

# 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

<b>Sedex site reference</b>	ZS408042235	<b>Site name</b>	Creative Pelt Private Limited
<b>Business name</b>	Creative Pelt Private Limited	<b>Site address</b>	Zone -09, Plot No - 1635, Kolkata Leather Complex Tardaha, Block - Bhangar - I, Baruipur, P.S - K.L.C, P.O.- Kantatala B.O. South 24 Parganas IN 743502

## Audit details

<b>Sedex company reference</b>	ZC408041604	<b>Auditor company name</b>	Intertek India
<b>Audit company address</b>	Intertek India Pvt Ltd., No. 501, Opp.to LRG College, Palladam Road,, Tirupur, IN, 641604		
<b>Date of audit</b>	2026-03-16	<b>Audit conducted by</b>	Kushan Banerjee
<b>Audit pillars</b>	Labour Standards   Health and safety   Environment 4-Pillar   Business ethics		
<b>Time in and out</b>	Day 1		
	In	09:40	
	Out	17:00	
<b>Audit type</b>	Periodic		

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Was the audit announced? Semi announced

Was the Sedex SAQ available for review? Yes

Who signed and agreed CAPR? Mr Chittaranjan Das / HR & Compliance Manager

Any conflicting information SAQ/Pre-Audit Info No

Is further information available? No

### Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	Yes	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	Yes	No
Reason for absence at the opening meeting	No union in the facility, however there is no legal requirement.		
Reason for absence during the audit	No union in the facility, however there is no legal requirement.		
Reason for absence at the closing meeting	No union in the facility, however there is no legal requirement.		

# 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)

Pls note that this is semi-announced audit and window is confirmed from March 16, 2026 to April 16, 2026.

### Lead auditor

Kushan Banerjee

### APSCA Number

21700718

### Additional auditor

Subhodeep Ghosal

### APSCA Number

32400093

Surya Kumar

### APSCA Number

32400747

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## Auditor team

Date of declaration	2026-03-16
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## 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.
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Full name	Mr Chittaranjan Das
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Title	HR & Compliance Manager
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Date of declaration	2026-03-16
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## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.M Ensure all machinery is installed, mainta...	Local law Base code	NC <a href="#">ZAF601349010</a>
	3.O Implement an appropriate electrical safet...	Local law Base code	NC <a href="#">ZAF601349012</a>
	3.R Provide clean and secure toilets, wash ar...	Local law Base code	NC <a href="#">ZAF601349011</a>

## 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

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	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

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## Site details

### Company and site details

<b>Sedex company reference</b>	ZC408041604	
<b>Sedex site reference</b>	ZS408042235	
<b>Company name</b>	Creative Pelt Private Limited	
<b>Business ownership type</b>	GOODS	
<b>Site name</b>	Creative Pelt Private Limited	
<b>Site name in local language</b>		
<b>GPS location</b>	<b>GPS address</b>	Zone -09, Plot No - 1635, Kolkata Leather Complex, Tardaha, Block - Bhangar - I, Baruipur, P.S - K.L.C, P.O.- Kantatala B.O, South 24 Parganas, PIN – 743502, West Bengal.
	<b>Coordinates</b>	Latitude - 22.4934059; Longitude - 88.5101112
<b>Is the worksite in a remote location, far from habitation?</b>	No	
<b>Site contact</b>	<b>Contact name</b>	Mr Chittaranjan Das
	<b>Job title</b>	HR & Compliance Manager
	<b>Phone number</b>	91-9830155959
	<b>Email</b>	hr@creativepelt.com; nadim@creativepelt.com

[← Management systems](#)

[Worker analysis →](#)

## Company and site details

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

- a) Business License Number (Factory License) – No: 23061, Registration No. – 0133-TP(S)/X/2022 dated March 13, 2025. This license is issued for employing maximum 250 workers, 250 HP and is valid till dated March 30, 2030.
- b) Import Export Code - 0206004974; PAN (Permanent Account Number): AACCC7601A; GSTIN – 19AACCC7601A1Z6.
- c) Facility's fire safety certificate was obtained on dated February 05, 2024 and valid till April 16, 2026
- d) Approved Building Plan (No- 583) was obtained on dated July 29, 2022
- e) Stability Certificate was obtained on dated July 29, 2022
- f) Generator installation permission was obtained dated September 07, 2018 for 160 KVA Power Generator
- g) Compressor ( 1 x 10 Kg/cm<sup>2</sup>) test was conducted on dated November 26, 2025 and found valid till May 25, 2026
- h) Goods lift (1 X 1000 KG) tested on dated November 26, 2025 and found valid till June 25, 2026

## Site activities

<b>Site function</b>	Factory Processing/Manufacturer	
<b>Site activities</b>	<b>Primary</b>	Manufacture of luggage, handbags and the like, saddlery and harness
	<b>Secondary</b>	
	<b>Other</b>	
<b>Product type</b>	Manufacturing of leather bags, wallets and small leather goods.	
<b>Process overview</b>	Facility is engaged in manufacturing of leather bags, wallets and small leather goods. Main processes at the facility are Raw material receiving - Clicking-Hand Cutting - splitting-skiving - Assembly/Stitching - finishing - checking - packing - dispatch. Main machines used at the facility are stitching machines, splitting machines, skiving machines. There are around 04 production lines in the facility.	
<b>What level of mechanization best describes the work at this site?</b>	Fair mechanisation / manual Labour	

## Site scope

<b>Is the audited site a physically continuous area?</b>	Yes	
<b>What is the area of audited site to its boundary?</b>	4200m <sup>2</sup>	

[← Site details](#)

[Worker analysis →](#)

## Site scope

<b>Building 1</b>	<b>Last construction works on site</b>	2022
	<b>If building is shared, provide details</b>	Not applicable
	<b>Number of floors</b>	4
	<b>Description of floor activities</b>	<p>Ground - Office, Showroom, Sampling, Leather Store, Accessory Store, Cutting, Clicking, Splitting, Skiving, Checking, Packing, Finished goods store</p> <p>First - Assembly/Stitching, Edge colouring, Glue spray,            Second - Embossing, wallet stitching, partially vacant.            Third - Dining,            Terrace- RO Plant, Solar Panels.</p> <p>Periphery - DG, Compressor, Electrical Panel, Fire Pump Room, Scrap area, Chemical Store, Security Guard room, Parking 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

[← 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?	Not applicable Not Applicable.

## Work patterns

Approximate workers on site per month (% of peak)	January	60-80%	February	60-80%
	March	60-80%	April	60-80%
	May	60-80%	June	60-80%
	July	60-80%	August	60-80%
	September	60-80%	October	60-80%
	November	60-80%	December	60-80%

Is there any night shift work at the site?	No
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## Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	No
Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community?	Yes The facility has site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community.

[← Site details](#)

[Worker analysis →](#)

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## Site assessments

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<b>Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?</b>	Yes Facility has conducted social risk assessment on January 06, 2026 and internal audit on December 15, 2025.
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[← Site details](#)

[Worker analysis →](#)

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Audit company:  
**Intertek India**

Audit reference:  
**ZAA600191548**

Start Date:  
**2026-03-16**

End Date:  
**2026-03-16**

# Worker analysis

Gender disaggregated data available      Men and women

## Worker totals

	Men	Women	Other	Total
Number of workers	178 (88.6%)	23 (11.4%)	- -	201 (100%)

## Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	6 (85.7%)	1 (14.3%)	- -	7 (3.5%)
Temporary or fixed term employees	0 -	0 -	- -	0 (0%)
Agency or subcontracted workers	172 (88.7%)	22 (11.3%)	- -	194 (96.5%)
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%)
<b>Total migrant workers</b>	0 -	0 -	- -	0 (0%)

\* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from  
 Not applicable

## Workers by age

	Men	Women	Other	Total
18 - 24 years old	5 (71.4%)	2 (28.6%)	- -	7 (3.5%)
15 - 17 years old	0 -	0 -	- -	0 (0%)
Under 15 years old	0 -	0 -	- -	0 (0%)

\* % of total workforce

[← Worker analysis](#)

[Worker interviews →](#)

Is the worker analysis data relevant for peak season and current to the audit? Yes

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

### Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Indian	89%	11%	-	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	178 (88.6%)	23 (11.4%)	- -	201 (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	178 (88.6%)	23 (11.4%)	- -	201 (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	1 (100%)	0 (0%)	- -	1
Supervisors or team leaders	9 (100%)	0 (0%)	- -	9
Administrative staff	2 (66.7%)	1 (33.3%)	- -	3

[← 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      04 groups of 05 employees.

