

Sedex Members Ethical Trade Audit Report

Version 7



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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	[REDACTED]	Site name	[REDACTED] LIMITED
Business name	[REDACTED] LIMITED.	Site address	[REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] IN

Audit details

Sedex company reference	ZC408498698	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	2025-07-31	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 10:00	In 09:00	
	Out 18:30	Out 13:00	
Audit type	Periodic		
Was the audit announced?	Semi announced		

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Was the Sedex SAQ available for review? Yes

Who signed and agreed CAPR? [REDACTED] / Compliance Officer

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		

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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

None

Methodology must be recorded here (e.g. different sample size)

Lead auditor

Hemamalini Ganesan

APSCA Number

21704170

Additional auditor

Date of declaration

2025-08-01

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Audit company:
BSI Group

Audit reference:

[REDACTED]

Start Date:
2025-07-31

End Date:
2025-08-01

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

[REDACTED]

Title

Compliance Officer

Date of declaration

2025-08-01

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Audit company:
BSI Group

Audit reference:
[REDACTED]

Start Date:
2025-07-31

End Date:
2025-08-01

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...	Base code	NC [REDACTED]
	3.U Ensure any additional relevant legal requ...	Local law Base code	NC [REDACTED]
10.A. Environment 2-Pillar	10.A.A Remain aware of the local, regional an...		GE [REDACTED]

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[Management systems →](#)

Management systems

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

[← Summary of findings](#)

[Site details →](#)

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

[← Summary of findings](#)

[Site details →](#)

Site details

Company and site details

Sedex company reference ZC408498698

Sedex site reference [REDACTED]

Company name [REDACTED] LIMITED.

Business ownership type GOODS

Site name [REDACTED] LIMITED

Site name in local language

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]

[← Management systems](#)

[Worker analysis →](#)

Audit company:
BSI Group

Audit reference: [REDACTED]

Start Date:
2025-07-31

End Date:
2025-08-01

Company and site details

Applicable business and other legally required business license numbers and documents

Factory License no. [REDACTED] dated 04.06.2025 valid till 31.12.2025 for 250 workers with 129 HP approved by Joint Director of Industrial Safety and Health, [REDACTED]
Fire License No. 1 [REDACTED]/2025 dated 30.06.2025 by District Officer, Fire and rescue services, [REDACTED] valid for three years.
Approved Building plan no. Ni. Mu. [REDACTED]/2019 dated 24.04.2019, approved by the Joint Director, Directorate of Industrial Safety and Health, [REDACTED] The revised plan for name change applied on 22.07.2025 to Joint Director of Industrial Safety & Health, [REDACTED]
[REDACTED]
Stability certificate dated 21.01.2025 valid for 3 years issued by [REDACTED]
[REDACTED], Chartered Civil Engineer (Competency no. H1/[REDACTED]/2022 dated 18.05.2022) by [REDACTED] Pvt. Ltd.
Genset Installation certificate issued by the Electrical Inspectorate, [REDACTED] for the installation of genset [REDACTED] dated 20.12.2019.
Lease agreement dated 21.03.2025 for the period 01.04.2025 valid for 3 years.
Sanitary certificate no. [REDACTED]/2025 dated 18.07.2025 valid for 1 year by District Health Officer, [REDACTED]
GST No. [REDACTED]
Import Export code no. [REDACTED] dated 17.04.2023.
Pressure vessel examination report (Form 8) for Horizontal Air Receiver (Capacity – 250 litres) and three portable boilers for 2025 I & II half dated 17.07.2025 by Deputy Director, Industrial Safety and Health – II, [REDACTED]

Site activities

Site function	Factory Processing/Manufacturer	
Site activities	Primary	Manufacture of made-up textile articles, except apparel
	Secondary	
	Other	
Product type	Manufacture of Cotton Bags, Blanket, Drop Cloth & Terry Towels.	
Process overview	<p>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, Double Needle, Bar tag, Overlock, Flat Lock, Snap Button, Fusing Machine.</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?	2452m ²

[← Site details](#)

[Worker analysis →](#)

Site scope

Building 1	Last construction works on site	2019
	If building is shared, provide details	Not applicable, as no 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 no 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 no shared building
	Number of floors	1
	Description of floor activities	Dining hall (284.88 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	

[← Site details](#)
[Worker analysis →](#)

Worker accommodation and transport

Are there any site-provided worker accommodation buildings? No

Does the site organise worker transport to the worksite? Site provided
 Transport provided for the employees.

