

Sedex Members Ethical Trade Audit Report

Version 7



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Audit content

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

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

2-pillar audits include:

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

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

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

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

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

Audit details

Site details

Sedex site reference	ZS423411651	Site name	DESWAL SOURCING SOLUTIONS PVT LTD
Business name	DESWAL SOURCING SOLUTIONS PVT LTD	Site address	PLOT NO. 679 UDYOG VIHAR PHASE 5 GURUGRAM IN 122016

Audit details

Sedex company reference	ZC423411649	Auditor company name	TUV NORD CERT GmbH
Audit company address	Am TÜV 1, Essen, DE, 45307		
Date of audit	2025-12-29	Audit conducted by	Deepak Kumar Kherwal
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics		
Time in and out	Day 1		
	In	09:00	
	Out	15:30	
Audit type	Periodic		
Was the audit announced?	Semi announced		

Was the Sedex SAQ available for review? Yes

Who signed and agreed CAPR? MS. PAYAL DEORA / CFO

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 active union in company		
Reason for absence during the audit	No active union in company		
Reason for absence at the closing meeting	No active union in company		

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)

No CSCA Auditor in the NCR zone, so the audit is done by Male CSCA Auditors.

Lead auditor

Deepak Kumar Kherwal

APSCA Number

21704598

Additional auditor

Ankur Sarkar

APSCA Number

32400793

Date of declaration

2025-12-29

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Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	MS. PAYAL DEORA
Title	CFO
Date of declaration	2025-12-29

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.F Have a system in place to measure the eff...	Base code	NC ZAF601286045
	3.N Ensure that all hazardous substances (e.g...	Base code	NC ZAF601286041
	3.N Ensure that all hazardous substances (e.g...	Base code	NC ZAF601286042
	3.U Ensure any additional relevant legal requ...	Local law Base code	NC ZAF601286043
8. Regular employment is provided	8.A Provide a written contract or other bindi...	Local law Base code	NC ZAF601286044
10.C. Business ethics	10.C.E Provide appropriate business ethics tr...	Base code	NC ZAF601286040

Management systems

	Policies and procedures	Resources	Communication and training	Monitoring
1. Employment is freely chosen	✓	✓	✓	✓
1.A. Responsible recruitment and entitlement to work	✓	✓	✓	✓
2. Freedom of association and right to collective bargaining are respected	✓	✓	✓	✓
3. Working conditions are safe and hygienic	✓	✓	i	⚠
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

Site details

Company and site details

Sedex company reference	ZC423411649	
Sedex site reference	ZS423411651	
Company name	DESWAL SOURCING SOLUTIONS PVT LTD	
Business ownership type	GOODS	
Site name	DESWAL SOURCING SOLUTIONS PVT LTD	
Site name in local language	देसवाल सोर्सिंग सॉल्यूशंस प्राइवेट लिमिटेड	
GPS location	GPS address	679 PHASE V, UDYOG VIHAR, GURGAON, 122016, HARYANA
	Coordinates	28'30'15 N, 77'5'4 E
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	Ms. PAYAL DEORA
	Job title	CFO
	Phone number	+919650271814
	Email	hr@dssb.co.in

[← Management systems](#)

[Worker analysis →](#)

Company and site details

Applicable business and other legally required business license numbers and documents

- Factory License – Reg No.- GGN-ONLINE-GGN-D-103 till 31st Dec 2030 for 148 Manpower HP – 68;
- Fire NOC - Memo - FS/2025/1011 dated 27 November 2025, valid for three years.
- Pollution consent: exempted. White Category at s. No- 42 of Policy Order N of HCPCB, confirmation by Haryana State Pollution Control Board verified. Ref – HSPCB/GRN/2023/339 Dated – 24.05.2023
- Approved Building Plan – FBP_11751 Dated - 20-09-2021
- Building Stability – From 1-B As per Rule 4, Dated 26 August 2021
- Certificate of Conformity of Production- ARAI/MoEF/DGCOP/IGES4/TCPL/F1/24-25/03; Dated 26.06.2025 Valid Upto – 30th June 2026

[← Management systems](#)

[Worker analysis →](#)

Site activities

Site function	Factory Processing/Manufacturer Finished Product Supplier	
Site activities	Primary	Manufacture of wearing apparel (clothing), except fur apparel
	Secondary	
	Other	
Product type	READY-MADE GARMENTS	
Process overview	Products being produced—READY-MADE GARMENTS Main operations - Cutting, Stitching, Packing & Dispatch Number of production Lines : 01 line on 2nd floor, 01 Line on 3rd Floor for finishing and packing Main equipment - Sewing Machine, Electric Iron, Electric Scissors & Cloth Cutting Rotary Cutter, metal detector	
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?	1691m ²

[← Site details](#)

[Worker analysis →](#)

Site scope

Building 1	Last construction works on site	2021
	If building is shared, provide details	Not shared with any one
	Number of floors	4
	Description of floor activities	1-Basement - RM Store and Cutting 2-Ground—Admin Office, Utilities, Crèche Facility, Security and dispatch 3- 1st Floor—Stitching and sewing process 4- 2nd Floor - Finishing and Packing

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

Not Providing the transport to workers because as such there is no legal requirement to provide the transport to workers.
Workers arrange their own transport to the factory.

[← Site details](#)

[Worker analysis →](#)

Work patterns

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

Is there any night shift work at the site? No

Site assessments

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

Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community? No
The factory 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? No
The factory has not conducted Human Rights Impact Assessment in the last 3 years.

[← Site details](#)

[Worker analysis →](#)

Worker analysis

Gender disaggregated data available

Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	36 (76.6%)	11 (23.4%)	- -	47 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	35 (77.8%)	10 (22.2%)	- -	45 (95.7%)
Temporary or fixed term employees	0 -	0 -	- -	0 (0%)
Agency or subcontracted workers	1 (50%)	1 (50%)	- -	2 (4.3%)
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	34 (77.3%)	10 (22.7%)	- -	44 (93.6%)
International migrant workers	0 -	0 -	- -	0 (0%)
Total migrant workers	34 (77.3%)	10 (22.7%)	- -	44 (93.6%)

* % of total workforce

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

workers are migrated internally from other states like Bihar and U.P. all local migrated workers now have local homes in nearby localities.

Workers by age

	Men	Women	Other	Total
18 - 24 years old	0 -	0 -	- -	0 (0%)
15 - 17 years old	0 -	0 -	- -	0 (0%)
Under 15 years old	0 -	0 -	- -	0 (0%)

* % of total workforce

[← Worker analysis](#)

[Worker interviews →](#)

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

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

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Indian	79%	21%	-	100%

Workers by remuneration type

	Men	Women	Other	Total
Workers paid per unit (piece rate)	0 -	0 -	- -	0 (0%)
Workers paid based on a mix of 'piece work' and hourly rate	0 -	0 -	- -	0 (0%)
Workers paid hourly / daily rate	0 -	0 -	- -	0 (0%)
Salaried workers	36 (76.6%)	11 (23.4%)	- -	47 (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	34 (79.1%)	9 (20.9%)	- -	43 (91.5%)
Other	2 (50%)	2 (50%)	- -	4 (8.5%)

* % of total workforce

If other payment cycle entered, please provide details none

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	1 (33.3%)	2 (66.7%)	- -	3
Supervisors or team leaders	0 (0%)	5 (100%)	- -	5
Administrative staff	2 (100%)	0 (0%)	- -	2

[← Worker analysis](#)

[Worker interviews →](#)

Worker interview summary

Gender disaggregated data available Men and women

Which methods of worker engagement were used? Individual interviews
Group interviews

Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?

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

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

Number and size of group interviews 1 Group of 5 and 05 Individuals + 02 Additional for 4 Pillar audit

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)

Total - 10 Worker interview + 02 Additional (for 4 Pillar audit) done and all workers were satisfied with current wages

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

Grievance mechanisms

Job security

Pay

Social benefits & insurance (e.g. ability to book annual leave, maternity leave, pensions etc.)

