

Client RAG
QIMA Service No Q2623279542

Document Type Audit Report
Factory Name Eve Dress-Shirts Limited

A. General Information			
Audit Date	19 & 20 September 2026	Auditee	Eve Dress-Shirts Limited
Industry	Apparel	Lead Auditor / Auditor	Md. Shakir Ahmed (APSCA number: CSCA 21705629)/ Md. Aulad Hossain (APSCA number: CSCA 21701688)
Supplier ID (from client)	ZXYEVE	Supplier Address	Holding # 219, Road # Anowar Jung Road, Ward # 05, Block # A, Ashulia, Savar, Dhaka-1341, Bangladesh.
Announcement type	Semi-Announced	GPS Location	Latitude: 23.8911324, Longitude: 90.3260568

Audit Result		
Overall Score	9.3	/10
Color Indicator	GREEN	Approved

CAP Status	
CAP Due Date	30-Nov-2026
CAP Status	Approved
CAP Accepted by RAG?	Waiting for CAP / Yes
Expiry Date	08-Jan-2028



Valid until: 08-Jan-2028

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Basic Information			
Date of Formation	08-April-2005	Business license No.	26-72-1-002-00096
Legal Status	Private Limited Company	Business Licence Issue Date	11-12-2005
Owner Name	A.D.M Nurul Maula	Business License Expiry Date	10-12-2026
Total Area	157466 sq.ft.	Year of Establishment	2006 (Operation start)
Products Information (information provided by the factory)			
Industry	Apparel	Product Category	Woven garments
Main Products	All kinds of Woven Top and Bottom	Main Market Destination	Europe, Japan, Australia
Last Year's Turnover	57 million USD		
Management			
Factory Manager	Mr. Md. Yunus Ali	Health & Safety Manager	Md. Hussain Hollah - Health and Safety
HR Manager	Mr. Salauddin Ahmed	Production Manager	Mr. Md. Yunus Ali
Subcontractors/Homeworkers			
Please list names & addresses of fabric mill(s) used by factory	The factory purchases fabric from– 1. Lu Thai Textile Co., Ltd. located at 81 East Songling Road Zichuan Zibo Shandong 255100 China. 2. Lu Feng Co., Ltd. located at Jiaowang Road North Side Huangjiapu Zichuan Zibo Shandong 255100, China. 3. PT. Century Textiles Industry Tbk located at Jl. Raya Bogor KM 27, Ciracas-Jakarta Timur, Jakarta-13740, Indonesia.		
Does factory uses any subcontractor? If yes, details	The factory uses subcontractor for Washing process. For Wash: AKH Washing Ltd located at Nandakhali, Rajfulbaria, Savar, 1340, Dhaka, Bangladesh.		
Does factory uses any homeworkers? If yes, details	No, factory doesn't use any home workers.		

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Does factory uses any agency provide labour? If yes, details

No, factory doesn't use any agency workers.

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Workforce			
Total employees at time of audit: 1960			
Number of Shifts/Working Time: The general shift starts at 8:00 to 17:00. For security guards there are two shifts. Regular working hour 8 hrs excluding 1-hour meal/rest break.			
Employees Position	Total Employees	Male Employees	Female Employees
Management/Administration	204	160	44
Fabric Room	2	2	0
Cutting Room	101	85	16
Pattern Making	30	29	1
Sewing Lines	1032	186	846
Finishing Dept	91	23	68
Pressing Dept	159	146	13
Packing Dept	40	40	0
QC	221	65	156
Warehouse	26	26	0
Other	54	22	32
Total # of Employees	1960	784	1176

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Employees Data at factory	Total Employees	Male Employees	Female Employees
In Management Positions	24	20	4
Permanent Workers	1887	752	1135
Temporary Workers	0	0	0
Apprentices	0	0	0
On Probation	0	0	0
With Disabilities	7	2	5
Union /committee /worker Representative Members	18	10	8
Pregnant	13	0	13
On maternity Leave	11	0	11
Total # of workers	1960	784	1176

Employees Region	Total Employees	Male Employees	Female Employees
Permanent Local Employees	35	9	26
Permanent Migrant Employees (National Citizens)	1925	775	1150
Permanent Migrant Employees (Foreign Citizens)	0	0	0
Temporary Local Employees	0	0	0
Temporary Migrant Employees (National Citizens)	0	0	0
Temporary Migrant Employees (Foreign Citizens)	0	0	0
Total # of Employees	1960	784	1176

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Scoring Summary			
Criteria	Amount Score / 100	CRITICAL NCs	Weight (%)
1. Monitoring and Documentation	90	0	5
2. Human Rights			
2.1 Forced Labour / Disciplinary Measures	100	0	10
2.2 Child Labour / Young Workers	100	0	5
2.3 Discrimination, Harassment and Abuse	100	0	10
2.4 Freedom of Association & Right to Collective Bargaining	100	0	3
2.5 Grievance Mechanism	100	0	2
3. Labour Practices			
3.1 Regular Employment	100	0	5
3.2 Working Hours	80	0	5
3.3 Remuneration	100	0	5
3.4 Health and Safety	90	0	20
4. Environment			
4.1 Prevention of Pollution	65	0	10
5. Fair Operating Practices			
5.1 Anti-corruption	100	0	10
6. Personnel Security	100	0	10
Result			100
Overall Score	9.3		/10

Color Indicator	GREEN	Approved
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Scoring System:

- Less than 8.5 (non-compliant, desktop review/re-audit where applicable)
- Between 8.5 and 9 - Pass - Risk colour grading = Green & audit is valid for 1 year
- Greater or equal to 9 - Pass - Audit is valid for 2 years

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APPENDIX 1: AUDIT CORRECTIVE ACTION PLAN

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B. Checklist

Remark:

1, The below checklist will be checked from the process of audit including management/workers interview, factory tour and documents review. At least 10 workers shall be selected for interview base upon their employment length, work section and gender etc.

2, The following abbreviation for audit methods are recommended in comments section. Auditors shall make sound judgements base upon the real situation on site.

MI: Management interview

WI: Workers interview

DR: Documents review

FT: Factory tour

OB: Observation

Sc: Score

Co: Comment

CRI: Critical checkpoint, if a non-compliance is found on this checkpoint, section score becomes 0/100

1. Monitoring and Documentation						
The suppliers' operation must be compliant with all applicable national laws, labour regulations and minimum standards related to its activities. - business license - employee's personal data file - payroll ledgers, time records, legal benefits proof - ethical documents (such as hiring policy, female workers' rights protection policy, anti-discrimination policy) - permits or approval documents issued by local authority - computer system						
Checkpoint		Result		Co	Sc	Total
		Compliant	Non-compliant			
1.1	Is a valid and relevant business license obtained from the authority to run the suppliers' business?	☒	☐	DR	20/20 CRI	90/100
1.2	Is the employee's personal data file maintained with copy of identification documents and employment contract?	☒	☐	DR	20/20	
1.3	Are all the concerned payroll ledgers, time records, legal benefits proof maintained?	☒	☐	DR	20/20	
1.4	Are factory ethical documents such as hiring policy, female workers' rights protection policy, anti-discrimination policy etc are well maintained?	☐	☒	DR	0/10	
1.5	Are all the concerned permits or approval documents issued by local authority maintained?	☒	☐	DR	10/10 CRI	
1.6	Is there one computer system for recording this information?	☒	☐	MI	10/10	
1.7	Organisational Chart	☒	☐	MI	10/10	

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2. Human Rights

2.1 Forced Labor / Disciplinary Measures

The suppliers shall at all times respect, protect and fulfill its obligations to ensure human rights are being observed in its workplace. It is also the organization's full responsibility to ensure that such respect on human rights is being observed in its sphere of influence.

The suppliers shall at all times respect, protect and fulfill its obligations to ensure human rights are being observed in its workplace. It is also the organization's full responsibility to ensure that such respect on human rights is being observed in its sphere of influence.

- dormitory
- security guards
- bonded labor
- monetary deposits
- threat of illegal penalty or any other illegal sanctions
- overtime on a voluntary basis
- use of Prison Labour is forbidden
- retention of passports or other identity documents is forbidden

Checkpoint		Result		Co	Sc	Total
		Compliant	Non-compliant			
2.1.1	Are security guards (armed or unarmed) hired only to ensure the safety of the workforce but do not pose any kind of threat to them?	☒	☐	WI	20/20 CRI	100/100
2.1.2	Are there employees who are not allowed to quit their jobs because of bonded labour or that they have to repay debts?	☒	☐	WI	20/20 CRI	
2.1.3	Are documents such as ID-cards, passports or birth certificates returned to the workers immediately after hiring?	☒	☐	DR/ WI	10/10 CRI	
2.1.4	Are employees requested to make monetary deposits to employer or any agent?	☒	☐	WI	10/10 CRI	
2.1.5	Is there any employee who is working under the threat of illegal penalty or any other illegal sanctions? If yes, please describe:	☒	☐	WI	20/20 CRI	
2.1.6	Are employees working overtime on a voluntary basis?	☒	☐	WI	10/10 CRI	
2.1.7	Is there forced, bonded or prison labour?	☒	☐	WI	10/10 CRI	

2.2 Child Labor / Young Workers

Any forms of exploitation of children are forbidden as defined by International Labour Organization (ILO) and United Nations Conventions and/or by national law. The rights of young workers must be protected.