Work patterns

Approximate workers on site per month (% of peak)	January	75-90%	February	75-90%
	March	75-90%	April	75-90%
	May	75-90%	June	75-90%
	July	75-90%	August	75-90%
	September	75-90%	October	75-90%
	November	75-90%	December	75-90%

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? ISO 45001 (OHS)

[← Site details](#)

[Worker analysis →](#)

Site assessments

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 05.06.2025 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 (HRIA) conducted recently on 05.06.2025.

[← Site details](#)

[Worker analysis →](#)

Audit company:
BSI Group

Audit reference:

Start Date:
2025-07-31

End Date:
2025-08-01

Worker analysis

Gender disaggregated data available

Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	0 (0%)	98 (100%)	- -	98 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	0 (0%)	98 (100%)	- -	98 (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, Not applicable, as no migrant workers are engaged by the facility.
 list the most common internal states
 workers have moved from

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 Yes
 peak season and current to the audit?

Please list the nationalities of all workers, Indian
 with the three most common
 nationalities listed first

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%)	98 (100%)	- -	98 (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%)	98 (100%)	- -	98 (100%)

* % of total workforce

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

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	1 (100%)	0 (0%)	- -	1
Supervisors or team leaders	1 (14.3%)	6 (85.7%)	- -	7
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 were raised during worker interviews.

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)
Workplace benefits (e.g. child care provisions)

Additional comments Nil

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 management 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
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

[← Worker interviews](#)
[Measuring workplace impact →](#)

Measuring workplace impact

Gender disaggregated data available Men and women

Annual worker turnover (%)^{*}

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	1.72%	-	1.72%
Last full calendar year (2024)	0.0%	5.2%	-	5.2%
Previous full calendar year (2023)	0.0%	7.2%	-	7.2%

* 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%	13.54%	-	13.54%
Last full calendar year (2024)	0.0%	17.35%	-	17.35%
Previous full calendar year (2023)	0.0%	16.89%	-	16.89%

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

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

Lost day work cases (per 100 workers)*

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

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

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

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

[← Worker interviews](#)

[Code area 0 →](#)

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

Previous full calendar year (2023)	0.0%	0.0%	-	0.0%
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Percentage of workers that work on average more than 60 total hours in a given week

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

[← Measuring workplace impact](#)
[Code area 0 →](#)

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Measuring workplace impact](#)

[Code area 1 →](#)

Systems and evidence examined to validate this code section

Current systems:

The facility 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 05.06.2025.

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 15.07.2025 to 97 employees, 16.04.2025 to 98 employees.

ETI Base code risk assessment dated 05.06.2025.

The suppliers are controlled by the head office, [REDACTED] which is 1 km 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 05.06.2025.

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 09.07.2025, One NC was raised and found closed. Management Review Meeting minutes dated 10.07.2025.

0. Enabling accurate assessment

Data points

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

Did any workers selected by the auditor decline to be interviewed? No

[← Code area 0](#)

[Code area 1 →](#)

1. Employment is freely chosen

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	The facility has developed policy and procedure dated 05.06.2025 which meets all workplace requirements in the code area, Employment is freely chosen. Compliance Manager is appointed to implement the procedure and responsible for ensuring its resourcing, approval and regular review. 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 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.

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.

Evidence examined:

Forced labor policy dated 05.06.2025
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 →](#)

Audit company:
BSI Group

Audit reference:
[REDACTED]

Start Date:
2025-07-31

End Date:
2025-08-01

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	The facility has developed policy and procedure dated 05.06.2025 which meets all workplace requirements in the code area, Responsible recruitment and entitlement to work. Compliance Manager is appointed to implement the procedure and responsible for ensuring its resourcing, approval and regular review. 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 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.

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.

Evidence examined:

Employment contracts of interviewed personnel

Recruitment procedure dated 05.06.2025

[← 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

Were you able to detect recruitment fees and costs paid by workers during the recruitment and employment process? No

No recruitment fees and costs are paid by workers during the recruitment and employment process.

Were recruitment fees or costs identified during worker interviews? No

No recruitment fees or costs reported during the worker interviews.

[← Code area 1.A](#)

[Code area 2 →](#)

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

Management systems

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

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

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

Monitor the effectiveness of procedures to meet policy and workplace requirements Robust Management Systems

Explanation for management systems grades

The facility has developed policy and procedure dated 05.06.2025 which meets all workplace requirements in the code area, Freedom of association and right to collective bargaining are respected. Compliance Manager is appointed to implement the procedure and responsible for ensuring its resourcing, approval and regular review. 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 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.