Did workers understand the purpose of the audit?      Yes

Were interviews conducted in circumstances to ensure privacy, with the confidentiality of the interview process communicated to the workers?      Yes

Was there any indication that workers had been 'coached' in how they should respond to questions?

No

What was the general attitude of the workers towards their workplace?

Favorable

### Attitude of workers

In which areas did workers raise significant concerns or complaints?

Other (provide details)

Workers did not have any complaints.

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

Communication (e.g. from management)  
Work atmosphere (e.g. treatment by supervisors)  
Work environment – comfort (e.g. temperature, noise or dust levels)

Additional comments

As per interview of the employees(Male -23, Female -03), it was noted that employees like the working conditions in the facility. Additionally, 02 employees were interviewed (01 Management representative, 01 worker representative) to cover scope of 04-Pillar.They can share their grievances to the management via committee, and they also have access to suggestions and complaint box. The organization also trains the employees for skill enhancement.

Attitude of workers' committee/union representatives

Based on the interaction with workers' committee representative, it was noted that workers' committee representative is not discriminated, and their grievances stated by the workers were effectively solved by the facility management. Further no negative comments were received. No union in the facility and not legally required.

Attitude of managers

The facility management was found to be cooperative throughout the audit and accepted to take necessary corrective action for the non-compliances noted

### Workers interviewed by type

Total

## Workers interviewed by type

Permanent workers	2
Temporary or fixed-term employees	0
Agency or subcontracted workers	24
Seasonal workers	0
Other workers	0
<b>Total number of workers interviewed</b>	<b>26</b>

## Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	20	0	-	20
Workers interviewed individually	3	3	-	6

## Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	0	0	-	0
International migrant workers interviewed	0	0	-	0
<b>Total migrant workers interviewed</b>	0	0	-	0

# Measuring workplace impact

Gender disaggregated data available      Men and women

## Annual worker turnover (%)\*

	Men	Women	Other	Total
Last full quarter (90 days)	2.0%	1.0%	-	3.0%
Last full calendar year (2025)	4.0%	2.0%	-	6.0%
Previous full calendar year (2024)	3.0%	1.0%	-	4.0%

\* 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)	6.0%	3.0%	-	9.0%
Last full calendar year (2025)	7.0%	4.0%	-	11.0%
Previous full calendar year (2024)	5.0%	3.0%	-	8.0%

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

Are accidents recorded?      Yes

Facility has maintained accident register which is updated till February 2026.

[← Worker interviews](#)

[Code area 0 →](#)

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

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

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

### Lost day work cases (per 100 workers)\*

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

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

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

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

[← Worker interviews](#)

[Code area 0 →](#)

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

Previous full calendar year (2024)	0.0%	0.0%	-	0.0%
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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 (2025)	0.0%	0.0%	-	0.0%
Previous full calendar year (2024)	0.0%	0.0%	-	0.0%

# 0. Enabling accurate assessment

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
<b>Systems and evidence examined to validate this code section</b>	<p>Current Systems:</p> <ol style="list-style-type: none"> <li>1) The auditor has conducted and completed the audit without obstruction to all requested documents, interviewees and the facility itself and provided the auditor with genuine and authentic records.</li> <li>2) No bribes to or threaten the auditor, nor in any way induce the auditor to be dishonest.</li> <li>3) Provided an accurate site description and Sedex site profile declared prior to or during the audit.</li> <li>4) Facility has Maintained a written human rights policy statement that is approved at the most senior level, communicated to all personnel, and trained to relevant personnel.</li> </ol> <p>Evidence examined:</p> <ol style="list-style-type: none"> <li>1) Facility Human Right Policy</li> <li>2) Facility tour.</li> <li>3) Employees Interview.</li> <li>4) Document Verifications.</li> </ol>		

0. Enabling accurate assessment

## Data points

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

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

Were any external stakeholders such as consultants, customer representatives, industry experts etc. present during the audit? No

# 1. Employment is freely chosen

## Management systems

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

## Management systems

### Explanation for management systems grades

#### 1. Policies & Procedures:

Grade – Robust

The position of the company is clearly stated in the Employment is freely chosen policy which meets all Workplace Requirements in this code area. The Policy makes reference to the freely chosen employment, which outlines the key mechanisms in place for preventing to choose their employment without coercion or restriction in unsuitable positions.

#### 2. Resources:

Grade – Robust

Mr Chittaranjan Das – HR & Compliance Manager within the Employment is freely chosen policy as ultimately responsible for ensuring its resourcing, approval and regular review and has responsibility to implement the Employment is freely chosen in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of chosen for employment.

#### 3. Training:

Grade – Robust

Training at site is governed by a training procedure which is the specific responsibility of the HR Department. The Employment is freely chosen policy is available and communicated to all employees, and there is general awareness of it amongst workers interviewed.

#### 4. Monitoring:

Grade – Robust

Responsibilities for monitoring implementation of freely chosen employment are defined by the freely chosen employment Procedure. The procedure requires that audit of the records kept of this verification is conducted by the HR and records are kept of monitoring activities.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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No findings

[← Code area 0](#)

[Code area 1.A →](#)

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

Current Systems:

1. Based on employees' interview, the facility does not require any deposit or deposit of employee's identification such as education certificates, passport etc.
2. Based on employee's interview, the facility does not limit the employee's freedom in any way.
3. Based on the facility tour and interview with employees, there are no evidences of involuntary labour.
4. Based on employee's interview, all are free to leave their employment by giving reasonable notice.

Evidence examined:

1. Facility Policy and Procedures related to no force labour.
2. Approved standing order (August 01, 2023) followed.
3. Appointment Letter of 26 out of 26 selected samples and Payroll records.
4. Interaction with Management and Interview with employees.

1. Employment is freely chosen

## Data points

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

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Does the site utilise any workers who are prisoners? No

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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

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

## Management systems

### Explanation for management systems grades

#### 1. Policies & Procedures:

Grade – Robust

The position of the company is clearly stated in the responsible recruitment and entitlement to work policy which meets all Workplace Requirements in this code area. The Policy makes reference to the recruitment and entitlement to work, which outlines the key mechanisms in place for responsible recruitment and entitlement to work for the positions.

#### 2. Resources:

Grade – Robust

Mr Chittaranjan Das – HR & Compliance Manager within the responsible recruitment and entitlement to work as ultimately responsible for ensuring its resourcing, approval and regular review and is allocated responsibility to implement the responsible recruitment and entitlement to work policy in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the responsible recruitment and entitlement to work.

#### 3. Training:

Grade – Robust

Training at site is governed by a training procedure which is the specific responsibility of the HR Department. The Employment is responsible recruitment and entitlement to work policy is available and communicated to all employees, and there is general awareness of it amongst workers interviewed.

#### 4. Monitoring:

Grade – Robust

Responsibilities for monitoring implementation of responsible recruitment and entitlement to work policy are defined by the responsible recruitment and entitlement to work. The procedure requires that audit of the records kept of this verification is conducted.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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No findings

[← Code area 1](#)

[Code area 2 →](#)

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

Current Systems-

1. As per documents review, factory management representation and worker interview, all workers in the factory were Indian, no foreign, domestic migrant workers in the facility.
2. All workers had the proper legal rights to work in this region.
3. The youngest age was 19 years
4. The facility has hired all the working employees directly for production and through registered agency for security purposes.
5. It was noted through facility tour and audit process that there is no evidence of prison labor in the facility.

Evidence examined –

- 1.Hiring procedure.
- 2.Personnel files.
- 3.Worker handbook.
- 4.Interaction with facility management.

