

Sedex Members Ethical Trade Audit Report

Version 7



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Audit content

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

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

2-pillar audits include:

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

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

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

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

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

Audit details

Site details

Sedex site reference	ZS419053066	Site name	PURECOTZ ECO LIFESTYLES PVT LTD 1
Business name	Purecotz Eco Lifestyles Pvt Ltd	Site address	396150 SR NO -49/1 VILLAGE: TIMBHI TALUKA UMBERGAON DIST: VALSAD, GUJARAT, UMBERGAON, IN

Audit details

Sedex company reference	ZC418645724		Auditor company name		Eurofins South Asia	
Date of audit	2025-05-26		Audit conducted by		Amit Bhandare	
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics					
Time in and out	Day 1		Day 2		Day 3	
	In	09:40	In	09:45	In	09:40
	Out	17:30	Out	17:45	Out	15:30
Audit type	Periodic					
Was the audit announced?	Announced					
Was the Sedex SAQ available for review?	Yes					
Who signed and agreed CAPR?	Ashutosh Sohoni / Merchandiser and Compliance Head					
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 union exists in the facility.		
Reason for absence during the audit	No union exists in the facility.		
Reason for absence at the closing meeting	No union exists in the facility.		

SMETA declaration

Auditor team

SMETA declaration

I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual.

1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform.
2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question.

This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post-audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.

Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size)

None

Lead auditor

Amit Bhandare

APSCA Number

21700707

Additional auditor

Date of declaration

2025-05-28





































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	Ashutosh Sohoni
Title	Merchandiser and Compliance Head
Date of declaration	2025-05-28

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.H Where identified as necessary to reduce r...	Local law Base code	NC ZAF-
	3.K Ensure that all premises are safe and hav...	Local law Base code	NC ZAF-
	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF-

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

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



Not addressed



Fundamental improvements required



Some improvements recommended



Robust management systems

Site details

Company and site details

Sedex company reference	ZC418645724	
Sedex site reference	ZS419053066	
Company name	Purecotz Eco Lifestyles Pvt Ltd	
Business ownership type	GOODS	
Site name	PURECOTZ ECO LIFESTYLES PVT LTD 1	
Site name in local language		
GPS location	GPS address	SR NO - 49/1 VILLAGE: TIMBHI, TALUKA UMBERGAON DIST: VALSAD, GUJARAT
	Coordinates	Latitude: 20.1797015; Longitude: 72.8050074
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	Mr. Ashutosh Sohoni
	Job title	Merchandiser and Compliance Head
	Phone number	91 9820147745 / 91 7498710785
	Email	compliance@purecotz.com
Applicable business and other legally required business license numbers and documents	1) Factory License - No – 40039, Registration No – 4021/14101/2019 Date of Issue – 27/11/2024 and valid up to 31/12/2025 (up to 500 employees and 1000 BHP). 2) GST No – 24AAFCP1986L1Z0, Date of Issue – 24/03/2023. 3) Stability Certificate – Form No, 1A, Date of Issue – 24/02/2023 and valid up to 5 years from issued date of issue as per the approved layout (Letter No – DIR/IS & H/F-PLAN/336/2022) dated on 19/12/2022. 4) Air and Water Pollution Consent No: AWH-66938 dated on 29/09/2023 and valid up to 30/06/2028. 5) Global Organic Textile Standards (GOTS) – Version 7.0 - License Number: CB-GOTS-CUC-03-1423946. Dated on 06/05/2025 and valid up to 19/01/2026. 6) Fairtrade – Certificate No - FLO ID 21120, dated on 20/06/2022 and valid up to 20/06/2026. 7) Form B1 Certificate issued dated 22/05/2025 and valid till 21/05/2026 - licensed third-party agency for maintenance of Fire Prevention and Fire Safety Measures.	

Site activities

Site function	Factory Processing/Manufacturer	
Site activities	Primary	Manufacture of wearing apparel (clothing), except fur apparel
	Secondary	
	Other	
Product type	Manufacturing of Readymade Garments (100% Organic Cotton)	
Process overview	<p>Main Products: Manufacturing of Readymade Garments - (100% Organic Cotton) Production Capacity: 60,000 pieces per month.</p> <p>The main processes are:</p> <p>a) Garments: Raw Material (Fabric) - Layering - Cutting – Washing/ Embroidery/Printing (Screen Printing or Digital Printing) - Numbering and Sorting - Fusing - Stitching - Kaj Buttoning – Thread Cutting - Checking - Pressing – Packing (Polybag & Carton) - Store - Dispatch.</p> <p>b) Sweater: Raw Material (Yarn) - Flat bed Knitting – Mending – Linking – Washing – Mending - Thread Cutting - Checking - Pressing – Packing (Polybag & Carton) - Store - Dispatch.</p> <p>c) Knit Fabrics (For Sampling Purpose) Raw Material (Yarn) – Circular Knitting (Single Jersey / Interlock / Rib) – Final Fabric roll cutting.</p> <p>Total Stitching Lines: 7 Stitching lines (5 Production and 2 Sampling)</p> <p>Main Equipment used; Total – 461 machines.</p> <p>Machineries used are: Sewing Machine, Fusing, Heat Transfer, Pressing, Kaj Buttoning, Steam Boilers, Padlock, Flat Bed Knitting, Circular Knitting, Cutting, Compressor, Diesel Generator, Feed Arm, Snap Buttoning, Riveting, Barteck, Straight Knife Cutter, Band Knife Cutter, Cross Cutting, Pressing, Tumble Dryer, Hydroextractor, Drier, Embroidery, Curing.</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?	6500m ²

