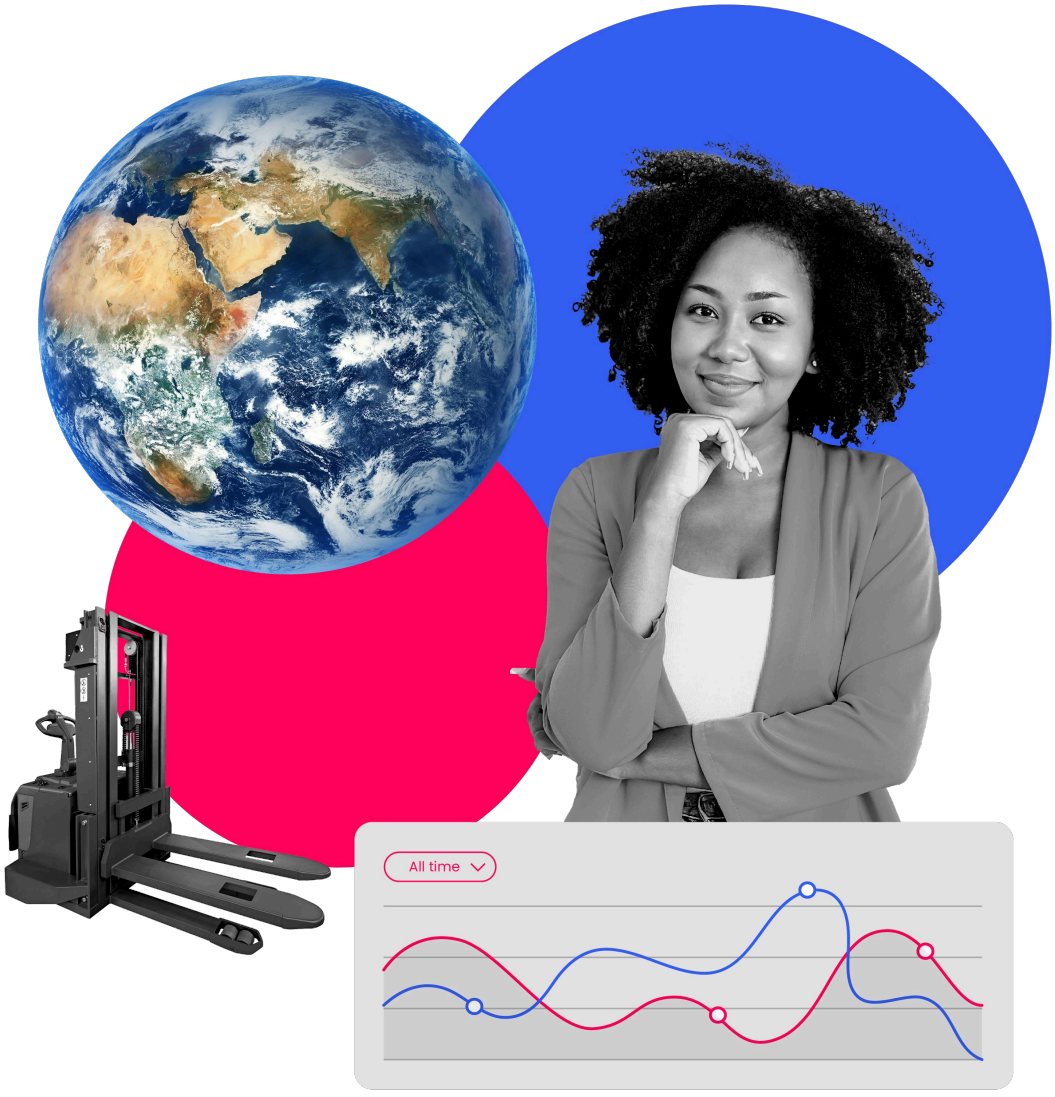
SMETA
powered by Sedex

Sedex Members Ethical Trade Audit Report

Version 7



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

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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.

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Findings →

Audit details

Site details

Sedex site reference	ZS1000096087	**Site name**	JAS GARMENTS
Business name	JAS GARMENTS	**Site address**	D.NO.33/2, FIRST FLOOR, PITCHAMPALAYAM ITTERI ROAD, KUMARNATHAPURAM, WEST SIVAN THEATRE ROAD, NERUPPERICHAL, TIRUPPUR IN 641602

Audit details

Sedex company reference	ZC5000081019	**Auditor company name**	LRQA
Audit company address	16th Floor, Cambridge House, Taikoo Place, 979 King's Road Quarry Bay, Hong Kong SAR, HK, HK		
Date of audit	2026-02-10	**Audit conducted by**	Anandhi Ga
Audit pillars	Labour Standards | Health and safety | Environment 4-Pillar | Business ethics		
Time in and out	Day 1 In 09:05 Out 16:40		
Audit type	Full initial		

← Contents

Findings →

Was the audit announced?	Semi announced
Was the Sedex SAQ available for review?	Yes
Who signed and agreed CAPR?	K.RAJASEKARAN / ADMIN 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 exist in the factory		
Reason for absence during the audit	No Union exist in the factory		
Reason for absence at the closing meeting	No Union exist in the factory		

← Contents

Findings →

SMETA declaration

Auditor team

SMETA declaration	I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual. 1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform. 2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question. This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post–audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.
Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size)	This is a semi announced audit and the window period was confirmed from 02.02.2026 to 01.03.2026. The factory has started its operation from 03rd October 2025 in this location. Hence only 4 months (Oct'25, Nov'25, Dec'25 & Jan'26) payroll records were available and reviewed, instead of 12 months.

Lead auditor	Anandhi Ga	**APSCA Number**	21703347
Additional auditor	Prakash Suryawanshi	**APSCA Number**	32400530
Date of declaration	2026-02-10		

← Contents

Findings →

Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	K.RAJASEKARAN
Title	ADMIN MANAGER
Date of declaration	2026-02-10

← Contents

Findings →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.A Ensure a safe working environment. Put in...	Local law	NC ZAF601310209
	3.L Implement effective processes to manage f...	Local law	NC ZAF601310208
	3.O Implement an appropriate electrical safet...	Local law	NC ZAF601310207
5. Legal wages are paid	5.B Ensure that workers receive the insurance...	Local law	NC ZAF601310210

← Contents

Management systems →

Management systems

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

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

✕ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

Site details

Company and site details

Sedex company reference	ZC5000081019	
Sedex site reference	ZS1000096087	
Company name	JAS GARMENTS	
Business ownership type	GOODS	
Site name	JAS GARMENTS	
Site name in local language		
GPS location	**GPS address**	Door no.33/2, First floor, Pitchampalayam Itteri, road, Kumarnathapuram, West Sivan theatre road, Neruppericchal, Tiruppur North, Tirupur- 641602
	Coordinates	Latitude: 11.128379 ; Longitude: 77.338752 ;
Is the worksite in a remote location, far from habitation?	No	
Site contact	**Contact name**	K.RAJASEKARAN
	Job title	ADMIN MANAGER
	Phone number	+91 8072438391
	Email	manager@jasgarments.in

← Management systems

Worker analysis →

Company and site details

Applicable business and other legally required business license numbers and documents	1. The facility has valid business license TPR 31171 for employing 50 workers with 129 horse power which is valid till 31.12.2026 2. Building plan approval No. D/2997/2025 dated 12.11.2025 3. Building Stability certificate dated 22.11.2025 4. Fire License No. 6026/FL/NMSB/2025 dated 01.12.2025, valid for three years. 5. Certified Standing Order no. B/4257/2025 dated 30.01.2026 6. Pressure vessels (Form 8) for one Horizontal Air receiver (Capacity-500Ltrs), dated 14.11.2025, valid for 6 months 7. Sanitary certificate number: TN00125TUP17866 dated 09.12.2025 8. DG 25 KVA/415V installation certificate dated 29.12.2025 9. GST Registration Number: 33CUCPN4444D1ZY dated 16.09.2025 10. Importer - Exporter Code number CUCPN4444D dated 04.12.2025

← Management systems

Worker analysis →

Site activities

Site function	Factory Processing/Manufacturer Finished Product Supplier	
Site activities	**Primary**	Manufacture of knitted and crocheted apparel
	Secondary	
	Other	
Product type	All type of knitted garments like- Mens- T Shirt, Collar shirt, Pyjama set, Shorts, Track pant, Vest Ladies- Tops, Pyjama set, Night suit, Vest Kids- Top, Collar shirt, Pyjama set, Shorts, Track pant, Vest	
Process overview	Production Process: Fabric inward, Cutting, Sewing, Checking, Ironing, Packing, Dispatch. No. of Production lines: 02 (60% capacity in operation). Main Equipment: Overlock machine (23 nos), Flat lock machine (9 nos), Singer machine (17 nos), Rib cutting machine (1 no), Band knife cutting machine (1 nos), Straight knife cutting machine (1 nos), Stain removing machine (1 nos), Ironing table (4 nos), Air Compressor (1 nos), Generator (1 nos)	
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour	

Site scope

Is the audited site a physically continuous area?	Yes
What is the area of audited site to its boundary?	2349m²

← Site details

Worker analysis →

Site scope

Building 1	**Last construction works on site**	2015
	If building is shared, provide details	Yes, it is a shared building
	Number of floors	3
	Description of floor activities	Ground floors: Shared portion (A.M.C. Traders), Audited site's generator and compressor First floor: Audited site- Fabric storage, Cutting, Sewing, Checking, Ironing, Packing, Office room, Toilets Second floor: Shared portion (Spotik International)
Is there any difference between the site scope of the audit and the Sedex site profile?	No	
Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site?	No	
Is any activity conducted onsite not included within the scope of the audit?	No	

Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	No
Does the site organise worker transport to the worksite?	Not applicable The transportation is not needed as all the workers live near the site.