## 1.A. Responsible recruitment and entitlement to work

### Data points

#### Labour hire

<p><b>Does the site use labour providers and/or formal, temporary, seasonal or guest worker programmes?</b></p>	<p>Workers are recruited and hired by licensed labour providers</p> <p>Workers are recruited, selected, and hired directly by our company</p> <p>Facility has hired total 201 workers (male- 178; female - 23). Out of total 201 workers, 07 workers (male-06; female- 01) are employed on regular basis on direct payroll and 194 workers are from 02 contractors (01 from production and 01 from security/house keeping).</p>
<p><b>Provide business names for all labour providers and programmes used</b></p>	<p>Total 194 workers are from 02 contractors (01 from production and 01 from security/house keeping.</p> <p>a)Ondemand Contents Pvt Ltd – Working around 195 employees (male – 174; female- 21) from 1 production contractor. Contracted from December 01, 2025 and ended up in November 30, 2028. The license of that contractor valid from January 08, 2026 and valid till August 30, 2026</p> <p>b)Secure Security Solution Services – Working around 09 workers (male -08; female- 01). Contracted from April 01, 2025 and ended up in March 31, 2026. The security agency license of that contractor valid from August 02, 2022 and valid till August 01, 2027</p>
<p><b>How do the labour providers recruit and hire workers?</b></p>	<p>Directly</p>
<p><b>Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey?</b></p>	<p>2</p>
<p><b>Are there any subcontracted workers (excluding dispatched labour) on site?</b></p>	<p>Yes</p>

[← Code area 1.A](#)

[Code area 2 →](#)

**How many contractors are present and what are the names of the employer(s)?** Total 194 workers are from 02 contractors (01 from production and 01 from security/house keeping.

a)Ondemand Contents Pvt Ltd – Working around 195 employees (male – 174; female-21) from 1 production contractor.

b)Secure Security Solution Services – Working around 09 workers (male -08; female-01).

**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** 0%

**Do any workers migrate from other states, provinces or regions within the country to work at this site?** No

## Recruitment fees

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

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[← 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

## Management systems

### Explanation for management systems grades

#### 1. Policies & Procedures:

Grade – Robust

The position of the company is clearly stated in the Freedom of association and right to collective bargaining policy which meets all Workplace Requirements in this code area. The policy makes reference to the freedom of movement, which outlines the key mechanisms in place for Freedom of association and right to collective bargaining for the positions.

#### 2. Resources:

Grade – Robust

Mr Chittaranjan Das – HR & Compliance Manager within the Freedom of association and right to collective bargaining as ultimately responsible for ensuring its resourcing, approval and regular review and is allocated responsibility to implement the Freedom of association and right to collective bargaining policy in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the Freedom of association and right to collective bargaining.

#### 3. Training:

Grade – Robust

Training at site is governed by a training procedure which is the specific responsibility of the HR Department. The Freedom of association and right to collective bargaining policy is available and communicated to all employees, and there is general awareness of it amongst workers interviewed.

#### 4. Monitoring:

Grade – Robust

Responsibilities for monitoring implementation of Freedom of association and right to collective bargaining policy are defined by the freedom of movement at workplace. The procedure requires that audit of the records kept of this verification is conducted by the HR leads and records are kept of monitoring activities. Any identification of misapplication of procedures, or concerns about application are escalated for action in the monthly HR meeting

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 1.A](#)

[Code area 3 →](#)

No findings

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

**Current Systems:**

1. Mr Chittaranjan Das – HR & Compliance Manager is responsible to ensure 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 own 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 established grievance mechanism where employees carry out meetings and resolves the issues. Works committee was formed, and members are selected through election.
- 5) Employees can also approach management with their grievance and adequate actions are taken.
- 6) There was not Collective Bargaining Agreement (CBA) between facility management and workers as it is not legally mandatory requirement.
- 7) Worker's re not discriminated against and have free access to carry out their activities.
- 8) Facility has also provided suggestion box near periphery.

**Evidence examined:**

1. Policy and Procedures on freedom of association and collective bargaining.
2. Interaction with Management and Interview with employees.
3. Last works committee meeting was conducted on dated March 11, 2026 and grievance committee meeting was conducted on February 07, 2026. Election date was January 18, 2024
4. Employee interview and management interview

[← Code area 1.A](#)

[Code area 3 →](#)

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

### Data points

Are trade unions allowed by law in the national context?	Yes
Are there any registered trade unions in the workplace?	No
Are they active?	
Does the employer recognise the trade union?	Not Applicable
Are there alternative worker representative bodies in place?	Yes, worker committee
Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)?	Yes
Are the worker representatives freely elected by the workforce as a whole?	Yes
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Yes

[← Code area 2](#)

[Code area 3 →](#)

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

[← Code area 2](#)

[Code area 3 →](#)

### 3. Working conditions are safe and hygienic

#### Management systems

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

## Management systems

### Explanation for management systems grades

#### 1. Policies & Procedures:

Grade – Robust

The company has declared an EHS policy and procedure established in January 2026 supported at the highest level that includes the commitment to improve performance on working conditions and workers' health care, especially for the workers working at generator, boiler area, and an approach to manage Health and safety issues on relevant stakeholders. The has established to review policy annually by the Health and Safety Committee.

#### 2. Resources:

Grade – Some Improvement recommended

Based on the established Health and Safety policy and procedure, the Mr S K Siddique - Health & Safety In charge , has been appointed to oversee and implement the Health and Safety Policy. This individual has sufficient authority to ensure that procedures are carried out. The HR team members arranged an EHS meeting once in every month with the presence of the Health and Safety Committee and supervisors of each department to address Health and Safety concerns and provide updates. All the necessary resources are provided by the facility, however responsible person not adequately done her job as a few findings were noted like no soap in washroom, a few urinals not connected with water pipe and rubber mat was not provided below electrical panel in 2nd floor.

#### 3. Training:

Grade – Some Improvement recommended

The EHS Policy and procedure is communicated to workers annually. The EHS training covers emergency preparedness, building safety, fire safety, electrical safety, machine safety, waste handling (hazardous/non-hazardous), chemical safety handle & disposal (hazardous/non-hazardous) and PPE usage. However training need to be more effective as a few findings were noted like no soap in washroom, a few urinals not connected with water pipe and rubber mat was not provided below electrical panel in 2nd floor.

#### 4. Monitoring:

Grade – Some Improvement recommended

Based on written procedure, internal audits, monitoring of key performance indicators, accident analysis, are carried out in every 12 months. Last internal audit was carried out on dated December 05, 2025. However monitoring need to be more effective as a few findings were noted like no soap in washroom, a few urinals not connected with water pipe and rubber mat was not provided below electrical panel in 2nd floor.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.M Ensure all machinery is installed, mainta...	Local law Base code	NC <a href="#">ZAF601349010</a>
	3.O Implement an appropriate electrical safet...	Local law Base code	NC <a href="#">ZAF601349012</a>
	3.R Provide clean and secure toilets, wash ar...	Local law Base code	NC <a href="#">ZAF601349011</a>

[← Code area 2](#)

[Code area 4 →](#)

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

Current Systems:

1. General Health and Safety management –

Mr S K Siddique - Health & Safety In charge is responsible for Health & Safety aspects for the site -

- a) Potable water was freely available in all areas and test certificates were up-to-date
- b) Sufficient clean toilets were available at all times to workers as found acceptable throughout the facility. However a few urinal found without water connection and no hand wash soap was provided.
- c) Facility building was found structurally in safe condition.
- d) The facility has obtained required legal documents related to building structure and safety (Stability Certificate and Approved layout plan).
- e) The facility has not provided canteen however dining facility is provided for its employees.
- f) Ventilation, temperature, and lighting were adequate for the production processes
- g) Facility has formed health and safety committee to resolve health and safety related issues.

2. Fire Safety

- a) There were at least 2 exits from each work area and these were clearly marked in a language understood by majority of the employees along with English.
- b) Fire fighting equipment such as 418 sprinklers, 06 hydrants, 06 hose reels, 32 fire extinguishers, 20 fire alarm call points, 20 hooters, 01 fire alarm panel, 17 industrial emergency lights, 156 smoke detectors, were provided in the facility which was found sufficient.
- c) Firefighting equipment inspections were conducted on monthly basis. Fire equipment's were found in well maintained and working condition.
- d) Evacuation diagrams (08) were posted in all areas and understood by all workers interviewed.
- e) Fire drills were organized and recorded every 2 months as per the law. - Firefighting training had been given by the 3rd party.
- f) Facility has obtained Fire safety certificate from local authorized body
- g) All exits were found free from obstructions
- h) Aisles routes were found marked in all areas.

3. Machine & Electrical safety

- a) All machine and electrical equipment was maintained in good condition apart from a few sewing machines found without needle guards. In 2nd floor rubber mat was not provided below electrical panel.
- b) There were competent mechanic & electricians at the site to do the electrical work.
- c) Facility had obtained periodic inspection records of all the machineries
- e) Electrical panel etc found with adequate safety sign.

#### 4. Chemical safety

- a) Chemicals like adhesive, edge coloring ink used for production
- b) Material safety data sheet available in local language. Eye wash station was available.
- c) Chemicals were labeled in all places. Chemical containers were stored in secondary containment.

#### Medical services

- a) Facility has provided 04 first aid boxes. There was total 30 trained (from St Johns Ambulance Associations) on dated January 06, 2026 and 15 first aider trained on dated January 25, 2024 from Indian Red Cross Society, valid till 03 years. There was no nurse or doctor onsite however there is no legal requirements.