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, [REDACTED].

Election dated 20.01.2024. Election is conducted once in 2 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 – 01.07.2025 and 23.05.2025, NGO – [REDACTED]

[REDACTED] Trust. Agreement with [REDACTED]

[REDACTED] Trust dated 05.06.2025 valid for 3 years.

Workers welfare and grievance handling committee dated 15.11.2024 and 16.09.2024.

Health & Safety committee dated 01.07.2025 & 14.05.2025.

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 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

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
Explanation for management systems grades	The facility has developed policy and procedure dated 05.06.2025 which meets workplace requirements in the code area. Working conditions are safe and hygienic. Compliance Manager is appointed to implement the procedure and responsible for ensuring its resourcing, approval and regular review. 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 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. However, the system to comply with the legal requirement and provided adequate PPEs found inadequate.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

[← Code area 2](#)
[Code area 4 →](#)

3. Working conditions are safe and hygienic	3.A Ensure a safe working environment. Put in...	Base code	NC	[REDACTED]
	3.U Ensure any additional relevant legal requ...	Local law	NC	[REDACTED]
		Base code		

[← Code area 2](#)

[Code area 4 →](#)

Systems and evidence examined to validate this code section**Current systems:****General Health and Safety management**

████████████████████████████████ Compliance Manager is appointed as Senior Representative for Health & Safety on 05.06.2025.

Potable water was freely available outside the production floor and test certificate for the same was verified.

Health & Safety risk assessment Rev. No. 1 dated 05.06.2025.

Health and safety committee meeting Minutes dated 01.07.2025 and 09.05.2025, 1 from management and 4 from workers participated in H & S Committee meeting.

There are at least 2 exits from each work area and these were clearly marked.

Electrician license no. ██████████ dated 13.04.2016 valid till 12.04.2028 for ██████████

████████████████████████████████ Electrician license no. ██████████ dated 09.03.2003 valid till 09.03.2027 for ██████████

Agreement with ██████████, Reg. No. ██████████ Clinic dated 05.06.2025 valid for 3 years. Policy no. ██████████-01 dated 31.08.2024 valid for 1 year by ██████████

████████████████████████████████ valid for 1 year for Industrial building for sum assured 5.58 Crores.

Workplace monitoring report (Ambient Air, Indoor Air, Stack Emission, Ambient Noise, Noise level, Illumination, ETP Inlet, ETP outlet) and drinking water test report dated 11.06.2025 by M/s. Enviro Farmers Labs & Testing Services (OPC) Private Limited.

First aid training imparted to 13 personnel on 07.04.2025 valid for 3 years by St. John Ambulance.

Firefighting training dated 24.07.2025 imparted to 12 personnel by ██████████
████████████████████████████████.

Fire drill reports dated 12.07.2025, 09.05.2025 and 06.03.2025 by ██████████
████████████████████████████████.

Maintenance records fire safety equipment once in a week dated 28.07.2025 and 21.07.2025.

Fire cylinders – 10 (ABC (6 kgs) – 9, Co2 (8 kgs) – 1), First aid boxes – 2, Fire alarms – 4, Manual call point – 5, Emergency lights – 6, Exit lights – 3, Smoke detector – 24, Fire buckets – 4, Urinals – 3, Toilets – 8 (Male – 3, Female – 5)

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 27.06.2025 to 94 employees and 13.03.2025 to 99 employees.

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:[← Code area 2](#)[Code area 4 →](#)

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

Non-compliance

Due 2025-10-07

Code area

3 Working conditions are safe and hygienic

Status

Closed (2025-09-08)*

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.

Time given to resolve

60 days

Issue title

320 - Ergonomic support not given to employees adequate to their job including mats for standing, back rest for seats, other materials to support

Verification method

Desktop audit

Description

During the site tour, it was observed that 10 out of 47 checkers and Trimmers working in production floor are not provided with mats for standing.

Area of non-compliance/non-conformance

Base code

Corrective and preventative actions

It is recommended to provide mat for all the workers working in standing position.

Evidence

[No mat provision.jpg](#)


* PDF generated at 08:37 (UTC) on 08 Sept 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

Non-compliance

Due 2025-11-06

[← Code area 3](#)
[Code area 4 →](#)

Code area

3 Working conditions are safe and hygienic

Status

Closed (2025-09-08)*

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

Description

The facility has Building plan no. Ni. Mu. [REDACTED]/2019 dated 24.04.2019 approved by the Joint Director, Directorate of Industrial Safety and Health, [REDACTED] however, the revised plan approval for the facility name change found applied on 22.07.2025 to Joint Director of Industrial Safety & Health, [REDACTED] waiting for the approval from government authority.