Site scope

Building 1	Last construction works on site	2019
	If building is shared, provide details	No
	Number of floors	2
	Description of floor activities	<p>The Audited facility Purecotz Eco Lifestyles Pvt Ltd was situated at Sr No -49/1 Village: Timbhi, Taluka Umbergaon Dist: Valsad, Gujarat, India, Pincode- 396150. The facility started its business on this location since September 2019. The total land area was 30756 square meters and built-up area was 6500 square meters. Building description is as follows: Ground Floor: Fabric Checking, Sample Stitching, Printing, Cutting, Embroidery and Washing Sections. Knitting: Yarn Storage, Knitting, Linking, Mending, Sample Stitching and Pressing Section. Office/Administration Rooms (4 Nos), Trim Stores, Male and Female Toilet Blocks, and Showroom. First Floor: Stitching lines, Kaj Buttoning, Finishing, Packing.</p> <p>In the periphery there is: Electrical Panel – 01 No, Air Compressor – 01 No, Diesel Generators – 200 KVA X 03 Nos, Security Room (Security Cabin), Dining Room, Creche Room, Effluent Treatment Plant, Sewage Treatment Plant, Reverse Osmosis Plant, Dining Room, Empty Chemical Barrels, Chemical Storage Room, ETP Sludge Storage, and Fabric Waste Storage Area.</p>
Is there any difference between the site scope of the audit and the Sedex site profile?		No
Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site?		No
Is any activity conducted onsite not included within the scope of the audit?		No

Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	No
Does the site organise worker transport to the worksite?	Not applicable Facility has not provided transport to any of workers. All the workers come with their own vehicles.

Work patterns

Approximate workers on site per month (% of peak)	January	95-100%	February	95-100%
	March	95-100%	April	95-100%
	May	95-100%	June	95-100%
	July	95-100%	August	95-100%
	September	95-100%	October	95-100%
	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?	Other certification 1) Global Organic Textile Standards (GOTS) – Version 7.0 - License Number: CB-GOTS-CUC-03-1423946. Dated on 06/05/2025 and valid up to 19/01/2026. 2) Fairtrade – Certificate No - FLO ID 21120, dated on 20/06/2022 and valid up to 20/06/2026.
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 Review of records indicates that the site had not assessed any negative impacts on the lands, resources, territories, livelihoods, or food security of indigenous peoples or the local community.
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	No Review of records indicates that facility had not conducted Human Rights Impact Assessment.

Worker analysis

Gender disaggregated data available

Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	188 (50.3%)	186 (49.7%)	- -	374 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	183 (49.9%)	184 (50.1%)	- -	367 (98.1%)
Temporary or fixed term employees	0 -	0 -	- -	0 (0%)
Agency or subcontracted workers	5 (71.4%)	2 (28.6%)	- -	7 (1.9%)
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

Migrant workers

	Men	Women	Other	Total
Domestic migrant workers	105 (66.5%)	53 (33.5%)	- -	158 (42.2%)
International migrant workers	0 -	0 -	- -	0 (0%)
Total migrant workers	105 (66.5%)	53 (33.5%)	- -	158 (42.2%)

* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from

Maharashtra, Daman & Diu, Uttar Pradesh, Bihar, Jharkhand, Rajasthan, Madhya Pradesh

Workers by age

	Men	Women	Other	Total
18 - 24 years old	5 (38.5%)	8 (61.5%)	- -	13 (3.5%)
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?

No

Describe how this may vary during peak periods

There is no peak season in the facility. The production activity is consistent throughout the year.

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	50%	50%	-	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	188 (50.3%)	186 (49.7%)	- -	374 (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	188 (50.3%)	186 (49.7%)	- -	374 (100%)
Other	0 -	0 -	- -	0 (0%)

* % of total workforce

If other payment cycle entered, please provide details

Not applicable.

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	12 (100%)	0 (0%)	- -	12
Supervisors or team leaders	35 (89.7%)	4 (10.3%)	- -	39
Administrative staff	46 (83.6%)	9 (16.4%)	- -	55

Worker interview summary

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

Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?

Was the interview sample representative of all types of nationality and employment types of workers?

Yes

Was the interview sample representative of the gender composition of the workforce?

Yes

Number and size of group interviews

4 groups of 05 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

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 any worker.
What did the workers like the most about working at this site?	Work environment – comfort (e.g. temperature, noise or dust levels) Job security Equal opportunities Grievance mechanisms Hours worked, rest days or breaks Freedom of movement Work atmosphere (e.g. treatment by supervisors)
Additional comments	None.
Attitude of workers' committee/union representatives	Based on the interaction with the workers, the attitude of the workers' committee representative was positive.
Attitude of managers	The attitude of managers were positive and constructive.

Workers interviewed by type

	Total
Permanent workers	25
Temporary or fixed-term employees	0
Agency or subcontracted workers	1
Seasonal workers	0
Other workers	0
Total number of workers interviewed	26

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	10	10	-	20

Workers interviewed by group/individual

Workers interviewed individually	3	3	-	6
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Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	4	4	-	8
International migrant workers interviewed	0	0	-	0
Total migrant workers interviewed	4	4	-	8

Measuring workplace impact

Gender disaggregated data available

Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	3.0%	3.0%	-	6.0%
Last full calendar year (2024)	4.0%	2.0%	-	6.0%
Previous full calendar year (2023)	4.0%	5.0%	-	9.0%

* 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)	4.0%	3.0%	-	7.0%
Last full calendar year (2024)	5.0%	5.0%	-	10.0%
Previous full calendar year (2023)	6.0%	4.0%	-	10.0%

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

The facility maintains an accident register and it was available for review. However, no accidents occurred in the past 2 years.

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

	Men	Women	Other	Total

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

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%
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%

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

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	<p>Current Systems:</p> <ol style="list-style-type: none"> 1) The facility has granted full access to all requested documents, interviewees, and the entire premises, including the outbuilding. Additionally, the facility has provided authentic records for the auditor's review. 2) The facility allows the assessment to be conducted ethically. 3) The facility had provided an accurate site description and SEDEX site profile before or during the audit. 4) The facility maintains a written human rights policy statement approved by top management and communicated to all personnel through internal training. 5) The facility has completed the SAQ. <p>Evidences examined:</p> <ol style="list-style-type: none"> 1) Written Policy on Human Rights. 2) Training Records. 		

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	<p>1. Policies and procedures were appropriate for the site context and are updated on a yearly basis. Responsibilities were clearly defined in the policies and procedures regarding the employment.</p> <p>2. The facility has appointed the HR Manager as the responsible person for this base code area who has the authority to take decisions and implement the policies and procedures in regards with the employment.</p> <p>3. The facility has conducted training on documented policies and procedures which is according to the documented training schedule, which includes refresher training and induction training on a regular basis.</p> <p>4. The organization effectively monitors procedures, taking action where required to change the policy or procedure.</p>

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) During employees' interviews and review of documents, it was noted that employees are recruited through a personal interview and each applicant is seeking a job voluntarily.
- 2) Employees are not required to lodge any deposits, or identity papers with the facility before or after joining the services.
- 3) Employees are free to leave at the end of their shift and there is no compulsion to work overtime.
- 4) There is no presence of forced/bonded or prison labor at the workplace.
- 5) The facility has a documented policy against forced, bonded, or involuntary labor which is displayed on the general notice board.