#### Evidence examined:

- a) Health and Safety Policy
- b) Factory License – valid till March 30, 2030.
- c) Facility's fire safety certificate was obtained on dated February 05, 2024 and valid till April 16, 2026
- d) Approved Building Plan (No- 583) was obtained on dated July 29, 2022
- e) Stability Certificate was obtained on dated July 29, 2022
- f) Accident records – Updated till February 2026
- g) . There was total 30 trained (from St Johns Ambulance Associations) on dated January 06, 2026 and 15 first aider trained on dated January 25, 2024 from Indian Red Cross Society, valid till 03 years.
- h) Health & Safety Committee meeting minutes dated January 07, 2026
- i) Drinking Water Test conducted on dated February 27, 2026 from "Advance Analytical Testing Laboratory".
- f) Generator installation permission was obtained dated September 07, 2018 for 160 KVA Power Generator
- g) Compressor ( 1 X 10 Kg/cm<sup>2</sup>) test was conducted on dated November 26, 2025 and found valid till May 25, 2026.
- h) Goods lift (1 X 1000 KG) tested on dated November 26, 2025 and found valid till

June 25, 2026

l) Fire Drill was conducted once in 2 months. Last drill was conducted on dated February 28, 2026

m) Firefighting training had been given by the 3rd party called "Spark Off" for 48 employees, on dated December 24, 2025

n) Health & safety training conducted on dated December 17, 2025 on general health & safety, PPE, machine safety; on dated December 12, 2025 on MSDS, chemical safety; on dated March 07.2026 on emergency procedures.

o) Facility has provided 28 toilets for male workers, 12 urinals and 16 toilets for female employees.

p) Interaction with Management and Interview with employees.

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# Findings: non-compliances

ZAF601349010

Non-compliance

Due 2026-04-19

**Code area**

3 Working conditions are safe and hygienic

**Status**

Closed (2026-03-25)\*

**Workplace requirement**

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

**Time given to resolve**

30 days

**Issue title**

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

**Verification method**

Desktop audit

**Description**

During facility tour it was noted that around 70% of working sewing machine (1st and 2nd floor) not installed with needle guards.

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

Local law

Base code

Further it was noted that 01 out of 01 working skiving machine (ground floor) and 01 sewing machine (in 2nd floor) found without safety/pulley guards which may cause of injury.

**Corrective and preventative actions**

It is recommended to the facility to ensure that all sewing machines, skiving machine installed with needle guards, safety/belt pulley guards.

**Local law reference**

In accordance with Factories Act 1948, Section 26 (1) (a), every set screw, bolt or key on any revolving shaft, spindle, wheel or pinion shall be so sunk, encased or otherwise effectively guarded as to prevent danger.

**Evidence**

[← Code area 3](#)

[Code area 4 →](#)



[NC- No safety guard in skiving machine.JPG](#)



[NC- No needle guard in sewing machine.JPG](#)



[NC- No belt pulley guard in sewing machine.JPG](#)



\* PDF generated at 01:53 (UTC) on 25 Mar 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601349012

Non-compliance

Due 2026-04-19

**Code area**

3 Working conditions are safe and hygienic

**Status**

Closed (2026-03-25)\*

**Workplace requirement**

3.0 Implement an appropriate electrical safety program to ensure that electrical hazards are reduced and controlled by appropriately qualified personnel.

**Time given to resolve**

30 days

**Issue title**

228 - Unsafe handling of electrical equipment e.g. no rubber mats in front of electricity panels

**Verification method**

Desktop audit

**Description**

During facility tour it was noted that rubber mat was not provided below electrical panels in 2nd floor.

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

Local law

Base code

**Corrective and preventative actions**

It is recommended to the facility to provide rubber mat below electrical panels

[← Code area 3](#)

[Code area 4 →](#)

**Local law reference**

In accordance with Factories 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, handing, 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 rubber mat below electrical panel.JPG](#)



\* PDF generated at 01:53 (UTC) on 25 Mar 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

**ZAF601349011**

**Non-compliance**

Due 2026-04-19

**Code area**

3 Working conditions are safe and hygienic

**Status**

Closed (2026-03-25)\*

[← Code area 3](#)

[Code area 4 →](#)

**Workplace requirement**

3.R Provide clean and secure toilets, wash areas, and worker changing facilities, with adequate hygiene supplies separated by gender or with effective privacy. Ensure potable water is easily accessible by workers and, where appropriate, clean storage facilities for food and personal belongings.

**Time given to resolve**

30 days

**Verification method**

Desktop audit

**Issue title**

329 - Sanitary facilities (e.g. toilets, hand basins) are unhygienic/not clean

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

Local law

Base code

**Description**

During facility tour it was noted that around 40% of the male urinals not connected with water pipes and further hand wash soap was not provided in any of the wash rooms.

**Corrective and preventative actions**

It is recommended to the facility to maintain urinals with water connection and also need to provide handwash soap to all washrooms.

**Local law reference**

According to Section 19 Section 19: Latrines And Urinals (d) of The Factories Act, 1948, All such accommodations shall be maintained in a clean and sanitary condition at all times

**Evidence**



[NC- No handwash soap in male toilet.JPG](#)



[NC- No handwash soap in female toilet.JPG](#)



[NC - No water connection pipe in urinals.JPG](#)



\* PDF generated at 01:53 (UTC) on 25 Mar 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

### 3. Working conditions are safe and hygienic

## Data points

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

[← Code area 3](#)

[Code area 4 →](#)

Does the site have a structural engineer evaluation? Yes

[← Code area 3](#)

[Code area 4 →](#)

## 4. Child labour shall not be used

### Management systems

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

## Management systems

### Explanation for management systems grades

#### 1. Policies & Procedures:

Grade – Robust

The position of the company is clearly stated in the Child Labor Prevention and Remediation Policy which meets all Workplace Requirements in this code area. The Policy makes reference to the Hiring Procedure, which outlines the key mechanisms in place for preventing underage work and the placement of young workers in unsuitable positions. The Remediation Procedure outlines processes and responsibilities, including financial, for undertaking remediation.

#### 2. Resources:

Grade – Robust

Mr Chittaranjan Das – HR & Compliance Manager within the Child Labor Prevention and Remediation Policy is ultimately responsible for ensuring its resourcing, approval and regular review and is allocated responsibility to implement the Hiring Procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence.

#### 3. Training:

Grade – Robust

Training at site is governed by a training procedure which is the specific responsibility of the HR team. The Child Labor Prevention and Remediation Policy is available and communicated to all employees, and there is general awareness of it amongst worker interviewed. Training on the Hiring Procedures is mandatory for all HR staff processing applications or onboarding. A training matrix utilized by line supervisor ensures that there is a very low chance of gaps regarding this training.

#### 4. Monitoring:

Grade – Robust

Responsibilities for monitoring implementation of age-verification are defined by the Hiring Procedure. The procedure requires that audit of the records kept of this verification is conducted by the HR team. Records are kept of monitoring activities. Any identification of misapplication of procedures, or concerns about application are escalated for action in the monthly HR meeting.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 3](#)

[Code area 5 →](#)

No findings

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

Current Systems:

1. Mr Chittaranjan Das – HR & Compliance Manager oversee that no child is employed.
2. There was no evidence of child labor or young labor throughout the facility.
3. Age proof records were maintained for all selected (26) employees in the form of election voter cards, adhar cards. All these certificates were reviewed and found to be in order.
4. Minimum hiring age of the facility is 18-year-old and in sample found minimum 19 years.
5. The facility has established a policy on prohibition of child labor which stated that the facility do not permit child labor to be used.
6. As per that policy:
  - a) The facility does not recruit child labor.
  - b) The facility management requires workers to submit their application form which includes the details of age.
7. The facility management takes interview of the employees.
8. The facility requests the employees to submit their age proof certificates at the time joining.
9. This policy is communicated to all employees and displayed on notice board at main entrance

Evidence examined:

1. Child Labor and child labor remediation policy.
2. Age Proof records of 26 out of 26 selected samples.
3. Interaction with Management and Interview with employees

[← Code area 3](#)

[Code area 5 →](#)

#### 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	19
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

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

## Management systems

### Explanation for management systems grades

#### 1. Policies & Procedures:

Grade – Robust

The position of the company is clearly stated in the wages and benefits Policy which meets all Workplace Requirements in this code area. The Policy makes reference to the wages and benefits, which outlines the key mechanisms in place for preventing discrepancies in wages and benefits. The Remediation Procedure outlines processes and responsibilities, including financial, for undertaking remediation.

