire extinguishers, 3 fire alarm call points, 6 emergency lights, 3 hooters.
- Fire-fighting equipment's were found free from obstructions on the day of audit.
- Monthly inspection of fire-fighting equipment's were done by internal safety Incharge.
- Based on the facility tour it was noted that operating instructions were posted near the fire equipment's.
- Evacuation mock drills are conducted every six months.
- Fire NOC not applicable in state of Gujarat as per notification dated 08-07-2021

### 3) Machine & Electrical safety

- All machines and electrical equipment's were maintained in good conditions.
- There were competent mechanic & licensed electricians vendors associated with site to do the maintenance & electrical work.
- Six monthly inspection 02 compressor inspection conducted on 1/11/2025 valid till 30/4/2026.
- Facility has obtained diesel generator permit from the electricity dept.
- Rubber mats were placed below the electrical panels.
- Machines or motors having pulley guards were found guarded.
- Regular machine preventive maintenance is carried out as per the maintenance schedule.
- All the sewing machines were equipped with needle guards, eye guards & pulley guards.

### 4) Chemical safety

- Facility mainly uses diesel oil for diesel generator set & machine oil for stitching machines. Further chemicals are used for Printing
- Diesel oil & machine oil containers are stored in secondary containment.

- MSDS is posted near the storage area. Eye wash shower is also provided.

#### 5) Medical services

- Facility has provided well equipped with adequate supplies 3 no. of first aid boxes.

- Facility had trained First aid training records dated certificate issued on 4/11/2025. Through St John Ambulance. Actual training was conducted on 2/3/2023 valid for 3 years.

- Legally required ambulance room is provided by the facility in its premises.

- As per the accident register no accidents occurred till date. Same confirmed from worker interview & management interaction.

- It was noted from review of records and interaction with management that facility has not submitted annual return in the prescribed format under factory rule to the concern authority for the year 2024 till audit day. Noncompliance for the same is raised in this section.

- Based on facility tour it was noted that peeled of plaster was noted at wall of warehouse located at two locations above the exits. Noncompliance for the same is raised in this section.

#### Evidence Examined:

- Health & Safety Policy.

- Drinking Water Test report dated Conducted through Enviro Laboratory dated 15/4/2025 – Report no. EL/ [REDACTED]

- Onsite emergency preparedness plan maintained and health & safety risk assessment record dated 19/9/2025

- Stability Certificate dated Issued on 16/10/2025 for plan no. [REDACTED] dated 23/6/2020 issued by Mr. [REDACTED] (Competency no. – [REDACTED]/2024-25)

- Health & safety committee meeting records dated 10/10/2025 – 5 (2 workers, 1 supervisor and 2 Management)

- Diesel generator set permit dated 21/1/2009

- Fire-fighting equipment's inspection records.

Fire extinguisher – conducted on 23/8/2025 by Classic fire services

Emergency light – 25/8/2025 by Kailash electricals

Fire alarm – tested during drill last conducted on 28/10/2025.

- Fire drill records

28/10/2025 – 10:30 am, 53 employees – 6 minutes  
 28/8/2025 – 04:30 pm – 50 employees – 6 minutes  
 11/6/2025 – 11:00 am – 52 employees – 5 minutes

- Fire-fighting training record dated L K Dungrani Safety Services Dated 18/4/2025 to 7 employees. – All covered during training however certificate issued to 7 employees.
- Air compressors & goods lift inspection reports i.e., Form-11 & form-09 dated Compressor – 02 compressor inspection conducted on 1/11/2025 valid till 30/4/2026.
- PPE usage / chemical handling training record dated 19/6/2025
- List of first aid boxes.
- First aid training conducted on 4/11/2025 Through St John Ambulance. Actual training was conducted on 2/3/2023 valid for 3 years.
- Industrial accident records – Updated till November 2025
- Electrical inspection conducted through M/s [REDACTED] – No. G [REDACTED] /K, dated 22/4/2013.
- Management interaction & worker interviews.