Social dialogue (e.g. freedom to associate)

Additional comments

Workers were found cooperative during the interview process without any signs of coaching. No negative comment was observed during the interviews. All interviewed workers reported that they were satisfied with their employment at the factory and with the current wages.

Attitude of workers' committee/union representatives

As such, there is no Union in the company. The Works Committee looked very positive toward management, and there is no negative information reported.

Attitude of managers

The facility management showed a positive attitude towards this audit during the process.

Workers interviewed by type

Total

[← Worker analysis](#)

[Measuring workplace impact →](#)

Workers interviewed by type

Permanent workers	11
Temporary or fixed-term employees	0
Agency or subcontracted workers	1
Seasonal workers	0
Other workers	0
Total number of workers interviewed	12

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	3	2	-	5
Workers interviewed individually	7	0	-	7

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	10	2	-	12
International migrant workers interviewed	0	0	-	0
Total migrant workers interviewed	10	2	-	12

Measuring workplace impact

Gender disaggregated data available Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	6.0%	4.0%	-	10.0%
Last full calendar year (2024)	7.0%	3.0%	-	10.0%
Previous full calendar year (2023)	7.0%	3.0%	-	10.0%

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

Rate of absenteeism (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	9.0%	3.0%	-	12.0%
Last full calendar year (2024)	8.0%	3.0%	-	11.0%
Previous full calendar year (2023)	9.0%	3.0%	-	12.0%

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

Accidents register is evident , however there is no reportable accident is occurred till date.

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

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

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

Lost day work cases (per 100 workers)*

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

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

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

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

[← Worker interviews](#)

[Code area 0 →](#)

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

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

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

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	<ul style="list-style-type: none"> •The factory allowed the audit team to conduct and complete the audit without obstruction. •All requested documents were provided on time. •The selected workers were interviewed in private without the presence of management. The worker does not seem to be coached. •The factory did not offer bribes or gifts to the auditor nor they threaten the auditor in any way to induce the auditor to be dishonest. •The factory is provided an accurate site description and Sedex site profile prior to the audit. •The factory has established written human rights policy statement that is approved by the top management. Verified the Facility policies on Human Rights and Anti-Bribery dated 3 JAN 2025 •Reviewed the SAQ (Self-Assessment Questionnaire) completed by the site. •Semi Announced audit and window period - 11th Dec-2025 to 10th Jan-2026. 		

0. Enabling accurate assessment

Data points

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

1. Employment is freely chosen

Management systems

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

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

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

Explanation for management systems grades

- 1) Policies & Procedures:
The company has established Policy on recruitment 01 April 2022, Last review on 15 Dec 2025 and supported at the highest level that includes the commitment to improve performance on employment to be freely chosen. The policy is reviewed annually by Head HR and signed by the Top Management.
- 2) Resources:
Head HR is responsible to ensure the implementation of the polices and procedure as regard to this clause throughout the organisation. This individual has sufficient authority to ensure that procedures are carried out. Head HR arranged meeting once per half year with the presence of departmental head and Workers' Representatives to ensure the transparency in the system as regard to employment.
In the absence of the primary responsible person, the auditee has established a second line of responsibility to ensure continuity in managing the system. This delegation is clearly reflected in the organization chart.
- 3) Communication & Training: The established Policy on recruitment 01 April 2022, Last review on 15 Dec 2025 is communicated to workers' on quarterly basis as a part on ongoing trainings as per annual training calendar. Also, Policy was displayed at notice board to communicate to the employees. Trainings provided to all departments and employees as regard to this clause. The training calendar including this training was found in place.Training content addresses the topics of explicitly forbids forced labor, trafficking, debt bondage, or involuntary work. A training matrix minimizes gaps in participation. Effectiveness of training is also checked after each training by feedback and evaluation mechanism.
- 4) Monitoring:
Based on written procedure, internal audits were being regularly done in the factory which include SMETA COC requirements. The scope is applicable to all employees of the organization. The detailed audit report was evidenced with compliance to this clause and found adequate.

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 from interaction with employees, management and review of records,

- The policy dated 15 Dec 2025 for recruitment was verified to be in line with the legal requirement of Employment is freely chosen and the procedure of the same details about the recruitment process. Employees are recruited through a personal interview, and there is no prisoner labor in the company.
- Employees are not required to lodge any deposits or identity papers with the facility before or after joining the services.
- The facility does not require a monetary deposit or deposition of the employee's original ID card as a condition of employment.
- Employees are free to leave at the end of their shift, and there are no overtime hours done in the facility.
- The facility does not restrict the employee's freedom of movement. there is no surveillance system evident for the purpose of controlling or intimidating workers; due diligence with suppliers is also evident to minimize the risk of workers being placed in a situation of forced labor by third parties.
- The workers are paid according to a regular pay schedule and also paid as per the legal minimum wages.

Evidence Examined:

- The facility does not withhold any part of any personnel's salary, benefits, property, or documents in order to force such personnel to continue working for the company.
- Workers confirmed during the interviews that they've not given any original documents to the facility during recruitment.
- Workers confirmed that they've not paid any fee to the facility for the recruitment.
- The facility does not use prison workers in the facility; confirm during the interview.
- No recruiting agency is used.
- Verified the documented policies and procedures on Forced Labor and Recruitment 15 Dec 2025 & Employment Policy dated 15 Dec 2025.
- Workers' records are verified for the months of Dec 2024, May 2025, Nov 2025 which confirmed that the legal minimum wage was paid without breaching applicable law.

1. Employment is freely chosen

Data points

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

1.A. Responsible recruitment and entitlement to work

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
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Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
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Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
--	---------------------------

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

Management systems

Explanation for management systems grades

- 1) Policies and procedures:
The company has established Policy on recruitment dated 01 April 2022, Last review on 15 Dec 2025 and supported at the highest level that includes the commitment for Responsible recruitment and the entitlement to work . The policy is reviewed annually by the Head of HR and signed by the Top Management.
- 2) Resources:
Head HR is responsible to ensure the implementation of the polices and procedure as regard to this clause throughout the organisation. This individual has sufficient authority to ensure that procedures are carried out. Head HR arranged meeting once per half year with the presence of departmental head and Workers' Representatives to ensure the transparency in the system as regard to employment.
In the absence of the primary responsible person, the auditee has established a second line of responsibility to ensure continuity in managing the system. This delegation is clearly reflected in the organization chart.
- 3) Communication & Training: The established Policy on recruitment dated 01 April 2022, Last review on 15 Dec 2025 communicated to workers' on quarterly basis as a part on ongoing trainings as per annual training calendar. Also, Policy was displayed at notice board to communicate to the employees. Trainings provided to all departments and employees as regard to this clause. The training calendar including this training was found in place. A training matrix minimizes gaps in participation. Effectiveness of training is also checked after each training by feedback and evaluation mechanism. The training calendar including this training was found in place
- 4) Monitoring:
Based on written procedure, internal audits were being regularly done in the factory which include SMETA COC requirements. The scope is applicable to all employees of the organization. The detailed audit report was evidenced with compliance to this clause and found adequate.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section

Current System:-

1. Recruitment policies Dated 15 Dec 2025 and details the procedure about the child remediation plan and migrant workers.
2. The facility hired any contractor worker who is in line with all legal and social requirements.
3. Recruitment policies Ensuring that the nature of work, working conditions, living conditions, employment terms, living costs, wages, and benefits are communicated to workers, which is confirmed during the interview.
4. Recruitment policies are in place, which indicate legal and fair employment or any recruitment fees and related costs, including contractors.
5. Policy Indicate Commitment to check photo ID to confirm all workers' legal right to work, ensure employment terms, conditions, costs and benefits match recruitment communications, include child/young worker protections in agency agreements, and maintain due-diligence systems to ensure all recruitment is legal, fair and ethical.