- at least 15 years of age (16 years old in China)
- young workers
- no child labour policy
- workers below 18 years of age may not be employed in hazardous conditions

Checkpoint	Result	Co	Sc	Total
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		Compliant	Non-compliant			
2.2.1	Are all employees at least 15 years of age, or above the national legal age for employment, including apprenticeship? (All workers must be at least 16 years old in China. If No, please collect such information and report to the client immediately.)	☒	☐	MI/ DR/ WI	40/ 40 CRI	100/100
2.2.2	Do young workers (employees who have not reached the age of 18 – national laws to be considered) have their legal rights protected?	☒	☐	DR/ OB	20/ 20	
2.2.3	Is their written procedure in place that establishes a prohibition of illegal child labour?	☒	☐	DR	20/ 20	
2.2.4	Are employees below 18 years of age employed in hazardous conditions?	☒	☐	DR	20/ 20 CRI	
2.3 Discrimination, Harassment and Abuse No discrimination shall be tolerated in all the factory operations. - no discrimination on compensation, benefits, job assignment, retirement provisions, access to service - pregnancy or virginity tests - mistreated or fired because of pregnancy - overtime fairly - harassment, physical coercion or verbal abuse						
Checkpoint		Result		Co	Sc	Total
		Compliant	Non-compliant			
2.3.1	Is compensation, benefits, job assignment, retirement provisions, access to service etc. provided to individual employees without any discrimination?	☒	☐	DR/ WI	30/ 30 CRI	100/100
2.3.2	Does any part of the employment procedure include pregnancy or virginity tests?	☒	☐	DR/ WI	10/ 10 CRI	
2.3.3	Is any female employee getting mistreated or fired because of pregnancy? (How is this audited?)	☒	☐	WI	10/ 10 CRI	
2.3.4	Are the opportunities to work overtime fairly given to all employees?	☒	☐	WI	30/ 30 CRI	
2.3.5	Is the workplace free from any act of harassment, physical coercion or verbal abuse?	☒	☐	WI	20/ 20 CRI	
2.4 Freedom of Association & Right to Collective Bargaining All workers should have the right to form and join trade unions of their choice and to bargain collectively - freedom of Association - complain without being sanctioned						
Checkpoint		Result		Cot	Sc	Total
		Compliant	Non-compliant			
2.4.1	Is there a democratically elected free trade union affiliated to the factory? -Please take photos of relevant documents for evidence.	☒	☐	MI/ DR/ WI	10/ 10	100/100
2.4.2	If there is no union, are there fair and effective parallel means to resolve grievances of workers (workers representatives...)?	☒	☐	MI/ DR/ WI	10/ 10	

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2.4.3	Do the employees enjoy the freedom to establish or join in their own will any independent workers' organizations? If yes, please provide the names of workers' organization and representative(s). -Please take photos of election records and relevant documents (meeting minutes, tracking records, etc.) for evidence.	☒	☐	WI	30/ 30 CRI	
2.4.4	Are representatives of the workers' organization allowed to get in touch with their members in the workplace within the legal framework?	☒	☐	WI/ DR	10/ 10	
2.4.5	Can workers freely complain without being sanctioned? (Provide information on complaint system in place)	☒	☐	WI	30/ 30 CRI	
2.4.6	Is there evidence that workers cannot efficiently communicate grievances directly to management without their direct supervisor involvement?	☒	☐	WI/ DR	10/ 10	
2.5 Grievance Mechanism						
Checkpoint		Result		Co	Sc	Total
		Compliant	Non-compliant			
2.5.1	Has "RAG Grievance Mechanism" Guidance been posted on-site? Please advise where it is located in the factory	☒	☐	MI/ WI	30/3 0	100/100
2.5.2	Has "RAG Grievance hotline" poster & stickers been posted on-site? Please check the following areas where the posters and stickers should be located: - Men and Women Toilet - Canteen Area - Information Board - Dormitory Please take pictures of the locations and if missing from a location, advise where it is missing	☒	☐	MI/ WI	40/4 0	
2.5.3	Has "RAG Grievance Mechanism" been discussed or training provided with workers and representative ?	☒	☐	MI/ WI	30/3 0	

3. Labour Practices						
The labour practices of an organization include all policies and practices relating to work performed within, by or on behalf of the organization, including subcontracted work.						
3.1 Regular Employment - issue an employment contract - not engage in any kind of homeworking						
Checkpoint		Result		Co	Sc	Total
		Compliant	Non-compliant			
3.1.1	Within the legal framework, the suppliers have the obligation to issue an employment contract to all employees. Permanent workers have long term contract, not only short-term contract renew.	☒	☐	MI/D R/WI	50/50	100/100

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3.1.2	M/F ratio & Migrant or Local & Permanent / Casual status	☒	☐	DR/ OB	20/20																																				
3.1.3	Unless prior approval is given by the client, the suppliers shall not engage in any kind of homeworking.	☒	☐	MI	30/30 CRI																																				
3.2 Working Hours - Time record system in place - Procedures and systems in place to make sure that a) Regular working hours should in accordance with local law but can not exceed 48 hours per week in any standard week in total. And b) Weekly working hours including overtime should not exceed 60 hours in any standard week.- - Worker must have at least one day off in every seven-day period, or in exceptional circumstances at least two days off after 12 consecutively worked days when allowed by law. - For exceptional circumstance when working hours exceed 60h/week (but not exceed 72h/w), all the following criteria must be met: - Allowed by national laws; - Allowed by a collective agreement freely negotiated with a worker's organization representing the workforce; - Appropriate safeguards are taken to protect the worker's health and safety; - The employer can demonstrate that exceptional circumstances apply such as accidents or emergencies.																																									
Checkpoint		Result		Co	Sc	Score																																			
		Compliant	Non-compliant																																						
3.2.1	Please fill in the regular daily working hours and daily breaks start and end (for each shift): <u>Regular Daily Working Hour:</u> <table border="1"> <tr> <th>Shift</th> <th>I</th> <th>II</th> <th>III</th> <th>IIII</th> </tr> <tr> <td>Start</td> <td>08:00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>End</td> <td>17:00</td> <td></td> <td></td> <td></td> </tr> </table> <u>Daily Break:</u> <table border="1"> <tr> <td>Start</td> <td>13:00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>End</td> <td>14:00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Start</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>End</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Shift	I	II	III	IIII	Start	08:00				End	17:00				Start	13:00				End	14:00				Start					End									80/100
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3.2.2	Is a time record system in place which shows the time in and time out of each worker for each day? Are the records accurate? (past 12-month time period required and 3 separate months to be reviewed)	☒	☐	DR/ WI	20/20																																				
3.2.3	Are the working hours comply with national laws and collective agreements, which ever affords the greater protection for workers?	☒	☐	DR/ WI	20/20																																				
3.2.4	Are there procedures and systems in place to ensure that a) Regular working hours are not exceeding 48 hours per week, or, if stricter, in accordance with local law. b) No employee works more than 60h/week including overtime in any 7-day period unless in an exceptional circumstance when working hours will not exceed 72 hours in any seven-day period, and it is allowed by national law and collective agreement.	☒	☐	DR/ WI	20/20																																				

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3.2.5	Are the regular working hours not exceeding 48 hours per week, or, if stricter, in accordance with local law? Are the weekly working hours including overtime not exceeding 60 hours in any standard week? Is there any exceptional circumstance which the working hours exceed 60 hours per week? Please provide evidence and approval from client prior to audit.	☐	☒	DR/ WI	10/20 CRI
3.2.6	Does the company ensure that all employees have at least one free day after six consecutive days worked (or 2 days off after 12 consecutive worked days when allowed by Law)?	☐	☒	DR/ WI	10/20 CRI

3.3 Remuneration

- legal minimum wage / lowest basic wage
- Living wage
- meet the legal standard
- no less than 125% of regular rate of pay for overtime hours.
- legally required benefits (paid leave, maternity benefits, social insurance and any other mandated by the local law)
- timely manner
- deductions from wages for disciplinary reasons are prohibited
- Add Social insurance participation M/F across 7 types of insurance and input this in an excel file screenshot in the audit

Wage Data

Salary Range Monthly per Role (Male)	Administration	Management	Fabric room	Cutting Area	Pattern Making	Sewing Lines	Finishing Dept	Pressing	Packing	QC	Warehouse	Other
Minimum (Excluding O/Time)	BDT 13,000.00	BDT 65,000.00	BDT 13,550.00	BDT 12,550.00	BDT 18,500.00	BDT 12,500.00	BDT 12,500.00	BDT 12,700.00	BDT 12,700.00	BDT 12,700.00	BDT 14,500.00	BDT 14,500.00
Average (Excluding O/Time)	BDT 34,500.00	BDT 160,000.00	BDT 14,025.00	BDT 23,275.00	BDT 39,750.00	BDT 14,150.00	BDT 13,750.00	BDT 13,600.00	BDT 13,850.00	BDT 18,850.00	BDT 34,250.00	BDT 34,250.00
Maximum (Excluding O/Time)	BDT 56,000.00	BDT 255,000.00	BDT 14,500.00	BDT 34,000.00	BDT 61,000.00	BDT 15,800.00	BDT 15,000.00	BDT 14,500.00	BDT 15,000.00	BDT 25,000.00	BDT 54,000.00	BDT 54,000.00
Minimum (Including O/Time)	BDT 14,555.00	N/A	BDT 13,750.00	BDT 13,550.00	BDT 22,895.00	BDT 13,500.00	BDT 13,639.00	BDT 14,357.00	BDT 13,963.00	BDT 14,226.00	BDT 16,431.00	BDT 16,431.00
Average (Including O/Time)	BDT 35,277.50	N/A	BDT 14,250.00	BDT 23,775.00	BDT 41,947.50	BDT 15,492.50	BDT 16,348.00	BDT 15,932.50	BDT 15,223.00	BDT 21,631.00	BDT 35,215.50	BDT 35,215.50
Maximum (Including O/Time)	BDT 56,000.00	N/A	BDT 14,750.00	BDT 34,000.00	BDT 61,000.00	BDT 17,485.00	BDT 17,057.00	BDT 17,508.00	BDT 16,483.00	BDT 29,036.00	BDT 54,000.00	BDT 54,000.00
Salary Range Monthly per Role (Female)	Administration	Management	Fabric room	Cutting Area	Pattern Making	Sewing Lines	Finishing Dept	Pressing	Packing	QC	Warehouse	Other
Minimum (Excluding O/Time)	BDT 12,800.00	BDT 32,000.00	N/A	BDT 12,550.00	BDT 18,500.00	BDT 12,500.00	BDT 12,500.00	BDT 12,700.00	N/A	BDT 12,700.00	N/A	BDT 14,500.00
Average (Excluding O/Time)	BDT 20,650.00	BDT 36,000.00	N/A	BDT 13,025.00	BDT 18,500.00	BDT 14,150.00	BDT 13,750.00	BDT 13,600.00	N/A	BDT 16,850.00	N/A	BDT 34,250.00
Maximum (Excluding O/Time)	BDT 28,500.00	BDT 40,000.00	N/A	BDT 13,500.00	BDT 18,500.00	BDT 15,800.00	BDT 15,000.00	BDT 14,500.00	N/A	BDT 21,000.00	N/A	BDT 54,000.00
Minimum (Including O/Time)	BDT 14,326.00	N/A	N/A	BDT 13,550.00	N/A	BDT 13,758.00	BDT 13,639.00	BDT 13,766.00	N/A	BDT 13,963.00	N/A	BDT 16,431.00
Average (Including O/Time)	BDT 21,413.00	N/A	N/A	BDT 14,096.00	N/A	BDT 15,707.00	BDT 14,859.50	BDT 14,710.00	N/A	BDT 19,289.50	N/A	BDT 35,215.50
Maximum (Including O/Time)	BDT 28,500.00	N/A	N/A	BDT 14,642.00	N/A	BDT 17,656.00	BDT 16,080.00	BDT 15,654.00	N/A	BDT 24,616.00	N/A	BDT 54,000.00
Minimum wages as Local By Law per worker classification	NA	N/A	N/A	N/A	N/A	BDT 12500	BDT 12500	BDT 12500	BDT 12500	BDT 12500	BDT 12500	BDT 12500
Advise if different laws apply for Local or Migrant workers	N/A											