# Findings: non-compliances

		Non-compliance	Due 2026-03-19
Code area	Status		
3 Working conditions are safe and hygienic	Closed (2026-01-23)*		
Workplace requirement	Time given to resolve		
3.K Ensure that all premises are safe and have valid safety certifications for their current layout and use. If it is currently not possible for a required license or certificate to be obtained, implement inspections by appropriate third parties to ensure building safety.	60 days		
Issue title	Verification method		
	Desktop audit		
	Area of non-compliance/non-conformance		
261 - Premises require minor repairs that may affect personal safety (e.g. missing handrails)	Local law		
Description			
Based on facility tour it was noted that peeled of plaster was noted at wall of warehouse located at two locations above the exits.			
Corrective and preventative actions			
It is recommended to the facility to plaster the wall of warehouse where the peeled of plaster was observed.			
Local law reference			
In accordance with Factories Act, 1948. Section 40 A: Maintenance of Buildings - If it appears to the Inspector that any building or part of a building in a factory is in such a state of disrepair as is likely to lead to conditions detrimental to the health and welfare of the workers, he may serve on the occupier or manager or both of the factory an order in writing specifying the measures which in his opinion should be taken and requiring the same to be carried out before such date as is specified in the order.			
Evidence			



[NC\\_Spalling of plaster at warehouse -2 .jpg](#)



[NC\\_Peeled of plaster at warehouse 1 .jpg](#)

\* PDF generated at 15:20 (UTC) on 23 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

Non-compliance

Due 2026-04-18

**Code area**

3 Working conditions are safe and hygienic

**Status**

Closed (2026-01-23)\*

**Workplace requirement**

3.U Ensure any additional relevant legal requirements concerning health & safety are met.

**Time given to resolve**

90 days

**Issue title**

883 - An isolated breach of local law which represents low risk to workers (relating to Code Area 3: Working Conditions are Safe and Hygienic but which cannot be captured under another Workplace Requirement)

**Verification method**

Desktop audit

**Area of non-compliance/non-conformance**

Local law

**Description**

It was noted from review of records and interaction with management that facility has not submitted annual return in the prescribed format under factory rule to the concern authority for the year 2024 till audit day.

**Corrective and preventative actions**

It is recommended to the facility to ensure that annual return in the prescribed format is submitted to the concern authority as required by law.

[← Code area 3](#)

[Code area 4 →](#)



## Local law reference

In accordance with the Gujarat Factories Rules, 1963. Section 107. Returns. :- The manager of every factory shall furnish to the Inspector or other officer appointed by the State Government in this behalf the following returns, namely :- (1) Annual return. :- On or before the 21st February of each year, an annual return in duplicate in Form No. 24 relating to the following matters :- (a) average number of workers employed daily and normal hours worked per week; (b) leave with wages; (ba) number of discharged or dismissed workers; (bb) wages in lieu' of leave; (c) compensatory holidays; (d) canteens in the case of factories wherein more than 250 workers are ordinarily employed; (e) creches in the case of factories wherein more than 50 women workers are ordinarily employed; (f) shelters, rest rooms and lunch rooms in the case of factories wherein more than 150 workers are ordinarily employed.

\* PDF generated at 15:20 (UTC) on 23 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.



### 3. Working conditions are safe and hygienic

## Data points

Is someone within the company responsible for health and safety?	Yes, senior manager or business owner
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes  Inks and used oil.
Who organises accommodation for workers?	Not applicable
Who organises worker transportation between accommodation and worksite?	Not applicable
Who organises worker transportation while at work?	Not applicable
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Yes  It was noted through the Facility tour and document verification that facility has obtained the building layout plan.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	Yes  it was noted that peeled of plaster was noted at wall of warehouse located at two locations above the exits.
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No

[← Code area 3](#)

[Code area 4 →](#)

Does the site have a structural engineer evaluation?    Yes

## 4. Child labour shall not be used

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met

Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures

Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures

Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements

Robust Management Systems

Explanation for management systems grades

1) Policies & Procedures: Facility has Social Accountability policy which states about no child labour, child remediation plan which meets all workplace requirements in this code area. The No Child labour policy which outlines the key mechanisms in place for preventing any child labour work and also child remediation plan in case of any child labour observed at site.

2) Resources: Mr. [REDACTED] Manager - Human Resource assigned as responsible person for ensuring its resourcing, approval and regular review of the implementation of requirements stated in this code.

3) Communication & Training: Facility has carried out regular training at site by HR team for all employees. All the social policies are displayed on notice board and also communicated to all employees through training, available on company portal.

4) Monitoring: Factory Manager has overall responsibilities for monitoring implementation of requirements stated in No Child labour policy and same is checked during hiring and through the internal audits. All the records of activities being monitoring are maintained.