Area of non-compliance/non-conformance

Local law

Base code

Corrective and preventative actions

It is recommended to follow up with the government authority for the approval of the revised building plan.

Local law reference

In accordance with Building plan approval for factories in [REDACTED] is governed by the [REDACTED] [REDACTED] Factories Rules, 1950, which fall under the broader Factories Act, 1948. These rules outline specific requirements for building plans, including details on construction materials, drainage, and safety measures.

E



[Application for name change in the building plan.pdf](#)



[← Code area 3](#)

[Code area 4 →](#)

Audit company:
BSI Group

Audit reference:



Start Date:
2025-07-31

End Date:
2025-08-01

* PDF generated at 08:37 (UTC) on 08 Sept 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 3](#)

[Code area 4 →](#)

Audit company:
BSI Group

Audit reference:
[REDACTED]

Start Date:
2025-07-31

End Date:
2025-08-01

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?	<p>Yes</p> <p>Stability certificate dated 21.01.2025 valid for 3 years issued by [REDACTED] [REDACTED], Chartered Civil Engineer (Competency no. H1/[REDACTED]/2022 dated 18.05.2022) by [REDACTED]. Ltd.</p>
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No

[← Code area 3](#)

[Code area 4 →](#)

**Does the site have a structural engineer Yes
evaluation?**

[← Code area 3](#)

[Code area 4 →](#)

Audit company:
BSI Group

Audit reference:
[REDACTED]

Start Date:
2025-07-31

End Date:
2025-08-01

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	The facility has developed policy and procedure dated 05.06.2025 which meets all workplace requirements in the code area, Child labour shall not be used. Compliance Manager is appointed to implement the procedure and responsible for ensuring its resourcing, approval and regular review. 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 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.

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.

Evidences examined:

Child labor Policy and child Remediation procedure dated 05.06.2025.

Employment contracts.

The youngest employee is aged 26 years.

[← 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 26

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 The facility has developed policy and procedure dated 05.06.2025 which meets all workplace requirements in the code area, Legal wages are paid. Compliance Manager is appointed to implement the procedure and responsible for ensuring its resourcing, approval and regular review. 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 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.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
		No findings	

[← Code area 4](#)

[Code area 5.A →](#)

[← Code area 4](#)

[Code area 5.A →](#)

Audit company:
BSI Group

Audit reference:
[REDACTED]

Start Date:
2025-07-31

End Date:
2025-08-01

Systems and evidence examined to validate this code section**Current systems:**

The facility follows the notification for Employment in Tailoring Industry by the government of [REDACTED] Notification, G.O. (2D), No. 29, Labour Welfare and Skill Development dated 31.05.2014. letter no. Z2/[REDACTED]/2023. The facility comes under Zone "C".

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.

Ten samples each from the months January'2025, April'2025 and June'2025.

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 2024 on 09.01.2025 to 109 & 116 employees respectively.

Full and final settlement records were verified.

The management has paid annual Bonus payment for the period 18.10.2024 @ 12% to 104 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.

Labor welfare fund payment dated 30.01.2025 for 112 workers for the year 2024.

Annual returns for the year 2024 dated 25.01.2025 and Half yearly returns for first half of 2025 submitted on 31.07.2025.

EPF establishment code: [REDACTED]

ESIC establishment code: [REDACTED]

Name change request letter dated 14.05.2025 to Regional Provident Fund Commissioner, [REDACTED]

Name change request letter dated 26.06.2025 to The Director, [REDACTED]
[REDACTED].

Evidences examined:

Local legal minimum wage documents

Payroll records

Social insurance and payment receipts from the local labor department

Labor contracts

Settlement records

[← Code area 4](#)[Code area 5.A →](#)

Payslips of all workers interviewed

[← Code area 4](#)

[Code area 5.A →](#)

Audit company:
BSI Group

Audit reference:

[REDACTED]

Start Date:
2025-07-31

End Date:
2025-08-01

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

Worker renumeration

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

Summary information

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

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

Maximum legal working hours	Max hours per day	8.0
	Max hours per week	48.0
	Max hours per month	208.0

[← 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	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
Minimum legal overtime wage	Min per hour	124.0
	Min per day	992.0
	Min per week	5952.0
	Min per month	25792.0

[← Code area 5](#)
[Code area 5.A →](#)