← Site details

Worker analysis →

Work patterns

Approximate workers on site per month (% of peak)	**January**	60-80%	**February**	0-20%
	March	0-20%	**April**	0-20%
	May	0-20%	**June**	0-20%
	July	0-20%	**August**	0-20%
	September	0-20%	**October**	40-60%
	November	60-80%	**December**	60-80%

Is there any night shift work at the site?	No

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	No
Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community?	No Facility has not assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community.
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	Yes The site has conducted Human Rights Impact Assessment (HRIA) dated 02.01.2026

← Site details

Worker analysis →

Worker analysis

Gender disaggregated data available	Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	16 *(53.3%)*	14 *(46.7%)*	- -	30 *(100%)*

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	16 *(53.3%)*	14 *(46.7%)*	- -	30 *(100%)*
Temporary or fixed term employees	0 -	0 -	- -	0 *(0%)*
Agency or subcontracted workers	0 -	0 -	- -	0 *(0%)*
Seasonal workers	0 -	0 -	- -	0 *(0%)*
Self-employed workers	0 -	0 -	- -	0 *(0%)*
Informal workers including home workers	0 -	0 -	- -	0 *(0%)*
Apprentices, trainees or interns	0 -	0 -	- -	0 *(0%)*

* % of total workforce

← Site details

Worker interviews →

Migrant workers

	Men	Women	Other	Total
Domestic migrant workers	2 *(100%)*	0 *(0%)*	- -	2 *(6.7%)*
International migrant workers	0 -	0 -	- -	0 *(0%)*
Total migrant workers	2 *(100%)*	0 *(0%)*	- -	2 *(6.7%)*

* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from	Bihar- 2 nos

Workers by age

	Men	Women	Other	Total
18 - 24 years old	1 *(100%)*	0 *(0%)*	- -	1 *(3.3%)*
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	53%	47%	-	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	16	*(53.3%)*	14	*(46.7%)*	-	-	30	*(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	16 *(53.3%)*	14 *(46.7%)*	- -	30 *(100%)*
Other	0 -	0 -	- -	0 *(0%)*

* % of total workforce

If other payment cycle entered, please provide details	None

People in managerial, supervisorial and administrative roles

	Men	Women	Other	Total
Employees in management positions	1 *(100%)*	0 *(0%)*	- -	1
Supervisors or team leaders	3 *(75%)*	1 *(25%)*	- -	4
Administrative staff	0 *(0%)*	1 *(100%)*	- -	1

← 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	2 group of 3 workers
Did workers understand the purpose of the audit?	Yes
Were interviews conducted in circumstances to ensure privacy, with the confidentiality of the interview process communicated to the workers?	Yes

← Worker analysis

Measuring workplace impact →

Was there any indication that workers had been 'coached' in how they should respond to questions?	No
What was the general attitude of the workers towards their workplace?	Favorable

Attitude of workers

In which areas did workers raise significant concerns or complaints?	Other (provide details) No complaints /Concerns reported
What did the workers like the most about working at this site?	Communication (e.g. from management) Freedom of movement Hours worked, rest days or breaks Pay Work atmosphere (e.g. treatment by supervisors) Work environment – comfort (e.g. temperature, noise or dust levels)
Additional comments	Interviewed workers confirmed their working hours and weekly off provided. Wages are paid on time through cash as per worker's discretion. All workers are provided with EPF & ESI benefits. They have formed committees to handle & resolve their grievances with the management. Freedom of movement is not restricted by the management. Adequate water and toilet facilities are provided. Fire safety training are provided periodically. PPE are provided at free of cost. Overall, the workers found safe and happy with the work environment.
Attitude of workers' committee/union representatives	Worker representatives confirmed that there are no unions, however they have committees to express their concerns. There are 4 committees available in the factory- Workers committee, Grievance committee, Health and Safety committee and Internal Complaints committee, consisting of representatives of workers and management, through an electoral system. Worker representatives confirmed that there is no difference in treatment between workers participating in the committees and those who are not. No negative information reported.

← Worker analysis

Measuring workplace impact →

Attitude of workers

Attitude of managers	The management is found to be co-operative throughout the audit. Provided full access to the auditor throughout the audit process. Answered to all Questions and have given access to all documents.

Workers interviewed by type

	Total
Permanent workers	11
Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
Total number of workers interviewed	11

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	3	3	-	6
Workers interviewed individually	3	2	-	5

← Worker analysis

Measuring workplace impact →

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	2	0	-	2
International migrant workers interviewed	0	0	-	0
Total migrant workers interviewed	2	0	-	2

← Worker interviews

Measuring workplace impact →

Measuring workplace impact

Gender disaggregated data available	Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	1.0%	1.0%	-	2.0%
Last full calendar year (2025)	0.0%	0.0%	-	0.0%
Previous full calendar year (2024)	0.0%	0.0%	-	0.0%

* 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)	14.0%	10.0%	-	24.0%
Last full calendar year (2025)	0.0%	0.0%	-	0.0%
Previous full calendar year (2024)	0.0%	0.0%	-	0.0%

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 Factory management has maintained accident register. However, no accident occurred in the factory till date.

← Worker interviews

Code area 0 →

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

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

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

Lost day work cases (per 100 workers)*

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

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

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

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

← Worker interviews

Code area 0 →

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

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

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

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

← Measuring workplace impact

Code area 0 →

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current System: Based on the interaction with employees, management and review of records, 1. The factory management provided full access to the auditor to conduct and complete the audit without any obstruction to all requested documents, interviews and the facility itself. 2. During audit there is no attempt to offer bribes. No threatening in any way to induce the auditor to be dishonest, observed. 3. The factory management provided an accurate site description and Sedex site profile prior to audit. The factory operates on the first floor of a rental building. The ground floor and second floor are occupied by some other tenants. The factory management maintained a rental deed and the same was reviewed during the audit process. Hence the audited site operates in a shared building. 4. The factory management has established Human Rights Policy dated 02.01.2026, approved by Mrs. G.Nirosha / Proprietor. 5. The factory management has established various social policy like Child Labour Policy, Child Labour Remediation Policy, Anti-Discrimination Policy, Anti-Disciplinary Policy, Freedom of Association and Collective Bargaining Policy, Forced Labour Policy, etc., approved by Mrs. G.Nirosha / Proprietor. Evidences examined: 1. Human Rights Policy dated 02.01.2026 2. Child Labour Policy, Child Labour Remediation Policy, Anti-Discrimination Policy, Anti-Disciplinary Policy, Freedom of Association and Collective Bargaining Policy, Forced Labour Policy 3. Awareness training on ETI Base Code dated 06.01.2026, previous training dated 10.10.2025 4. Training evaluation record dated 07.02.2026 5. Internal audit dated 02.01.2026 and Management Review Meeting dated 10.01.2026 6. Rental deed with the building owner dated 27.08.2025

← Measuring workplace impact

Code area 1 →

0. Enabling accurate assessment

Data points

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

← Code area 0

Code area 1 →

1. Employment is freely chosen

Management systems

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

← Code area 0

Code area 1.A →

Management systems

Explanation for management systems grades	1) Policies & Procedures: Grade: Robust Management System The factory management has established Forced Labour Policy dated 02.01.2026, approved by Mrs. G.Nirosha / Proprietor. The policy and instructions are suitable for the site's circumstances and are likely to result in sustainable compliance with the Workplace Requirements in the Base Code Area currently and in the long run. 2) Resources: Grade: Some Improvements Recommended The factory management has appointed Mr.Rajasekaran / Admin Manager, as Senior Management Representative, responsible for the implementation of social standard in the company. His role & responsibilities are communicated and documented. The concern person understood his role and responsibilities, however he requires the necessary skills, seniority & authority to manage Workplace Requirements. 3) Communication & Training: Grade: Robust Management System The factory maintains a documented training plan. The factory has provided awareness training on ETI Base Codes and Company's policies and procedures once in three months. The training effectiveness are evaluated and recorded. The workers found to be aware of the requirements of each Base Code during the interview process. ETI Base Code and Company's policies and procedures were posted on the notice board for worker's reference. 4) Monitoring: Grade: Robust Management System The factory management conducts internal audit, followed by management review meeting, once in six months as their monitoring process to ensure sufficient management of the Workplace Requirements are met. No apparent concern related to Forced labour observed.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