[← Code area 3](#)

[Code area 5 →](#)

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current Systems:</p> <ul style="list-style-type: none"> <li>-Mr. [REDACTED] Manager - Human Resource is responsible to ensure that no child / underage workers are employed at site &amp; their supply chain.</li> <li>-Facility has displayed "No Child Labour" board outside the Main Gate.</li> <li>-Based on the physical appearance of employees during walk through and Interviews with employees, there was no evidence of child labour or young labour observed / reported.</li> <li>-Based on review of facility recruitment policy, employee's ID for age proof such as Pan Card or Aadhar card was checked by hiring team prior to hiring.</li> <li>-Facility has documented No Child Labour policy &amp; as per review of policy, the minimum hiring age of the facility is 18 years old.</li> <li>-The age of youngest worker found in the facility through audit process is 22 years old.</li> <li>-10 out of 10 sampled employee's personnel files were reviewed to check the copy of age proof documents.</li> </ul> <p>Evidence examined:</p> <ul style="list-style-type: none"> <li>-Policy on no child labour &amp; child labour remediation.</li> <li>-Personal files for verification of age proof records of 10 out of 10 selected samples.</li> <li>-Management interaction &amp; worker interviews.</li> </ul>		

#### 4. Child labour shall not be used

## Data points

Percentage of workers that are age 24 or younger	18%
Enter the legal age of employment	14
Enter the age of the youngest worker identified	22
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0.0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

[← Code area 4](#)

[Code area 5 →](#)

## 5. Legal wages are paid

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met

Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures

Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures

Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements

Robust Management Systems

Explanation for management systems grades

1.Policies & Procedures: Facility has remuneration policy which states about wages and benefits which meets all workplace requirements in this code area. The remuneration policy which outlines the key mechanisms in place to meet legal minimum wage and social benefit requirements as per local law.

2.Resources: Mr. [REDACTED] Manager - Human Resource assigned as responsible person for ensuring its resourcing, approval and regular review of the implementation of requirements stated in this code.

3.Communication & Training: Facility has carried out regular training at site by HR team for all employees. All the social policies are displayed on notice board and also communicated to all employees through training, available on company portal.

4.Monitoring: Factory Manager has overall responsibilities for monitoring implementation of requirements stated in remuneration policy and same is checked through the internal audits. All the records of activities being monitoring are maintained.

[← Code area 4](#)

[Code area 5.A →](#)

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
-----------	-----------------------	------------	---------

No findings

**Systems and evidence examined to validate this code section**

**Current Systems:**

- 1) Mr. [REDACTED] Manager - Human Resource is responsible to ensure that all employees are paid legal minimum wages with all legal benefits on time as per law.
- 2) Based on employee's interview, wages are fixed on monthly wage and paid once in a month.
- 3) All employees are paid on monthly basis through bank transfer by 7th of every month regularly in all the sampled months.
- 4) Based on employee's interview, it was noted that pay slip is provided to all employees regularly as per law.
- 5) Based on wage record review, all eligible employees are covered under social security benefit of Provident Fund (EPF), Employee State Insurance (ESI). Payment receipts for the same were found remitted on time as legally required.
- 6) Facility has extended Leave with Wage benefits to the employees. Leave with wage were found calculated accurately during full and final payment of left employees.
- 7) Deductions from wages as a disciplinary measure and any other illegal deductions are not permitted as per the facility rules.

**Evidence examined:**

- 1) Facility Policy on Wages and Benefits.
- 2) Wage record, Pay slip and Time records for 10 selected samples for 03 months i.e., November 2025 – Most Recent paid month, August 2025 – Random month and January 2025 – Random month.
- 3) Provident Fund (PF) remittance receipts.
- 4) Employee State Insurance remittance receipts.
- 5) Leave with wage records (Form No: 15).
- 6) Full and final Settlement paid records.
- 7) List of National and Festival Holidays (Form 1A).
- 8) Interaction with management and Employees



## 5. Legal wages are paid

### Data points

What is the basic wage paid to workers?	The legal minimum wage
Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?	Only digital payments
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None

### Worker remuneration

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

### Summary information

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

[← Code area 5](#)

[Code area 5.A →](#)