Find more wage data information from below:

[Worker M F Ratios & Wage comparison.xlsx](#)

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Living wage (For reference only)

Item No	Requirement	Result	Comments
LW.1	Is the factory aware of living wage?	YES	The factory has calculated living wage.
LW.2	Is there calculation method of living wage identified by the factory for comparing basic wage of workers?	YES	The calculation method of living wage identified by the factory for comparing basic wage of workers
LW.3	Is there satisfactory evidence that the factory provides sufficient remuneration that allows workers to meet a decent standard of living?	NO	The factory has calculated living wage. However, they pay wages as per legal requirements.

Comparative Wage Structure

Minimum Wage (Issued by Government)	Living Wage Calculated by the Factory	Average Basic Wage for Regular Hours (full time, excl. OT+Benefits)	Average Wage Received in Total (incl. OT+Benefits)	Living Wage input by the Auditor	Difference (+/-) Between BW and LW	Difference (+/-) Between WRI and LW
12500	16500	14,150	15,492	25166 (Anker)	-11016	-10600

*BW stands for Basic Wage: This can be calculated based on the average level from sampled workers and overtime earnings should be excluded.

*LW stands for Living Wage: Please calculate LW based on the "family basket calculation" (in IP) or refer to public benchmark (see below website) .

*WRI stands for Worker Representative Interviews, and worker representative average value of three sample months

*When compare BW and LW, please consider LW calculated by the factory first. If a factory doesn't calculate a living wage for workers, the auditor should make the comparison between BW or WRI to LW which is calculated by auditor.

Auditor input can be from either public benchmark (if available) or family basket calculation which is feasible.

Below listings are several benchmarks, and auditors can refer below website of each benchmark and take the value directly. **Currently, only Anker Benchmark is free data to obtain, and Anker Benchmark is not available for all areas.**

- Anker Benchmark or Reference Value (ABRV) (<https://www.globallivingwage.org/>)
- Fair Wage Network Benchmark (FWNB) (<https://fair-wage.com/living-wage-database/>)
- Wage Indicator Benchmark (WIB) (<https://wageindicator.org/salary/living-wage>)
- AFW2020 Benchmark (AFWB) (<https://asia.floorwage.org/living-wage/>)
- LW from Family Basket (FBB)

Checkpoint	Result		Co	Sc	Total
	Compliant	Non-compliant			
3.3.1	What is the regional legal minimum wage for the regular working time per month? <u>Statutory Minimum Wage: BDT 12500 per month</u>				100/100
3.3.2	Is the company meeting the legal requirement for the lowest basic wage per month for employees?		☒	DR/WI 10/10 CRI	

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	Machinist Wage:								
		Excluding Overtime	Including Overtime	Including overtime and Benefits					
	Min	BDT 12,500.00	BDT 13,500.00	BDT 13,500.00					
	Average	BDT 14,150.00	BDT 15,492.50	BDT 15,492.50					
	Max	BDT 15,800.00	BDT 17,485.00	BDT 17,485.00					
	(Notice: Take samples from 12 months, or looking at annual amounts paid to staff that have been there 12 months, exclude/ adjust for CNY if they don't work and don't get paid for that period)								
3.3.3	Are the wages for all workers, for both normal and overtime work performed meet the legal standard? Is overtime compensated no less than 125% of regular rate or meet the legal standard, whichever is higher?				☒	☐	DR/ WI	10/10	CRI
3.3.4	Does the company pay in accordance with local law for all worker? 1) Does the payment method in accordance with local law? 2) Is the time and frequency of payment in accordance with local law for all employees? 3) Does the factory pay legal benefit / compensations / entitlement for resigned employees?				☒	☐	DR/ WI	10/10	CRI
3.3.5	a. Does the company provide all legally required benefits to the worker? (This includes paid leave, maternity benefits, social insurance and any other mandated by the local law)				☒	☐	DR/ WI	10/10	
3.3.6	b. Social Insurance Purchase Record (Local Govt exclusion allowance where applicable)				☒	☐	DR/ WI	10/10	
3.3.7	Are compensations paid in a timely manner as stipulated by the relevant labour regulations? If there is bonus, is it paid every 6 months at least?				☒	☐	DR/ WI	10/10	
3.3.8	Are the dates of payment for all bonuses defined by contract between employer and employee?				☒	☐	DR/ WI	10/10	
3.3.9	Is a piece rate paid to workers? If Yes. Verify it is paid as a bonus incentive and not to achieve minimum wage.				☒	☐	DR/ WI	20/20	CRI
3.3.10	Are any deductions from wages for disciplinary reason?				☒	☐	DR/ WI	10/10	

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3.4 Health and Safety

- Fire Safety

Documents

- Factory Property plan (Dormitory & Factory Floor Plans (per floor) / # of workers per floor)
- Building Fire Inspection certificate
- Inspection maintenance fire extinguishing systems

- Electrical Safety (**Certification of** electrical wiring and circuit box conditions; plan of the electrical system; qualified staff)

- Chemical Safety and Protective Equipment (records of all chemicals used; storage; Chemical containers; protective equipment and training; Eye wash & burn aid kit stations)

- Sanitation (potable drinking water; hygiene certificates)

- Accident/First Aid/Risk Assessment (accident/incident records; Infirmary; risk assessments relating to occupational health and safety risks)

- Machine/Equipment Operation and Maintenance (Training; safety/protective guards; license and maintenance records; Lockout practices and procedures; light system)

- **Emergency exits must be unlocked during working hours, aisles and exits must be kept clear, and exits and evacuation routes must be sufficient to allow workers to exit safely.**

- **A log of incidents and corrective action plans along with an updated status shall be maintained at all production facilities.**

- **Regular inspection records for potentially dangerous equipment, such as boilers, must be kept accessible and up to date.**

Checkpoint		Result		Co	Sc	Total
		Compliant	Non-compliant			
3.4.1	Factory property plan Dormitory & Factory Floor Plans (Per floor) showing locations of Emergency Exits / Fire extinguishers / Fire Hose Reels.	☒	☐	OB	2/2	90/100
3.4.2	Building Fire Inspection Certificate (Expiry date to be correspond with Audit validity period)	☒	☐	OB	2/2	
3.4.3	Fire Safety					
	a. All aisles, exits and hallways are kept clear of obstruction and unblocked at all times.	☒	☐	OB	4/4 CRI	
	b. All exits are unlocked during working hours and are clearly marked.	☒	☐	OB	3/3 CRI	
	c. Ensure ALL fire exits lead away from factory to assembly point / safe areas outside of grounds. (not into lane ways with no further escape)	☒	☐	OB	3/3 CRI	
	d. Every area in each floor is equipped with Smoke detector, Fire alarm, Gas detector? (if a gas detector is not relevant, please indicate in comments)	☒	☐	OB	2/2	
	e. All exits are indicated with light panels. Lights panel should work on battery for a minimum of 90 minutes.	☐	☒	OB	0/2	
	f. Each area on each floor is equipped with Fire water system linked to smoke or fire detector?	☒	☐	OB	2/2	
	g. All exits from factory are equipped of firebreak door.	☒	☐	OB	2/2 CRI	
	h. If required by local laws, firebreak door will be closed automatically in case of emergency. Doors can be open manually.	☒	☐	OB	2/2 CRI	
	i. The width of any windows and every exit should be kept by at least 1.1meters wide and clear at all times)	☒	☐	OB	4/4	