#### 2. Resources:

Grade – Robust

Mr Chittaranjan Das – HR & Compliance Manager within the wages and benefits Policy as ultimately responsible for ensuring its resourcing, approval and regular review and is allocated responsibility to implement the wages and benefits procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence.

#### 3. Training:

Grade – Robust

Training at site is governed by a training procedure which is the specific responsibility of the HR team. The wages and benefits Policy is available and communicated to all employees, and there is general awareness of it amongst worker interviewed. Training on the wages and benefits is mandatory for all HR staff processing wages and benefits. A training matrix utilized by HR team ensures that there is a very low chance of gaps regarding this training.

#### 4. Monitoring:

Grade – Robust

Responsibilities for monitoring implementation of wages and benefits are defined by the wages and benefits Procedure. The procedure requires that audit of the records kept of this verification is conducted by the HR team. Records are kept of monitoring activities. Any identification of misapplication of procedures, or concerns about application are escalated for action in the monthly HR meeting.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 4](#)

[Code area 5.A →](#)

No findings

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

**Current Systems:**

- 1.The wage records were reviewed from last 12 months i.e. March 2025 to February 2026.
- 2.Facility calculated the wages in monthly basis (1 to 30/31 days). All employees paid once in a month before 7th of each month
- 3.Based on a review of wage records, the facility has paid the applicable minimum wages to all the employees.
- 4.All employees were paid through bank transfer only.
- 5.Based on the employee interview, wage slips are provided to all the employees and employees are aware of their wage calculations.
- 6.Based on the wage record review, all eligible are covered under social insurances.
- 7.Deductions from wages as a disciplinary measure and any other illegal deductions are not permitted as per the facility rules.
- 8.Bonus was provided to its eligible employees.
- 9.The facility has extended Leave with Wage benefits to all the eligible employees.
- 10.Full and final payment of the employees are paid correctly.
- 11.Based on the employees' interview and record review all the employees are received appointment letter with written and understandable information about their employment conditions in respect to wages.
- 12.Based on facility policy, records and from employees' interview overtime hours are compensated at 200% of the normal rate of wages for all employees.

**Evidence examined:**

- a)Facility wage and benefits policy.
- b)Salary register, Pay slip and Time records for 26 selected samples from February 2026 (Current month- 02 company/direct employees and 24 samples from 02 contractors – 01 from production & 01 from security/house keeping), 26 attendance records and payroll records for September 2025 (random month) and 26 payroll records for April 2025 (random month) were reviewed in this audit.
- c)Employees Provident Fund Remittance and receipts.
- d)Leave records
- e)Settlement (Full & final) records with resignation records.
- f) Bonus records
- g) List of holidays
- h) bank transfer records

## 5. Legal wages are paid

### Data points

What is the basic wage paid to workers?	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
Where the site has undertaken a Living Wage gap analysis against a credible Benchmark which Benchmark have they used?	Other (provide details) Facility has calculated living wage using food basket method.

### 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?	Daily Weekly Monthly
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<b>Is actual wage data available on site for any of these options?</b>	Daily	
	Weekly	
	Monthly	
<b>Maximum legal working hours</b>	<b>Max hours per day</b>	8.0
	<b>Max hours per week</b>	48.0
	<b>Max hours per month</b>	Non applicable
<b>Actual required working hours</b>	<b>Required hours per day</b>	8.0
	<b>Required hours per week</b>	48.0
	<b>Required hours per month</b>	208.0
<b>Maximum legal overtime hours</b>	<b>Max hours per day</b>	2.0
	<b>Max hours per week</b>	12.0
	<b>Max hours per month</b>	Non applicable
<b>Actual overtime hours</b>	<b>Max hours per day</b>	0.0
	<b>Max hours per week</b>	0.0
	<b>Max hours per month</b>	0.0
<b>Minimum legal wage</b>	<b>Min per hour</b>	49.87
	<b>Min per day</b>	399.0
	<b>Min per week</b>	2394.0
	<b>Min per month</b>	10386.0
<b>Actual minimum wage</b>	<b>Actual per hour</b>	49.95
	<b>Actual per day</b>	399.61
	<b>Actual per week</b>	2397.6
	<b>Actual per month</b>	10390.0

[← Code area 5](#)

[Code area 5.A →](#)

<b>Minimum legal overtime wage</b>	<b>Min per hour</b>	99.9
	<b>Min per day</b>	Non applicable
	<b>Min per week</b>	Non applicable
	<b>Min per month</b>	Non applicable
<b>Actual minimum overtime wage</b>	<b>Actual per hour</b>	Non applicable
	<b>Actual per day</b>	Non applicable
	<b>Actual per week</b>	Non applicable
	<b>Actual per month</b>	Non applicable

## Wage analysis

<b>Number of workers' records checked</b>	78
<b>Provide the date and details of the records</b>	Salary register, Pay slip and Time records for 26 selected samples from February 2026(Current month), 26 attendance records and payroll records for September 2025 (random month) and 26 payroll records for April 2025 (random month) were reviewed in this audit.
<b>Are there different legal minimum/ legally recognised CBAs wage grades?</b>	Yes  Zone-A from July 01, 2025: unskilled – INR 10386 per month (INR 399 per day); Semiskilled – INR 11426 per month (INR 439 per day); Skilled – INR 12569 per month (INR 483 per day).
<b>For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?</b>	Above legal minimum
<b>Indicate the breakdown of workforce per earnings</b>	100% workers earning above applicable minimum wage

[← Code area 5](#)

[Code area 5.A →](#)

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**Are there any bonus schemes used?** Yes

Facility had a system to pay 8.33% of bonus in Eid and in Durga Pooja. Last bonus for (year 2024-25) was provided on dated September 19, 2025 to its 217 contracted employees and to 11 company employees.

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**Were accurate records shown at the first request?** Yes

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**Were any inconsistencies found?** No

[← Code area 5](#)

[Code area 5.A →](#)

## 5.A. Living wages are paid

### Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
<b>Systems and evidence examined to validate this code section</b>	<p>Current Systems -</p> <ol style="list-style-type: none"> <li>1.The wage records were reviewed from last 12 months i.e. March 2025 to February 2026</li> <li>2.As the facility calculated the wages in monthly rate and paid once in a month (on or before 7th day of each month).</li> <li>3.Living wage calculation was carried out.</li> <li>4. Facility is paying higher than living wage calculated</li> <li>5. Living wage found to be INR 9051.00 per month</li> <li>6. Living wage calculation was carried out over 10 family's data using Food Basket Method.</li> </ol> <p>Evidence examined -</p> <ol style="list-style-type: none"> <li>a) Facility wage and benefits policy.</li> <li>b) Current minimum wage declared by local authority is INR 10386.00 per month</li> <li>c) Living wage calculated dated January 02, 2026</li> <li>d) Wage and time records for 10 worker samples.</li> </ol>		

## 6. Working hours are not excessive

### Management systems

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

## Management systems

### Explanation for management systems grades

#### 1. Policies & Procedures:

Grade – Robust

The factory has formulated written policies and procedures regarding attendance management, overtime regulations, overtime remuneration, production contingency plan, and so forth. The policies make reference to the Employees Manual, which outlines the key mechanisms in place for preventing workers from excessive working hours. Those procedures include provision for young workers, female workers and pregnant workers. It regularly undertakes reviews and updates of these policies and posts them on the employees' noticeboard annually.

#### 2. Resources:

Grade – Robust

Mr Chittaranjan Das – HR & Compliance Manager ultimately responsible for ensuring its resourcing, approval and regular review. Specific departmental are allocated responsibility to implement the Working hours procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence. The regular and overtime working hours found complied with the legal requirements.

#### 3. Training:

Grade – Robust

Training at site is governed by a training procedure which is the specific responsibility of the HR team. The working hours Policy is available and communicated to all employees, and there is general awareness of it amongst worker interviewed. Training on the working hours is mandatory for all management and workers processing working hours. A training matrix utilized by HR team ensures that there is a very low chance of gaps regarding this training. The facility provided the legal requirements along with ETI base code training to its employees.