Evidence Examined:

- Recruitment policies/procedure – 15 Dec 2025
- Personal files were available and verified to confirm the requirements and found adequate.
- Based on the interaction with employees, it was observed that all of them are holding the legal rights to work.
- Based on personal file reviews and worker interviews, it was confirmed that workers do not pay any of the recruitment fee to any consultant or contractor.

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 Workers are recruited and hired by licensed labour providers Few workers are recruited directly and few by contractors. There is one manpower contractor - WALSONS SERVICES PVT LTD
Provide business names for all labour providers and programmes used	WALSONS SERVICES PVT LTD for Security
How do the labour providers recruit and hire workers?	Directly
Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey?	1
Are there any subcontracted workers (excluding dispatched labour) on site?	Yes
How many contractors are present and what are the names of the employer(s)?	1-WALSONS SERVICES PVT LTD
Were all non-employee (e.g. agency or subcontracted) workers included within the scope of this audit for the purpose of document review and (if onsite on date of audit) interview?	Yes

[← Code area 1.A](#)

[Code area 2 →](#)

Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review? Yes

Migrant workers

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

Percentage of workers that are migrant 0%

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

Recruitment fees

Were you able to detect recruitment fees and costs paid by workers during the recruitment and employment process? Not Applicable

Were recruitment fees or costs identified during worker interviews? No
NA

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

Management systems

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

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

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

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

Management systems

Explanation for management systems grades

1) Policies:

The company has established the policy freedom of association dated 01 April 2022, Last review on 15 Dec 2025 and supported at the highest level that includes the commitment to improve performance on workers' rights to join and make any trade union or committees. The policy is reviewed annually by Head HR and signed by the Top Management.

2) Resources:

Based on the established Policy / Procedure date 01 April 2022, Last review on 15 Dec 2025 Head HR is responsible to ensure the implementation of the polices and procedure as regard to this clause throughout the organisation. This individual has sufficient authority to ensure that procedures are carried out. Head HR arranged meeting once per half year with the presence of departmental head and Workers' Representatives to ensure the transparency in the system as regard to joining of trade unions or making own committees.

In the absence of the primary responsible person, the auditee has established a second line of responsibility to ensure continuity in managing the system. This delegation is clearly reflected in the organization chart

3) Communication & Training:

The established policy of freedom of association dated 01 April 2022, Last review on 15 Dec 2025 is communicated to workers on a quarterly basis as a part on ongoing trainings as per the annual training calendar. Also, Policy was displayed on the notice board to communicate to the employees. Trainings are provided to all departments and employees with regard to this clause. The training calendar, including this training, was found in place. A training matrix minimizes gaps in participation. Effectiveness of training is also checked after each training by feedback and evaluation mechanisms.

The training calendar, including this training, was found in place.

4) Monitoring:

Based on written procedure, internal audits were being regularly done in the factory which include SMETA COC requirements. The scope is applicable to all employees of the organization. The detailed audit report was evidenced with compliance to this clause and found adequate.

Summary of findings

[← Code area 1.A](#)

[Code area 3 →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current System:- Based on the review of company policies dated 01 April 2022, Last review on 15 Dec 2025 & interactions with facility management and employees, and a facility tour, the following was noted:</p> <ul style="list-style-type: none"> * The policy on Freedom of Association (FOA), dated 01 April 2022, Last review on 15 Dec 2025 was verified. It details the management's commitment to encourage and respect all employees' rights to join a union freely. * Workers are permitted to join or form a union, and there are no restrictions from management. * The facility has formed a Works Committee through an election process. Meetings are held quarterly. * A Grievance Committee is also in place. <p>Evidence:</p> <ul style="list-style-type: none"> * Suggestion Box logbook * Open door policy * Interactions with Management and Interviews with employees * Minutes of Works and H&S Committee meetings: the latest done on 28 Nov 2025—verified and adequate. * The Works Committee election process and documents are evident, ensuring worker representation. * Grievance Committee meetings: latest dated 05 Nov 2025 Minutes verified and adequate. 		

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 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?	Not Applicable
Has there been any industrial action (e.g. strikes, unrest, or cases raised to formal tribunals or labour courts) in the past two years?	No

[← Code area 2](#)

[Code area 3 →](#)

3. Working conditions are safe and hygienic

Management systems

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

Management systems

Explanation for management systems grades

1) Policies & Procedures:

The company has declared an EHS procedure and policy dated 01 April 2022, Last review on 15 Dec 2025 supported at the highest level that includes the commitment to improve performance on working conditions and workers' health care, especially for the workers working at height and exposed to hazardous chemicals, and an approach to manage Health and safety issues on relevant stakeholders. The policy is reviewed annually by the Health and Safety Committee and signed by the Top Management. On-site Emergency plan is evident.

2) Resources:

Based on the established HS procedure, the H&S Officer, leading the Health and Safety Committee, has been appointed to oversee and implement the Health and Safety Policy. This individual has sufficient authority to ensure that procedures are carried out, and the EHS management team members have been trained. The H & S officer arranged an EHS meeting once per quarter with the presence of the Health and Safety Committee and head of each department to address HS concerns and provide updates.

In the absence of the primary responsible person, the auditee has established a second line of responsibility to ensure continuity in managing the system. This delegation is clearly reflected in the organization chart

3) Communication & Training: The EHS Policy and procedure is communicated to workers annually. The EHS training covers building safety, fire safety, electrical safety, machine safety, working at height, (hazardous/non-hazardous) chemical safety handle & disposal and PPE usage. Effective mechanism is in place to ensure the training effectiveness who have delivered.

However Some Improvement is recommended based on the one case of training on chemical (stain remover chemical) handling not being evident for the workers who are handling the chemical.

4) Monitoring: Based on written procedure, internal audits were being regularly done in the factory, which included Working conditions and hygiene. The scope is applicable to all employees of the organization. The detailed audit report was evidenced with compliance to this clause and found adequate. however some improvement is recommended to monitor the workplace as per the defined SOP of workplace monitoring. There are a few gaps in the monitoring systems, which are likely to become major in the future.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.F Have a system in place to measure the eff...	Base code	NC ZAF601286045
	3.N Ensure that all hazardous substances (e.g...	Base code	NC ZAF601286041
	3.N Ensure that all hazardous substances (e.g...	Base code	NC ZAF601286042
	3.U Ensure any additional relevant legal requ...	Local law Base code	NC ZAF601286043

[← Code area 2](#)

[Code area 4 →](#)

Systems and evidence examined to validate this code section

Current System:-

Based from the review of company policies, interaction with facility management and employees and tour of the facility has...

- a qualified H&S manager with authority oversees systems; sufficient first-aid supplies and trained personnel cover all shifts; required PPE is provided free where needed; all accidents/near misses are recorded, investigated and reviewed with corrective actions; workers may stop work or leave without retaliation for imminent danger; premises hold valid safety certificates or third-party inspections; machinery is safely installed, maintained and operated; hazardous substances are logged and managed safely; and clean, secure, gender-appropriate toilets, wash/changing areas, potable water and food/personal storage are provided.

- Risk Assessment

- Social risks are also covered in risk assessment.

- Aspect Impact analysis evident

- A health and safety policy indicating maintenance and promotion of workers' health and working capacity and improvement of the working environment is evident.

- Emergency Response procedure evident

- Training calendars is evident

- workplace monitoring reports of water, air and inspection of fire equipment.