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	j. The width of every door exit should be at least 0.9 metres wide (Verify # of workers per floor to calculate exit dimensions required according to China Code of Design on Building Fire Protection and Prevention (GB50016-2014) article 5.5.18 .	☒	☐	OB	2/2 CRI
	k. Fire drills and fire safety training are conducted regularly as per law? at least once in past 12 months if no local law applicable, and the records with dated photo shall be maintained	☒	☐	DR/ WI	3/3 CRI
	l. Firefighting equipment and signage and exclusion zone in the factories is functional, sufficient and accessible to the workforce.	☒	☐	OB	3/3 CRI
	m. Fire extinguishing equipment maintenance record and validity stamped (per item)	☒	☐	DR/ OB	2/2
	n. Are all employees trained to use firefighting equipment? Make a real test with a trained employee how to use the fire extinguisher: any evidence to prove.	☒	☐	OB	2/2
	o. The height of placements of all fire extinguishers should be within 0.08-1.5 meters, and without any obstacle in front.	☒	☐	OB	4/4
	p. All fire extinguishers are accessible to everybody in the factory? (no more than 30 sec / 25 Metres from any position)	☒	☐	OB	2/2
	q. Extinguishers are conformed to ABC Type	☒	☐	OB	2/2
	r. Fire alarms must be audible and operable and can be heard in all parts of the building;	☒	☐	OB	2/2 CRI
	s. All the workers can exit the workplace within 3 minutes in case of emergency.	☒	☐	OB	4/4
3.4.4	Electrical Safety a. Factories should maintain suitable electrical wiring and circuit box conditions. (Provide certification of compliance)	☒	☐	OB	1/1
	b. Is there a plan of the electrical system in the building?	☒	☐	DR	2/2
	c. Does the factory employ qualified workers for maintenance of electrical wiring?	☒	☐	DR	2/2
	d. Check each electrical employee qualification and the maintenance records	☒	☐	DR	2/2
3.4.5	Chemical Safety and Protective Equipment a. The factory keeps records of all chemicals used, separating hazardous and non-hazardous chemicals.	☒	☐	DR	2/2
	b. Factories store chemicals separately and appropriately (with secondary containment). Storage must be safe, not on the floor. Only special team with prior access can open the storage.	☒	☐	OB/ MI	3/3
	c. Chemical containers are properly labelled in local language and English language.	☒	☐	OB	2/2
	d. Factories must provide appropriate protective equipment and training for workers.	☐	☒	DR/ WI	0/2
	e. Eye wash & burn aid kit stations are appropriately located and maintained.	☐	☒	OB	0/2

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3.4.6	Sanitation a. Accessibility of potable drinking water for workers. Access unlimited? Date of opening are noted, no more than 1 month old.	☒	☐	OB/DR	3/3
	b. Factories possess appropriate hygiene certificates for their canteen and its workers as required by law. Canteen is accessible to all employees and special menus can be done, for religion reason.	☒	☐	DR	3/3
	c. Are lavatory and or washroom facilities, clean, well maintained, adequate in number, separated by sex, and with relevant privacy?	☒	☐	OB	1 /1
3.4.7	Accident/First Aid/ Risk Assessment a. Factories maintain detailed accident/incident records.	☒	☐	DR	2/2
	b. Are First Aid Kits easily accessible and clearly marked, and the contents within the expiry date applicable and replaced when used?	☒	☐	OB	2/1
	c. Specify the # of workers trained on first aid?	☒	☐	OB	1/1
	d. Factories perform and document risk assessments relating to occupational health and safety risks.	☒	☐	DR	1/1
3.4.8	Housekeeping a. Housekeeping conditions relating to health and safety risks - (General) Photos of / Stairways & under/ Gardens / Roof Tops outside windows / Waste Storage areas / Boiler areas / Fire Escape routes to safety."	☒	☐	DR	2/2 CRI
3.4.9	Machine/Equipment Operation and Maintenance a. Training on the proper and safe operation of machinery/equipment is provided to workers and recorded.	☐	☒	DR/WI	0/2
	b. All required safety/protective guards are secured in place, maintained in good operating condition and inspected regularly.	☐	☒	OB	0/1
	c. Machine/equipment license and maintenance records for machinery and equipment are properly maintained.	☐	☒	DR	0/1
	d. Proper Lockout practices and procedures are implemented to safeguard employees from unexpected start-up of machinery and equipment during service or maintenance activities.	☒	☐	DR/OB	1/1
	e. Machines are equipped with a light system in order to inform workers if it is working or not	☒	☐	OB	2/2
	f. Regular inspection records for potentially dangerous equipment, such as boilers, must be kept accessible and up to date.	☒	☐	OB	2/2
3.4.10	Is dormitory provided for all employees? - Does the dormitory appear to be structurally sound and safe? - Is the dormitory not located in the same building of production and/or warehouse? - Are there sufficient exit routes for the dormitory? - Are sufficient and functional fire equipments such as fire alarm, fire extinguishers, exit panel, emergency lights etc available in the dormitory?	☒	☐	MI/WI	5/5 CRI

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4. Environment

All relevant environmental laws and regulations must be closely followed by the suppliers.

4.1 Prevention of Pollution

- Waste Management (appropriate permits; Waste inventory and tracking records; licensed contractors)
- Wastewater & Air Emissions Management (appropriate permits; Regular monitoring; system of recycling or re-use)
- Environmental Management System (environmental legal register; environmental policy)

Checkpoint		Result		Co	Sc	Total
		Compliant	Non-compliant			
4.1.1	Waste Management					65/100
	a. Obtain and maintain appropriate permits for onsite waste disposal as mandated by national law.	☒	☐	DR	5/5	
	b. Waste inventory and tracking records are maintained, including the disposal and treatment of both on-site and off-site waste. Is there one recycling policy set up by the companies?	☒	☐	DR	20/20	
	c. Deliver hazardous waste to licensed contractors for offsite treatment and disposal only as required by appropriate authority.	☒	☐	DR	5/5	
	d. Are hazardous materials / chemicals properly stored, with relevant container and secondary container?	☒	☐	DR	5/5	
	e. Does the factory have MSDS and warning / "No Smoking" signs for each chemical product?	☒	☐	DR	5/5	
4.1.2	Wastewater & Air Emissions Management					
	a. Obtain and maintain appropriate permits for wastewater/air emissions treatment and discharge, as restricted by law.	☐	☒	DR	0/5	
	b. Regular wastewater/air emissions monitoring (sampling & testing) is conducted, as required by law.	☒	☐	DR	10/10	
	c. Strictly comply with wastewater/air emission discharge limits established by competent authorities.	☒	☐	DR	5/5	
	d. Is there any system of recycling or re-use wastewater/air emissions within factory?	☐	☒	DR	0/20	
4.1.3	Environmental Management System					
	a. An environmental legal register is obtained and maintained.	☐	☒	DR	0/10	
	b. An environmental policy is adopted.	☒	☐	DR	10/10	

Additional questions

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Does the factory has a recognised environmental system certification? (for example: HIGG-FEM, Amfori BEPI, ISO14001, MADE IN GREEN by Oeko Tex, If yes, please give details)	ISO 14001:2015
Does the factory has any sustainability systems present such as Chain of Custody? (for example: FSC,GRS,RCS,GOS,OCS,RWS,SVCOOC etc, if yes, please give details)	GOTS, OCS, GRS, RCS

Auditor is not required to verify the data in the table "Wastewater/GHG Data Analysis", information is filled by the audited factory, and collected by auditor.

Wastewater/GHG Data Analysis		
For Information Only		
Criteria	Period(last calenda year)	Peroid (current calenda year)
Electricity Usage	190,714 Kwh	213,526Kwh
Renewable Energy Usage:(If yes please advise the source of renewable of energy)	NA	NA
Gas Usage	8,30,487 m3	269,023m3
Water Source: (please list all sources eg: local water supply, ground water, river etc)	Ground water	Ground water
Water Usage	37,486 m3	16284m3
Water Discharged	Municipal drain	Municipal drain
Water Volume Discharged	Not available	Not available
Water Recycled	NA	NA
Water Volume Recycled	NA	NA
Total Waste Produced	74,113kg	44, 512 kg
Total hazardous waste Produced	1, 270kg	470kg
Waste recycled	NA	NA
Waste to Landfill	NA	NA
Waste to Others(please give details)	NA	NA
Total Product Produced	3149938 pcs	2116104 pcs
Has the factory completed any Carbon Footprint Analysis?(if yes please give details)	NA	NA

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5. Fair Operating Practices

The practice of social responsibility includes how organizations exercise their influence on the supply chain to promote fair operating practices. Positive outcomes are often achieved out of organizations that provide the leadership for promoting the adoption of social responsibility among its trading partners.

5.1 Anti-corruption

- not promise, offer, or pay anything of value to a government official or members of a political party
- not promise, offer, or pay anything of monetary value to any business or individual
- not discuss with other Suppliers of the same industry

Checkpoint		Result		Com ment	Sc	Total
		Compliant	Non- compliant			
5.1.1	Suppliers may not promise, offer, or pay anything of value to a government official or members of a political party to obtain or retain business or secure an improper advantage on behalf of customer.	☒	☐	DR/O B	20/2 0 CRI	100/ 100
5.1.2	Suppliers may not promise, offer, or pay anything of monetary value to any business or individual in the private sector to obtain or retain business or secure an improper advantage on behalf of customer.	☒	☐	DR/O B	30/3 0 CRI	
5.1.3	Suppliers will not discuss with other Suppliers of the same industry in order to set up an agreement on prices higher than real.	☒	☐	DR/O B	50/5 0	

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6. Personnel Security						
Checkpoint		Result		Co	Sc	Total
		Compliant	Non-compliant			
6.1	Is there a procedure in place to screen prospective employees and to periodically check current employees? A process for hiring & interviewing applicants?	☒	☐	OB	40/40	100/100
6.2	Is application information, such as employment history and references verified prior to employment? Civil state verified?	☒	☐	OB	20/20	
6.3	Should each applicant fill-in personal data & application form?	☒	☐	OB	40/40	

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C. Audit Comments

Questions	Comments for compliance	Comments for non-compliance
Monitoring and Documentation		
1.1	The factory license" found valid until 10-12-2026. In addition, trade license was found till 30-Jun-2027.	
1.2	Based on document review and interviews it was noted that the factory has provided appointment letter and maintained personnel files.	
1.3	The factory management has demonstrated proper maintenance of the payroll ledgers, time records, and legal proof of benefits.	
1.4		Based on document review and interviews, the factory formed an anti-harassment committee but did not have a written guideline to prevent sexual harassment as per legal requirements. [Ref: This violated Bangladesh Labor Rules 2015, Rule 361]
1.5	All the relevant concerned permits or approval documents issued by local authority and maintained per local law.	
1.6	The factory utilizes a computer system for recording this information.	
1.7	The factory has a documented Organizational Chart.	
Human Rights		
Forced labour / Disciplinary Measures		
2.1.1	The security guards are solely responsible for ensuring the safety of the workforce and do not pose any threat to the workers.	
2.1.2	There were no employees observed who were obliged to remain employed due to bonded labour or debt repayment.	
2.1.3	The factory solely gathers photocopies of ID cards, passports, or birth certificates.	
2.1.4	The employer or any agent does not require employees to make monetary deposits. There was no agency worker observed during the audit, and no violations were found regarding this matter.	
2.1.5	Documentary evidence and worker interviews confirmed that workers have not been subjected to any illegal penalties. In addition, auditors did not find any deductions related to such penalties during verification of wage and other payment records.	
2.1.6	Based on records and interviews, overtime is assigned on voluntary basis.	