#### 4. Monitoring:

Grade – Robust

Responsibilities for monitoring implementation of working hours are defined by the working hours Procedure. The procedure requires that audit of the records kept of this verification is conducted by the HR team. Records are kept of monitoring activities. Any identification of misapplication of procedures, or concerns about application are escalated for action in the monthly HR meeting. The facility has established policy to conduct internal audit to check its effectiveness once in a year.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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No findings

[← Code area 5.A](#)

[Code area 7 →](#)

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

Current Systems :

1. Facility has restricted normal working hours to 8 hours per day and 48 hours per week. Further the facility had restricted the overtime hours to the total of 60 hours per week.

2. Based on tour of the facility, it was noted that the working hours and weekly rest day are displayed on notice board.

The facility operates 06 days a week in 01 shift as per below detail –

General shift – 09.30 AM to 06:00 PM,

Lunch break – 1:00 PM to 01:30 PM;

Rest day – Sunday

At present for Ramadan

General shift – 09.00 AM to 05:00 PM,

Break - 1:00 PM to 01:30 PM;

Rest day – Sunday

3. Facility had implemented face reading time recording system is maintained for all employees apart from 01 contractor used for security guard & house keeping who recoded timing in manual register with Time In and Time out with sign.

4. Based on review of time records, the working hours could be summarized as follows:

a. The standard working hours for February 2026 (recent month), the average working hours (including overtime) of 26 selected samples were 40.01 hours/week. Maximum working hours per week was 48 hours (08 out of 26 selected samples).

b. For September 2025 (random month) the average working hours of 26 selected samples were 47.30 hours/week.

Maximum working hours per week were 48 hours (09 out of 26 selected samples).

c. For April 2025 (random month) the average working hours (including overtime) of 26 selected samples were 43.20 hours/week. The maximum working hours per week was 48 hours (05 out of 26 selected samples).

Evidence examined :

1. Facility working hours and overtime Policy.

2. In/Out time records and Salary register for 26 selected samples for 03 months.

3. Production and quality inspection records

4. Interaction with management and Employees.

## 6. Working hours are not excessive

### Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	200%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	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?	40.01
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	48.0
Maximum number of days worked without a day off in sample	6

[← Code area 6](#)

[Code area 7 →](#)

## 7. No discrimination is practiced

### Management systems

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

## Management systems

### Explanation for management systems grades

#### 1. Policies & Procedures:

Grade – Robust

The position of the company is clearly stated in the no discrimination and equal opportunity Policy which meets all Workplace Requirements in this code area. The Policy makes reference to the wages and benefits, which outlines the key mechanisms in place for preventing no discrepancies in wages and benefits. The Remediation Procedure outlines processes and responsibilities, including financial, for undertaking remediation.

#### 2. Resources:

Grade – Robust

Mr Chittaranjan Das – HR & Compliance Manager within the no discrimination and equal opportunity Policy as ultimately responsible for ensuring its resourcing, approval and regular review and is allocated responsibility to implement the discrimination and equal opportunity procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence.

#### 3. Training:

Grade – Robust

Training at site is governed by a training procedure which is the specific responsibility of the HR team. The no discrimination and equal opportunity Policy is available and communicated to all employees, and there is general awareness of it amongst worker interviewed. Training on the wages and benefits is mandatory for all management and workers processing no discrimination and equal opportunity. A training matrix utilized by HR team ensures that there is a very low chance of gaps regarding this training

#### 4. Monitoring:

Grade – Robust

Responsibilities for monitoring implementation of no discrimination and equal opportunity are defined by the no discrimination and equal opportunity Procedure. The procedure requires that audit of the records kept of this verification is conducted by the HR team. Records are kept of monitoring activities. Any identification of misapplication of procedures, or concerns about application are escalated for action in the monthly HR meeting.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
<b>Systems and evidence examined to validate this code section</b>	<p>Current Systems:</p> <ol style="list-style-type: none"> <li>1. Based on review of wage records and employees' interview, no discrimination was noted in race, caste, national origin, religion, age, disability, gender, marital status, and sexual orientation, hiring, compensation, access to training, promotion, termination or retirement.</li> <li>2. Mr Chittaranjan Das – HR &amp; Compliance Manager is responsible for the investigation and disposal of discrimination case.</li> <li>3. Based on wage records review, the facility provides the same pay for male/female employees for same work of similar nature.</li> <li>4. Facility has a policy to follow a dedicated equity approach regarding recruitment, training, development and promotion process.</li> <li>5. Gender divisions did not exist in the factory; both female and male workers were distributed in all types of work</li> </ol> <p>Evidence examined:</p> <ol style="list-style-type: none"> <li>1. No discrimination policy and procedure.</li> <li>2. Appointment letter with terms and conditions of employment issued to the employees.</li> <li>3. Salary and other benefit records.</li> <li>4. Training records</li> <li>5. Committee meeting records</li> <li>6. Interaction with management and employees.</li> </ol>		

[← 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) 0%

Three most common nationalities in managerial and supervisory roles Indian

## 8. Regular employment is provided

### Management systems

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

## Management systems

### Explanation for management systems grades

#### 1. Policies & Procedures:

Grade – Robust

The position of the company is clearly stated in the Regular employment Policy which meets all Workplace Requirements in this code area. The Policy makes reference to the Regular employment, which outlines the key mechanisms in place for preventing discrepancies in Regular employment. The Remediation Procedure outlines processes and responsibilities, including financial, for undertaking remediation.

#### 2. Resources:

Grade – Robust

Mr Chittaranjan Das – HR & Compliance Manager within the Regular employment Policy as ultimately responsible for ensuring its resourcing, approval and regular review. Specific are allocated responsibility to implement the Regular employment procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence.

#### 3. Training:

Grade – Robust

Training at site is governed by a training procedure which is the specific responsibility of the HR team. The Regular employment Policy is available and communicated to all employees, and there is general awareness of it amongst worker interviewed. Training on the Regular employment is mandatory for all management and workers processing Regular employment. A training matrix utilized by HR team ensures that there is a very low chance of gaps regarding this training.

#### 4. Monitoring:

Grade – Robust

Responsibilities for monitoring implementation of Regular employment are defined by the Regular employment Procedure. The procedure requires that audit of the records kept of this verification is conducted by the HR team. Records are kept of monitoring activities. Any identification of misapplication of procedures, or concerns about application are escalated for action in the monthly HR meeting.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 7](#)

[Code area 8.A →](#)

No findings

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

Current Systems:

1. Mr Chittaranjan Das – HR & Compliance Manager is responsible for this code.
2. Based on record review and employee’s interview appointment letters issued to all 26 out of 26 selected employees (Male – 23; female - 03) in which 02 workers are from direct payroll and 24 workers are from 02 contractors (01 from production and 01 from security/house keeping).
3. Based on interaction with the facility management, it was noted that facility has total 201workers (male- 178; female - 23). Out of total 201 workers, 07 workers (male- 06; female- 01) are employed on regular basis on direct payroll and 194 workers are from 02 contractors (01 from production and 01 from security/house keeping).
  - a)Ondemand Contents Pvt Ltd – Working around 195 employees (male – 174; female- 21) from 1 production contractor. Contracted from December 01, 2025 and ended up in November 30, 2028. The license of that contractor valid from January 08, 2026 and valid till August 30, 2026
  - b)Secure Security Solution Services – Working around 09 workers (male -08; female- 01). Contracted from April 01, 2025 and ended up in March 31, 2026. The security agency license of that contractor valid from August 02, 2022 and valid till August 01, 2027
5. There was no migrants, agencies and other vulnerable employees
5. Based on interaction with employees, no recruitment fees are required at any stage of the recruitment process.

Evidence examined:

- 1.Facility hiring policy.
- 2.Appointment letter with terms and conditions for 26 out 26 selected samples.
- 3.Salary and other benefit records.
4. Contractor licenses, agreements
- 4.Interaction with management and Employees.

## 8. Regular employment is provided

### Data points

Percentage of workers that are permanently or temporarily employed	3.48%
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	96.52%
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

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

## Management systems

### Explanation for management systems grades

#### 1. Policies & Procedures:

Grade – Robust

The position of the company is clearly stated in the Sub-contracting and homeworkers Policy which meets all Workplace Requirements in this code area. The Policy makes reference to the Sub-contracting and homeworkers, which outlines the key mechanisms in place for preventing discrepancies in Sub-contracting and homeworkers. The Remediation Procedure outlines processes and responsibilities, including financial, for undertaking remediation. The facility has not engaged in subcontracting and No homeworking observed.

#### 2. Resources:

Grade – Robust

Mr Chittaranjan Das – HR & Compliance Manager contracting and homeworkers Policy as ultimately responsible for ensuring its resourcing, approval and regular review and is allocated responsibility to implement the Sub-contracting and homeworkers' procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence.