No findings

← Code area 0

Code area 1.A →

Systems and evidence examined to validate this code section	Current System: Based on the interaction with employees, management and review of records, 1. The factory management has established Forced Labour Policy dated 02.01.2026, approved by Mrs. G.Nirosha / Proprietor. 2. The factory management maintains a Recruitment procedure, which defines their process like employee selection, prohibition of hiring underage, non-discrimination during employee hiring, etc., but the details of non-requirement to pay any pre-employment fees or deposits, found missing in their procedure. However the factory does not require recruitment fees, monetary deposit or deposition of employee's original ID card such as a condition of employment, confirmed during the interview process. 3. All employees go through a personal interview, and verification of their documents like national identification cards or educational certificates for age proofs, and residential proofs, and after a proper screening only they are offered with employment. Photocopies of age, address and educational proof documents are maintained in their individual personal file. 4. Employees are free to leave at the end of their shift and overtime work is not compulsory. 5. The factory does not restrict the employee's freedom of movement. 6. No Prison labours are employed, and the same is not a legal requirement. Evidences examined: 1. Forced Labour Policy dated 02.01.2026 2. Recruitment procedure dated 02.01.2026 3. Sampled 11 personal files, includes age proof and all required documents

← Code area 0

Code area 1.A →

1. Employment is freely chosen

Data points

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

← Code area 1

Code area 1.A →

1.A. Responsible recruitment and entitlement to work

Management systems

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

← Code area 1

Code area 2 →

Management systems

Explanation for management systems grades	1) Policies & Procedures: Grade: Robust Management System The factory management has established the recruitment procedure, which defines their process like employee selection, prohibition of hiring underage, non-discrimination during employee hiring, the details of non-requirement to pay any pre-employment fees or deposits, etc.,. The policy and instructions are suitable for the site's circumstances and are likely to result in sustainable compliance with the Workplace Requirements in the Base Code Area currently and in the long run. 2) Resources: Grade: Some Improvements Recommended The factory management has appointed Mr.Rajasekaran / Admin Manager, as Senior Management Representative, responsible for the implementation of social standard in the company. His role & responsibilities are communicated and documented. The concern person understood his role and responsibilities, however he requires the necessary skills, seniority & authority to manage Workplace Requirements. 3) Communication & Training: Grade: Robust Management System The factory maintains a documented training plan. The factory has provided awareness training on ETI Base Codes and Company's policies and procedures once in three months. The training effectiveness are evaluated and recorded. The workers found to be aware of the requirements of each Base Code during the interview process. ETI Base Code and Company's policies and procedures were posted on the notice board for worker's reference. 4) Monitoring: Grade: Robust Management System The factory management conducts internal audit, followed by management review meeting, once in six months as their monitoring process to ensure sufficient management of the Workplace Requirements are met. Only workers with the legal right to work are engaged in work.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 1

Code area 2 →

Systems and evidence examined to validate this code section	Current System: Based on the interaction with employees, management and review of records, 1. The factory management has established Recruitment policy dated 02.01.2026, approved by Mrs. G.Nirosha / Proprietor. 2. The factory management recruits all employees directly and does not use any labour contractors. 3. The factory management verifies the original photographic identification to validate that all workers have the legal right to work. 4. The factory does not require recruitment fees, monetary deposit or deposition of employee's original ID card such as a condition of employment, confirmed during the interview process. 5. All employees go through a personal interview, and verification of their documents like national identification cards or educational certificates for age proofs, and residential proofs, and after a proper screening only they are offered with employment. Photocopies of age, address and educational proof documents are maintained in their individual personal file. 6. No onsite subcontractors were engaged in any production process. Evidences examined: 1. Recruitment policy dated 02.01.2026 2. Personal files of sampled workers 3. Workers interview 4. Management interview

← Code area 1

Code area 2 →

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

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

Migrant workers

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

← Code area 1.A

Code area 2 →

Percentage of workers that are migrant	7%
Do any workers migrate from other states, provinces or regions within the country to work at this site?	Yes
List the sending states/provinces/regions	Bihar- 2 workers

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 - all new workers were recruited locally by the site
Select 1 to 3 sending countries of new workers, who have paid any recruitment fees and associated costs. Record fees and costs in the following tables.	India

New workers totals

	India
Number of workers	2

Recruitment fees

	India
Payments made in exchange for work	-

← Code area 1.A

Code area 2 →

Recruitment fees

Recruitment services which are not optional	-
Other or uncategorised	✓

Related costs

	India
Medical costs	-
Insurance costs	-
Skills and qualification tests	-
Training and orientation	-
Equipment costs	-
Travel costs	-
Accommodation costs	-
Administrative costs	-
Other or uncategorised	✓

Illegitimate costs

	India

← Code area 1.A

Code area 2 →

Illegitimate costs

Payments made to illegitimate actors involved in the recruitment process	-
Payments made to illegitimate actors during the course of employment	-
Other or uncategorised	✓

Was any worker in this group in debt as a result of these costs?

	India
Yes - to a recruiter	-
Yes - to the audited site	-
Yes - to a third party	-
No - could not verify	✓

Highest total costs incurred

	India
Currency	INR
Highest total costs incurred	0.0
Additional comments	No recruitment fees or associated costs paid by the workers, conformed during the interview with workers and management

← 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	Some Improvements Recommended
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems

← Code area 1.A

Code area 3 →

Management systems

Explanation for management systems grades	1) Policies & Procedures: Grade: Robust Management System The factory management has established a policy on Freedom of Association and Collective Bargaining dated 02.01.2026, approved by Mrs. G.Nirosha / Proprietor. The policy and instructions are suitable for the site's circumstances and are likely to result in sustainable compliance with the Workplace Requirements in the Base Code Area currently and in the long run. 2) Resources: Grade: Some Improvements Recommended The factory management has appointed Mr.Rajasekaran / Admin Manager, as Senior Management Representative, responsible for the implementation of social standard in the company. His role & responsibilities are communicated and documented. The concern person understood his role and responsibilities, however he requires the necessary skills, seniority & authority to manage Workplace Requirements. 3) Communication & Training: Grade: Robust Management System The factory maintains a documented training plan. The factory has provided awareness training on ETI Base Codes and Company's policies and procedures once in three months. The training effectiveness are evaluated and recorded. The workers found to be aware of the requirements of each Base Code during the interview process. ETI Base Code and Company's policies and procedures were posted on the notice board for worker's reference. 4) Monitoring: Grade: Robust Management System The factory management conducts internal audit, followed by management review meeting, once in six months as their monitoring process to ensure sufficient management of the Workplace Requirements are met. The workers have formed Work force committee, Grievance committee and Internal complaints committee for workers to collectively bargain and resolve any issues with the management.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 1.A

Code area 3 →

Systems and evidence examined to validate this code section	Current System: Based on the interaction with employees, management and review of records, 1. The factory management has established Freedom of Association and Collective Bargaining Policy dated 02.01.2026, approved by Mrs. G.Nirosha / Proprietor. 2. The management interview confirmed that there is no union in the factory and Workers' may join / form union and there is no restriction from management. 3. All interviewed employees reported that there are no restrictions in the Factory on forming a union or bargaining collectively, however they do not feel the requirement of the same. 4. The workers have formed Workforce Committee, consisting of representatives of workers and management, through an electoral system. The committee member meets once in 2 months and discuss the work related grievances and minutes of meeting maintained. 5. Committee representatives informed during interview that they are not discriminated against and have access to carry out their representative functions in the workplace. Evidence examined: 1. Freedom of Association and Collective Bargaining Policy dated 02.01.2026 2. Workforce committee election record dated 13.10.2025 3. Workforce committee meeting minutes dated 15.12.2025 4. Workers interview 5. Management interview 6. Interview with Workforce committee Representatives

← 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. strikes, unrest, or cases raised to formal tribunals or labour courts) in the past two years?	No

← Code area 2

Code area 3 →

3. Working conditions are safe and hygienic

Management systems

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

← Code area 2

Code area 4 →

Management systems

Explanation for management systems grades	1) Policies & Procedures: Grade: Robust Management System The factory has established the Health & Safety policy, approved by Mrs. G.Nirosha / Proprietor. The policy and instructions are suitable for the site's circumstances and are likely to result in sustainable compliance with the Workplace Requirements in the Base Code Area currently and in the long run. 2) Resources: Grade: Some Improvements Recommended The factory management has appointed Mr.Rajasekaran / Admin Manager, as HSR-Health & Safety Representative, responsible for Health & Safety Management system throughout the factory. His role & responsibilities are communicated and documented. The concern person understood his role and responsibilities, however he requires the necessary skills, seniority & authority to manage Workplace Requirements. 3) Communication & Training: Grade: Robust Management System The factory maintains a documented training plan. The factory has provided awareness training on Health & Safety and PPE usage once in three months. The training effectiveness are evaluated and recorded. The workers found to be aware of the health & safety requirements during the interview process. The factory management has provided fire fighter training and combined mock drills once in two months, through external agency. 4) Monitoring: Grade: Fundamental improvements required The factory management conducts internal audit, followed by management review meeting, once in six months as their monitoring process to ensure sufficient management of the Workplace Requirements are met. However Oversights or gaps in the monitoring system have led to non-conformities, in this Base Code.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.A Ensure a safe working environment. Put in...	Local law	NC ZAF601310209
	3.L Implement effective processes to manage f...	Local law	NC ZAF601310208
	3.O Implement an appropriate electrical safet...	Local law	NC ZAF601310207