Evidence reviewed:

- Facility policy on freely chosen employment.
- Personnel files (all 26 files were checked).
- Resignation records of the last 6 months.
- Management and employees' interviews.

1. Employment is freely chosen

Data points

If required under local law, is there a published 'modern slavery' or similar statement?	No
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	<p>1. Policies and procedures were appropriate for the site context and are updated on a yearly basis. Responsibilities were clearly defined in the policies and procedures in regards with the recruitment and entitlement to work.</p> <p>2. The facility has appointed the HR Manager as the responsible person for this base code area who has the authority to take decisions and implement the policies and procedures in regards with the recruitment and entitlement to work.</p> <p>3. The facility has conducted training on documented policies and procedures which is according to the documented training schedule, which includes refresher training and induction training on a regular basis.</p> <p>4. The organization effectively monitors procedures, taking action where required to change the policy or procedure.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

Current Systems:

- 1) The HR Manager is responsible for ensuring compliance with these code requirements.
- 2) Employment contracts (appointment letters) were available and maintained for 26 out of 26 selected employees. Terms of employment were mentioned in the appointment letter.
- 3) The facility does not follow and believes in fixed-term employment.
- 4) The facility understands the recruitment process. The facility has employed workers through one labour contractor M/s. Neha Industrial Security Service for non production process. The agreement between the facility and contractor is made on 01/02/2025 upto 31/03/2025.
- 5) The facility does not employ any migrant workers.
- 6) Based on interaction with employees, no recruitment fee is required at any stage of the recruitment process.
- 7) Based on the review of employee attendance records and employees' interviews, the facility has not employed any foreign nationals.
- 8) Based on the review of employee personal files, all the employees hold the legal rights to work.

Evidence Reviewed:

- Recruitment & Hiring Policy.
- Appointment letter with terms and conditions for 26 out of 26 selected samples.
- Salary and other benefit records.
- Interaction with management and Employees.
- Hiring procedure.
- Personnel files.

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 and hired by licensed labour providers Workers are recruited, selected, and hired directly by our company Facility has hired security guards through 1 labour contractor (M/s. Neha Industrial Security Service)
Provide business names for all labour providers and programmes used	M/s. Neha Industrial Security Service - Security
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?	Yes
Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review?	Yes

Migrant workers

Do any workers migrate across international borders to work at this site?	No
Percentage of workers that are migrant	42%

Do any workers migrate from other states, provinces or regions within the country to work at this site?

Yes

List the sending states/provinces/regions

Maharashtra, Daman & Diu, Uttar Pradesh, Bihar, Jharkhand, Rajasthan, Madhya Pradesh

Recruitment fees

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

Not Applicable

Were recruitment fees or costs identified during worker interviews?

No

Based on workers interview recruitment fees were not incurred by the facility.

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	<p>1. Policies and procedures were appropriate for the site context and are updated on a yearly basis. Responsibilities were clearly defined in the policies and procedures in regards with the workers freely able to associate and collectively bargain.</p> <p>2. The facility has appointed the HR Manager as the responsible person for this base code area who has the authority to take decisions and implement the policies and procedures in regards with the freedom of association and Collectively Bargaining Agreement. The workers have formed workers' committee at the facility and HR Manager is representative from management's side.</p> <p>3. The facility has conducted training on documented policies and procedures which is according to the documented training schedule, which includes refresher training and committee meetings on a regular basis.</p> <p>4. The organization effectively monitors procedures, taking action where required to change the policy or procedure.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

Current Systems:

- 1) The Manager HR is responsible for ensuring that 'Freedom of Association and Right to Collective Bargaining' is respected by the management.
- 2) Employees without distinction, have the right to join any union or form trade unions of their choosing and to bargain collectively.
- 3) At present, none of the employees are engaged with any internal or external trade union.
- 4) The facility has formed a worker's committee and workers' representatives are elected by the workers. Last election conducted on 24/12/2022.
- 5) The facility has formed a required grievance committee to resolve workers' grievances as required by law. Meetings are conducted on quarterly basis.
- 6) Employees can also approach management with their grievances and adequate actions are taken.
- 7) There was no Collective Bargaining Agreement (CBA) between facility management and workers as it is not legally mandatory requirement.
- 8) Worker's representatives are not discriminated against and have free access to carry out their activities.
- 9) The facility has also provided suggestion box on the Ground floor to report grievances.

Evidence examined:

- Interaction with Management and Interviews with employees.
- The last works committee meeting conducted on 11/03/2025.
- The last grievance meeting conducted on 06/05/2025.
- Employees' and management 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?	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

3. Working conditions are safe and hygienic

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Fundamental Improvements Required
Explanation for management systems grades	<p>1. Policies and procedures were appropriate for the site context and are updated on a yearly basis. Responsibilities were clearly defined in the policies and procedures in regards with the working conditions safety and hygiene.</p> <p>2. The facility has appointed the HR Manager as the responsible person for this base code area who has the authority to take decisions and implement the policies and procedures in regards health and safety and hygiene.</p> <p>3. The facility has conducted training on documented policies and procedures which is according to the documented training schedule, which includes refresher training of Health and Safety on a regular basis, However, monitoring gaps were noted on lack of training on evacuation plan to evacuate on first floor.</p> <p>4. The organization effectively monitors procedures, taking action where required to change the policy or procedure. However, monitoring gaps were noted with no face mask provided to cutter and overlock stitching, first floor approval waiting from concerned authority, which signifies ineffective monitoring at the facility.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.H Where identified as necessary to reduce r...	Local law Base code	NC ZAF-
	3.K Ensure that all premises are safe and hav...	Local law Base code	NC ZAF-
	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF-

Systems and evidence examined to validate this code section

Current System:

1. General Health and Safety management

- HR & Admin Manager was responsible for Health & Safety aspects for the site.
- Facility has provided clean and potable drinking water to all their employees free of cost. Facility has conducted drinking water test through external agency M/s. Unistar Environment & Research Lab Pvt Ltd dated on 26/02/2025.
- Sufficient number of toilets were available at all times to workers. Toilets maintained in unhygienic condition. There are 32 toilets and 21 urinals for male and 20 female toilets.
- Ventilation, temperature and lighting were adequate in all section of the facility.
- Housekeeping found acceptable throughout the facility.
- Facility building found structurally in safe condition.
- Facility had provided dining hall for employees to have meal during rest break.
- Facility has formed health and safety committee consisting of 8 members to resolve health and safety issues. The committee meets on regular intervals. Last meeting was conducted dated 22/04/2025.