Evidence examined:

- On site Emergency plan – DSSPL/EVA/01 Rev 01, Dated 01 Apr 2024.
- Fire Drill – Frequency is once in two month. Last done on 09 Dec 2025 – HC - 51 , 06 Oct 2025 HC - 51, 08 Aug 2025 – HC – 61, 05 June 2025 – HC – 66, 04 April 2025 – GC – 69 Employees and 1 Visitor.
- List of fire fighter evident, Total members are 07 Nos. Trained from SS Fire protection on 05 April 2025.
- First Aiders – 8, Trained From St. John Ambulance Indian Red Cross Society. Certificate verified for Mr Ms Soni, Shri Anup, Ms. Anupam Sinha. Certificates are dated – 09.05.2025 Valid For – two years.
- Hydrant points are 4 Nos. No
- Fire extinguishers are ABC -11, Fire Bucket – 4, Emergency light 4, Fire alarm - 04 Hose reel – 4,
- Hooter– 04 MCP are 04
- Inspection Record is evident. Frequency – Monthly. Last Inspection Dated 10th Dec 2025
- Fire Extinguishers are Last refilled on 03.08.2025 & 30.08.2025 Next Refilling due – 02.09.2026 & 29.08.2026
- First Aid box – 05, Content list evident as total items are 9. ••Check list is evident- DSSPL/HR/F10. Updated Till Dec - 2025
- Accident register—Verified, 08 First aid cases 08 recorded from Jan 2025 to till date.

- HIRA – Report – DSSPL/RISK/F.01, Rev 00, Dated – 01.04.2024. including Cutting, Stitching, Pressing, Spotting, packing, material handling, loading and unloading, storage, Generator Operation.
- Risk Assessment for pregnant women – DSSPL/RISK/03 Dated – 01.04.2024
- Drinking Water Test Record as per IS 10500:2012 tested on dated 09 Sep 2025 Report No – ETL/25-26/1744 from Environment Testing Lab Services pvt ltd.
- Ambient Air – on dated 09 Sep 2025 Report No – ETL/25-26/1734 from Environment Testing Lab Services pvt ltd.
- Ambient Noise - on dated 09 Sep 2025 Report No – ETL/25-26/1741 from Environment Testing Lab Services pvt ltd.
- work zone noise Base Ment – on dated 09 Sep 2025 Report No – ETL/25-26/1735 from Environment Testing Lab Services pvt ltd.
- work zone noise – on dated 09 Sep 2025 Report No – ETL/25-26/1736 from Environment Testing Lab Services pvt ltd.
- DG Noise – on dated 09 Sep 2025 Report No – ETL/25-26/1742 from Environment Testing Lab Services pvt ltd.
- LUX monitoring – on dated 09 Sep 2025 Report No – ETL/25-26/1743 from Environment Testing Lab Services pvt ltd.
- Stack Monitoring - on dated 09 Sep 2025 Report No – ETL/25-26/1739 from Environment Testing Lab Services pvt ltd.
- 2 No. Air Compressor – Report No- DS-040925/1 & DS—040925/2 Dated 4 Sep 2025 next due in 04 Sep 2026.
- Report of Testing Examination of Power Press Report No- DS-040925/3 & DS—040925/2 Dated 4 Sep 2025 next due in 03 march 2026.

Findings: non-compliances

ZAF601286045

Non-compliance

Due 2026-04-30

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.F Have a system in place to measure the effectiveness of health and safety training carried out. Ensure training content is understood/implemented by workers.

Time given to resolve

90 days

Issue title

849 - There is a system to measure the effectiveness of health and safety training, but there are isolated failures

Verification method

Desktop audit

Area of non-compliance/non-conformance

Description

During review of training records, it is observed that the training on chemical (stain remover chemical) handling is not evident for the workers who are handling the chemical.

Base code

Corrective and preventative actions

training on chemical (stain remover chemical) handling needs to be planned for the workers who are handling the chemical.

* PDF generated at 02:38 (UTC) on 30 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601286041

Non-compliance

Due 2026-03-01

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement	Time given to resolve
3.N Ensure that all hazardous substances (e.g. chemicals and pesticides) are officially registered where possible, Material Safety Data Sheets are used, and they are managed appropriately at all times in line with registration and safety instructions, including storage, use and disposal.	30 days
Issue title	Verification method
241 - No/inadequate spill kit provided for handling chemical spillage and leakage	Desktop audit
Description	Area of non-compliance/non-conformance
During Site visit it is observed that the stain remover chemical is found without a spill kit.	Base code
Corrective and preventative actions	
During Site visit it is observed that stain remover chemical need to have a spill kit.	

Evidence



[Chemcial Without Spill kit.JPG](#)

* PDF generated at 02:38 (UTC) on 30 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601286042	Non-compliance	Due 2026-03-31
Code area	Status	
3 Working conditions are safe and hygienic	Open*	

Workplace requirement	Time given to resolve
3.N Ensure that all hazardous substances (e.g. chemicals and pesticides) are officially registered where possible, Material Safety Data Sheets are used, and they are managed appropriately at all times in line with registration and safety instructions, including storage, use and disposal.	60 days
Issue title	Verification method
231 - Material safety data sheet (MSDS) is incomplete/inaccurate/not in worker language/not understood by workers	Desktop audit
Description	Area of non-compliance/non-conformance
No material safety data sheet (MSDS) displayed near stain remover chemical storage.	Base code
Corrective and preventative actions	
Material safety data sheet (MSDS) displayed near stain remover chemical storage needs to be displayed.	

Evidence



[Chemcial NO MSDS.JPG](#)

* PDF generated at 02:38 (UTC) on 30 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601286043	Non-compliance	Due 2026-04-30
Code area	Status	
3 Working conditions are safe and hygienic	Open*	

Workplace requirement

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

Time given to resolve

90 days

Issue title

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

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

Description

During Site Visit it is observed that the locker area at ground floor in the periphery is not identified and mismatches with approved layout.

Corrective and preventative actions

locker area needs to be identify and match with approved factory layout

Local law reference

Under the Factories Act, 1948 and the Haryana Factories Rules- Layout should match the actual shop-floor condition and activity areas.

* PDF generated at 02:38 (UTC) on 30 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 3](#)

[Code area 4 →](#)

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	No
Who organises accommodation for workers?	Not applicable
Who organises worker transportation between accommodation and worksite?	Workers organise their own transport
Who organises worker transportation while at work?	Not applicable
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Yes Building Stability—From 1-B As per Rule 4, Dated 26 August 2021
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No

[← Code area 3](#)

[Code area 4 →](#)

Does the site have a structural engineer evaluation? Yes

[← Code area 3](#)

[Code area 4 →](#)

4. Child labour shall not be used

Management systems

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

Management systems

Explanation for management systems grades

1) Policies & Procedures:

The position of the company is clearly stated in the Child Labour Prevention and Remediation Policy dated 01 April 2022, Last review on 15 Dec 2025 which meets all Workplace Requirements in this code area. The Policy makes reference to the Hiring Procedure, which outlines the key mechanisms in place for preventing underage work and the placement of young workers in unsuitable positions. This procedure includes provision for non-employee (agency) workers. The Remediation Procedure outlines processes and responsibilities, including financial, for undertaking remediation.

2) Resource:-

The Head HR is named within the Child Labour Prevention and Remediation Policy as ultimately responsible for ensuring its resourcing, approval and regular review. Specific departmental HR leads are allocated responsibility to implement the Hiring Procedure in named areas, which includes all areas of the business. In the absence of the primary responsible person, the auditee has established a second line of responsibility to ensure continuity in managing the system. This delegation is clearly reflected in the organization chart.

3) Communication & Training:

Training at the site is governed by a training procedure, which is the specific responsibility of the Training Manager. The Child Labour Prevention and Remediation Policy is available and communicated to all employees, and there is general awareness of it amongst staff interviewed. Training on the Hiring Procedures is mandatory for all HR staff processing applications or onboarding. A training matrix utilized by line managers ensures that there is a very low chance of gaps regarding this training. Effectiveness of training is also checked after each training by feedback and evaluation mechanisms.

4) Monitoring:

Based on written procedure, internal audits were being regularly done in the factory, which include SMETA COC requirements. The scope is applicable to all employees of the organization.