Actual required working hours	Required hours per day	8.0
	Required hours per week	48.0
	Required hours per month	Non applicable
Maximum legal overtime hours	Max hours per day	2.0
	Max hours per week	12.0
	Max hours per month	Non applicable
Actual overtime hours	Max hours per day	0.0
	Max hours per week	0.0
	Max hours per month	0.0
Minimum legal wage	Min per hour	63.0
	Min per day	500.5
	Min per week	3003.0
	Min per month	13013.0
Actual minimum wage	Actual per hour	63.0
	Actual per day	500.5
	Actual per week	3003.0
	Actual per month	13013.0
Minimum legal overtime wage	Min per hour	126.0
	Min per day	252.0
	Min per week	1512.0
	Min per month	Non applicable

[← Code area 5](#)

[Code area 5.A →](#)

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

## Wage analysis

Number of workers' records checked	30
Provide the date and details of the records	10 sampled payroll records for November 2025 (most recent paid month), 10 sampled payroll records for August 2025 (Peak month) & 10 sampled payroll records were reviewed for January 2025 (random month).
Are there different legal minimum/ legally recognised CBAs wage grades?	<p>Yes</p> <p>The legal minimum wages applicable in state of Gujarat with effect from 1/10/2025 to 31/03/2026 is as follows – Unskilled Labour: INR 500.50 per day, Semi-Skilled Labour: INR 510.50 per day &amp; Skilled Labour: INR 522.50 per day.</p>
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	<p>10 % of the employees are earning minimum wages</p> <p>90% of the workers are earning wages above minimum wages.</p>
Are there any bonus schemes used?	<p>Yes</p> <p>Facility Pays bonus to 52 employees on 30/5/2025</p>
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	<p>Systems –</p> <p>1) The Facility has calculated the living wages and the payment which the facility is paying is higher than the living wage and also which meets the minimum wages of that area.</p> <p>2) Facility has evaluated living wage index by selecting random of 10 workers &amp; survey was conducted to understand their needs (food basket and monthly expenses). considering consumer price index of the state / region, living wage was calculated &amp; compared living wage index found to be less than legal minimum wages - INR 12300.</p> <p>3) It was noted through facility wage documented facility is revising the wages every 6 months once as per the legal requirements and before that they are calculating the living wages and plans the review of wages according.</p> <p>4) Facility does has maintained wage improvement plan.</p> <p>Evidence –</p> <ul style="list-style-type: none"> <li>• Pay slips of all reviewed corresponding payroll records.</li> <li>• Interaction with management and employees.</li> <li>• Living wages calculated by the facility and</li> <li>• Wage improvement plan.</li> </ul>		

## 6. Working hours are not excessive

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met

Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures

Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures

Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements

Robust Management Systems

Explanation for management systems grades

- 1) Policies & Procedures: Facility has Working hour policy which states about regular working hours and overtime hours which meets all workplace requirements in this code area. The working hours policy which outlines the standard and overtime hours requirements for preventing any excessive work beyond the limit of local law.
- 2) Resources: Mr. [REDACTED] Manager - Human Resource as responsible person for ensuring its resourcing, approval and regular review of the implementation of requirements stated in this code.
- 3) Communication & Training: Facility has carried out regular training at site by HR team for all employees. All the social policies are displayed on notice board and also communicated to all employees through training, available on company portal.
- 4) Monitoring: Factory Manager has overall responsibilities for monitoring implementation of requirements stated in working hours policy and same is checked through the internal audits. All the records of activities being monitoring are maintained

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

**Systems and evidence examined to validate this code section**

**Current Systems :**

- 1) Mr. [REDACTED] Manager - Human Resource is responsible for ensuring compliance with regular and overtime hours as per law.
- 2) The facility has implemented manual registers as IN/OUT time recording for all the company and contractor employees.
- 3) 10 sampled attendance records for November 2025 (most recent paid month) corresponding to payroll records, 10 sampled attendance records for August 2025 (random month) & 10 sampled attendance records for January 2025 (random month) corresponding to payroll records were reviewed.
- 4) As per audit process and review of IN/OUT time records, weekly rest after 6 days of working was provided to the employees in all sampled months.'
- 5) Facility works six days in a week in two shifts as follows -  
 1st Shift: 08:30am to 05:30pm (Male Workmen)  
 2nd Shift: 09:00 am to 05:30 pm (Staff and Women Workmen)  
  
 3rd Shift: 08:00am to 04:00pm (For Security Guards)  
  