#### 3. Training:

Grade – Robust

Training at site is governed by a training procedure which is the specific responsibility of the HR team. The Sub-contracting and homeworkers Policy is available and communicated to all employees, and there is general awareness of it amongst worker interviewed. Training on the Sub-contracting and homeworkers is mandatory for all management and workers processing for Sub-contracting and homeworkers. A training matrix utilized by HR team ensures that there is a very low chance of gaps regarding this training.

#### 4. Monitoring:

Grade – Robust

Responsibilities for monitoring implementation of Sub-contracting and homeworkers are defined by the wages and benefits Procedure. The procedure requires that audit of the records kept of this verification is conducted by the HR team. Records are kept of monitoring activities. Any identification of misapplication of procedures, or concerns about application are escalated for action in the monthly HR meeting.

## Summary of findings

[← Code area 8](#)

[Code area 9 →](#)

Code area	Workplace requirement	Area of NC	Finding
No findings			
<b>Systems and evidence examined to validate this code section</b>	Current Systems -		
	1. The facility does not sub-contract any production process. The facility is engaged in industrial leather bags, wallets and small leather goods and does not engage in any subcontracting.		
	2. The facility does not engage any homeworker		
	Evidence examined -		
	1. Facility Subcontract Policy. 2. Inward and out ward material register. 3. Storage records. 4. Subcontractor site social audit reports 4. Interaction with management.		

## 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  
Not Applicable as facility does not use homeworker.

#### 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 facility does not use subcontracting

[← Code area 8.A](#)

[Code area 9 →](#)

Are any sub-contractors used?                      No

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[← Code area 8.A](#)

[Code area 9 →](#)

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Audit company:  
**Intertek India**

Audit reference:  
**ZAA600191548**

Start Date:  
**2026-03-16**

End Date:  
**2026-03-16**

## 9. No harsh or inhumane treatment is allowed

### Management systems

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

## Management systems

### Explanation for management systems grades

#### 1. Policies & Procedures:

Grade – Robust

The position of the company is clearly stated in the No harsh or inhumane treatment Policy which meets all Workplace Requirements in this code area. The Policy makes reference to the No harsh or inhumane treatment, which outlines the key mechanisms in place for preventing discrepancies in No harsh or inhumane treatment. The Remediation Procedure outlines processes and responsibilities, including financial, for undertaking remediation.

#### 2. Resources:

Grade – Robust

Mr Chittaranjan Das – HR & Compliance Manager within the No harsh or inhumane treatment Policy as ultimately responsible for ensuring its resourcing, approval and regular review and is allocated responsibility to implement the No harsh or inhumane treatment procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence.

#### 3. Training:

Grade – Robust

Training at site is governed by a training procedure which is the specific responsibility of the HR team. The No harsh or inhumane treatment Policy is available and communicated to all employees, and there is general awareness of it amongst worker interviewed. Training on the No harsh or inhumane treatment is mandatory for all management and workers. A training matrix utilized by HR team ensures that there is a very low chance of gaps regarding this training.

#### 4. Monitoring:

Grade – Robust

Responsibilities for monitoring implementation of No harsh or inhumane treatment are defined by the No harsh or inhumane treatment Procedure. The procedure requires that audit of the records kept of this verification is conducted by the HR team. Records are kept of monitoring activities. Any identification of misapplication of procedures, or concerns about application are escalated for action in the monthly HR meeting.

## Summary of findings

[← Code area 8.A](#)

[Code area 10.A →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
<b>Systems and evidence examined to validate this code section</b>	<p>Current Systems:</p> <ol style="list-style-type: none"> <li>1. Mr Chittaranjan Das – HR &amp; Compliance Manager to ensure no harsh or inhumane treatment is practiced in the facility.</li> <li>2) There is no evidence of harsh or inhumane treatment of employees.</li> <li>3) All employees are treated with respect and dignity.</li> <li>4) Facility's disciplinary policies are explained to all employees and all employees are aware about their rights.</li> <li>5) No evidence of physical abuse, sexual or any other harassment / verbal abuse is observed / reported.</li> <li>6) Facility has a written disciplinary procedure that is displayed on the notice board of the facility.</li> <li>7) Facility has formed Internal Complaint Committee (ICC Committee) to resolve grievance and harassment issues of female employee employed at site along with advocate. The agreement with advocated was carried out on dated May 13, 2024 and found valid till may 12, 2027</li> <li>8) ICC return was submitted on dated March 12, 2026</li> </ol> <p>Evidence examined:</p> <ol style="list-style-type: none"> <li>1. Policy and procedure on No harassment at workplace</li> <li>2. Review of committee meeting records.</li> <li>3. ICC committee meeting record dated December 06, 2025</li> <li>4. Last works committee meeting was conducted on dated March 11, 2026 and grievance committee meeting was conducted on February 07, 2026. Election date was January 18, 2024</li> <li>5. Approved standing order (approved dated August 01, 2023).</li> <li>6. Interaction with management and Employees.</li> </ol>		

9. No harsh or inhumane treatment is allowed

## Data points

<p><b>Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?</b></p>	<p>Yes, there is a formal grievance process The grievance process is available to all workers</p>
<p><b>What type of grievance mechanism(s) are available?</b></p>	<p>The facility has formed Grievance committee and Internal Complaint Committee (ICC). Further, suggestion box is provided for grievance reporting.</p>
<p><b>Number of grievances raised in the last 12 months</b></p>	<p>0</p>
<p><b>Number of grievances resolved in the last 12 months</b></p>	<p>0</p>

## 10.A. Environment 2-Pillar

### Management systems

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

## Management systems

### Explanation for management systems grades

#### 1. Policies & Procedures:

Grade – Robust

The position of the company is clearly stated in the environmental management system Policy which meets all Workplace Requirements in this code area. The Policy makes reference to the environmental, which outlines the key mechanisms in place for preventing discrepancies in environmental. The Remediation Procedure outlines processes and responsibilities, including financial, for undertaking remediation.

#### 2. Resources:

Grade – Robust

Mr Chittaranjan Das – HR & Compliance Manager for is environmental management system Policy as ultimately responsible for ensuring its resourcing, approval and regular review and is allocated responsibility to implement the environmental procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence.

#### 3. Training:

Grade – Robust

Training at site is governed by a training procedure which is the specific responsibility of the HR team. The environmental management system Policy is available and communicated to all employees, and there is general awareness of it amongst worker interviewed. Training on the environmental is mandatory for all Management and workers. A training matrix utilized by HR team ensures that there is a very low chance of gaps regarding this training.

#### 4. Monitoring:

Grade – Robust

Responsibilities for monitoring implementation of environmental management system are defined by the environmental Procedure. The procedure requires that audit of the records kept of this verification is conducted by the HR team. Records are kept of monitoring activities. Any identification of misapplication of procedures, or concerns about application are escalated for action in the monthly HR meeting.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 9](#)

[Code area 10.B →](#)

No findings

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

Current Systems-

1. The facility has established and maintained environmental policy. Mr Chittaranjan Das – HR & Compliance Manager is responsible for environmental aspects.
2. Based on management interaction, facility and their suppliers are aware the environmental requirements.
3. The pollution consent (air & water) was obtained on dated July 21, 2022 and found valid till July 31, 2029.
4. Facility is aware of end client's environmental standards/code requirements.
5. Facility has documented environmental policy, covering their environmental impact, which is communicated to all appropriate parties, including its own suppliers.

Evidence Examined –

1. Facility environment Policy & training records (last training provided on dated December 12, 2025).
2. Air & water pollution consent was obtained on dated July 21, 2022 and found valid till July 31, 2029.