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2.1.7	No prison or forced labor was identified in the factory.	
Child labour / Young workers		
2.2.1	The minimum hiring age of the factory is 18 years.	
2.2.2	The factory abides by a minimum hiring age of 18 years. No worker under the age of 18 found employed in the factory.	
2.2.3	During audit, the factory has submitted their child labour policy for review.	
2.2.4	N/A, there was no young workers present in the factory as the minimum hiring age is 18 years, and no worker under the age of 18 found employed in the factory.	
Discrimination, Harassment and Abuse		
2.3.1	Individual employees are provided compensation, benefits, job assignments, retirement provisions, access to services, etc. without any discrimination.	
2.3.2	There are no pregnancy or virginity tests included in any part of the employment procedure.	
2.3.3	There were no instances of mistreatment or termination of female employees due to pregnancy observed.	
2.3.4	All employees are given fair opportunities to work overtime.	
2.3.5	Workplaces were found free from any act of harassment, physical coercion or verbal abuse. Though factory has harassment committee available per law.	
Freedom of association & Right to Collective Bargaining		
2.4.1	Factory does not have any trade union. Also, it is not a legal requirement for this industry.	
2.4.2	Factory didn't have any trade union. Also, it is not a legal requirement. The factory has formed Participation Committee (PC) on 24/04/2026 where total 18 persons in the committee (06 from management side and 12 from workers side).	
2.4.3	The factory has formed Participation Committee (PC) through election on 24/04/2026 where total 18 persons in the committee (06 from management side and 12 from workers side).	
2.4.4	Based on interview and document review, it was noted that PC (Participation Committee) meetings were held every 02 months as per local law. The last meeting dated 06/09/2026	
2.4.5	Workers can freely complain through complaint box at toilet & main gate area, verbal complaint to welfare officer, Hotline number, anti-harassment committee and direct complaint to management.	

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2.4.6	Based on the floor tour and interviews it was noted that an anonymous grievance mechanism was there in the factory for the workers. Total 16 grievance boxes were available in the toilet areas, and they check the boxes regularly (once in a week). The last checking dated 12/09/2026.	
Grievance Mechanism <i>Auditor need to take photos for the guidance, posters and stickers , also these questions need to be asked during management interview and worker's interview.</i>		
2.5.1	Based on site tour and interviews the factory has posted "RAG Grievance Mechanism" in dining, canteen. toilet areas and on notice boards.	
2.5.2	Based on site tour, "RAG Grievance hotline" poster was found in dining, canteen. toilet areas and on notice boards.	
2.5.3	The factory provided training records on "RAG Grievance Mechanism". The last training session was conducted on 07 September 2026.	
Labour Practices		
Regular Employment		
3.1.1	The factory distributes a copy of the appointment letter to all its workers.	
3.1.2	No foreign migrant labour was observed in the factory, and according to local law, there are no specific regulations regarding the employment of domestic migrant workers.	
3.1.3	N/A, the factory prohibits employees from working from home and no instances of at-home work found during the audit.	
Working hours		
3.2.1	The factory operates for 8 hours as per regular working hour policy and takes a one-hour break/rest as per standard procedure.	
3.2.2	The facility management has an electronic finger punch system to record the daily attendance of employees.	

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3.2.3	Based on time records review for the sample months July 2026 (most recent paid month), January 2026 (random month) and October 2025 (random month), regular working hour did not exceed 48hrs per week, total working hour including overtime hour exceeded 60hrs per week but total weekly working hour did not exceed legal extended limit of 72 hrs. per week including waiver. Maximum total working hours including overtime per week found 72 hours (48hrs. regular hours + 24 hrs. overtime) in all three sample months.	
3.2.4	The factory has obtained working hour approval from the concerned authority. Moreover, based on time records review for the sample months July 2026 (most recent paid month), January 2026 (random month) and October 2025 (random month), regular working hour did not exceed 48hrs per week, total working hour including overtime hour exceeded 60hrs per week but total weekly working hour did not exceed legal extended limit of 72 hrs. per week including waiver. Maximum total working hours including overtime per week found 72 hours (48hrs. regular hours + 24 hrs. overtime) in all three sample months.	
3.2.5		Based on time records review for the sample months August 2026 (most recent paid month), January 2026 (random month) and May 2026 (random month), regular working hour did not exceed 48hrs per week, total working hour including overtime hour exceeded 60hrs per week but total weekly working hour did not exceed legal extended limit of 72 hrs. per week including waiver. Maximum total working hours including overtime per week found 62 hours (48hrs. regular hours + 14 hrs. overtime) in January and August months. Maximum total working hours including overtime per week found 60 hours (48hrs. regular hours + 12 hrs. overtime) in May 2026 [Ref: In accordance with COC questionnaire 3.2.5]

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3.2.6		Based on time records review for the sample months August 2026 (most recent paid month), January 2026 (random month) and May 2026 (random month), more than 6 consecutive days' work noted in all sample months. Specifically, workers worked 11 consecutive days from 15 to 25 August 2026. In addition, workers worked 13 consecutive days from 10 to 22 January 2026, and workers worked 10 consecutive days from 16 to 25 May 2026. However, above consecutive days work was due to work on weekends which were added with festival holiday on request from the worker's side. According to Bangladesh Labour Rules 2015, such weekend work adjustment with festival holidays on demand from the workers can be made. [Ref: In accordance with COC questionnaire 3.2.6]
Remuneration		
3.3.1	The factory complies with the local government's legal minimum wage declaration and pays 12500 BDT per month to workers classified as helper or assistant.	
3.3.2	Based on payroll documents review from randomly selected 03 sample months - August 2026 (most recent paid month), January 2026 (random month) and May 2026 (random month), and interviews it was noted that, all the selected employees are being paid the minimum wage as declared by the government.	
3.3.3	Overtime is paid 200% of the base wage as per legal requirements.	
3.3.4	The factory pays worker salaries in bank account within 7 working days; the last salary payment date reviewed was 07-September-2026. Records reviewed also indicated that resignation, termination, and final settlement payments were made in line with legal requirements.	
3.3.5	Based on document review and interviews, maternity and other compensations were found to be in compliance with local regulations	
3.3.6	During the audit, the factory presented a valid group insurance certificate from BGMEA and valid till 31 Dec 2026.	
3.3.7	The documents review and interview revealed that the facility has a system in place to compensate resigned workers within 30 working days after job cancellation, as required by law.	

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3.3.8	Based on document review and interviews, maternity and other compensations were found to be in compliance with local regulations	
3.3.9	The factory does not have any piece rate workers.	
3.3.10	No evidence of disciplinary wage deductions was identified from the payroll records reviewed.	
Health and Safety		
3.4.1	During the site tour, it was noted that all the posted evacuation plans were updated per floors.	
3.4.2	The fire license of the factory found valid until 30 June 2027.	
3.4.3		
a	Based on site tour, evacuation routes, exits and stairs found free of obstructions.	
b	A site tour conducted during the audit revealed that all exit doors found in an unlocked condition.	
c	The exits direct individuals towards the main gate assembly point and away from the production building.	
d	During the floor visit and management interview, it was noted that the factory has installed total 439 smoke detectors, 158 multi-detectors in the factory.	
e		Based on the site tour, it was observed that exits were indicated with exit lights. However, the factory could not provide any inspection record to confirm that the exit light panels operate on battery power for the required minimum of 90 minutes. [Ref: In accordance with COC questionnaire 3.4.3 (e)].
f	During the floor visit and management interview, it was noted that the factory has installed total 48 hose reels, pillar hydrant 1 in the factory.	
g	During the site tour, it was observed that the audited factory has installed fire-rated doors in all areas, with a total of 104 fire-rated doors available.	
h	During the site tour, it was observed that the audited factory has installed fire doors with self-closing device.	
i	Based on site tours, the factory has provided legally required emergency windows.	
j	The width of the exits found compliant with the legal requirement.	