← Code area 2

Code area 4 →

← Code area 2

Code area 4 →

Systems and evidence examined to validate this code section	Current system: Based on the interaction with employees, management and review of records, 1. General Health and Safety management •The factory management has established Health and Safety policy dated 02.01.2026, which defines the management's commitment in providing the Health and Safety environment. •The factory management has appointed Mr.Rajasekaran / Admin Manager as HSR, responsible for health and safety to implement health and safety systems and processes. •The factory building observed to be stable & no structural issues observed. The existing building stability certificate was obtained from a competent structural civil engineer on 22.11.2025, valid for 3 years. •Health & Safety committee was formed and members meet once in two months and discuss health & safety related issues. Minutes of meetings were maintained. •Health & Safety related Risk Assessment carried out covering all work process, including building infrastructure and preventive measures are taken to mitigate the risk identified. •The factory management has provided awareness training on Health & Safety and PPE, during induction training for newly joining workers, and re-fresher training once in 3 months for existing workers. •The factory management has provided appropriate PPE like metal gloves for cutter, ear plug for ironer and face mask for all workers. •Needle guards and Eye guards were provided for sewing machines and the same is properly used by the workers, while working. •The factory has installed water purifier, and provided in individual water container at each section for worker's utilization. The water is tested once in six months regularly, in a lab and results stated that they are fit for drinking purpose. •No canteen or dining facility provided and same is not a legal requirement, with regards to the employee strength. •The ventilation, temperature and lighting were found adequate in the production floor. •Toilets appeared to be sufficient, clean and well stocked with necessary supplies. 2. Fire Safety •The factory management has obtained Fire license from the local Fire Safety authorities. •The Fire-fighting equipment like 8 Fire extinguishers, 4 Fire alarm manual call points, 04 Fire Hooters, 06 Emergency light, 02 Evacuation boards were found adequate and regularly inspected. •The factory management has provided fire fighter training (live demo training on operating fire extinguisher) to its employees, once in 2 months. •The factory has conducted combined mock drills once in two months, through

← Code area 2

Code area 4 →

external agency, along with the shared portions on ground floor and second floor of the production building.
•Totally 06 smoke detectors were installed covering all section of the production floor.
•The factory has two exit doors and two emergency exit doors in the first floor of the production building. One of the emergency exit doors opens inward, and another emergency exit door is fitted with a shutter door. In addition, one of the two exit doors was found to open inward. These conditions do not comply with legal requirements, which mandate that exit and emergency exit doors must open outward in the direction of travel. Hence a non-conformance has been raised.

3. Electrical Safety
•The factory has made agreement with an electrical contractor, who holds a valid Permit from the electrical authority, to take care of electrical maintenance.
•The factory management has installed one horizontal air receiver, to generate steam for ironing purpose. The pressure vessel has been inspected by the local authority, once in 6 months, and valid inspection reports are maintained.
•The factory has installed one diesel generator of 25 KVA, for secondary power supply, and valid permits are maintained.
•The stack/chimney height provided for the 25 KVA DG set located on the ground floor of the production building does not meet the legally required minimum height prescribed by environmental regulatory authorities. Hence a non-conformance has been raised.
•The electrical panel boards located on the ground floor of the production building have wooden backing/coating behind them. The presence of combustible material in close proximity to electrical panels poses a potential electrical and fire hazard and does not comply with electrical safety requirements. Hence a non-conformance has been raised.

4. Chemical Safety
•The factory does not use or store hazardous chemicals in its production process. Diesel used for operating generator are purchased, used and stored inside the factory premises.
•The MSDS (Material Data Safety Sheet) of diesel is posted on generator in local language for the awareness of the diesel handler.

5. Medical Safety
•There were 2 First aid boxes provided covering all sections in the production floor. First aid boxes found with sufficient first aid medicines, as prescribed in law.
•There are 3 First Aid trained employees holding valid first aid training certificate from St. John Ambulance, dated 21.11.2025 valid for three years.

← Code area 2

Code area 4 →

Evidences examined:
1. Health and Safety Policy dated 02.01.2026
2. Section wise Risk / Hazard Assessment (Health & Safety) dated 19.12.2025
3. Building plan approval no. D/2997/2025 dated 12.11.2025
4. Building Stability certificate dated 22.11.2025
5. Fire License No. 6026/FL/NMSB/2025 dated 01.12.2025, valid for three years.
6. Pressure vessels (Form 8) for one Horizontal Air receiver (Capacity-500Ltrs), dated 14.11.2025, valid for 6 months
7. Sanitary certificate number: TN00125TUP17866 dated 09.12.2025
8. DG 25 KVA/415V installation certificate dated 29.12.2025
9. Drinking water test report no. EFLTTC15268251462-7 dated 28.11.2025, valid for 6 months
10. First Aid training certificate dated 21.11.2025, valid for three years
11. Mr. K. Elangovan – Electrical contractor, B- License No. B 134435, valid from 03.07.2023 to 02.07.2027
12. Health & Safety committee meeting – Once in 2 months – latest meeting minutes dated 14.01.2026
13. Combined Mock drill – latest training record dated 07.02.2026, previous training dated 19.12.2025
14. Fire fighter latest training record dated 07.02.2026, previous training dated 19.12.2025
15. Awareness on Health & Safety and PPE awareness dated 05.02.2026
16. Emergency Preparedness plan 01.11.2025
17. Pest control treatment certificate dated 11.12.2025

← Code area 2

Code area 4 →

Findings: non-compliances

ZAF601310209

Non-compliance Due 2026-03-20

Code area

3 Working conditions are safe and hygienic

Workplace requirement

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

Issue title

308 - Insufficient action taken to improve conditions following air quality, dust level, noise or temperature assessment where necessary

Description

During the factory visit and interviews with management, it was observed that the factory has installed a 25 KVA diesel generator on the ground floor of the production building. However, the stack/chimney height provided for the DG set does not meet the legally required minimum height prescribed by environmental regulatory authorities.

Corrective and preventative actions

The factory managemnet shall install the required stack extension to ensure compliance with minimum height standards for the 25 KVA diesel generator.

Local law reference

In according to Central Pollution Control Board Standard for the stack height of Diesel Generator, the stack height of the DG set shall be 0.2 X square root of KVA (in meters) from the roof top.
The minimum height of stack to be provided with each generator set can be worked out using the following formula:
H = h+0.2x square root of KVA
H = Total height of stack in meter
h = Height of the building in meters where the generator set is installed
KVA = Total generator capacity of the set in KVA
Based on the above formula the minimum stack height to be provided with different range of generator sets may be categorized as follows:
For Generator Sets Total Height of stack in meter
50 KVA Ht. of the building + 1.5 meter
50-100 KVA Ht. of the building + 2.0 meter

Status

Closed (2026-03-05)*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

← Code area 3

Code area 4 →

Evidence



NC- Stack height.JPG

* PDF generated at 10:43 (UTC) on 05 Mar 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601310208

Non-compliance

Due 2026-03-20

Code area

3 Working conditions are safe and hygienic

Workplace requirement

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

Issue title

202 - Fire exits are inadequate or less than required by law, causing a significant risk to life

Description

During the facility tour and management interview, it was observed that the factory has two exit doors and two emergency exit doors. One of the emergency exit doors opens inward, and another emergency exit door is fitted with a shutter door. In addition, one of the two exit doors was found to open inward. These conditions do not comply with legal requirements, which mandate that exit and emergency exit doors must open outward in the direction of travel.

Corrective and preventative actions

It is recommended that the facility reconfigure all inward-opening exit and emergency exit doors to open outward and replace the shutter-type emergency exit door with a compliant outward opening emergency exit door, in accordance with legal and fire safety requirements.

Status

Closed (2026-03-05)*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

← Code area 3

Code area 4 →

Local law reference

In accordance with the Model Rules under Factories Act, 1948. Chapter IV - Safety (Rule Prescribed under sections 38 & 41), Rule 68: Fire Exits - 9 (u) Exit doorways shall open outwards, that is, away from the room but shall not obstruct the travel along any exit. No door, when opened, shall reduce the required width of a stairway or landing too less than 90 cm. Overhead or sliding doors shall not be installed for this purpose.