Internal Audit done on 09 Dec 2025, Records evident as DSSPL/ISA/F01
MRM done on 15 Dec 2025 MOM are recorded as DSSPL/MRM/F01

Summary of findings

[← Code area 3](#)

[Code area 5 →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current system:</p> <ol style="list-style-type: none">1. The No Child Labor Policy, 01 April 2022, Last review on 15 Dec 2025 was verified. The same was displayed at the main gate in Hindi.2. The Recruitment procedure dated 01 April 2022, Last review on 15 Dec 2025 also confirmed to not hire child labor.3. The child remediation procedure dated 01 April 2022, Last review on 15 Dec 2025 was available and detailed to address the steps to be taken in case child labor is found working in the facility.4. The facility has maintained valid age proof documents in the form of a Voter Id Card, Pan Card, Aadhar Card. <p>Evidence examined:</p> <ul style="list-style-type: none">-Company's Recruitment Policy 01 April 2022, Last review on 15 Dec 2025-Employees Personnel Files—a total of 10+2 additional were verified.-Age proof records—Voter Id Card, Pan Card & School Leaving Certificates.-Worker records of Dec 2024, May 2025, Nov 2025		

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	0%
Enter the legal age of employment	14
Enter the age of the youngest worker identified	25
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
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Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
--	---------------------------

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

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

Management systems

Explanation for management systems grades

1-Policies & Procedures:

The company has established the fair remuneration dated 01 April 2022, Last review on 15 Dec 2025 and supported at the highest level that includes the commitment to improve performance on workers' rights to earn living wages as per the wages announced by the government. The policy is reviewed annually by the Head of HR and signed by the Top Management.

2) Resources:

The Head of HR is responsible for ensuring the implementation of the policies and procedures with regard to this clause throughout the organization. This individual has sufficient authority to ensure that procedures are carried out.

In the absence of the primary responsible person, the auditee has established a second line of responsibility to ensure continuity in managing the system. This delegation is clearly reflected in the organization chart.

3) Communication & Training:

The established policy on fair remuneration dated 01 April 2022, Last review on 15 Dec 2025 is communicated to workers and Policy is displayed on the notice board to communicate to the employees.

The factory has developed an annual training plan and ensures that employees are trained accordingly.

Training materials are regularly reviewed and updated, with records maintained and made available for review. The site has also prioritized addressing the inherent risks during material preparation.

Company has provided training on different types of topics i.e. legal wages, increments, bonuses, payment methods, and timing.Effectiveness of training is also checked after each training by feedback and evaluation mechanisms.

The training calendar, including this training, was found in place.

4) Monitoring:

Based on written procedures and policies, there is a system to monitor the implementation of procedures. Internal Audit Frequency is yearly.

Internal Audit done on 09 Dec 2025, Records evident as DSSPL/ISA/F01
MRM done on 15 Dec 2025 MOM are recorded as DSSPL/MRM/F01

Summary of findings

[← Code area 4](#)

[Code area 5.A →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current system:</p> <p>It was noted from a review of wage records and interaction with employees and management that:</p> <ul style="list-style-type: none"> - All eligible employees are covered under Provident Fund and ESIC. -No fines/illegal deductions are made from the wages of the employees as disciplinary measures. Payslip provided in the local language. -All employees are paid on or before the 7th of every month. -All employees are provided with a clear, written, and understandable pay stub in the local language. -Facility has paid bonus @ 8.33% -The facility has also extended Leave with benefits to all employees as per the legal requirement. -The facility has maintained Full and final payment records of all employees who had left the facility in the last 12 months. -Facility has maintained contribution records of PF and ESIC for all employees for the last 12 months, and the same were available for review. -The facility has displayed minimum wages at the factory notice board. <p>Evidence examined:</p> <ul style="list-style-type: none"> -PF and ESIC Records of Dec 2024, May 2025, Nov 2025 - All 10 out of 10 sampled workers and 02 additional workers were paid as per the legal minimum wage for the months of Dec 2024, May 2025, Nov 2025 - Minimum wages: - Minimum Wage - 11274.60 per month for Unskilled , Semi Skilled - 11838.29 per month, Skilled – 13071.51 Per month -Living Wage- 10968.57 Date – 01.07.2025 		

5. Legal wages are paid

Data points

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

Worker remuneration

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

Is legal wage/legally recognised CBAs data available for any of these options?	Not available	
Is actual wage data available on site for any of these options?	Monthly	
Maximum legal working hours	Max hours per day	8.0
	Max hours per week	48.0
	Max hours per month	208.0

[← Code area 5](#)

[Code area 5.A →](#)

Actual required working hours	Required hours per day	8.0
	Required hours per week	48.0
	Required hours per month	208.0
Maximum legal overtime hours	Max hours per day	2.0
	Max hours per week	12.0
	Max hours per month	0.0
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	0.0
	Min per day	0.0
	Min per week	0.0
	Min per month	11274.6
Actual minimum wage	Actual per hour	0.0
	Actual per day	0.0
	Actual per week	0.0
	Actual per month	11275.0
Minimum legal overtime wage	Min per hour	0.0
	Min per day	0.0
	Min per week	0.0
	Min per month	0.0

[← Code area 5](#)

[Code area 5.A →](#)

Actual minimum overtime wage	Actual per hour	0.0
	Actual per day	0.0
	Actual per week	0.0
	Actual per month	0.0

Wage analysis

Number of workers' records checked	36
Provide the date and details of the records	10 workers + 2 Additional worjers were interviewed, and the same workers' records have been reviewed on Dec 24, May 24, Nov 25. Dec 24 - 12 Records May 25 - 12 Records Nov 25- 12 Records
Are there different legal minimum/ legally recognised CBAs wage grades?	No
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	7% Meeting Minimum wages 93% above legal minimum wages
Are there any bonus schemes used?	Yes Bonus benefit paid on Diwali at the rate of 8.33% of their annual basic salary. It is paid on an annual basis to all eligible employees.
Were accurate records shown at the first request?	Yes
Were any inconsistencies found?	No

[← Code area 5](#)

[Code area 5.A →](#)

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			
Systems and evidence examined to validate this code section	<p>Current System:-</p> <ul style="list-style-type: none">-During worker interviews and a review of relevant documentation, it was noted that the auditee had calculated living wages for its workers.-The wage improvement plan that aims to pay workers a living wage within a stated timeframe was also in place.- Anker methodology used to calculate the living wage <p>Evidence Examined:</p> <ul style="list-style-type: none">- Worker files of interviewed workers are verified and found in line with minimum wages requirements for the months of Dec 2024, May 2025, Nov 2025-Worker interview also done-Living wage calculation sheet, which is 10968.57 Date – 01.07.2025		

6. Working hours are not excessive

Management systems

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

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

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

Management systems

Explanation for management systems grades

1) Policies & Procedures:

The company has established a policy on working hours dated 01 April 2022, Last review on 15 Dec 2025 which includes the commitment to improve performance on workers' rights to not work beyond legally allowed working hours. The policy is reviewed annually by the Head of HR and signed by the Top Management.

2) Resources:

Head HR is responsible for ensuring the implementation of the policies and procedures with regard to this clause throughout the organization. This individual has sufficient authority to ensure that procedures are carried out. Head HR arranged a meeting once per half year with the presence of the departmental head and Workers' Representatives to ensure the transparency in the system with regard to working hours.

In the absence of the primary responsible person, the auditee has established a second line of responsibility to ensure continuity in managing the system. This delegation is clearly reflected in the organization chart.

3) Communication & Training:

The established policy on working hours dated 01 April 2022, Last review on 15 Dec 2025 is communicated to workers on a quarterly basis as a part of ongoing trainings as per the annual training calendar. Also, Policy was displayed on the notice board to communicate to the employees.

The factory has developed an annual training plan and ensures that employees are trained accordingly.

Training materials are regularly reviewed and updated, with records maintained and made available for review. The site has also prioritized addressing the inherent risks during material preparation.

Company has provided training on different types of topics, i.e., legal working hours, overtime, attendance system method, and timings. Effectiveness of training is also checked after each training by feedback and evaluation mechanisms.

The training calendar, including this training, was found in place.