Actual minimum overtime wage	Actual per hour	124.0
	Actual per day	992.0
	Actual per week	5952.0
	Actual per month	25792.0

Wage analysis

Number of workers' records checked	30
Provide the date and details of the records	Ten samples each from the sampled months, January 2025, April 2025 and June 2025.
Are there different legal minimum/legally recognised CBAs wage grades?	<p>Yes</p> <p>The company follow the notification for Employment in Tailoring Industry by the government of [REDACTED] Notification, G.O. (2D), No. 29, Labour Welfare and Skill Development dated 31.05.2014. letter no. Z2/[REDACTED]/2023. The company comes under Zone "C". The minimum wages notified by the government, Tailor – INR 13234/month, Trimmer/Packer/Helper – INR 12896/month, Checker/Cutter – INR 13468/month and Tailor – INR 13234/month, Trimmer/Packer/Helper – INR 12896/month, Checker/Cutter – INR 13468/month paid by the facility.</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	Workforce per earnings are 50% (INR 13234), 45% (INR 12896), 5% (INR 13468)
Are there any bonus schemes used?	<p>Yes</p> <p>Bonus payment for the period 18.10.2024 @ 12% to 104 employees.</p>
Were accurate records shown at the first request?	Yes

[← Code area 5](#)
[Code area 5.A →](#)

Were any inconsistencies found? No

[← Code area 5](#)

[Code area 5.A →](#)

Audit company:
BSI Group

Audit reference:

[REDACTED]

Start Date:
2025-07-31

End Date:
2025-08-01

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>Current Systems: The living wage was calculated by the facility. Living wage estimation is INR 8608 dated 05.06.2025.</p> <p>Evidence Examined: Minimum wages notification Wage records of workers</p>			

[← Code area 5](#)

[Code area 6 →](#)

6. Working hours are not excessive

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>The facility has developed policy and procedure dated 05.06.2025 which meets all workplace requirements in the code area. Working hours are not excessive.</p> <p>Compliance Manager is appointed to implement the procedure and responsible for ensuring its resourcing, approval and regular review. 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.</p> <p>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.</p>

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 Bio-metric / Face reader system.

Payroll and time sheets for the months, January'2025, April'2025 and June'2025 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.

Holidays are being provided as per the law requirement, Form V displayed in the notice board.

Form 11 (Notice of Period of Work for Adult Workers) dated 05.06.2025 for the facility name change to Joint Director – II, Industrial Safety and Health, [REDACTED]

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? 0.0

Maximum number of days worked without a day off in sample 6

[← Code area 6](#)

[Code area 7 →](#)

7. No discrimination is practiced

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	The facility has developed policy and procedure dated 05.06.2025 which meets all workplace requirements in the code area. No discrimination is practiced. Compliance Manager is appointed to implement the procedure and responsible for ensuring its resourcing, approval and regular review. 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 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.

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 05.06.2025.

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 Complaints Committee constituted and verified the recent meeting minutes for the same.

Evidences examined:

Recruitment procedure dated 05.06.2025.

Anti-discrimination policy dated 05.06.2025.

[← 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) 6%

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
Explanation for management systems grades	<p>The facility has developed policy and procedure dated 05.06.2025 which meets all workplace requirements in the code area, Regular employment is provided.</p> <p>Compliance Manager is appointed to implement the procedure and responsible for ensuring its resourcing, approval and regular review. 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.</p> <p>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.</p>

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%

[← Code area 8](#)

[Code area 8.A →](#)

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

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	The facility has developed policy and procedure dated 05.06.2025 which meets all workplace requirements in the code area, Sub-contracting and homeworkers are used responsibly. Compliance Manager is appointed to implement the procedure and responsible for ensuring its resourcing, approval and regular review. 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 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.

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.

[← Code area 8](#)

[Code area 9 →](#)

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

Data points

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

Gender disaggregated data available

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-
What processes are carried out by homeworker?				
Are full records of homeworkers available at the site?				
Does the supplier buy products or services from suppliers that use homeworkers?	No The 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 →](#)

Audit company:
BSI Group

Audit reference:
[REDACTED]

Start Date:
2025-07-31

End Date:
2025-08-01

9. No harsh or inhumane treatment is allowed

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	The facility has developed policy and procedure dated 05.06.2025 which meets all workplace requirements in the code area. No harsh or inhumane treatment is allowed. Compliance Manager is appointed to implement the procedure and responsible for ensuring its resourcing, approval and regular review. 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 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.

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. 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 03.12.2019 by Joint Commissioner of Labour, Rajapalayam. Submitted for facility name change.