Evidence



NC_Inward opening door_2.JPG



NC- Inward opening door.JPG



NC- Shutter door.JPG

* PDF generated at 10:43 (UTC) on 05 Mar 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601310207

Non-compliance

Due 2026-05-19

Code area

3 Working conditions are safe and hygienic

Workplace requirement

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

Issue title

873 - Isolated failures of electrical safety processes not causing an immediate or significant risk of injury

Description

During the facility tour and management interview, it was observed that electrical panel boards located on the ground floor have wooden backing/coating behind them. The presence of combustible material in close proximity to electrical panels poses a potential electrical and fire hazard and does not comply with electrical safety requirements.

Status

Closed (2026-03-05)*

Time given to resolve

90 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

← Code area 3

Code area 4 →

Corrective and preventative actions

It is recommended that facility shall remove all wooden backing/coating from behind the electrical panel boards located on the ground floor.

Local law reference

In accordance with Rule 29 of the Indian Electricity Rules, 1956: [(1) All electric supply lines and apparatus shall be of sufficient ratings for power, insulation and estimated fault current and of sufficient mechanical strength, for the duty which they may be required to perform under the environmental conditions of installation, and shall be constructed, installed, protected, worked and maintained in such a manner as to ensure safety of 2[human beings, animals and property]

Evidence



NC_Wooden coated electric board.JPG

* PDF generated at 10:43 (UTC) on 05 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, other (please explain) The factory management has appointed Mr.Rajasekaran / Admin Manager, as Senior Management Representative, responsible for the implementation of social standard within the organization.
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	No
Who organises accommodation for workers?	Workers independently arrange their own accommodation
Who organises worker transportation between accommodation and worksite?	Workers organise their own transport
Who organises worker transportation while at work?	Workers organise their own transport
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Yes Building plan approval no. D/2997/2025 dated 12.11.2025 Bilding Stability certificate dated 22.11.2025
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No

← Code area 3

Code area 4 →

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

← Code area 3

Code area 4 →

4. Child labour shall not be used

Management systems

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

← Code area 3

Code area 5 →

Management systems

Explanation for management systems grades	1) Policies & Procedures: Grade: Robust Management System The factory has established Child Labour Policy and Child Labour Remediation Procedure, approved by Mrs. G.Nirosha / Proprietor. The policy and instructions are suitable for the site's circumstances and are likely to result in sustainable compliance with the Workplace Requirements in the Base Code Area currently and in the long run. 2) Resources: Grade: Some Improvements Recommended The factory management has appointed Mr.Rajasekaran / Admin Manager, as Senior Management Representative, responsible for the implementation of social standard in the company. His role & responsibilities are communicated and documented. The concern person understood his role and responsibilities, however he requires the necessary skills, seniority & authority to manage Workplace Requirements. 3) Communication & Training: Grade: Robust Management System The factory maintains a documented training plan. The factory has provided awareness training on ETI Base Codes and Company's policies and procedures once in three months. The training effectiveness are evaluated and recorded. The workers found to be aware of the requirements of each Base Code during the interview process. ETI Base Code and Company's policies and procedures were posted on the notice board for worker's reference. 4) Monitoring: Grade: Robust Management System The factory management conducts internal audit, followed by management review meeting, once in six months as their monitoring process to ensure sufficient management of the Workplace Requirements are met. No child labour or young worker employed in the factory.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 3

Code area 5 →

Systems and evidence examined to validate this code section	Current System: Based on the interaction with employees, management and review of records, 1. The factory management has established Child Labour Policy dated 02.01.2026, approved by Mrs. G.Nirosha / Proprietor. 2. The factory management has established Child Labour Remediation Procedure dated 02.01.2026, approved by Mrs. G.Nirosha / Proprietor. 3. The Child labour policy and the Recruitment Procedure states that the factory shall not employ workers less than 18 years of age. 4. In addition to it, the factory has also displayed a board at the entrance which states that child labour is prohibited. 5. The No young-looking workers observed during factory visit. Youngest worker of the facility seems to be 22 years. 6. There are no apparent concerns related to child labour at the factory. No findings observed in this Base Code. Evidence examined: 1. Child Labour Policy dated 02.01.2026 2. Child Labour Remediation Procedure dated 02.01.2026 3. Recruitment Procedure dated 02.01.2026 4. Interview with Worker and Management 5. Personal files of sampled employees, maintained with valid age proof documents in the form of national ID card, election card, education and school leaving certificate, etc.,

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

← Code area 4

Code area 5 →

5. Legal wages are paid

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
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	Some Improvements Recommended

← Code area 4

Code area 5.A →

Management systems

Explanation for management systems grades	1) Policies & Procedures: Grade: Robust Management System The factory has established Compensation and Benefits / Remuneration policy dated 02.01.2026, approved by Mrs. G.Nirosha / Proprietor. The policy and instructions are suitable for the site's circumstances and are likely to result in sustainable compliance with the Workplace Requirements in the Base Code Area currently and in the long run. 2) Resources: Grade: Some Improvements Recommended The factory management has appointed Mr.Rajasekaran / Admin Manager, as Senior Management Representative, responsible for the implementation of social standard in the company. His role & responsibilities are communicated and documented. The concern person understood his role and responsibilities, however he requires the necessary skills, seniority & authority to manage Workplace Requirements. 3) Communication & Training: Grade: Robust Management System The factory maintains a documented training plan. The factory has provided awareness training on ETI Base Codes and Company's policies and procedures once in three months. The training effectiveness are evaluated and recorded. The workers found to be aware of the requirements of each Base Code during the interview process. ETI Base Code and Company's policies and procedures were posted on the notice board for worker's reference. 4) Monitoring: Grade: Some Improvements Recommended The factory management conducts internal audit, followed by management review meeting, once in six months as their monitoring process to ensure sufficient management of the Workplace Requirements are met. No in-consistency in records observed during the payroll review. However oversight in monitoring has let to a non-conformance in this Base Code, delay in ESI & EPF remittance.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
5. Legal wages are paid	5.B Ensure that workers receive the insurance...	Local law	NC ZAF601310210

← Code area 4

Code area 5.A →

Systems and evidence examined to validate this code section	Current System: Based on the interaction with employees, management and review of records, 1. The factory management has established Compensation and Benefits / Remuneration, approved by Mrs. G.Nirosha / Proprietor. 2. Verified the salary slips & time records of sampled employees for 3 months- January'2026 (Recent month), December'2025 and November'2025. 3. The company follows Tailoring industry minimum wages, Zone A 4. Wages are paid on or before 7th of every month as cash payment, as per the worker's discretion. All employee wages meets the legal minimum wages. 5. Workers confirmed that they receive the wage slip every month, with all necessary details in their local language. As verified during document review wage slips consist of three languages – English, Tamil & Hindi. 6. No illegal deductions were made from the wages of the workers as a disciplinary measure. There were no reports or indications of disciplinary deductions. 7. Employees are benefited with social security schemes such as Employee Provident Fund (EPF) & Employee State Insurance (ESI). The factory has received ESI Code allotment (C-11) on 09.10.2025, and EPF establishment code on 16.09.2025. 8. EPF and ESI contribution remittance was found to be delayed. EPF contribution for the month of Oct'2025 and Nov'2025 was paid on 23.12.2025, and Dec'2025 was paid on 19.01.2026, and ESI contribution for the month of Oct'2025 was paid on 27.11.2025, Nov'2025 was paid on 15.12.2025 and Dec'2025 was paid on 19.01.2026, where the payment has to be remitted on or before 15th of succeeding month, as per the legal requirement. Hence a non-conformance has been raised. 9. As the site has started the operations from Oct'25 onward only from this location, Annual Bonus payment, annual leave wages are not yet provided. However the factory management has mentioned in the employment contract that social benefits like annual bonus and annual leave wages shall be provided for all employees as per legal requirement. Evidence examined: 1. Compensation and Benefits / Remuneration policy dated 02.01.2026, approved by Mrs. G.Nirosha / Proprietor 2. G.O copy of the Tailoring industry minimum wage 3. Employment contract for the sampled workers to examine agreed wage rates and terms & conditions 4. Wage statement & Wage slip for sampled employees for the month of January'2026 (Recent month), December'2025 and November'2025 5. Attendance records for sampled employees for the month of Jan 2026, Dec 2025 & Nov 2025 6. ESIC Code allotment letter (C-11) dated 09.10.2025. ESI Code no. 56001500750000199 7. EPF establishment code allotment letter dated 16.09.2025. EPF Code no.

← Code area 4

Code area 5.A →

CBCBE3729069000
8. PF & ESI challan remittance record for past 3 months
9. Living wages calculation sheet
10. Production records from work floors to check for discrepancies

Findings: non-compliances

ZAF601310210

Non-compliance Due 2026-04-19

Code area

5 Legal wages are paid

Workplace requirement

5.B Ensure that workers receive the insurances and benefits (including leave entitlements) they are legally or contractually entitled to.