4) Monitoring:

Based on written procedures and policies, there is a system to monitor the implementation of procedures. Internal Audit Frequency is yearly. Internal Audit done on 09 Dec 2025, Records evident as DSSPL/ISA/F01

MRM done on 15 Dec 2025 MOM are recorded as DSSPL/MRM/F01

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current System:</p> <p>Based on the In/Out time records verified from sample months Dec 2024, May 2025, Nov 2025 and interaction with the employees and management.</p> <ol style="list-style-type: none"> 1. There is no compulsion on overtime work. It is purely voluntary. Working hours are not exceeding the limits as per local law. 2. The employees work for 6 days a week in a single shift. The normal working hours are as follows : Weekdays—Monday to Saturday Weekly off – Sunday, Working shift - single, Lunch break—one hour with two tea breaks. 3. The facility has a swipe card attendance system for all employees. Based on the available wage and time records, employees’ wages are calculated on a monthly basis and paid on or before the 7th of the next month to all company employees. <p>Evidence Examined:</p> <ul style="list-style-type: none"> -Working Hours policy dated 01 April 2022, Last review on 15 Dec 2025 -Working hours records were verified for 10 worker + 2 Additional employees for the months of Dec 2024, May 2025, Nov 2025 -There is no peak season; the manpower depends upon orders in hand, which are not at 100%; currently manpower is 75-90 %. 		

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?	NA
Excluding overtime, what are the regular working hours per week for workers at this site?	48.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	48.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	48.0
Maximum number of days worked without a day off in sample	6

[← Code area 6](#)

[Code area 7 →](#)

7. No discrimination is practiced

Management systems

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

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

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

Management systems

Explanation for management systems grades

1) Policies & Procedures:

The company has established a policy on non-discrimination dated 01 April 2022, Last review on 15 Dec 2025 and includes the commitment to improve performance on workers' rights to not be discriminated at any level. The policy is reviewed annually by Head HR and signed by the Top Management.

2) Resources:

Head HR is responsible for ensuring the implementation of the policies and procedures with regard to this clause throughout the organization. This individual has sufficient authority to ensure that procedures are carried out. Head HR arranged meetings once per half year with the presence of the departmental head and Workers' Representatives to ensure the transparency of the system with regard to non-discrimination.

In the absence of the primary responsible person, the auditee has established a second line of responsibility to ensure continuity in managing the system. This delegation is clearly reflected in the organization chart.

3- Communicate and training:

The established policy on anti-discrimination dated 01 April 2022, Last review on 15 Dec 2025 is communicated to workers on a quarterly basis as a part of ongoing trainings as per the annual training calendar. Policy is displayed at the notice board and common areas to communicate to the employees.

Company has provided training on different types of topics i.e. equal treatment regarding promotions, benefits, and opportunities regardless of race, caste, religion, age, gender, or marital status. Effectiveness of training is also checked after each training by feedback and evaluation mechanisms.

The factory has developed an annual training plan and ensures that employees are trained accordingly.

Training materials are regularly reviewed and updated, with records maintained and made available for review. The site has also prioritized addressing the inherent risks during material preparation.

4) Monitoring:

Based on written procedures and policies, there is a system to monitor the implementation of procedures. Internal Audit Frequency is yearly. Internal Audit done on 09 Dec 2025, Records evident as DSSPL/ISA/F01

MRM done on 15 Dec 2025 MOM are recorded as DSSPL/MRM/F01

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current System:</p> <p>It was noted from review of sample wage records of the months Dec 2024, May 2025, Nov 2025 & employees’ interviews that,</p> <ol style="list-style-type: none"> 1. The facility does not discriminate against its employees and also has The company has a dedicated equity approach in recruitment, training, development, and promotion processes. No discrimination in terms of hiring, compensation, access to training, promotion, termination, or retirement on the basis of caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership, political affiliation, or any other thereof that could lead to discrimination. 2. It was noted from the wage records review that the facility provides the same pay for employees performing work of a similar nature. 3. There is no health checkup done during the recruitment process or during the employment process, which includes pregnancy or HIV/AIDS etc. 4. The Grievance Committee, along with the H&S Committee, is available and accessible to all workers. The latest meeting was done on 05 Nov 2025. <p>Evidence Examined:</p> <ul style="list-style-type: none"> -Anti-discrimination policy 01 April 2022, Last review on 15 Dec 2025 -The hiring and termination procedure dated 01 April 2022, Last review on 15 Dec 2025 -leave application records. -Personal files and records of month Dec 2024, May 2025, Nov 2025 		

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) 18%

Representation of women in supervisory roles (ratio of women workers to women supervisors) 45%

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

Management systems

Explanation for management systems grades

1- Policy and Procedure:

The company has established a policy on recruitment dated 03 Jan 2025 and includes the commitment to improve performance on workers' rights to have regular employment. The policy is reviewed annually by the Head of HR and signed by the Top Management.

2-Resources :

Head HR is responsible for ensuring the implementation of the policies and procedures with regard to this clause throughout the organization. This individual has sufficient authority to ensure that procedures are carried out.

In the absence of the primary responsible person, the auditee has established a second line of responsibility to ensure continuity in managing the system. This delegation is clearly reflected in the organization chart.

3- Communication & Training:

The established the policy on Regular employment dated 03 Jan 2025 and is communicated to workers on a quarterly basis as a part of ongoing trainings as per the annual training calendar. Also, Policy was displayed at the notice board and in common areas to communicate to the employees.

Company has provided training on different types of topics related to regular employment. Effectiveness of training is also checked after each training by feedback and evaluation mechanisms.

The factory has developed an annual training plan and ensures that employees are trained accordingly.

Training materials are regularly reviewed and updated, with records maintained and made available for review. The site has also prioritized addressing the inherent risks during material preparation.

4) Monitoring:

Based on written procedures and policies, there is a system to monitor the implementation of procedures. Internal Audit Frequency is yearly. Last done on 26 Sep 2025 , Checklist – JPI/HR/080. However, Major gaps in monitoring of procedures that does not ensure sufficient management of Workplace Requirements on an ongoing basis-During Document Review it is observed that no appointment letter is issued by the security agency to the security guards.

Summary of findings

[← Code area 7](#)

[Code area 8.A →](#)

Code area	Workplace requirement	Area of NC	Finding
8. Regular employment is provided	8.A Provide a written contract or other bindi...	Local law Base code	NC ZAF601286044
Systems and evidence examined to validate this code section	<p>Current System:</p> <p>It was noted from review of sample wage records of the months Dec 2024, May 2025, Nov 2025 & employees’ interviews that,</p> <ol style="list-style-type: none"> 1. facility did not employ any temporary employees as per the recruitment policy dated 01 April 2022, Last review on 15 Dec 2025 2. No apprentices or trainees were employed in the facility. 3. The facility does not avoid paying any benefits to the employees that they are legally entitled to. 4. The facility does not follow and believe in fixed-term employment. <p>Evidence Examined:</p> <ul style="list-style-type: none"> -Recruitment Policy: 01 April 2022, Last review on 15 Dec 2025 -Personnel records reviewed, samples selected including Production workers <p>Personal file is maintained for all employees.</p> <ul style="list-style-type: none"> -Data of personnel (like wage history, Training records, ESI / PF, Nomination, Self-Declaration) are maintained in personal files. -worker records are verified for the months of Dec 2024, May 2025, Nov 2025 		

Findings: non-compliances

ZAF601286044

Non-compliance

Due 2026-03-01

Code area

8 Regular employment is provided

Status

Open*

Workplace requirement

8.A Provide a written contract or other binding agreement that specifies the terms and conditions of employment, that meet all legal requirements, in a language workers can understand.

Time given to resolve

30 days

Issue title

522 - Systemic occurrence of no contracts/letters of appointment in place

Verification method

Desktop audit

Description

During Document Review it is observed that no appointment letter is issued by the security agency to the security guards.

Area of non-compliance/non-conformance

Local law

Base code

Corrective and preventative actions

appointment letters need to be issued by the security agency to the security guards with all clear terms and conditions.