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 The grievance process is available to members of the local community
What type of grievance mechanism(s) are available?	Grievance procedure, Grievance handing committee and complaint box 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

Explanation for management systems grades The facility has developed policy and procedure dated 05.06.2025 which meets all workplace requirements in the code area, Environment. Compliance Manager is appointed to implement the procedure and responsible for ensuring its resourcing, approval and regular review. 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 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.

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:

██████████ QMS Engineer is appointed as Representative for EMS Representative on 04.06.2025.

Environmental policy dated 05.06.2025.

Pollution consent is not required as this industry falls under the White Category.

Details:

Environmental Policies and Procedures dated 05.06.2025

Workplace monitoring records

[← Code area 9](#)

[Code area 10.B →](#)

Findings: good examples

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 16.01.2024 valid for 3 years.

Evidence



[EMS Certificate.pdf](#)



[← Code area 10.A](#)

[Code area 10.B →](#)

Audit company:
BSI Group

Audit reference:

Start Date:
2025-07-31

End Date:
2025-08-01

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? ISO 14001:2015, certificate number [REDACTED] dated 16.01.2024 valid for 3 years by M/s. GCL.

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
Systems and evidence examined to validate this code section			No findings
<p>Current systems:</p> <p>██████████ QMS Engineer is appointed as Representative for EMS Representative on 04.06.2025.</p> <p>Environment training dated 07.05.2025 imparted to 85 employees.</p> <p>Agreement for collection, transportation, treatment and disposal of used oil with ██████████ Company Unit I dated 10.06.2025 valid for 1 year (PCB Authorization no. ██████████ dated 11.03.2024 valid till 31.03.2028).</p> <p>E-waste disposal agreement with ██████████ Limited dated 06.06.2025 for the period of 10.06.2025 valid till 09.06.2026 (PCB Authorization no. ██████████ dated 27.04.2023 valid till 31.03.2028).</p> <p>Workplace monitoring report (Ambient Air, Indoor Air, Stack Emission, Ambient Noise, Noise level, Illumination, ETP Inlet, ETP outlet) and drinking water test report dated 11.06.2025 by ██████████ (OPC) Private Limited.</p> <p>Aspect & Impact Register, Rev. No. 02 dated 04.06.2025.</p> <p>Evidence Examined:</p> <p>Environmental Policies and Procedures</p> <p>Workplace monitoring records</p> <p>Disposal agreements</p>			

[← 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?	Prioritising local suppliers Packaging optimization Sustainable material sourcing
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Yes The facility has chemical Handling Procedure, EMS/P&P 02/A/02/04.06.2025 to meet the client's requirements.
Does the site have reduction targets in place to manage climate related risks?	None
Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 & 3))?	Yes Environmental targets related to below are in place. 1.Water 2.Diesel/Petrol 3.Power Consumption
Has the site checked that any sub-contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	Not Applicable

Usage/discharge analysis

Last full calendar year (2024)

Previous full calendar year (2023)

[← Code area 10.B](#)

[Code area 10.C →](#)

Total electricity consumption from non-renewable sources (kWh)	49,162.8	47,845.8
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 - 21.68 m3	Diesel - 22.09 m3
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)	648	468.3
Water discharged	Sewage water disposed tanks	Sewage water disposed tanks
Water volume discharged (m3)	531.4	385
Water volume recycled (m3)	0	0
Total waste produced (mt)	19.1	16.4
Total hazardous waste produced (mt)	0	0

[← Code area 10.B](#)

[Code area 10.C →](#)

Waste to recycling (mt)	8.6	7.3
Waste to landfill (mt)	0	0
Waste to other (mt)	0	0
Total product produced (mt)	245.4	248.8

[← Code area 10.B](#)

[Code area 10.C →](#)

10.C. Business ethics

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	The facility has developed policy and procedure dated 05.06.2025 which meets all workplace requirements in the code area, Business ethics. Compliance Manager is appointed to implement the procedure and responsible for ensuring its resourcing, approval and regular review. 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 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.

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 05.06.2025.

Ethical Business Policy dated 05.06.2025.

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 29.05.2025 and 26.02.2025 for the Managers and workers.

Evidence examined:

Anti-bribery policy and procedure dated 05.06.2025

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)?

Provide any certified anti-bribery management systems for the site

The facility is not certified for Anti-bribery Management System.

[← Code area 10.C](#)

Attachments



[Photo Form.pdf](#)

[CAPR \[REDACTED\].pdf](#)