Issue title

426 - Regular practice of delayed payment of social insurance and other legally mandated contributions to relevant authorities

Description

It was noted during the review of payroll records and management interview that EPF and ESI contribution remittance was found to be delayed. EPF contribution for the month of Oct'2025 and Nov'2025 was paid on 23.12.2025 Dec'2025 paid on 19.01.2026, and ESI contribution for the month of Oct'2025 was paid on 27.11.2025, Nov'2025 was paid on 15.12.2025 and Dec'2025 was paid on 19.01.2026, where the payment has to be remitted on or before 15th of succeeding month, as per the legal requirement.

Corrective and preventative actions

The factory management shall ensure that EPF and ESI monthly contributions are remitted on time to the concern authority as per the legal requirement.

Local law reference

In accordance with the Employee State Insurance Regulations 1950, Section 31, an employer who is liable to pay contributions in respect of any employee shall pay those contributions within 21 days of the last day of the calendar month in which the contributions fall due. Employee's State Insurance (General) Amendment Regulation, 2017, In Regulation 31, for the words with in "21 days" as they occur, the words with in "15 days" shall be substituted.
In accordance with Employees Provident funds Scheme, 1952, Paragraph 38, (1) The employer shall, before paying the member his wages in respect of any period or part of period for which contributions are payable, deduct the employee's contribution from his wages which together with his own contribution as well as an administrative charge shall be deposited within fifteen days of the close of every month.

Status

Closed (2026-03-05)*

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

← Code area 5

Code area 5.A →

* PDF generated at 10:43 (UTC) on 05 Mar 2026. View this finding on the Sedex platform for live updates and closure details.

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	Wages are based on job skills and experience Wages meet a living wage The legal minimum wage
Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?	Does not use digital payments (give details) Wages are paid on or before 7th of every month as cash payment, as per the worker's discretion
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None
Where the site has undertaken a Living Wage gap analysis against a credible Benchmark which Benchmark have they used?	Anker Reference Value Methodology

Worker renumeration

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

Summary information

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

← Code area 5

Code area 5.A →

Is actual wage data available on site for any of these options?	Daily Monthly	
Maximum legal working hours	**Max hours per day**	9.0
	Max hours per week	48.0
	Max hours per month	Non applicable
Actual required working hours	**Required hours per day**	8.0
	Required hours per week	48.0
	Required hours per month	208.0
Maximum legal overtime hours	**Max hours per day**	Non applicable
	Max hours per week	12.0
	Max hours per month	Non applicable
Actual overtime hours	**Max hours per day**	0.0
	Max hours per week	0.0
	Max hours per month	0.0
Minimum legal wage	**Min per hour**	Non applicable
	Min per day	462.38
	Min per week	Non applicable
	Min per month	12022.0
Actual minimum wage	**Actual per hour**	Non applicable
	Actual per day	463.0
	Actual per week	Non applicable
	Actual per month	12038.0

← Code area 5

Code area 5.A →

Minimum legal overtime wage	**Min per hour**	115.5
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	**Actual per hour**	115.75
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	33
Provide the date and details of the records	11 workers sampled from the month November 2025 11 workers sampled from the month December 2025 11 workers sampled from the month January 2026
Are there different legal minimum/ legally recognised CBAs wage grades?	Yes Legal minimum: w. e. f. 1/4/2025 to 31/03/2026(Basic +DA) – INR 493.00/- for Cutter and Checker, INR 485/- for Tailor, INR 469/- for Ironer, INR 463/- for Packer and Helper.
For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Meets legal minimum
Indicate the breakdown of workforce per earnings	100% of workforce payment meets the legal minimum wages
Are there any bonus schemes used?	No

← Code area 5

Code area 5.A →

Were accurate records shown at the first request?	Yes
Were any inconsistencies found?	No

← Code area 5

Code area 5.A →

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current System: Based on the interaction with employees, management and review of records, 1. The factory management follows the minimum wages established by the government for Tailoring industry. 2. The factory management has estimated the living wage based on Anker Methodology, to understand the gap between wages received by workers and what they would need to receive in order to earn a living wage. 3. The factory pays more than the living wages arrived. The living wage arrived is INR 9543 per month. The factory paid lowest wage is INR 12038 per month (Gross) and INR 10503 (Nett in hand), which is more than the living wages arrived by the factory. Evidence examined: 1. Living Wage Calculation dated 13.10.2025 2. Wage structure of the facility 3. Wage records 4. Interview with Worker and Management

← Code area 5

Code area 6 →

6. Working hours are not excessive

Management systems

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

← Code area 5.A

Code area 7 →

Management systems

Explanation for management systems grades	1) Policies & Procedures: Grade: Robust Management System The factory has established Working / Overtime hours policy dated 02.01.2026, approved by Mrs. G.Nirosha / Proprietor, The policy and instructions are suitable for the site's circumstances and are likely to result in sustainable compliance with the Workplace Requirements in the Base Code Area currently and in the long run. 2) Resources: Grade: Some Improvements Recommended The factory management has appointed Mr.Rajasekaran / Admin Manager, as Senior Management Representative, responsible for the implementation of social standard in the company. His role & responsibilities are communicated and documented. The concern person understood his role and responsibilities, however he requires the necessary skills, seniority & authority to manage Workplace Requirements. 3) Communication & Training: Grade: Robust Management System The factory maintains a documented training plan. The factory has provided awareness training on ETI Base Codes and Company's policies and procedures once in three months. The training effectiveness are evaluated and recorded. The workers found to be aware of the requirements of each Base Code during the interview process. ETI Base Code and Company's policies and procedures were posted on the notice board for worker's reference. 4) Monitoring: Grade: Robust Management System The factory management conducts internal audit, followed by management review meeting, once in six months as their monitoring process to ensure sufficient management of the Workplace Requirements are met. Time records found to be consistent with payroll and production records, observed during the document review.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 5.A

Code area 7 →

Systems and evidence examined to validate this code section	Current System: Based on the interaction with employees, management and review of records, 1. The factory management has established the Working / Overtime hours policy, approved by Mrs. G.Nirosha / Proprietor. 2. The working hours are communicated to workers through the employment contract, and displayed in notice board. 3. The factory runs in a general shift from 8.30 am to 5.30 pm; with 60 mins lunch break between 12.30 pm to 01.30 pm, and two tea breaks each 15 mins between 10.30 am to 10.45 am and 3.30 pm to 3.45 pm. 4. All employees are getting one day off for every 6 days of work. Sunday is the common weekly holiday. 5. The factory management maintains manual time card system to monitor the worker's in-time and out-time. 6. No overtime work observed in the sampled months. The Overtime work is voluntary as per their policy. Evidence examined: 1. Working / Overtime hours policy dated 02.01.2026 2. Time record for sampled employees for the month of January'2026 (Recent month), December'2025 and November'2025 3. Production records from work floors to check for discrepancies 4. Interview with Worker and Management

← Code area 5.A

Code area 7 →

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	200%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	Not applicable, the company's Working hours & Overtime policy stated that 200% of wages shall be paid for overtime hours as per the legal requirement.
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?	40.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	48.0
Maximum number of days worked without a day off in sample	6

← Code area 6

Code area 7 →

7. No discrimination is practiced

Management systems

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

← Code area 6

Code area 8 →

Management systems

Explanation for management systems grades	1) Policies & Procedures: Grade: Some Improvements Recommended The factory has established Discrimination policy, approved by Mrs. G.Nirosha / Proprietor. And the policy missed the management's commitment to adopt the international labor standards, with reference to this Base Code. 2) Resources: Grade: Some Improvements Recommended The factory management has appointed Mr.Rajasekaran / Admin Manager, as Senior Management Representative, responsible for the implementation of social standard in the company. His role & responsibilities are communicated and documented. The concern person understood his role and responsibilities, however he requires the necessary skills, seniority & authority to manage Workplace Requirements. 3) Communication & Training: Grade: Robust Management System The factory maintains a documented training plan. The factory has provided awareness training on ETI Base Codes and Company's policies and procedures once in three months. The training effectiveness are evaluated and recorded. The workers found to be aware of the requirements of each Base Code during the interview process. ETI Base Code and Company's policies and procedures were posted on the notice board for worker's reference. 4) Monitoring: Grade: Robust Management System The factory management conducts internal audit, followed by management review meeting, once in six months as their monitoring process to ensure sufficient management of the Workplace Requirements are met. No discrimination practise reported by the workers in the interview.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

No findings

← Code area 6

Code area 8 →

Systems and evidence examined to validate this code section	Current System: Based on the interaction with employees, management and review of records, 1. The factory management has established Discrimination policy dated 02.01.2026, approved by Mrs. G.Nirosha / Proprietor. 2. No discrimination reported/observed in hiring, compensation, promotion and termination based on race, caste, national origin, religion, age, disability, gender, marital status and sexual orientation. The factory's job advertisements and interview process were reviewed and the same is confirmed during the interaction with management and workers. 3. The factory management stated that they are open to all genders in hiring. 4. All employees have fairly equal opportunity for training and other facilities. 5. No health checks like HIV test are requested before or during the recruitment process or during employment. 6. The factory management has established Grievance committee where the workers can register their grievances related to work/ employment, to bring into factory management consideration and get resolved. This meeting is held once in two months. 7. The employee are provided with Suggestion/ Complaint boxes, to report anonymously. 8. There are no apparent concerns with regard to discrimination in any form at the factory. Evidence examined: 1. Discrimination policy dated 02.01.2026 2. Payroll records to check for equal remuneration for equal work 3. Grievance committee meeting minutes dated 12.01.2026 4. Training records 5. Resignation & Termination records 6. Interview with Management and Worker