Local law reference

As per the Private Security Agencies (Regulation) Act, there is a requirement to issue an Appointment Letter to a Security Guard.

* PDF generated at 02:38 (UTC) on 30 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

8. Regular employment is provided

Data points

Percentage of workers that are permanently or temporarily employed	95.74%
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	4.26%
Percentage of workers employed as apprentices, trainees or interns	0.0%

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

Management systems

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

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

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

Explanation for management systems grades

1- Policies & Procedures:
The company has established a policy to not use subcontracting or home workers, dated 01 April 2022, Last review on 15 Dec 2025 that includes the commitment to improve performance and to not use home workers/subcontracting. The policy is reviewed annually by Head HR and signed by the Top Management.

2-Resource:
Head HR is responsible for ensuring the implementation of the policies and procedures with regard to this clause throughout the organization. This individual has sufficient authority to ensure that procedures are carried out.
In the absence of the primary responsible person, the auditee has established a second line of responsibility to ensure continuity in managing the system. This delegation is clearly reflected in the organization chart.

3-Communication & Training:
The established policy on subcontracting and homeworkers dated 03 Jan 2025 is communicated to workers on a quarterly basis as a part of ongoing trainings as per the annual training calendar. Also, Policy was displayed at the notice board and in common areas to communicate to the employees.
Company has provided training on different types of topics related to subcontracting and homeworker procedure.Effectiveness of training is also checked after each training by feedback and evaluation mechanisms.
The factory has developed an annual training plan and ensures that employees are trained accordingly.
Training materials are regularly reviewed and updated, with records maintained and made available for review. The site has also prioritized addressing the inherent risks during material preparation.

4-Monitoring:
Based on written procedures and policies, there is a system to monitor the implementation of procedures. Internal Audit Frequency is yearly.
Internal Audit done on 09 Dec 2025, Records evident as DSSPL/ISA/F01
MRM done on 15 Dec 2025 MOM are recorded as DSSPL/MRM/F01.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
← Code area 8			Code area 9 →

No findings

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

Current System:-

It was noted from the review of sample records of the months Dec 2024, May 2025, and Nov 2025 and employees' interviews that.

- At present, no subcontractors or homeworkers are used.
- All processes are done in-house.

Evidence:

- The in and out register at the entrance of the factory was verified for material movement for home working and subcontractors; no such activity was found.
- Policy dated - 01 April 2022, Last review on 15 Dec 2025 to not having subcontractors and home workers.

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
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Number of workers	-	-	-	-
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What processes are carried out by homemaker?

Are full records of homeworkers available at the site?

Does the supplier buy products or services from suppliers that use homeworkers? No
None

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No
none

Are any sub-contractors used? No

[← 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

Robust Management Systems

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

Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements

Robust Management Systems

Management systems

Explanation for management systems grades

1- Management Systems:

The company has established policy disciplinary actions dated 01 April 2022, Last review on 15 Dec 2025 which includes the commitment to improve performance on workers' rights to be treated with dignity. The policy is reviewed annually by Head HR and signed by the Top Management.

2-Resource:

Head HR is responsible for ensuring the implementation of the policies and procedures with regard to this clause throughout the organization. This individual has sufficient authority to ensure that procedures are carried out. Head HR arranged a meeting once per half year with the presence of the departmental head and Workers' Representatives to ensure the transparency in the system with regard to disciplinary actions.

In the absence of the primary responsible person, the auditee has established a second line of responsibility to ensure continuity in managing the system. This delegation is clearly reflected in the organization chart.

3-Communication & Training:

The established policy on No harsh or inhumane treatment, dated 01 April 2022, Last review on 15 Dec 2025 is communicated to workers on a quarterly basis as a part of ongoing trainings as per the annual training calendar. Also, Policy was displayed at the notice board and common area to communicate to the employees.

Company has provided training on different types of topics related to harsh or inhumane treatment. Effectiveness of training is also checked after each training by feedback and evaluation mechanisms.

The factory has developed an annual training plan and ensures that employees are trained accordingly.

Training materials are regularly reviewed and updated, with records maintained and made available for review. The site has also prioritized addressing the inherent risks during material preparation.

4-Monitoring:

Based on written procedures and policies, there is a system to monitor the implementation of procedures.

Internal Audit done on 09 Dec 2025, Records evident as DSSPL/ISA/F01

MRM done on 15 Dec 2025 MOM are recorded as DSSPL/MRM/F01

Summary of findings

[← Code area 8.A](#)

[Code area 10.A →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current System:</p> <p>Upon reviewing sample records and conducting interviews with employees, the following system has been observed.</p> <p>1. Disciplinary Actions Policy: The Standard Operating Procedure (SOP) on disciplinary policy dated 01 April 2022, Last review on 15 Dec 2025 confirmed that the auditee did not engage in harsh or inhumane treatment of employees.</p> <p>2. Employee Treatment: All employees are treated with respect and dignity.</p> <p>3. Disciplinary Policies: The facility has established disciplinary policies, and all employees are aware of their rights.</p> <p>4. Absence of Physical Abuse, Sexual Harassment, Bodily Searches, and Harassment: No evidence of physical abuse, sexual harassment, bodily searches, or any other form of harassment or verbal abuse was observed or reported.</p> <p>5. POSH Policy: During the document review, it was evident that the POSH policy (The POSH Act—Sexual Harassment) was in place.</p> <p>Evidence Examined:</p> <p>1. Grievance Committee: The company has a grievance committee. - Last meeting done on 05 Nov 2025.</p> <p>2. Meeting Minutes: Minutes of meetings are maintained by the committee, and no suggestions or complaints have been received.</p> <p>3. Annual POSH Return: The annual POSH return for the year 2025 was submitted.</p>		

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?	The company has provided a grievance committee and also has a suggestion box where workers are free to express their problems, suggestions, and complaints for any grievance. During the interview, workers are also free to approach the management for any problem.
Number of grievances raised in the last 12 months	0
Number of grievances resolved in the last 12 months	0

10.A. Environment 2-Pillar

Management systems

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

Management systems

Explanation for management systems grades

1- Management Systems :

The company has established a policy on Environment dated 01 April 2022, Last review on 15 Dec 2025 which includes the commitment to improve performance on the environment. The policy is reviewed annually by the Head of HR and signed by the Top management

2-Resources:

Based on the established Policy / Procedure date 01 April 2022, Last review on 15 Dec 2025 Head HR is responsible for ensuring the implementation of the policies and procedures with regard to this clause throughout the organization. This individual has sufficient authority to ensure that procedures are carried out.

In the absence of the primary responsible person, the auditee has established a second line of responsibility to ensure continuity in managing the system. This delegation is clearly reflected in the organization chart.

3-Communication & Training:

The established environment policy dated 01 April 2022, Last review on 15 Dec 2025 is communicated to workers as a part of ongoing trainings as per the annual training calendar. Also, Policy was displayed on the notice board to communicate to the employees.

Company has provided training on different types of topics related to waste management, handling, disposal, storage, and transportation. Effectiveness of training is also checked after each training by feedback and evaluation mechanisms.

The factory has developed an annual training plan and ensures that employees are trained accordingly.

Training materials are regularly reviewed and updated, with records maintained and made available for review. The site has also prioritized addressing the inherent risks during material preparation.

4-Monitoring:

Based on written procedures and policies, there is a system to monitor the implementation of procedures.

Internal Audit done on 09 Dec 2025, Records evident as DSSPL/ISA/F01.