2. Fire Safety

- There were sufficient number of exits from each work area/floor.
- Facility has installed 01 fire alarm panel, 21 fire alarm call points, 21 hooters, 01 siren, 60 fire extinguishers 12 hydrant systems, 06 hose reels, 13 sand buckets, 47 smoke detectors, 601 sprinkler systems covering the entire premises of the facility. Adequate water pressure maintained in Fire Pumps.
- 30 Emergency lights are provided with secondary power source back up to ensure adequate illumination is available in case of normal power failure.
- Firefighting equipment inspections conducted on quarterly basis internally dated on 10/04/2025.
- Facility has provided firefighting training on 19/03/2025 for 20 employees through external agency.
- Adequate evacuation plans posted on each floor.
- Mock drills were organized and recorded once in two months. Last conducted on 05/04/2025 and time taken for drill was 2.30 minutes with 213 employee's participation and 19/12/2025 time taken for drill was 2 minutes with 191 employee's participation
- Facility has marked all the exits of facility in local language for employee's reference.
- Facility has not obtained Fire No Objection Certificate and as per Gujarat Government has issued a notification and not issuing the Fire NOC currently to any factories.
- All exit passages found free from obstructions.
- Fire safety training provided to enough employees through competent agency.
- Aisles route found adequately marked in all required areas.

3. Machine & Electrical safety

- All machines and electrical equipment found maintained in good condition.
- Facility had obtained periodic inspection test report for compressors, steam generators in form no 11 dated on 05/05/2025 and valid up to 04/11/2025. Facility has conducted inspection of hydraulic pallets in prescribed form 09 dated on 05/05/2025 and valid up to 04/11/2025.
- Facility has conducted electrical inspection internally dated on 10/05/2025.

4. Chemical safety and use of PPE's

- There are chemicals used in the facility for printing, washing, and dosing and descalant agents for water treatment and effluent treatment.
- Personal Protective Equipment provided to all the all workers.
- Training provided on usage of PPEs to all workers.
- Chemicals were found labelled with material safety data sheet displayed.

5. Medical services

- Facility had provided 2 first aid box with adequate contents.
- Facility had trained 32 first aiders to deal with any first aid emergencies through external agency dated on 24/04/2024 and certificate is valid for 2 years.
- Facility had conducted medical examination of 477 workers through competent doctor dated on 28/03/2025.

Evidence examined:

- Health and Safety Policy.
- Stability Certificate dated 24/02/2023 which is valid for 5 years.
- Approved plan Layout (Letter No - JDISH/PLAN No. 3726/2022) dated on 19/12/2022.

- Industrial accident records – Updated till April 2025.
 - Health & Safety Committee meeting minutes dated 22/04/2025.
 - Last Portability Drinking Water Test report dated 26/02/2025.
 - Fire Drill conducted once in a quarter. Last drill was conducted on 05/04/2025.
 - Firefighting training dated on 19/03/2025.
 - Interaction with Management and Interview with employees.
- The non-compliance observed are mentioned in the CAP.
-

Findings: non-compliances

ZAF-

Non-compliance

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.H Where identified as necessary to reduce residual risk, provide (without charge to workers) and ensure the use of appropriate personal protective equipment (PPE).

Time given to resolve

30 days

Issue title

278 - Personal Protective Equipment (PPE) provided but incidents of workers not using PPE where appropriate

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law
Base code

Description

Based on facility tour, the cutting workers approx 05 located on ground floor and 04 out 04 employees working on overlock stitching machine located on first floor were found not using personal protective equipment such as face mask.

Corrective and preventative actions

It is recommended to the facility to ensure that employees working as cutters and overlock stitching machine to use face mask.

Local law reference

In accordance with Factory Act 1948 section 7A(1) every occupier shall ensure, so far as is reasonably practicable, the health, safety and welfare of all workers while they are at work in the factory. (2) Without prejudice to the generality of the provisions of sub-section (1), the matters to which such duty extends, shall include
a) the provision and maintenance of plant and systems of work in the factory that are safe and without risks to health,
b) The arrangements in the factory for ensuring safety and absence of risks to health in connection with the use, handling, storage and transport of articles and substances, c) The provision of such information, instruction, training and supervision as are necessary to ensure the health and safety of all workers at work.

Evidence



[NC- No Face Mask Used by Overlock Employee.jpg](#)



[NC - Cutting Employee not using Face Mask.jpg](#)



* PDF generated at 04:59 (UTC) on 04 Jun 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

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.

Time given to resolve

90 days

Issue title

853 - Buildings at the site are missing key legal permissions/certifications but do have third party certification assuring their safety (e.g. the site has the Construction Safety Appraisal Report, but no Building Construction Acceptance Report or House Property Certificate) - Major

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

Description

Based on review of records and facility tour, facility has started new set up of stitching lines on first floor with approx 180 - 190 employees working and around 220 stitching machines installed currently. Facility does not have approved layout for first floor. The approved layout is found to be for ground floor dated on 19/12/2022. Facility has applied for approval to the authorized authority dated on 03/05/2025 and waiting for the approval.

Corrective and preventative actions

It is recommended to the facility to get the approval from the concerned authority at the earliest.