← 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)	7%
Three most common nationalities in managerial and supervisory roles	Indian

← Code area 7

Code area 8 →

8. Regular employment is provided

Management systems

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

← Code area 7

Code area 8.A →

Management systems

Explanation for management systems grades	1) Policies & Procedures: Grade: Robust Management System The factory management did not maintain any specific policy with regards to this Code, however the recruitment procedure has been established. The policy and instructions are suitable for the site's circumstances and are likely to result in sustainable compliance with the Workplace Requirements in the Base Code Area currently and in the long run. 2) Resources: Grade: Some Improvements Recommended The factory management has appointed Mr. Rajasekaran / Admin Manager, as Senior Management Representative, responsible for the implementation of social standard in the company. His role & responsibilities are communicated and documented. The concern person understood his role and responsibilities, however he requires the necessary skills, seniority & authority to manage Workplace Requirements. 3) Communication & Training: Grade: Robust Management System The factory maintains a documented training plan. The factory has provided awareness training on ETI Base Codes and Company's policies and procedures once in three months. The training effectiveness are evaluated and recorded. The workers found to be aware of the requirements of each Base Code during the interview process. ETI Base Code and Company's policies and procedures were posted on the notice board for worker's reference. 4) Monitoring: Grade: Robust Management System The factory management conducts internal audit, followed by management review meeting, once in six months as their monitoring process to ensure sufficient management of the Workplace Requirements are met. Written employment contract with terms and conditions are provided to employees in their local language (Tamil/Hindi) understood by the workers.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 7

Code area 8.A →

Systems and evidence examined to validate this code section	Current System: Based on the interaction with employees, management and review of records, 1. All employees are directly hired by the factory management, and no labour contractors involved. 2. Written employment contract with terms and conditions are provided to employees in their local language (Tamil / Hindi) understood by the workers, and a copy is maintained in their personal file. 3. No false apprenticeship schemes were practiced in the factory. Also, nothing has been reported by the interviewed workers. Evidence examined: 1. Personal file for Employment contract and Terms & conditions 2. Worker interview 3. Management interaction

← Code area 7

Code area 8.A →

8. Regular employment is provided

Data points

Percentage of workers that are permanently or temporarily employed	100.0%
Percentage of workers that have been engaged via irregular, sub-contracted or non-employment models of labour, rather than permanent or temporary contracts of employment	0.0%
Percentage of workers employed as apprentices, trainees or interns	0.0%

← Code area 8

Code area 8.A →

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

Management systems

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

← Code area 8

Code area 9 →

Management systems

Explanation for management systems grades	1) Policies & Procedures: Grade: Robust Management System The factory management has established Subcontractors policy, but no specific policy with regards to Home workers. There are no onsite subcontractor engaged in production process. The policy and instructions are suitable for the site's circumstances and are likely to result in sustainable compliance with the Workplace Requirements in the Base Code Area currently and in the long run. 2) Resources: Grade: Some Improvements Recommended The factory management has appointed Mr.Rajasekaran / Admin Manager, as Senior Management Representative, responsible for the implementation of social standard in the company. His role & responsibilities are communicated and documented. The concern person understood his role and responsibilities, however he requires the necessary skills, seniority & authority to manage Workplace Requirements. 3) Communication & Training: Grade: Robust Management System The factory maintains a documented training plan. The factory has provided awareness training on ETI Base Codes and Company's policies and procedures once in three months. The training effectiveness are evaluated and recorded. The workers found to be aware of the requirements of each Base Code during the interview process. ETI Base Code and Company's policies and procedures were posted on the notice board for worker's reference. 4) Monitoring: Grade: Robust Management System The factory management conducts internal audit, followed by management review meeting, once in six months as their monitoring process to ensure sufficient management of the Workplace Requirements are met. The management stated that they do not engage onsite sub-contractors, hence they did not include the requirements of this Base Code in the internal audit checklist. However No findings observed in this Base Code.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 8

Code area 9 →

Systems and evidence examined to validate this code section	Current System: Based on the interaction with employees, management and review of records, 1. The factory management did not engage subcontract or Home workers in its production processes, hence all processes are done in-house. 2. However, the factory management has established Sub-contractors policy dated 02.01.2026. Evidence examined: 1. Sub-contractors policy dated 02.01.2026 2. Production process flow diagram 3. Production records 4. Material inward and outward registers were verified for material movement for home working and subcontractors 5. Interview with Management and Workers

← Code area 8

Code area 9 →

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

Data points

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

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homeworker?	
Are full records of homeworkers available at the site?	
Does the supplier buy products or services from suppliers that use homeworkers?	No Confirmed during the management and worker interview that no products or services obtained through homeworkers.

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity?	No No unrecorded work or undeclared sub-contracting observed on site.

← Code area 8.A

Code area 9 →

Are any sub-contractors used?	Yes	
Sub-contractor 1	**Processes subcontracted**	Printing
	Name of factory	J.M.Printing
	Address	1/65A, Kanjampalayam, Thottiya mannarai, Tiruppur- 641607
	Dates used	DC no.287 dated 30.01.2026
Sub-contractor 2	**Processes subcontracted**	Embroidery
	Name of factory	Jassn Embroidery
	Address	15/16, S.V.Colony east, 7th street, Mosque street, P.N.Road, Tiruppur-641602
	Dates used	DC no.499 dated 02.02.2026

← Code area 8.A

Code area 9 →

9. No harsh or inhumane treatment is allowed

Management systems

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

← Code area 8.A

Code area 10.A →

Management systems

Explanation for management systems grades	1) Policies & Procedures: Grade: Robust Management System The factory management has established Disciplinary policy and procedure. The factory maintains Model Standing Order to define the misconducts and disciplinary practice to be followed. This Standing order is available in English and Tamil language, and displayed in notice board for worker's reference. 2) Resources: Grade: Some Improvements Recommended The factory management has appointed Mr.Rajasekaran / Admin Manager, as Senior Management Representative, responsible for the implementation of social standard in the company. His role & responsibilities are communicated and documented. The concern person understood his role and responsibilities, however he requires the necessary skills, seniority & authority to manage Workplace Requirements. 3) Communication & Training: Grade: Robust Management System The factory maintains a documented training plan. The factory has provided awareness training on ETI Base Codes and Company's policies and procedures once in three months. The training effectiveness are evaluated and recorded. The workers found to be aware of the requirements of each Base Code during the interview process. ETI Base Code and Company's policies and procedures were posted on the notice board for worker's reference. 4) Monitoring: Grade: Robust Management System The factory management conducts internal audit, followed by management review meeting, once in six months as their monitoring process to ensure sufficient management of the Workplace Requirements are met. The interviewed workers stated that their grievances are handled and immediately addressed by the management, and no harsh or inhumane treatment is practised.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 8.A

Code area 10.A →

Systems and evidence examined to validate this code section	Current System: Based on the interaction with employees, management and review of records, 1. The factory management maintains Model Standing Order, which defines the disciplinary practice to be followed inside the factory and the procedures to handle any misconduct. 2. The factory management has established Disciplinary policy dated 02.01.2026, approved by Mrs. G.Nirosha / Proprietor. 3. There were suggestion / complaint boxes, installed in worker's private area, where workers could report any grievances (harassment, bullying, discrimination etc.), in an anonymous way. Any received complaint would be handled by management, without any reprisal for the worker in question. 4. The factory management has formed Internal Complaints Committee, which deals with Prevention of Sexual Harassment in the Workplace. The IC Committee meeting is done once in two months, where a representative from local NGO participates as an external member, and provides awareness on this subject. 5. The factory has made agreement with a local NGO (NAAM Educational and Charitable Trust) to participate in Internal Complaints Committee and create awareness among female workers against sexual harassment in workplace. 6. There are no apparent concerns regarding any forms of abuse at the factory, as per worker interview. Evidence examined: 1. Model Standing Order – file copy 2. Disciplinary policy and procedure dated 02.01.2026 3. NGO Agreement dated 01.12.2025 valid for one year 4. Internal Complaints committee meeting minutes dated 17.12.2025 5. ICC Annual return sent through registered post on 02.01.2026 6. Suggestion/ Complaint box register 7. Interview with Worker and Management

← Code area 8.A

Code area 10.A →

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	Yes, there is a formal grievance process
What type of grievance mechanism(s) are available?	1. Employees can directly convey their grievances to the Top Management, and Worker Representatives. 2. Workers committee, Grievance committee. 3. Suggestion box is provided in the private areas, to report anonymously
Number of grievances raised in the last 12 months	0
Number of grievances resolved in the last 12 months	0