 4th Shift: 04:00pm to 12:00am (For Security Guards)  
  
 5th Shift: 12:00pm to 08:00am (For Security Guards)

**Evidence Examined**

- Working hours and overtime hours policy.
- In/Out time records for 10 selected samples for 03 months i. e. November 2025 – Most recent paid month, August - 2025 – random month 1 and January 2025 - random month 2.
- Production and quality inspection records
- List of holidays
- Interview with management and employees

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?	It was noted that none of the employee were found worked overtime in the sampled months, however facility has policy to pay overtime 200% of standard rate of wages.
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?	41.0
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



## 7. No discrimination is practiced

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met

Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures

Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures

Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements

Robust Management Systems

Explanation for management systems grades

1) Policies & Procedures: Facility has non-discrimination policy which states about equity approach in recruitment, training, development and promotion processes which meets all workplace requirements in this code area. The non-discrimination policy which outlines the key mechanisms in place to give equal opportunity at work.

2) Resources: Mr. [REDACTED] Manager - Human Resource assigned as responsible person for ensuring its resourcing, approval and regular review of the implementation of requirements stated in this code.

3) Communication & Training: Facility has carried out regular training at site by Factory Manager for all employees. All the social policies are displayed on notice board and also communicated to all employees through training, available on company portal.

4) Monitoring: Factory Manager has overall responsibilities for monitoring implementation of requirements stated in non-discrimination policy and same is checked through the internal audits. All the records of activities being monitoring are maintained.

[← Code area 6](#)

[Code area 8 →](#)

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current Systems:</p> <ul style="list-style-type: none"> <li>-Facility has documented policy on anti-discrimination.</li> <li>-Based on review of wage records and employee's interview, no discrimination was noted in hiring, compensation, access to training, promotion, termination or retirement.</li> <li>- Mr. [REDACTED] Manager - Human Resource, is responsible for the investigation and disposal of discrimination case.</li> <li>-Based on wage records review, the facility provides the same pay for employees doing same work of similar nature.</li> <li>-Facility avoids unfair practices during recruitment / hiring stage like conducting medical of female employees, discriminatory practices, political affiliation, etc .</li> <li>-Based on interaction with employees, no recruitment fees are required at any stage of the recruitment.</li> <li>-Facility has effective grievance mechanisms accessible to all workers, regardless of race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership and political affiliation.</li> <li>-Facility has dedicated equity approach in recruitment, training, development and promotion processes.</li> </ul> <p>Evidence examined:</p> <ul style="list-style-type: none"> <li>-Facility anti-discrimination Policy.</li> <li>-Appointment letter with terms and conditions for 10 out of 10 selected samples.</li> <li>-Salary and other benefit records.</li> <li>-Grievance committee records &amp; redressal mechanism.</li> <li>-Interaction with management and Employees</li> </ul>		

[← 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)	3%
Three most common nationalities in managerial and supervisory roles	Indian

## 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

Explanation for management systems grades

1) Policies & Procedures: Facility has Hiring policy which states about hiring procedure which meets all workplace requirements in this code area. The Hiring procedure which outlines the key mechanisms in place which specifies the terms and conditions of employment and meet legal conditions for the use of apprenticeships, temporary, irregular, sub-contracted or non-employment models of labour.

2) Resources: Mr. [REDACTED] Manager - Human Resource assigned as responsible person for ensuring its resourcing, approval and regular review of the implementation of requirements stated in this code.

3) Communication & Training: Facility has carried out regular training at site by Factory Manager for all employees. All the social policies are displayed on notice board and also communicated to all employees through training, available on company portal.

4) Monitoring: Factory Manager has overall responsibilities for monitoring implementation of requirements stated in Hiring Procedure and same is checked through the internal audits. All the records of activities being monitoring are maintained.