Local law reference

In accordance with the Gujarat Factories Rules, 1963, Chapter I, PRELIMINARY Section 3 Approval of plans-(1) An application for obtaining previous permission for the site on which the factory is to be situated and for the construction or extension of a factory shall be made to the chief inspector of factories

a) A flow chart of the manufacturing process supplemented by a brief description of the person in its various stages.

b) Plans in duplicate drawn to scale showing.

c) Such other particular as the chief inspector may require

(2) In the chief inspector is satisfied that the plans are in consonance with the requirement of the act he shall, subjected to such condition as he may specify approve them by signature and returning to the applicant one copy of each plan or he may call for such approval to be given,

(3) NO building or premises shall be constructed, extended or taken into use as factory or part of factory unless the previous permission in writing is obtained from the chief inspector of factories.

* PDF generated at 04:59 (UTC) on 04 Jun 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

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

Issue title

215 - Evacuation plan not adequately communicated to workers

Description

Based on review of records, management interaction and employees' interviews, evacuation plan is not communicated to the employees working on first floor. There are approx 180 - 190 employees working on first floor. Facility has started its operations at first floor since second week of May 2025. Facility has installed stitching lines, finishing and packing section.

Corrective and preventative actions

It is recommended to the facility to communicate the changes made in evacuation plan to the workers.

Local law reference

In accordance with Factory Act 1948 section 7A(1) every occupier shall ensure, so far as is reasonably practicable, the health, safety and welfare of all workers while they are at work in the factory. (2) Without prejudice to the generality of the provisions of sub-section (1), the matters to which such duty extends, shall include

- a) the provision and maintenance of plant and systems of work in the factory that are safe and without risks to health,
- b) The arrangements in the factory for ensuring safety and absence of risks to health in connection with the use, handling, storage and transport of articles and substances,
- c) The provision of such information, instruction, training and supervision as are necessary to ensure the health and safety of all workers at work.

In accordance with Factories Act 1948, Chapter IV, Section 38 (1), in every factory all practicable measures shall be taken to prevent outbreak of fire and it's spread both internally and externally and to provide and maintain – (a) safe means of escape in all persons in the event of a fire and (b) the necessary equipment and facilities for extinguishing fire. (2) Effective measures shall be taken to ensure that in every factory, all the employees are familiar with means of escape in case of fire and have been adequately trained in the routine to be followed in such case.

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law
Base code

* PDF generated at 04:59 (UTC) on 04 Jun 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, senior manager or business owner
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes Facility uses chemicals in the facility and have access to all the chemical storage area.
Who organises accommodation for workers?	Workers independently arrange their own accommodation
Who organises worker transportation between accommodation and worksite?	Workers organise their own transport
Who organises worker transportation while at work?	Workers organise their own transport
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Not Applicable There are no structural additions noted during the last year. Last inspected dated on 24/02/2023.
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
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	<p>1. Policies and procedures were appropriate for the site context and are updated on a yearly basis. Responsibilities were clearly defined in the policies and procedures for no child labour at the facility.</p> <p>2. The facility has appointed the HR Manager as the responsible person for this base code area who has the authority to take decisions and implement the policies and procedures in regards child labour at the facility.</p> <p>3. The facility has conducted training on documented policies and procedures which is according to the documented training schedule, which includes refresher training and induction training on a regular basis.</p> <p>4. The organization effectively monitors procedures, taking action where required to change the policy or procedure.</p>

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) Based from interaction with facility management, all employees are hired by the Human Resource Department only.
- 2) Based from review of hiring policy documents, employee's ID for age proof such as Aadhar Card, Voter ID, Driving License, Dental Certificate and School Certificate was checked by HR department prior to hiring.
- 3) The employees without valid ID certificates are not being hired.
- 4) Based from the policy review, the minimum hiring age of the facility is 18 years old. The minimum age was found to be 22 years old from 26 out of 26 selected employees.
- 5) Based from employees' interviews, any suspect of child labor can be reported to facility management.
- 6) Based on the employees' interview, review of facility's Child Labor & Hiring Policy and age proof documents, the facility has complied with ILO Standards for Child Labor.

Evidence examined:

- Child Labor and Child Labor Remediation Policy.
- Age Proof records of 26 out of 26 selected samples.
- Interaction with Management and Interviews with employees

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	3%
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

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	<p>1. The facility has developed and maintained relevant policies and procedures to ensure that workplace requirements are met and the to ensure that all the employees receive the legal minimum wages.</p> <p>2. The facility has appointed Manager HR & Compliance, who is responsible for implementing procedures. Systems are in place to ensure that the management structure and responsibilities are reactive to changing circumstances. Wages are revised as per the local minimum wage law.</p> <p>3. Effective trainings and communications has been done by the facility to their workers, suppliers and contracted workers. Training contents are updated according to the need and requirement.</p> <p>5. The facility effectively monitors the procedure, taking actions where required.</p>

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) Based on review of wage records, the facility has paid the applicable minimum wages to all the employees.
- 2) Based on employees' interviews, wages are fixed on daily rate, calculated and paid on monthly basis on or before 07th of respective month for all employees.
- 3) Based on employees' interviews, wage slips are provided to all the employees and employees are aware of their wage calculations.
- 4) Deductions from wages as a disciplinary measure and any other illegal deductions are not permitted as per the facility rules.
- 5) Based on employees' interviews and records review all the employees have received appointment letter with written and understandable information about their employment conditions in respect to wages.
- 6) Leave records were verified for all the employees.
- 7) Bonus is paid at 8.33% to all the eligible employees.

Evidence examined:

- Wages & benefits Policy.
- Salary register, Pay slip and Time records for 26 selected samples for 03 sampled months April 2025 (current month), November 2024 (random month); July 2024 (random month).
- Employees Provident Fund and Employee State Insurance Remittance and challans.
- Leave with wage records.
- Settlement and Gratuity paid records.
- List of National and Festival Holidays.
- Interaction with management and Employees.

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	Wages meet a living wage The legal minimum wage Wages are based on job skills and experience
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
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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
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	Non applicable
Minimum legal wage	Min per hour	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	10582.0
Actual minimum wage	Actual per hour	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	10582.0
Minimum legal overtime wage	Min per hour	101.75
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	Actual per hour	101.75
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	78
Provide the date and details of the records	26 attendance records and payroll records for April 2025 (Current month), 26 attendance records and payroll records for November 2024 (Random month), 26 attendance records and payroll records for July 2024 (Random month) were reviewed in this audit.