← Code area 9

Code area 10.A →

10.A. Environment 2-Pillar

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
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	Some Improvements Recommended

← Code area 9

Code area 10.B →

Management systems

Explanation for management systems grades	1) Policies & Procedures: Grade: Robust Management System The factory management has established an environmental policy, which defines the management's commitment towards continual improvement and the prevention of pollution in development of the environmental management system. The policy has been endorsed by the top management. 2) Resources: Grade: Some Improvements Recommended The factory management has appointed Mr.Rajasekaran / Admin Manager, as Environmental Representative, responsible for establishing, implementing, and maintaining the Environmental Management System in the Organization. His role & responsibilities are communicated and documented. The concern person understood his role and responsibilities, however he requires the necessary skills, seniority & authority to manage Workplace Requirements. 3) Communication & Training: Grade: Robust Management System The factory maintains a documented training plan. The factory has provided awareness training on Environment and Waste Management once in three months. The workers found to be aware of the requirements of each Base Code during the interview process. Environment policy and Waste handling procedures were posted on the notice board for worker's reference. 4) Monitoring: Grade: Some Improvements Recommended The factory management conducts internal audit, followed by management review meeting, once in six months as their monitoring process to ensure sufficient management of the Workplace Requirements are met. However the internal audit checklist did not cover the requirements related to environmental management system. However oversights in the monitoring systems have not led to Non-conformance, but are likely to do so in the future.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 9

Code area 10.B →

Systems and evidence examined to validate this code section	Current System: Based on the interaction with employees, management and review of records, 1. The factory management has established an Environment Policy dated 02.01.2026, approved by Mrs. G.Nirosha / Proprietor. 2. The factory management has set Environmental objectives to minimize their environmental impact and contribute to sustainability. 3. Factory has appointed Mr. Mr.Rajasekaran / Admin Manager, as Environmental Representative, responsible for Environmental Management System. 4. The factory management is aware of the local, regional and national environmental laws and found complied with. 5. Air quality level, noise level & illumination level are monitored regularly and found within the permissible limits. 6. Ambient air quality level, ambient noise level, generator noise level are monitored regularly and found within the maximum permissible limit prescribed by TNPCB. 7. The factory has obtained installation certificate for the diesel generators- 25 kva, from the electrical inspectorate, and its stack air emission is tested regularly. Evidence examined: 1. Environmental Policy dated 02.01.2026 2. Indoor Air quality monitoring report no. EFLTTC15268251462-2 & 3 dated 28.11.2025 3. Ambient Air quality monitoring report no. EFLTTC15268251462-1 dated 28.11.2025 4. Noise level monitoring report no. EFLTTC15268251462-5 dated 28.11.2025 5. Ambient Noise level monitoring report no. EFLTTC15268251462-8 dated 28.11.2025 6. Lux level monitoring report no. EFLTTC15268251462-6 dated 28.11.2025 7. Stack emission of 25 KVA generator monitoring report no. EFLTTC15268251462-4 dated 28.11.2025

← Code area 9

Code area 10.B →

10.A. Environment 2-Pillar

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?	No
Does the site have any valid environmental or energy management certificates?	The site does not have any valid environmental or energy management certificates.
Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC)?	No
Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?	No

← Code area 10.A

Code area 10.B →

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current System: Based on the interaction with employees, management and review of records, 1. The factory started its operation at this location from 03rd Oct 2025. Hence no data available for waste monitoring & disposal and energy consumption & monitoring for the year 2024. 2. The factory consumes energy such as water, electricity and diesel for its production process. Energy consumptions are monitored and recorded from Oct 2025 to till date. 3. Environmental Aspect and Impact study conducted for the activities performed in the factory. 4. The factory management disposes/ sold the general (non-hazardous) waste like fabric bits, paper, cardboard, etc., to local merchants for recycle/ reuse. 5. Factory has made agreement with TNPCB approved merchant who collects, restores & dispose, hazardous waste like used/waste oil and E-Waste, and manifest are maintained. 6. Waste/used oil is proposed to be disposed of through M/s Saizrol Industries, located in Erode District, who holds valid authorization for the procurement and recycling of Schedule I–5 (5.1 – Used or Spent Oil). A valid agreement is in place. As no disposal has been carried out to date, waste manifests were not available for review. 7. E-waste is proposed to be disposed of through M/s Tritech System, located in Ambattur District, who holds valid authorization for the collection, storage, dismantling, segregation, and disposal of e-waste. A valid agreement is in place. As no disposal has been carried out to date, waste manifests were not available for review. Evidence examined: 1. Environmental Aspect / Impact Assessment Report dated 19.12.2025 2. Environmental awareness & Waste handling training dated 19.12.2025 3. Waste disposal agreement of used/ spent oil dated 01.12.2025, valid for 1 year 4. Waste disposal agreement of E-Waste dated 01.12.2025, valid for 1 year

← 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?	Responsible use and management of water Sustainable material sourcing Switching to renewable energy sources
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Not Applicable
Does the site have reduction targets in place to manage climate related risks?	None
Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 & 3))?	Yes The site has set reduction target of energy and water consumption by 3% over next three 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.A

Code area 10.C →

Total electricity consumption from non-renewable sources (kWh)	15,397	Data not available
Total electricity consumption from renewable sources (kWh)	0	Data not available
Sources of renewable energy used	None	Data not available
Types of renewable energy used	Other (provide details) No renewable energy used	Data not available
Total natural gas consumption (kWh)	0	Data not available
Usage of other purchased fuels	Diesel- 75 liters	Data not available
Has the site completed any carbon footprint analysis?	No	No
Water sources	Local water authority	Data not available
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	61.7	Data not available
Water discharged	Drainage system	Data not available
Water volume discharged (m3)	43.2	Data not available
Water volume recycled (m3)	0	Data not available
Total waste produced (mt)	0.5	Data not available
Total hazardous waste produced (mt)	0.1	Data not available

← Code area 10.B

Code area 10.C →

Waste to recycling (mt)	0	Data not available
Waste to landfill (mt)	0	Data not available
Waste to other (mt)	0	Data not available
Total product produced (mt)	6.7	Data not available

← Code area 10.B

Code area 10.C →

10.C. Business ethics

Management systems

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

← Code area 10.B

Management systems

Explanation for management systems grades	1) Policies & Procedures: Grade: Robust Management Systems The factory management has established Business Ethics Policy, and Anti-Bribery & Anti-Corruption Policy, approved by Mrs. G.Nirosha / Proprietor. Responsibilities and processes to implement policies and procedures are clear. 2) Resources: Grade: Some Improvements Recommended The factory management has appointed Mr.Rajasekaran / Admin Manager, as Senior Management Representative, responsible for the implementation of social standard in the company. His role & responsibilities are communicated and documented. The concern person understood his role and responsibilities, however he requires the necessary skills, seniority & authority to manage Workplace Requirements. 3) Communication & Training: Grade: Robust Management System The factory management has provided awareness training on Anti-Bribery & Anti-Corruption Policy and Business Ethics Policy & procedure for workers, staffs, supervisors and managers on 20.01.2025. Anti-Bribery & Corruption Policy posted inside the factory premises for workers reference. 4) Monitoring: Grade: Robust Management Systems The monitoring ensures sufficient management of the Workplace Requirements in this Base Code Area on an ongoing basis. No evidence indicates that the auditee is subject to any fines/prosecutions for non-compliance to Business Ethics regulations. The auditee has received, read and acknowledged the Business Ethics policy of the auditor/audit company.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 10.B

Systems and evidence examined to validate this code section	Current System: Based on the interaction with employees, management and review of records, 1. The factory management has established Business Ethics Policy, and Anti-Bribery & Anti-Corruption Policy, Mr.Rajasekaran / Admin Manager. 2. The Policy stated that the factory maintains the highest standards of ethical conduct, honesty, and integrity by strictly prohibiting bribery and corruption in any form. 3. Business ethics policy awareness training are provided for all staffs & workers by the factory management. 4. System in place that effectively allows confidential and anonymous reporting, monitoring and investigation of any fraudulent or unethical business practices without fear of reprisals towards the reporter and employees are aware of the same. 5. The factory management has not been subject to any fines/prosecutions for noncompliance to business from the date of establishment. 6. The factory operates in a rental building. The management maintains a copy of required licenses and permissions relating to the land where the factory operates. Evidence examined: 1. Business Ethics Policy dated 02.01.2026 2. Anti-Bribery & Anti-Corruption Policy dated 02.01.2026 3. Business ethics awareness training dated 12.12.2025 4. Suggestion / complaint box log

← 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	No anti-bribery Management Systems certificates available for the site.

← Code area 10.C

Attachments

LRQA-IN-SMTA-338211_Onsite Signed CAPR_JAS GARMENTS_10.02.2026.pdf

LRQA-IN-SMTA-338211_Photo report_Jas Garments_10 Feb 2026.pdf