MRM done on 15 Dec 2025 MOM are recorded as DSSPL/MRM/F01.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>Current system:</p> <p>It was noted from a review of legal records & an interview with management.</p> <ul style="list-style-type: none"> - The legal register is maintained, and HR is responsible for updating the latest legal updates by visiting the applicable legal website. - The CTO Certificate from the State Pollution Board is evident. <p>Evidence:</p> <ul style="list-style-type: none"> - Certificate from state pollution control Board - Pollution consent for exemption. White Category at s. No- 42 of Policy Order N of HCPCB, confirmation by Haryana State Pollution Control Board verified. Ref – HSPCB/GRN/2023/339 Dated – 24.05.2023 -Waste management contract with MEPL -Environment/Safety Policy dated 01 April 2022, Last review on 15 Dec 2025 		

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?	Pollution consent: exempted. White Category at s. No- 42 of Policy Order N of HCPCB, confirmation by •Haryana State Pollution Control Board verified. Ref – HSPCB/GRN/2023/339 Dated – 24.05.2023
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	<p>Current System:</p> <ul style="list-style-type: none"> - Environmental license AIR/Water – Both - Consent to establish an available and valid factory comes under the green category. -Environmental policy defined and displayed—EOHS Policy dated 01 April 2022, Last review on 15 Dec 2025 -Aspect and impact analysis -Targets related to control environment targets established and monitored. <p>Evidence Examined:</p> <ul style="list-style-type: none"> - •Pollution consent: exempted. The White Category at s. No- 42 of Policy Order N of HCPCB, confirmation by Haryana State Pollution Control Board verified. Ref – HSPCB/GRN/2023/339 Dated – 24.05.2023 - Environmental policy defined and displayed—EOHS Policy dated 01 April 2022, Last review on 15 Dec 2025 -Aspect Impact Assessment evident as – HPI/HR/87 for all activities - DSSPL/A&E/F01 dated 01 April 2024. -E Waste Disposal Agreement- Urban Metal Dated – 09.10.2025 Env Objective – To Reduce SPM Level, So2 Level, No2 & CO Level -The company does not have any renewable energy sources and therefore has no electricity consumption from them. •Drinking Water Test Record as per IS 10500:2012 tested on dated 09 Sep 2025 Report No – ETL/25-26/1744 from Environment Testing Lab Services pvt Ltd. •Ambient Air – on dated 09 Sep 2025 Report No – ETL/25-26/1734 from Environment Testing Lab Services pvt Ltd. •Ambient Noise - on dated 09 Sep 2025 Report No – ETL/25-26/1741 from Environment Testing Lab Services pvt Ltd. •work zone noise – on dated 09 Sep 2025 Report No – ETL/25-26/1735 from Environment Testing Lab Services pvt Ltd. •DG Noise – on dated 09 Sep 2025 Report No – ETL/25-26/1742 from Environment Testing Lab Services pvt Ltd. 		

[← 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?	Zero-waste and recycling protocols
Is there a system for managing client’s requirements and legislation in the destination countries regarding environmental and chemical issues?	<p>Yes</p> <p>The auditee has a system to review and manage clients' requirements regarding environmental aspects.</p>
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))?	<p>Yes</p> <p>The auditee has an environmental aspects and impact study.</p>
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?	<p>Yes</p> <p>Security is provided by WALSONS SERVICES PVT LTD, which has a legal PSARA license (Private Security Agencies Regulation Act).</p>

Usage/discharge analysis

Last full calendar year (2024)	Previous full calendar year (2023)
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[← Code area 10.A](#)

[Code area 10.C →](#)

Total electricity consumption from non-renewable sources (kWh)	85,671	76,334
Total electricity consumption from renewable sources (kWh)	0	0
Sources of renewable energy used	None	None
Types of renewable energy used	Other (provide details) As there is no Sources of renewable energy used	Other (provide details) As there is no Sources of renewable energy used
Total natural gas consumption (kWh)	0	0
Usage of other purchased fuels	Diesel	Diesel
Has the site completed any carbon footprint analysis?	No	No
Water sources	Local Municipal corporation	Local Municipal corporation
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	1,160	782
Water discharged	surface water	surface water
Water volume discharged (m3)	812	547.4
Water volume recycled (m3)	0	0
Total waste produced (mt)	16.8	5

[← Code area 10.B](#)

[Code area 10.C →](#)

Total hazardous waste produced (mt)	0	0
Waste to recycling (mt)	12	2
Waste to landfill (mt)	0	0
Waste to other (mt)	4.8	3
Total product produced (mt)	134	16

10.C. Business ethics

Management systems

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

The factory maintains comprehensive ethical business policies and procedures dated 01 April 2022, Last review on 15 Dec 2025.

The policy is reviewed annually by the Head of HR and signed by the top management and shared with stakeholders.

2-Resource:

Head HR is responsible for ensuring the implementation of the policies and procedures with regard to this clause throughout the organization. This individual has sufficient authority to ensure that procedures are carried out.

In the absence of the primary responsible person, the auditee has established a second line of responsibility to ensure continuity in managing the system. This delegation is clearly reflected in the organization chart.

3) Communication & Training:

The established policy on Business ethics dated 01 April 2022, Last review on 15 Dec 2025 is communicated to workers on a quarterly basis as a part of ongoing trainings as per the annual training calendar. Also, Policy was displayed at the notice board and in common areas to communicate to the employees.

Company has provided training on different types of topics related to business ethics, Anti-bribery to all personnel in the purchase, Quality and stakeholder departments. Effectiveness of training is also checked after each training by feedback and evaluation mechanisms.

The factory has developed an annual training plan and ensures that employees are trained accordingly.

Training materials are regularly reviewed and updated, with records maintained and made available for review. The site has also prioritized addressing the inherent risks during material preparation. However, some improvement is recommended due to gaps in the training program leading to NCs, which are isolated in nature.

4-Monitoring:

Based on written procedures and policies, there is a system to monitor the implementation of procedures.

Internal Audit done on 09 Dec 2025, Records evident as DSSPL/ISA/F01
MRM done on 15 Dec 2025 MOM are recorded as DSSPL/MRM/F01

Summary of findings

[← Code area 10.B](#)

Code area	Workplace requirement	Area of NC	Finding
10.C. Business ethics	10.C.E Provide appropriate business ethics tr...	Base code	NC ZAF601286040
Systems and evidence examined to validate this code section	<p>Current System:</p> <p>Based on the interaction with employees, management and review of records,</p> <ol style="list-style-type: none"> 1.The factory management operates with a zero-tolerance towards bribery and corruption, kickbacks, or gifts that could influence business decisions. 2.During document review, it is observed that the policy to prevent or avoid bribery, corruption, and other unethical business practices has not been communicated to its own suppliers. 3.Business ethics and related training provided to workers at all levels. 4.A 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. <p>Addressed in the HR manual.</p> <ol style="list-style-type: none"> 5.The factory management has not been subject to any fines/prosecutions for noncompliance with business. 6.The factory obtains and maintains all licenses and permissions relating to ownership of the land where the factory operates. <p>Evidence examined:</p> <ol style="list-style-type: none"> 1.business ethics policy is defined in the HR manual dated 01 April 2022, Last review on 15 Dec 2025 2.Training on ETI code and human rights given on 04/12/2025 , Anti-bribery and corruption, Working hours, discrimination, and policy dated 01 April 2022, Last review on 15 Dec 2025 3.Suggestion/complaint box log. 4.Documents related to land ownership. 		

[← Code area 10.B](#)

Findings: non-compliances

ZAF601286040

Non-compliance

Due 2026-04-30

Code area

10.C Business ethics

Status

Open*

Workplace requirement

10.C.E Provide appropriate business ethics training to workers at all levels in roles which have greater exposure to risks of bribery, corruption, fraudulent or unethical business practices, such as sales, purchasing, logistics.

Time given to resolve

90 days

Verification method

Desktop audit

Issue title

956 - Lack of business ethics training to individuals in high risk roles

Area of non-compliance/non-conformance

Base code

Description

During the document review of trainings, it is observed that there is no training done for the sales, purchasing, and dispatch team on anti-bribery, anti-corruption, or unethical business practices.

Corrective and preventative actions

training need to be planned for the sales, purchasing, and dispatch team on anti-bribery, anti-corruption, or unethical business practices.

* PDF generated at 02:38 (UTC) on 30 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 10.C](#)

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	None

[← Code area 10.C](#)

Attachments



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