Are there different legal minimum/ legally recognised CBAs wage grades?	Yes The local minimum wages of Gujarat Government Zone II applicable to this facility are as under: Unskilled - INR 10582.00 per month Semi-skilled - INR 10790.00 per month Skilled - 11024.00 per month w.e.f 01st April 2025 up to 30th September 2025.
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	0% of workforce earning under minimum wage 10 % of workforce earning minimum wage 90 % of workforce earning above minimum wage
Are there any bonus schemes used?	Yes Facility paid 8.33% bonus to their employees for the year 2022 - 2023 in the month of November 2024.
Were accurate records shown at the first request?	Yes
Were any inconsistencies found?	No

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:</p> <ol style="list-style-type: none"> 1) Based on review of wage records, the facility has paid the applicable minimum wages to all the employees. 2) Based on employees' interviews, wages are fixed on daily rated, calculated and paid on monthly basis on or before 07th of respective month for all employees. 3) Based on employees' interviews, wage slips are provided to all the employees and employees are aware of their wage calculations. 4) Deductions from wages as a disciplinary measure and any other illegal deductions are not permitted as per the facility rules. 5) Based on employees' interview and records review all the employees have received appointment letter with written and understandable information about their employment conditions in respect to wages. 6) Leave records were verified for all the employees. 7) Bonus is paid at 8.33% to all the eligible employees. 8) There is no local law to have living wages. However, facility has calculated the living wages as per the Fair remuneration methodology. <p>Evidence examined:</p> <ul style="list-style-type: none"> • Wages & benefits Policy. • Salary register, Pay slip and Time records for 26 selected samples for 03 sampled months. 03 sampled months are April 2025 (current month), November 2024 (random month); July 2024 (random month). • Employees Provident Fund and Employee State Insurance, Remittance and challans. • Leave with wage records. • Settlement and Gratuity paid records. • List of National and Festival Holidays. • Interaction with management and Employees. 		

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>1. Policies and procedures were appropriate for the site context and are updated on a yearly basis. Responsibilities were clearly defined in the policies and procedures regarding the working hours in limit as per the legal requirement.</p> <p>2. The facility has appointed the HR Manager as the responsible person for this base code area who has the authority to take decisions and implement the policies and procedures in regards working hours in limit.</p> <p>3. The facility has conducted training on documented policies and procedures which is according to the documented training schedule, which includes refresher training and induction training on a regular basis.</p> <p>4. The organization effectively monitors procedures, taking action where required to change the policy or procedure.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section

Current Systems:

- 1) The HR & Admin is responsible for ensuring compliance with regular and overtime hours as per law.
- 2) The facility has implemented system and maintained biometric finger print and face recognition reading register for all the employees.
- 3) "IN/OUT" time record was maintained for 26 of 26 randomly selected employees.
- 4) As per audit process and review of records, no overtime was performed. However, if the overtime is performed facility will pay at 200% of the basic rate of ordinary rate of wages.
- 5) As per audit process and review of IN/OUT time records, weekly rest after 6 days of working (Sunday) was provided to the employees in all sampled months.
- 6) The facility operates 06 days a week in 01 shift as per below detail:
General Shift: 08:30 am to 05:00 pm, Lunch Break: Half Hour - Staggered. Weekly off: Sunday.

Evidence examined:

- Working Hours & Overtime Policy.
- In/Out time records and Salary register for 26 selected samples for 03 sampled months April 2025 (current month), November 2024 (random month); July 2024 (random month).
- Interaction with management and Employees.
- Sample pay slips with recorded hours all employees interviewed
- Employees contracts
- Production records were provided to cross check the working hours.

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?	No
Excluding overtime, what are the regular working hours per week for workers at this site?	48.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	48.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	48.0
Maximum number of days worked without a day off in sample	6

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	<p>1. Policies and procedures were appropriate for the site context and are updated on a yearly basis. Responsibilities were clearly defined in the policies and procedures which ensures that no discrimination is practiced at the facility.</p> <p>2. The facility has appointed the HR Manager as the responsible person for this base code area who has the authority to take decisions and implement the policies and procedures in regards with the discrimination.</p> <p>3. The facility has conducted training on documented policies and procedures which is according to the documented training schedule, which includes refresher training and induction training on a regular basis.</p> <p>4. The organization effectively monitors procedures, taking action where required to change the policy or procedure.</p>

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) Based on review of wage records and employees' interviews, no discrimination was noted in hiring, compensation, access to training, promotion, termination or retirement.
- 2) The Manager HR is responsible for the investigation and disposal of discrimination case. However, no such cases were found at the site.
- 3) No gender discrimination found in facility.
- 4) There was no evidence of sexual harassment.

Evidence examined:

- Anti-discrimination Policy.
- Appointment letter with terms and conditions for 26 out of 26 selected samples.
- Salary and other benefit records.
- Interaction with management and Employees.
- Training records.
- Committee meeting records.

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)	2%
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	<p>1. Policies and procedures were appropriate for the site context and are updated on a yearly basis. Responsibilities were clearly defined in the policies and procedures regarding the regular employment.</p> <p>2. The facility has appointed the HR Manager as the responsible person for this base code area who has the authority to take decisions and implement the policies and procedures in regards with the regular employment.</p> <p>3. The facility has conducted training on documented policies and procedures which is according to the documented training schedule, which includes refresher training and induction training on a regular basis.</p> <p>4. The organization effectively monitors procedures, taking action where required to change the policy or procedure.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section

Current Systems:

- 1) The Manager HR is responsible to ensure compliance with these code requirements.
- 2) Employment contracts (appointment letters) were available and maintained for 26 of 26 selected employees. Terms of employment was clearly mentioned in appointment letter.
- 3) Facility does not follow and believe in the fixed term employment.
- 4) Facility understands recruitment process. Facility has employed contractor employees for security purpose.
- 5) Facility does employ interstate migrant workers.
- 6) Based on interaction with employees, no recruitment fee is required at any stage of the recruitment process.

Evidence examined:

- Recruitment & Hiring Policy.
- Appointment letter with terms and conditions for 26 out of 26 selected samples.
- Salary and other benefit records.
- Interaction with management and Employees.