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k	Based on document review and employee interviews, it was noted that the factory conducted fire drills in accordance with legal requirements and provided firefighting training to workers. The last fire drill was conducted on 10-Sept-2026, and the last fire safety training was conducted on 01-September-2026. Records were kept with dated photos.	
l	Based on site tour, the factory has adequate firefighting equipment with signage.	
m	The factory has provided maintenance records of firefighting equipment. Last fire extinguisher maintenance date was 01-September-2026.	
n	Based on document reviews, the factory has dedicated trained firefighting team. Factory has total 246 employees trained by FSCD.	
o	Based on the site tour, randomly checked all fire extinguishers were found placed at the proper heights.	
p	Fire extinguishers were found in placed within 25 meters.	
q	Extinguishers are conformed to ABC Type while randomly checking. Note that factory has total 178 ABC, 94 CO2, and 04 Foam.	
r	The factory has installed interconnected fire alarms in the factory and found fictional during live test.	
s	Based on fire drill records review, the last internal fire drill dated 10-September-2026 took workers 2 minutes 58 seconds to evacuate from production buildings.	
3.4.4		
a	During site tour, no loose electrical wiring was observed at main production building as well as warehouse area.	
b	The plan for the electrical system in the building includes the installation of a substation and electrical distribution board (DB).	
c	All the general electricians and boiler operators employed by the audited factory currently possess valid competency certificates from the appropriate authority.	
d	The audited factory has recruited 09 general electricians. The last date of electrical DB checking was 01-Sept-2026, as observed during document review and management interview.	
3.4.5		

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a	The factory has maintained chemical inventory. However, the factory does not use any chemical in the production process; only utility chemicals.	
b	Based on site tour, the factory has kept chemical containers with secondary containment.	
c	Based on site tour, the factory has labelled chemical containers in local language and original English labels were available.	
d		During the floor tour, it was observed that approximately 15% of employees in the production areas were not wearing the required face masks. In addition, the generator-room operator was not wearing the required earmuffs while working in a high-noise area. [Ref: In accordance with Bangladesh Labour Rules 2015, Rule 67 (2)]
e		Based on the floor tour, it was noted that an eyewash station was provided in the spot-removing room; however, it was found to be malfunctioning, as the water pressure was insufficient during testing. [Ref: In accordance with COC 3.4.5 (e)]
3.4.6		
a	The factory has provided adequate drinking water facility and tested drinking water quality as per legal requirements.	
b	The facility includes a canteen (light foods) and dining area with appropriate amenities. Also, canteen staff health certificate and canteen management committee was found also available.	
c	The factory has provided adequate and separate lavatories for male and female employees and found clean.	
3.4.7	The audit revealed that the factory maintains an accident and injury register, and an analysis report was found to be accessible. Additionally, relevant employees have received root cause analysis and awareness training. The factory also complies with legal regulations by submitting recorded accident and injury data to the Inspector.	
a	Based on site tour, the factory has provided adequate first aid boxes in the workshop.	
b	During the assessment, it was observed that the facility has trained 114 first aiders as per legal requirements. Additionally, medical facilities are available where they have appointed medical staff as per requirements.	

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c	The audit revealed that the factory maintains an accident and injury register, and an analysis report was found to be accessible. Additionally, relevant employees have received root cause analysis and awareness training. The factory also complies with legal regulations by submitting recorded accident and injury data to the Inspector.	
d	Based on document review, factory conducted risk assessments relating to occupational health and safety risks.	
3.4.8		
a	The factory's housekeeping condition was observed to be good during the floor tour.	
3.4.9		
a		Based on document review and interviews, the factory has not provided training to heavy machines operators like boiler, compressor and generator operators on proper and safe machine operating procedures. [Ref: In accordance with COC questionnaire 3.4.9 (a)]
b		Based on the floor tour, it was observed that although the factory had installed adequate safety/protective guards on the machines, the needle guards on approximately 10% of the sewing machines and the eye guards on approximately 15% of the overlock machines inspected were found to be displaced. In addition, the finger guards on 2 out of 3 snap-button machines checked were found to be non-functional [Ref: In accordance with Bangladesh Labour Law 2006, section: 63]
c		The factory has a Captive Power Plant (CPP) with three generators having a capacity of 2.160 KWH electricity generation, but the factory has not obtained the license from the concerned authority. [Ref: In accordance with Bangladesh Energy Regulatory Act 2003, Act 27 (1)]
d	The factory has Lockout and Tagout and found implemented.	
e	Required machines are equipped with a light system in order to inform workers if it is working or not. No discrepancy noted during site tour.	
f	The factory provided maintenance records of the boiler and generator for review.	
3.4.10	The factory has not provided any dormitory facility to workers, and the law does not mandate it.	
Environment		
4.1 Prevention of Pollution		
4.1.1		
a	The factory does not require any permit for waste disposal. They use third party waste collectors.	

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b	The factory has maintained a waste inventory and a recycling policy. The waste inventory records were found to be updated, the factory handovers the wastage to agreed 3rd party. Relevant records were verified during audit.	
c	The factory uses third party waste collectors to dispose all its waste and provided legally required permits.	
d	Based on site tour, the factory stored all waste in the waste store.	
e	Based on site tour MSDS was available for utility chemicals.	
4.1.2		
a		The factory has a Captive Power Plant (CPP) with three generators having a capacity of 2.160 KWh electricity generations, but the factory has not obtained the Environmental Clearance Certificate (ECC). The factory has applied for the ECC on 11 March 2026 but has not received yet. [Ref: In accordance with Bangladesh Environment Conservation Rules 2023, 20]
b	Based on document review, the facility's air emission and wastewater quality examined by third-party laboratories as per legal requirements. The reports indicated that all parameters were within legal limits.	
c	During the audit, it was noted that the facility conducted air emission testing through third-party laboratories, and reports indicated that all emissions parameters were within legal parameters.	
d		The factory does not have a system to re-use air emissions from generators. [Ref: In accordance with RAG COC questionnaire 4.1.2 (d)]
4.1.3		
a		During the assessment, it was observed that the factory maintains an environmental legal register; however, the register was found to be incomplete and not up to date, as legal requirements relating to air emission monitoring, noise level monitoring, environmental permit (Environmental Clearance Certificate) for CPP, and licensing/authorization requirements for hazardous and medical waste collectors were not included. [Ref: In accordance with COC questionnaire 4.1.3 (a)]
b	The factory has adopted an environmental policy.	
5 Fair Operating Practices		
5.1 Anti-corruption		
5.1.1	The factory has implemented an anti-corruption policy that includes this aspect.	
5.1.2	The factory has implemented both an anti-corruption policy and risk assessment program.	

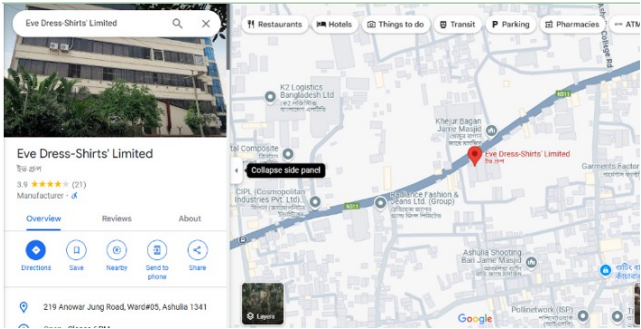
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5.1.3	The factory has a documented procedure to ensure suppliers will not discuss with other Suppliers of the same industry in order to set up an agreement on prices higher than real.	
6 Personnel Security		
6.1	The factory has a procedure to screen prospective employees and to periodically check current employees.	
6.2	Based on document review it was noted that the factory checks employment history, references and civil status prior to employment.	
6.3	The applicant's personal data and application form maintained by the factory.	

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D. Audit Photos

Facility Introduction & Production Process			
 19 Sep, 2026 at 09:54:54			
Auditor on-site		GPS Map	
 19 Sep, 2026 at 12:02:56		 19 Sep, 2026 at 12:03:13	
Factory Name		Factory building – Outside view	

Client RAG
QIMA Service No Q2623279542

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Factory building – Inside premise



Assembly area



Security post



Embroidery section



Cutting section



Sewing section

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Finishing section



Sample section

Warehouse, Utilities & Common Facilities



Fabric warehouse



Finished goods warehouse



Accessories store



Canteen

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Dining hall



Drinking water point



Toilet facility



Electrical DB



Boiler



Generator

Health & Safety / Housekeeping

Client RAG
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Factory Name Eve Dress-Shirts Limited