[← Code area 7](#)

[Code area 8.A →](#)

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current Systems:</p> <ul style="list-style-type: none"> <li>-Mr. [REDACTED] Manager - Human Resource is responsible to ensure compliance with these code requirements.</li> <li>-Based on record review and worker interviews appointment letters were issued to all 10 out of 10 sampled employees. Employment terms &amp; conditions in the appointment letters found to be as per the legal requirement.</li> <li>-Based on interaction with the facility management, it was noted all the employees are hired directly in line with legal requirement; No temporary workers, part time workers, seasonal workers, casual workers were engaged. Facility has not employed any foreign migrant workers.</li> <li>-Based on interaction with employees, no recruitment fees are required at any stage of the recruitment.</li> <li>-Facility is paying benefits to the employees which they are legally entitled to.</li> <li>-Facility has hired Permanent employees.</li> </ul> <p>Evidence examined:</p> <ul style="list-style-type: none"> <li>-Facility hiring policy.</li> <li>- Certified Standing order</li> <li>-Appointment letters with terms and conditions for 10 out of 10 selected samples.</li> <li>-Salary and other benefit records.</li> <li>-Interaction with management and Employees.</li> </ul>		

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

Explanation for management systems grades

1) Policies & Procedures: Facility has Social policy which states about sub-contracting work which meets all workplace requirements in this code area. These policies outlines the key mechanisms in place for preventing any unauthorized sub-contracting and homeworking.

2) Resources: Mr. [REDACTED] Manager - Human Resource as responsible person for ensuring its resourcing, approval and regular review of the implementation of requirements stated in this code.

3) Communication & Training: Facility has carried out regular training at site by Factory Manager for all employees. All the social policies are displayed on notice board and also communicated to all employees through training, available on company portal.

4) Monitoring: Factory Manager has overall responsibilities for monitoring implementation of requirements stated in social policy and same is checked through the internal audits. All the records of activities being monitoring are maintained.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current system:</p> <p>1. At present, facility does not utilize subcontractors and homeworkers for any of the production process.</p> <p>Evidence examined:</p> <p>1) Facility Policy on Sub-Contracting and Homeworking.</p> <p>2) Inward and outward material register and challan.</p> <p>3) Production records.</p> <p>4) Interaction with management and workers.</p>		



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

Data points

Are homeworkers employed directly or engaged through an agent? Not applicable

Gender disaggregated data available

Number of homeworkers used

	Men	Women	Other	Total
--	-----	-------	-------	-------

Number of workers	-	-	-	-
-------------------	---	---	---	---

What processes are carried out by homemaker?

Are full records of homeworkers available at the site?

Does the supplier buy products or services from suppliers that use homeworkers? No  
Not Applicable as facility has not using homeworkers for any of its processes

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No  
Not Appliacble as facility is not using homeworkers for any of its processes.

Are any sub-contractors used? No

## 9. No harsh or inhumane treatment is allowed

### Management systems

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

## Management systems

### Explanation for management systems grades

- 1) Policies & Procedures: Facility has Disciplinary policy and Anti-harassment policy which states about disciplinary procedure and prevention of harassment at work which meets all workplace requirements in this code area. These policies outlines the key mechanisms in place for disciplinary action and preventing any harassment cases at work.
- 2) Resources: Mr. [REDACTED] Manager - Human Resource as responsible person for ensuring its resourcing, approval and regular review of the implementation of requirements stated in this code. Facility has also formed Grievance committee and Internal complaint committees to handle grievances and complaints raised by employees.
- 3) Communication & Training: Facility has carried out regular training at site by Factory Manager for all employees. Disciplinary policy and Anti-harassment policy are displayed on notice board and also communicated to all employees through training, available on company portal, however communication was not found effective, hence following issue was noted  
It was noted during the review of records that facility has formed ICC committee and conducted regular meeting but, annual return was not submitted by the facility.
- 4) Monitoring: Grievance committee and Internal complaint committee have overall responsibilities for monitoring implementation of requirements stated in Disciplinary policy and Anti-harassment policy and same is checked through the internal audits. All the records of activities being monitoring are maintained, however monitoring was not found effective hence following issue was noted  
It was noted during the review of records that facility has formed ICC committee and conducted regular meeting but, annual return was not submitted by the facility.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
9. No harsh or inhumane treatment is allowed	9.I Comply with all other applicable laws tha...	Local law	NC [REDACTED]

[← Code area 8.A](#)

[Code area 10.A →](#)

**Systems and evidence examined to validate this code section**

**Current Systems:**

-Mr. [REDACTED] Manager - Human Resource is responsible to ensure no harsh or inhumane treatment is practiced in facility & its supply chain.

-Based on the interaction with the facility management and employee's interview, it is noted that no case of abuse or discipline has happened in the facility and the facility has a written disciplinary procedure that is displayed in the notice board of the facility.