8. Regular employment is provided

Data points

Percentage of workers that are permanently or temporarily employed	98.13%
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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	1.87%
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Percentage of workers employed as apprentices, trainees or interns	0.0%
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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	<p>1. The facility has developed and maintained relevant policies and procedures on subcontracting and home workers.</p> <p>2. The facility has appointed Manager HR & Compliance, who is responsible for implementing procedures. Systems are in place to ensure that the management structure and responsibilities are reactive to changing circumstances.</p> <p>3. Effective trainings and communications has been done by the facility to their workers, suppliers and contracted workers.</p> <p>4. The facility effectively monitors the procedure, taking actions where required.</p>

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> <p>1) The facility is not using any sub-contractors.</p> <p>2) The facility does not use home workers.</p> <p>Evidence examined:</p> <p>1) Inward and out ward material register.</p> <p>2) Production records.</p> <p>3) Interaction with management.</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 homeworker?

Are full records of homeworkers available at the site?

Does the supplier buy products or services from suppliers that use homeworkers? No
Based on the audit process, it was noted that facility does not use home workers in any of the production process.

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No
Based on the audit process, it was noted that facility does not use sub-contracting in any of the production process.

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	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>1. Policies and procedures were appropriate for the site context and are updated on a yearly basis. Responsibilities were clearly defined in the policies and procedures which ensures that no harsh or inhumane treatment is practiced at the facility.</p> <p>2. The facility has appointed the HR Manager as the responsible person for this base code area who has the authority to take decisions and implement the policies and procedures in regards with the harsh or inhumane treatment.</p> <p>3. The facility has conducted training on documented policies and procedures which is according to the documented training schedule, which includes refresher training and induction training on a regular basis.</p> <p>4. The organization effectively monitors procedures, taking action where required to change the policy or procedure.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

Current Systems:

- 1) Facility has formed the Anti-sexual harassment committee having 05 company employees and one external member. The last ICC meeting was conducted on 05/03/2025.
- 2) Based on the interaction with the facility management and employees' interviews, it was 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.
- 3) There is an internal process for grievance and suggestion box has been provided, where employees can report a grievance (harassment, bullying, discrimination etc.), any received complaint will be handled by management, without any reprisal for the employee in question. All sampled employees were aware of this system.

Evidence examined:

- Anti-harassment Policy
- Interaction with management and Employees.
- Internal grievance procedure documentation.
- Training records
- Internal Complaints Committee meeting held on 05/03/2025.

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 mechanism process is available and training imparted to all workers.

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	<p>1. Policies and procedures were appropriate for the site context and are updated on a yearly basis. Responsibilities were clearly defined in the policies and procedures which ensures that no harm is made to the environment.</p> <p>2. The facility has appointed the HR Manager as the responsible person for this base code area who has the authority to take decisions and implement the policies and procedures in regards with the environment.</p> <p>3. The facility has conducted training on documented policies and procedures which is according to the documented training schedule, which includes refresher training and induction training on a regular basis.</p> <p>4. The organization effectively monitors procedures, taking action where required to change the policy or procedure.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	Not Applicable.		

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 has not obtained any 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

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current Systems:</p> <ol style="list-style-type: none"> 1) The HR Manager is responsible for all environmental issues. 2) Facility is aware of the legal environmental requirements. 3) Facility has an established environmental policy and implemented environmental management system. 4) Air and Water Pollution Consent No: AWH-66938 dated on 29/09/2023 and valid up to 30/06/2028. 5) Facility has conducted ambient air monitoring, stack monitoring and noise through external agency dated on 26/02/2025. 6) Facility has obtained ground water extraction no objection approval dated on 03/02/2025 and valid up to 30/01/2027. <p>Evidence examined:</p> <ol style="list-style-type: none"> 1. Air & Water consent registration dated on 29/09/2023. 2. Environmental Policy 3. Ambient air monitoring, stack monitoring and noise monitoring analysis dated on 26/02/2025. 		

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?	Packaging optimization Zero-waste and recycling protocols
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Not Applicable
Does the site have reduction targets in place to manage climate related risks?	None
Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 & 3))?	No
Has the site checked that any sub-contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	Not Applicable

Usage/discharge analysis

	Last full calendar year (2024)	Previous full calendar year (2023)
Total electricity consumption from non-renewable sources (kWh)	505,075	537,688
Total electricity consumption from renewable sources (kWh)	77,680	59,760
Sources of renewable energy used	Other (provide details) None	Other (provide details) None
Types of renewable energy used	Solar	Solar

Total natural gas consumption (kWh)	0	0
Usage of other purchased fuels	Diesel	Diesel
Has the site completed any carbon footprint analysis?	No	No
Water sources	Borewell	Borewell
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	4,170.5	4,252.3
Water discharged	Nil	Nil
Water volume discharged (m3)	0	0
Water volume recycled (m3)	3,284	1,700.9
Total waste produced (mt)	54.1	56.4
Total hazardous waste produced (mt)	2.7	3.4
Waste to recycling (mt)	0	0
Waste to landfill (mt)	50.9	45.6
Waste to other (mt)	0	0
Total product produced (mt)	131.7	102.2

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	<p>1. Policies and procedures were appropriate for the site context and are updated on a yearly basis. Responsibilities were clearly defined in the policies and procedures regarding the business ethics at the facility and with their suppliers.</p> <p>2. The facility has appointed the HR Manager as the responsible person for this base code area who has the authority to take decisions and implement the policies and procedures in regards with communications with the suppliers and business ethics.</p> <p>3. The facility has conducted training on documented policies and procedures which is according to the documented training schedule, which includes refresher training and induction training on a regular basis.</p> <p>4. The organization effectively monitors procedures, taking action where required to change the policy or procedure.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section

Current Systems:

- 1) The site has a Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice. The site was found in compliance with all the requirements of local and national laws related to bribery, corruption, or any type of fraudulent Business Practices.
- 2) The site has set up a transparent system for confidentially reporting and dealing with unethical Business Ethics without fear of reprisals towards the reporter.
- 3) The site has a designated HR Manager responsible for implementing standards concerning Business Ethics.
- 4) The site has not subject to any fines/prosecutions for non compliance to Business Ethics regulations till date.