## 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?	Not applicable
Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC))?	No
Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?	No

[← Code area 10.A](#)

[Code area 10.B →](#)

## 10.B. Environment 4-Pillar

### Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
<b>Systems and evidence examined to validate this code section</b>	<p>Current Systems –</p> <ol style="list-style-type: none"> <li>1. Facility has conducted environment impact assessment and aware of the significant environmental impact of their site and its processes.</li> <li>2. Facility is measuring use of natural resource like electricity, water, diesel etc.</li> <li>3. Facility is working continuously to reduce use of natural resources to improve in their environmental performance.</li> <li>4-. Facility has completed the appropriate section of the SAQ and provided for review.</li> <li>5. During review of records and interaction with management, it was noted that facility is not subjected to any fines/prosecutions for noncompliance to environmental regulations.</li> </ol> <p>Evidence Examined –</p> <ol style="list-style-type: none"> <li>1.Facility contracted with West Bengal Waste Management for dispose all kind of wastes, hazardous waste like empty chemical containers, packaging wastes etc on dated April 01, 2022 and valid till March 31, 2027</li> <li>2.Facility has contracted with agency “Hulladek Recycles” for dispose of E-waste on dated April 01, 2022 and valid till March 31, 2027.</li> <li>3.Facility has contracted with agency “Ula Leathers” for dispose of leather cutting waste on dated April 01, 2022 and valid till March 31, 2027.</li> <li>4.Facility has contracted with agency “Kolkata Municipality” for dispose of general wastes on dated April 01, 2022 and valid till March 31, 2027.</li> <li>5.The environment monitoring tests like ambient and work zone air, noise, stack emission tests, illumination tests were carried out on dated February 27, 2026 from authorized agency (Advance Analytical Testing Laboratories).</li> <li>6.Environmental Impact aspect assessment conducted on dated January 09, 2026</li> </ol>		

[← 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 Responsible use and management of water Packaging optimization
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Yes The facility has a system for managing client's requirements and local legislations related to environmental issues.
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 The facility has a reduction target of energy, water, e.t.c. by 2%. by next 02 years.
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 (2025)

Previous full calendar year (2024)

[← Code area 10.B](#)

[Code area 10.C →](#)

Total electricity consumption from non-renewable sources (kWh)	186,913	114,456
Total electricity consumption from renewable sources (kWh)	293.6	232.8
Sources of renewable energy used	Onsite generated	Onsite generated
Types of renewable energy used	Solar	Solar
Total natural gas consumption (kWh)	0	0
Usage of other purchased fuels	Diesel-630 Liters	Diesel-710 Liters
Has the site completed any carbon footprint analysis?	No	No
Water sources	Local Water Authority	Local Water Authority
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	314.3	190.5
Water discharged	Domestic-Local Drainage	Domestic-Local Drainage
Water volume discharged (m3)	219.8	134
Water volume recycled (m3)	0	0
Total waste produced (mt)	19	31
Total hazardous waste produced (mt)	0.1	0.1

[← Code area 10.B](#)

[Code area 10.C →](#)

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Waste to recycling (mt)	0	0
Waste to landfill (mt)	0	0
Waste to other (mt)	18.9	30.9
Total product produced (mt)	31	19

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[← Code area 10.B](#)

[Code area 10.C →](#)

## 10.C. Business ethics

### Management systems

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

[← Code area 10.B](#)

## Management systems

### Explanation for management systems grades

#### 1.Policies & Procedures:

Grade – Robust

The position of the company is clearly stated in the Business ethics Policy which meets all Workplace Requirements in this code area. The Policy makes reference to the Business ethics, which outlines the key mechanisms in place for preventing discrepancies in Business ethics. The Remediation Procedure outlines processes and responsibilities, including financial, for undertaking remediation.

#### 2.Resources:

Grade – Robust

Mr Chittaranjan Das – HR & Compliance Manager within the Business ethics Policy as ultimately responsible for ensuring its resourcing, approval and regular review and is allocated responsibility to implement the Business ethics procedure in named areas, which includes all areas of the business. Procedures are in place for interim responsibility in the case of position change or absence.

#### 3.Training:

Grade – Robust

Training at site is governed by a training procedure which is the specific responsibility of the HR team. The Business ethics Policy is available and communicated to all employees, and there is general awareness of it amongst worker interviewed. Training on the Business ethics is mandatory for all Management and workers. A training matrix utilized by HR team ensures that there is a very low chance of gaps regarding this training.

#### 4.Monitoring:

Grade - Robust

Responsibilities for monitoring implementation of Business ethics are defined by the Business ethics Procedure. The procedure requires that audit of the records kept of this verification is conducted by the HR team. Records are kept of monitoring activities. Any identification of misapplication of procedures, or concerns about application are escalated for action in the monthly HR meeting.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 10.B](#)

No findings

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

Current Systems –

- 1.The facility has a Anti Bribery policy in place for controlling and reporting any corrupt or unethical practices. Facility conducted their busies activities without bribery, corruption, or any type of fraudulent Business Practice.
- 2.The facility follows requirements of local and national laws related to bribery, corruption, or any type of fraudulent Business Practices.
- 3.Based on audit process and review of records, it was noted that the comply with all fiscal legislative requirements.
- 4.It was noted that facility has a transparent system in place for confidentially reporting and dealing with unethical Business Ethics without fear of reprisals towards the reporter.
- 5.It was noted that the facility has business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice.
6. Mr Chittaranjan Das – HR & Compliance Manager for is responsible for compliance with these code requirements.
- 7.Management is aware about the requirements.
- 8.Training provided to its employees on dated March 07, 2026
9. The facility has an Ethic policy in place which ensure that Business is conducted in an Ethical manner, and it is communicated to all suppliers.
- 10.Based on audit process and review of records, it was noted that the facility has not been recently subject to any fines/prosecutions for non-compliance to Business Ethics regulations. Hence there is no sustainable corrective actions implementation required.

Evidence Examined –

- a) Anti- Bribery policy and procedure.
- b) Business Ethics policy and procedure.
- c) Confident reporting policy and procedure.
- d) Anti- corruption Policy and procedure.
- e) Training records.

[← Code area 10.B](#)

10.C. Business ethics

## Data points

Has the site received an official notice, fine or prosecution for any non-compliances with business ethics legislation, regulation, consent or permits (within the last three years)?

No

Provide any certified anti-bribery management systems for the site

Facility is yet to obtain such certification.

[← Code area 10.C](#)

# Attachments



[Assembly section \(2\).JPG](#)



[Assembly point.JPG](#)



[Color stored.JPG](#)



[Compressor.JPG](#)



[Chemical store.JPG](#)



[Assembly section.JPG](#)



[Clicking section.JPG](#)



[Cut panel checking.JPG](#)



[Diesel generator.JPG](#)



[Dining facility.JPG](#)



[Edge coloring section.JPG](#)



[Drinking water point.JPG](#)



[Emergency contact number displayed.JPG](#)



[Evacuation plan displayed.JPG](#)



[Emergency light working.JPG](#)



[ETI base code displayed.JPG](#)



[Facility gate.JPG](#)



[Facility building.JPG](#)



[Face reading attendance system.JPG](#)



[Exit mark & emergency light.JPG](#)



[Eye wash station.JPG](#)



[Facility timing displayed.JPG](#)



[Facility notice board.JPG](#)



[Female toilet- inside.JPG](#)



[Female toilet.JPG](#)



[Facility name & address.JPG](#)



[Finished goods store.JPG](#)



[Fire alarm call point.JPG](#)



[Fire extinguisher inspection records.JPG](#)



[Fire alarm panel.JPG](#)



[Finishing & checkings section.JPG](#)



[Fire alarm hooter.JPG](#)



[Fire extinguishers.JPG](#)



[Fire extinguisher operating instruction displayed.JPG](#)



[Fire extinguishers \(2\).JPG](#)



[Fire hydrant.JPG](#)



[Fire hydrant & hose reel.JPG](#)



[First aid box.JPG](#)



[Glue spray.JPG](#)



[Fire pump.JPG](#)



[Fire alarm panel.JPG](#)



[Hooter.JPG](#)



[Male toilet-inside.JPG](#)



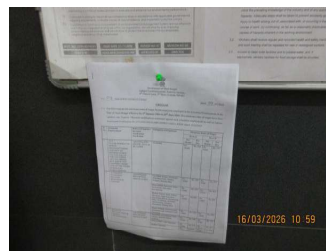
[Leather store.JPG](#)



[Male toilet.JPG](#)



[Male toilet \(2\).JPG](#)



[Minimum wages displayed.JPG](#)



[Modular fire extinguisher.JPG](#)



[MSDS displayed.JPG](#)



[Sampling section.JPG](#)



[Passage mark.JPG](#)



[No child labour policy displayed.JPG](#)



[Packing section.JPG](#)



[Security room.JPG](#)



[Smoke detector.JPG](#)



[Sprinklers.JPG](#)



[Skiving section.JPG](#)



[Solar panel.JPG](#)



[Sewing section.JPG](#)



[Social policy displayed.JPG](#)



[Splitting section.JPG](#)



[Work instruction splitting.JPG](#)



[Staircase handrails.JPG](#)



[Staircase with hydrant-hose reel.JPG](#)



[Trims store.JPG](#)



[Suggestion box.JPG](#)



[Security post.JPG](#)



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