First aid box



First aid supplies checking by auditor



Medical centre



Office



Child care room



Designated first aider

Client RAG
QIMA Service No Q2623279542

Document Type Audit Report
Factory Name Eve Dress-Shirts Limited



Attendance record track system



Policy board



Roof top



PA system



Evacuation plan



Illuminated exit sign

Client RAG
QIMA Service No Q2623279542

Document Type Audit Report
Factory Name Eve Dress-Shirts Limited



Fire extinguisher



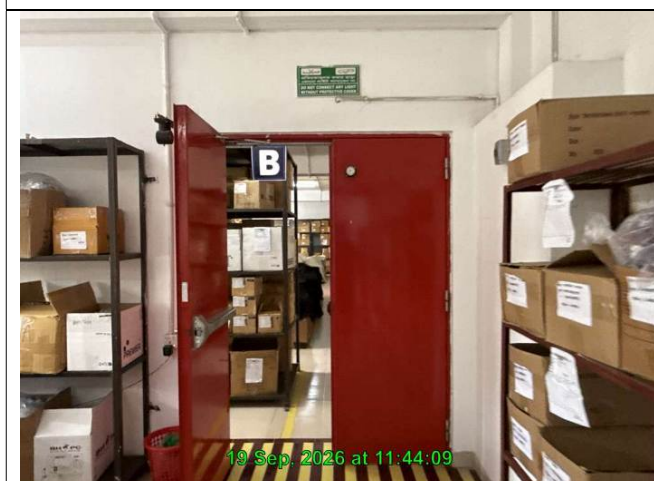
Fire equipment



Gong Bell



Smoke detector



Fire rated door



Fog light Checking with IPS back up

Client RAG
QIMA Service No Q2623279542

Document Type Audit Report
Factory Name Eve Dress-Shirts Limited



Fire hose



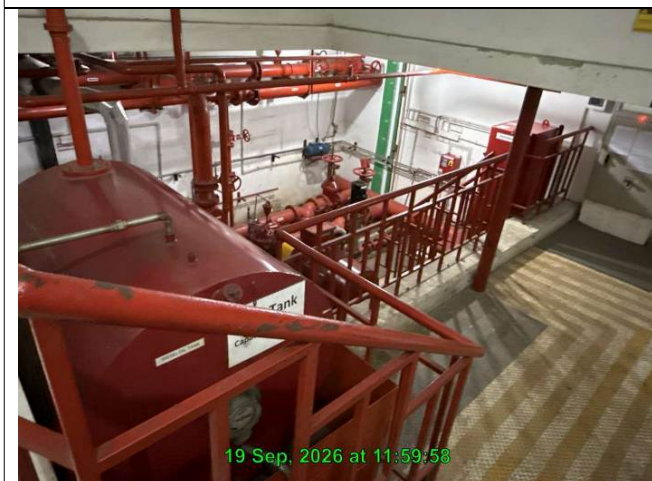
Fire hose checking



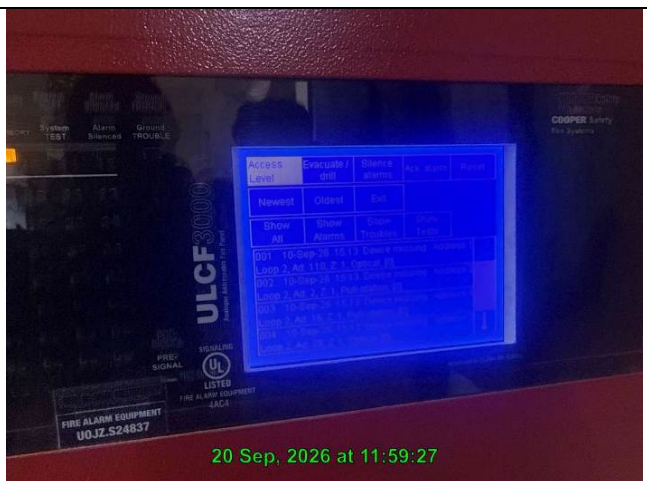
Fire alarm switch



Fire alarm call point live testing



Fire hydrant pump house



Fire control panel

Client Special Requirement Photo

Client RAG
QIMA Service No Q2623279542

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Exit door – Outward view



Exit door – Inward view

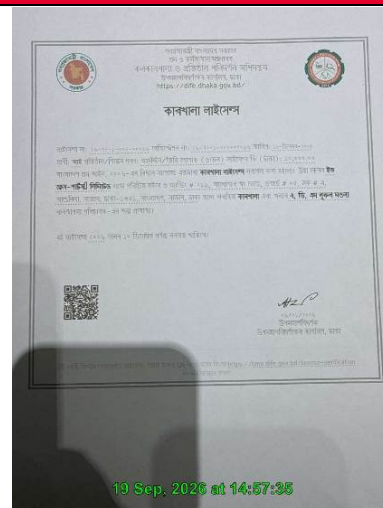


RAG Hotline posted



RAG Hotline posted

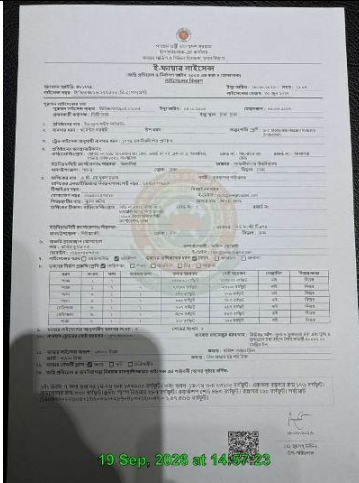
License/Certificate/Documents



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Trade license



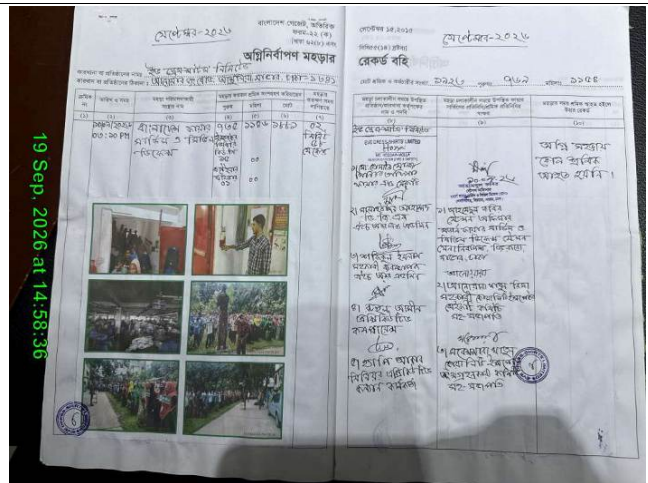
Factory license



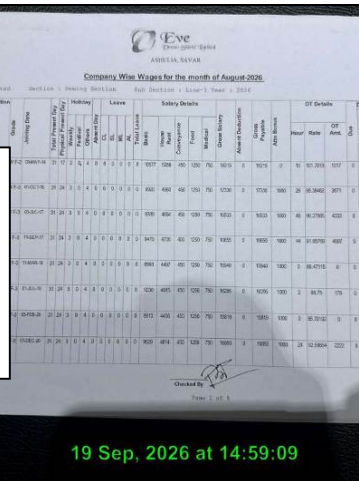
Fire license



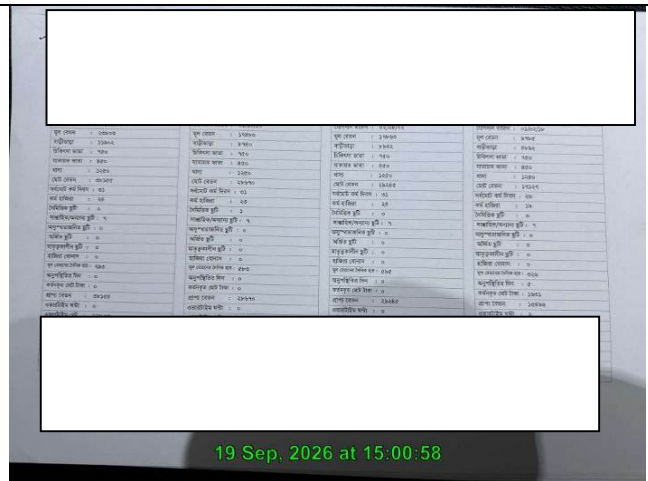
Group life insurance certificate



Certificate of incorporation



Fire drill record



Wage sheet

Company Wise Wages for the month of August 2026														
Sl. No.	ID No.	Name	Designation	Shift	Working Days	Leaves	Salary Details	OT Details	Deductions	Net Pay	Signature			
							Basic Salary	Dearness Allowance	House Rent Allowance	Medical Allowance				
1	1000001	ABUJAL SAYAK	Production Supervisor	1	31	0	10000	1000	1000	1000				
2	1000002	ABUJAL SAYAK	Production Supervisor	2	31	0	10000	1000	1000	1000				
3	1000003	ABUJAL SAYAK	Production Supervisor	3	31	0	10000	1000	1000	1000				
4	1000004	ABUJAL SAYAK	Production Supervisor	4	31	0	10000	1000	1000	1000				
5	1000005	ABUJAL SAYAK	Production Supervisor	5	31	0	10000	1000	1000	1000				
6	1000006	ABUJAL SAYAK	Production Supervisor	6	31	0	10000	1000	1000	1000				
7	1000007	ABUJAL SAYAK	Production Supervisor	7	31	0	10000	1000	1000	1000				
8	1000008	ABUJAL SAYAK	Production Supervisor	8	31	0	10000	1000	1000	1000				
9	1000009	ABUJAL SAYAK	Production Supervisor	9	31	0	10000	1000	1000	1000				
10	1000010	ABUJAL SAYAK	Production Supervisor	10	31	0	10000	1000	1000	1000				

Pay slip copy

Client
QIMA Service No

RAG
Q2623279542

Document Type
Factory Name

Audit Report
Eve Dress-Shirts Limited

Job card copy

Signed QIMA audit Factory Acknowledgement

Signed QIMA audit Factory Acknowledgement

Signed Confirmation of QIMA COC

Signed CAP 01

Signed CAP 02

Client RAG
QIMA Service No Q2623279542

Document Type Audit Report
Factory Name Eve Dress-Shirts Limited

QIMA
Client: RAG
QIMA Service No: Q2623279542
Document Type: Audit Report
Factory Name: Eve Dress-Shirts Limited

Based on the audit, the factory is not compliant with the following requirements:

- 3.4.9 (d) The factory should ensure proper use of personal protective equipment (PPE).
- 3.4.9 (e) The factory should ensure proper use of personal protective equipment (PPE).
- 4.1.2 (c) The factory should ensure proper use of personal protective equipment (PPE).
- 4.1.2 (d) The factory should ensure proper use of personal protective equipment (PPE).
- 4.1.2 (e) The factory should ensure proper use of personal protective equipment (PPE).

Version 4.0 on 19 June 2019

QIMA
Client: RAG
QIMA Service No: Q2623279542
Document Type: Audit Report
Factory Name: Eve Dress-Shirts Limited

Based on the audit, the factory is not compliant with the following requirements:

- 3.4.9 (d) The factory should ensure proper use of personal protective equipment (PPE).
- 3.4.9 (e) The factory should ensure proper use of personal protective equipment (PPE).
- 4.1.2 (c) The factory should ensure proper use of personal protective equipment (PPE).
- 4.1.2 (d) The factory should ensure proper use of personal protective equipment (PPE).
- 4.1.2 (e) The factory should ensure proper use of personal protective equipment (PPE).