Evidence Examined:

- Business Ethics policy
- Anti-Corruption / Anti Bribery Policy
- Tax Registration

10.C. Business ethics

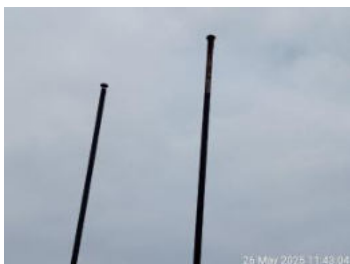
Data points

Has the site received an official notice, fine or prosecution for any non-compliances with business ethics legislation, regulation, consent or permits (within the last three years)?	No
Provide any certified anti-bribery management systems for the site	No, the facility has not obtained any certified anti-bribery Management Systems for the site. However, the facility has documented anti-bribery and anti-corruption policy for their site and their business suppliers.

Attachments



[Clean Toilet.jpg](#)



[Diesel Generator Set Stack Provision.jpg](#)



[Evacuation Plan Display.jpg](#)



[Creche Room Provision.jpg](#)



[End Line Inspection.jpg](#)



[Chemical Stored with Secondary Containment.jpg](#)



[Curator.jpg](#)



[Diesel Generator Set.jpg](#)



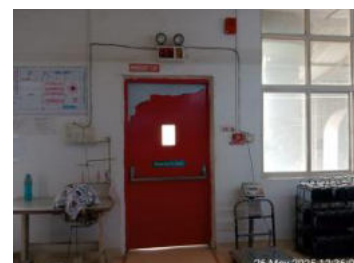
[Building Lateral View.jpg](#)



[Circular Knitting.jpg](#)



[Drinking Water Point.jpg](#)



[Emergency Exit with Signage.jpg](#)



[Cut Panel Bundling.jpg](#)



[Effluent Treatment Plant.jpg](#)



[Emergency Contact Display.jpg](#)



[Embroidery Section.jpg](#)



[Electrical Distribution Panel With Rubber Mat Provision.jpg](#)



[drier.jpg](#)



[Building Front View.jpg](#)



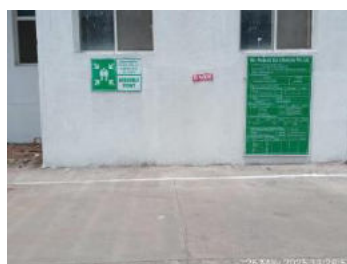
[Digital Printing.jpg](#)



[Biometric Punching System for Marking Attendance.jpg](#)



[Band Knife Cutting.jpg](#)



[Assembly Area.jpg](#)



[Article Packing Area.jpg](#)



[Needle Guard Protection.jpg](#)



[Notice Board Display.jpg](#)



[Pathway Marking 1.jpg](#)



[Medical Room.jpg](#)



[Packing Area.jpg](#)



[Material Safety Data Sheet.jpg](#)



[Hydro Process.jpg](#)



[Lunch Area.jpg](#)



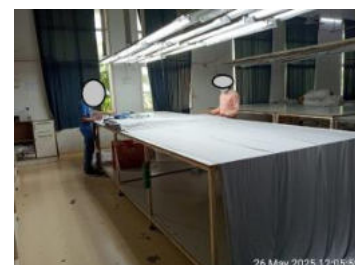
[Hose Reel.jpg](#)



[NC - Cutting Employee not using Face Mask.jpg](#)



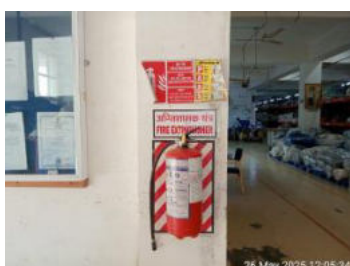
[NC - No Face Mask Used by Overlock Employee.jpg](#)



[Grey Fabric Checking.jpg](#)



[First Aid Box Provision.jpg](#)



[Fire Extinguisher.jpg](#)



[Fire Alarm Panel.jpg](#)



[Hydrant System.jpg](#)



[Fire Alarm Call Point.jpg](#)



[Finishing Area.jpg](#)



[Finished Goods Storage.jpg](#)



[Fusing.jpg](#)



[Facility Name Board Display.jpg](#)



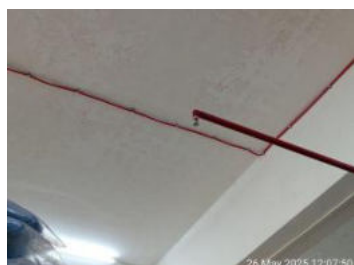
[Fabric Storage Area.jpg](#)



[Fabric Spreading and Layering.jpg](#)



[Eye Wash Station.jpg](#)



[Sprinkler System.jpg](#)



[Spill Kit.jpg](#)



[Straight Knife Cutting.jpg](#)



[Stitching Area.jpg](#)



[Staircase with Handrail Provision.jpg](#)



[Stickering Area.jpg](#)



[Stitching Line.jpg](#)



[Solar Panel.jpg](#)



[Smoke Detector.jpg](#)



[Siren with Visual Alarm Indicator.jpg](#)



[Sludge Store.jpg](#)



[Screen Printing.jpg](#)





[Sand Fire Bucket.jpg](#)



[Reverse Osmosis Plant.jpg](#)



[Pressure Vessel.jpg](#)



[Plotter CAD.jpg](#)



[Pathway Marking 2.jpg](#)



[Pressing Area.jpg](#)



[Urinals with Separators.jpg](#)



[Washing Area \(2\).jpg](#)



[Waste Oil Stored.jpg](#)



[Working Hour and No Child Labour Display.jpg](#)



[Washing Area.jpg](#)



[Suggestion Box.jpg](#)



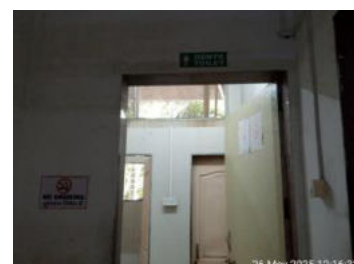
[Sweater Knitting Area.jpg](#)



[Sweater Linking Area.jpg](#)



[Trims Storage Area.jpg](#)



[Toilet with Gender Marking.jpg](#)



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otz Eco Lifestyles Pvt
Ltd_Signed CAP.pdf](#)



[Waste Oil Material Safety
Data Sheet Display.jpg](#)