-All employees are treated with respect and dignity.

-Facility do not have labour union as legally not mandatory however Grievance committee is formed as per legal requirement.

-It was noted from review of records & management interaction that facility has open door policy and provided suggestion box.

-Facility has a written disciplinary procedure that is displayed on the notice board of the facility. Further, employees were aware of the same.

- Facility has formed grievance committee as per legal requirement and last meeting for grievance committee was conducted on 16/10/2025 – 4 members (2 workers and 2 management).

- Facility has formed Internal Complaint committee and last meeting for Internal complaint committee conducted on dated 1/8/2025 (1 workers, 1 supervisor, 2 management and external person - 1)

- Facility has appointed – Mrs. [REDACTED] – Certified POSH trainer is appointed as external member dated – 12/7/2025.

- It was noted during the review of records that facility has formed ICC committee and conducted regular meeting but, annual return was not submitted by the facility. Noncompliance for the same is raised in this section.

**Evidence Examined:**

-Facility policy on anti-harassment at workplace.

-Open door policy

-Minutes of meeting of grievance committee record: Last meeting – 16/10/2025 – 4 members (2 workers and 2 management).

-Minutes of meeting of internal complaints committee record - 1/8/2025 (1 workers, 1 supervisor, 2 management and external person - 1)

- Appointment of external member in the Internal complaint committee dated - 12/7/2025.
- Log of suggestion box records.
- Management interaction & worker interviews.

# Findings: non-compliances

<div></div>		Non-compliance	Due 2026-04-18
<b>Code area</b>	<b>Status</b>		
9 No harsh or inhumane treatment is allowed	Closed (2026-01-23)*		
<b>Workplace requirement</b>	<b>Time given to resolve</b>		
9.I Comply with all other applicable laws that impose conditions on Code Area 9.	90 days		
<b>Issue title</b>	<b>Verification method</b>		
947 - An isolated breach of local law which represents low risk to workers (relating to Code Area 9:Harsh or Inhumane Treatment but which cannot be captured under another Workplace Requirement)	Desktop audit		
<b>Description</b>	<b>Area of non-compliance/non-conformance</b>		
It was noted during the review of records that facility has formed ICC committee and conducted regular meeting but, annual return was not submitted by the facility.	Local law		
<b>Corrective and preventative actions</b>			
It was noted during the review of records that facility has formed ICC committee and conducted regular meeting but, annual return was not submitted by the facility.			
<b>Local law reference</b>			
In accordance with THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013, Section 21. Committee to submit annual report.- (1) The Internal Committee or the Local Committee, as the case may be, shall in each calendar year prepare, in such form and at such time as may be prescribed, an annual report and submit the same to the employer and the District Officer. (2) The District Officer shall forward a brief report on the annual reports received under sub-section (1) to the State Government.			

\* PDF generated at 15:20 (UTC) on 23 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	Yes, there is a formal grievance process The grievance process is available to all workers
What type of grievance mechanism(s) are available?	Facility has provided suggestion box in the premises and has open door policy.
Number of grievances raised in the last 12 months	0
Number of grievances resolved in the last 12 months	0



## 10.A. Environment 2-Pillar

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met

Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures

Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures

Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements

Robust Management Systems

Explanation for management systems grades

1) Policies & Procedures: Facility has Environment policy which states about comply with relevant local, regional and national environmental laws which meets all workplace requirements in this code area.

2) Resources: Mr. [REDACTED] - Manager Human Resource assigned as responsible person for ensuring its resourcing, approval and regular review of the implementation of requirements stated in this code.

3) Communication & Training: Facility has carried out regular training at site by Factory Manager for all employees. Environment policy is displayed on notice board and also communicated to all employees through training, available on company portal.

4) Monitoring: Factory Manager has overall responsibilities for monitoring implementation of requirements stated in Environment policy and same is checked through the internal audits. All the records of activities being monitoring are maintained.

[← Code area 9](#)

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
-----------	-----------------------	------------	---------

No findings

[← Code area 9](#)

## Systems and evidence examined to validate this code section

### Current Systems:

- Mr. [REDACTED] Manager - Human Resource is responsible for all environmental related issues. Facility is aware of the legal environmental requirements.
- Facility has documented policy on environment & waste management.
- Pollution Control board License - [REDACTED] dated 20/2/2021 valid till 1/2/2026.
- Facility has conducted necessary ambient air quality, workplace air quality & noise level at its premises & results were within limits.
- The land on which facility is operating is industrial area & does not have any adverse impact on environment in terms of land acquisition. It is non-agricultural land.
- Facility monitors environmental aspect impact based on processes carried out in its premises.
- Facility is engaged in manufacturing of cotton and jute bags.
- Hazardous waste generate by the facility (Discarded containers) Sent to M/s [REDACTED] / Membership certificate dated – 2/5/2024 valid till 31/12/2025
- Last hazardous waste manifest dated – 25/4/2025 for plastic drums.
- Last cotton waste generation records- dated 13/9/2025 sent to Chamanlal Sarabhai & co.
- From review of records & management interaction, it was noted that facility is not subjected to any fines/prosecutions for non-compliance to environmental regulations.
- Facility has completed the appropriate section of the SAQ and was shared with the auditor.

### Evidence Examined:

- Facility policy on environment & waste management.
- AWH-45277 dated 20/2/2021 valid till 1/2/2026
- Ambient air quality test –5/4/2025 through Tatvam – TEL/AAMAR/24-26/APR/31
- Environmental aspect impact report dated 19/9/2025
- Process flow chart.
- Non-hazardous waste - Updated till November 2025
- SAQ submitted by facility.
- Management interaction & worker interviews.

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?	Facility does not have environmental or energy management certificates
Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC)?	No
Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?	No

[← Code area 10.A](#)

## Attachments



[Adequate medical supplies provided in the first aid box.jpg](#)



[Abstract dispalyed .jpg](#)



[Aisle marked .jpg](#)



[Assembly point identified .jpg](#)



[Chemicals dispalyed with MSDS.jpg](#)



[Building view of the facility .jpg](#)



[Clean wash room provided .jpg](#)



[Building view inside premises .jpg](#)



[Creche room 1.jpg](#)



[Creche room 2.jpg](#)



[Cutting section.jpg](#)



[Drinking water point .jpg](#)







[Cutting section .jpg](#)



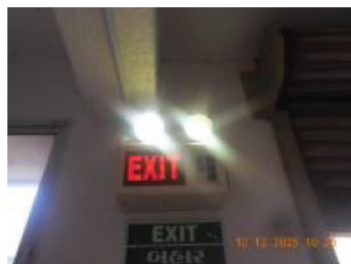
[Emergency exit provided .jpg](#)



[Diesel Generator set.jpg](#)



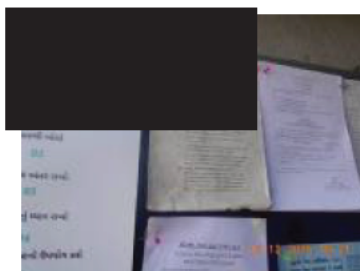
[Emergency light provided.jpg](#)



[Emergency light.jpg](#)



[Evacuation plan dispalyed .jpg](#)



[ETI base code displayed.jpg](#)



[Evaucation plan.jpg](#)



[Eye guard provided to the overlocking machine .jpg](#)



[Eye wash operational .jpg](#)



[Eye wash provided .jpg](#)



[Finished goods storage .jpg](#)



[Gender basesd washroom provided .jpg](#)



[Fire extinguisher provided .jpg](#)



[First aid box provided .jpg](#)



[Finishign.jpg](#)



[Folding.jpg](#)



[Fire alarm provided .jpg](#)



[Main gate of the facility .jpg](#)



[Mesh gloves provided .jpg](#)



[Ironing .jpg](#)



[In and out time recording machine .jpg](#)



[Name of the facility .jpg](#)



[Locking mechanism provided to the Shutter door .jpg](#)



[Name of the facility dispalyed .jpg](#)



[NC\\_Peeled of plaster at warehouse 1.jpg](#)



[NC\\_Spalling of plaster at warehouse -2 .jpg](#)



[Needle guard provided to the stitching machine.jpg](#)



[Notice board .jpg](#)



[Packing .jpg](#)



[Printing section .jpg](#)



[Raw material storage area .jpg](#)



[Secondary containment provided to ink containers.jpg](#)



[Secondary containment provided .jpg](#)



[Security cabin .jpg](#)



[Sharpen tool fastened .jpg](#)



[Stitching section.jpg](#)



[Signed CAPR .pdf](#)