Version 4.0 on 19 June 2019

Signed CAP 03

Signed CAP 04

NC Evidence Photo

Eve Dress-Shirts Limited
Monthly Attendance
Printed on: 10-09-2026

Sl. No.	Date	Arrival Time	Departure Time	OT Hour	Reg. Hour
1	01-09-2026	07:15	18:30	0	0
2	02-09-2026	07:15	18:30	0	0
3	03-09-2026	07:15	18:30	0	0
4	04-09-2026	07:15	18:30	0	0
5	05-09-2026	07:15	18:30	0	0
6	06-09-2026	07:15	18:30	0	0
7	07-09-2026	07:15	18:30	0	0
8	08-09-2026	07:15	18:30	0	0
9	09-09-2026	07:15	18:30	0	0
10	10-09-2026	07:15	18:30	0	0
11	11-09-2026	07:15	18:30	0	0
12	12-09-2026	07:15	18:30	0	0
13	13-09-2026	07:15	18:30	0	0
14	14-09-2026	07:15	18:30	0	0
15	15-09-2026	07:15	18:30	0	0
16	16-09-2026	07:15	18:30	0	0
17	17-09-2026	07:15	18:30	0	0
18	18-09-2026	07:15	18:30	0	0
19	19-09-2026	07:15	18:30	0	0
20	20-09-2026	07:15	18:30	0	0
21	21-09-2026	07:15	18:30	0	0
22	22-09-2026	07:15	18:30	0	0
23	23-09-2026	07:15	18:30	0	0
24	24-09-2026	07:15	18:30	0	0
25	25-09-2026	07:15	18:30	0	0
26	26-09-2026	07:15	18:30	0	0
27	27-09-2026	07:15	18:30	0	0
28	28-09-2026	07:15	18:30	0	0
29	29-09-2026	07:15	18:30	0	0
30	30-09-2026	07:15	18:30	0	0

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Eve Dress-Shirts Limited
Monthly Attendance
Printed on: 10-09-2026

Sl. No.	Date	Arrival Time	Departure Time	OT Hour	Reg. Hour
1	01-09-2026	07:15	18:30	0	0
2	02-09-2026	07:15	18:30	0	0
3	03-09-2026	07:15	18:30	0	0
4	04-09-2026	07:15	18:30	0	0
5	05-09-2026	07:15	18:30	0	0
6	06-09-2026	07:15	18:30	0	0
7	07-09-2026	07:15	18:30	0	0
8	08-09-2026	07:15	18:30	0	0
9	09-09-2026	07:15	18:30	0	0
10	10-09-2026	07:15	18:30	0	0
11	11-09-2026	07:15	18:30	0	0
12	12-09-2026	07:15	18:30	0	0
13	13-09-2026	07:15	18:30	0	0
14	14-09-2026	07:15	18:30	0	0
15	15-09-2026	07:15	18:30	0	0
16	16-09-2026	07:15	18:30	0	0
17	17-09-2026	07:15	18:30	0	0
18	18-09-2026	07:15	18:30	0	0
19	19-09-2026	07:15	18:30	0	0
20	20-09-2026	07:15	18:30	0	0
21	21-09-2026	07:15	18:30	0	0
22	22-09-2026	07:15	18:30	0	0
23	23-09-2026	07:15	18:30	0	0
24	24-09-2026	07:15	18:30	0	0
25	25-09-2026	07:15	18:30	0	0
26	26-09-2026	07:15	18:30	0	0
27	27-09-2026	07:15	18:30	0	0
28	28-09-2026	07:15	18:30	0	0
29	29-09-2026	07:15	18:30	0	0
30	30-09-2026	07:15	18:30	0	0

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NC_ 3.2.5: Working hour more than 60 hours

NC_ 3.2.6: Weekend working record was found



NC_ 3.4.5 (d) : Production employees were not using PPE



NC_ 3.4.5 (d) : Generator employees were not using PPE

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NC_3.4.5 (e): Eye wash station was not properly working.



NC_3.4.9 (b): Button attach machine eye guard was displaced



NC_3.4.9 (b): Overlock machine eye guard was displaced



NC_3.4.9 (b): Sewing machine needle guard was displaced



NC_3.4.9 (b): Snap button attach finger guard in active

Nil

Nil

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E.Audit Workers Interviews

Group Interview

Questions	Comments from Auditor
2.1.1 Is dormitory provided for all employees? - Does the dormitory appear to be structurally sound and safe? - Is the dormitory not located in the same building of production and/or warehouse? - Are there sufficient exit routes for the dormitory? - Are sufficient and functional fire equipment such as fire alarm, fire extinguishers, exit panel, emergency lights etc available in the dormitory?	N/A. Factory does not have any dormitory facility. Also, it is not a legal requirement.
2.1.2 Are security guards (armed or unarmed) hired only to ensure the safety of the workforce but do not pose any kind of threat to them?	Based on workers' interview, no threat noted from security guards.
2.1.3 Are there employees who are not allowed to quit their jobs because of bonded labour or that they have to repay debts?	Based on workers' interview, no restriction to quit jobs.
2.1.4 Are documents such as ID-cards, passports or birth certificates returned to the workers immediately after hiring?	Based on workers' interview, only photocopy of personal documents taken during hiring.
2.1.5 Are employees requested to make monetary deposits?	Based on workers' interview, no monetary deposit required by office.
2.1.6 Is there any employee who is working under the threat of illegal penalty or any other illegal sanctions? If yes, please describe:	Based on workers interview, no threat, or illegal penalty has taken to them. Also, no such deduction been happened so far from wage verification.
2.1.7 Are employees working overtime on a voluntary basis? With a wage more important?	Based on workers' interview, OT is always on voluntary basis.
2.2.1 Are all employees at least 15 years of age, or above the national legal age for employment, including apprenticeship?	Based on workers' interview, minimum age requirement is 18 years.
2.3.1 Are compensation, benefits, job assignment, retirement provisions, access to service etc. provided to individual employees without any discrimination?	Based on workers' interview, no discrimination regarding employment condition was noted.
2.3.2 Does any part of the employment procedure include pregnancy or virginity tests?	Based on workers' interview, employment process never requires pregnancy or virginity test.
2.3.3 Is any female employee getting mistreated or fired because of pregnancy?	Based on workers' interview, no female employee got mistreated so far.
2.3.4 Are the opportunities to work overtime fairly given to all employees?	Based on workers' interview, workers get fair opportunity to work overtime.
2.3.5 Is the workplace free from any act of harassment, physical coercion or verbal abuse?	Based on workers' interview, no history of physical or verbal abuse was noted.
2.4.1 Do the employees enjoy the freedom to establish or join in their own will any independent workers' organizations? If yes, please provide the names of workers' organization and representative(s).	Based on workers' interview, management do not have any restriction on joining worker organization. The factory has a trade union.
2.4.2 Are representatives of the workers' organization allowed to get in touch with their members in the workplace within the legal framework?	Based on workers' interview, workers get in touch with Participation Committee in case of any support needed. Also, grievance, anti-harassment committee meeting was done periodically.

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2.4.3 Do workers have the possibility to complain without being sanctioned? Can they easily be on strike? Ever happened?	During worker interviews, it was observed that there is opportunity for workers to lodge complaints without being penalized. One instance of a recent strike has been reported in the factory.
2.5.3 Has "RAG Grievance Mechanism" been discussed or training provided with workers and representative?	Factory discussed regarding RAG grievance mechanism to its workers.
3.1.1 Within the legal framework, the suppliers have the obligation to issue an employment contract to all employees. Permanent workers have long term contract, not only short-term contract renew.	Based on workers' interview, workers received copy of appointment letter after confirmation of hiring.
3.1.2 Unless prior approval is given by the client, the suppliers shall not engage in any kind of home working.	Based on workers' interview, no home working is in practice in this factory.
3.2.3/3.2.4 Are there procedures and systems in place to ensure that no employee works more than 60h/week (ILO recommendation)? No More than 72h/week?	Based on workers' interview, they worked more than 60 hours per week.
3.2.5 Does the company ensure that all employees have at least one free day after six consecutive days worked (or 2 days free in 14 days period when allowed by Law)?	Based on workers' interview, more than 6 days' work noted.
3.3.1 Is the company meeting the legal requirement for the lowest basic wage per month for employees?	Based on workers' interview, minimum wage is 12,500 BDT.
3.3.2 Are the wages for all workers, for both normal and overtime work performed meet the legal standard, whichever is higher?	Based on workers' interview, minimum wage is 12,500 BDT. Payment rate for overtime is double of the basic wage per hour.
3.3.3 Does the company provide all legally required benefits to the worker? (This includes paid leave, maternity benefits, social insurance and any other mandated by the local law)	Based on workers' interview, factory provides all kinds of legally required leave benefits.
3.3.4 Are compensations paid in a timely manner as stipulated by the relevant labour regulations? Is there any cash advance possible? If there is bonus, is it paid every 6 months at least?	The factory pay in timely manner to resigned employee.
3.3.5 Are the dates of payment for all bonuses defined by contract between employer and employee?	Based on workers' interview, payment of both bonuses disbursed before festival leave starts.

Final Comments from Auditor

The factory's auditor was able to conduct confidential interviews with workers freely chosen and not influenced by management. The interviews conducted in an independent room within the workshop, and the workers were cooperative. Based on the evidence collected, the workers expressed positivity towards the workplace and management, stating agreement with factory rules. No workers reported any illegal penalties or discrimination; all workers receive legal benefits. However, consecutive work without rest day and working hours more than 60 hours per week noted. Moreover, improvements needed in general health and safety conditions and the environment.
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Individual Interview

Questions	Comments from Auditor
2.1.1 Is dormitory provided for all employees? - Does the dormitory appear to be structurally sound and safe? - Is the dormitory not located in the same building of production and/or warehouse? - Are there sufficient exit routes for the dormitory? - Are sufficient and functional fire equipments such as fire alarm, fire extinguishers, exit panel, emergency lights etc available in the dormitory?	N/A. Factory does not have any dormitory facility.
2.1.2 Are security guards (armed or unarmed) hired only to ensure the safety of the workforce but do not pose any kind of threat to them?	Based on workers' interview, no threat noted from security guards. They are ensuring the premise security only. No threat noted from security guards.
2.1.3 Are there employees who are not allowed to quit their jobs because of bonded labor or that they have to repay debts?	Based on workers' interview, no such cases happen ever.
2.1.4 Are documents such as ID-cards, passports or birth certificates returned to the workers immediately after hiring?	Based on workers' interview, only photocopy of personal documents taken during hiring.
2.1.5 Are employees requested to make monetary deposits?	Based on workers' interview, no monetary deposit required by office.
2.1.6 Is there any employee who is working under the threat of illegal penalty or any other illegal sanctions? If yes, please describe:	Based on documentary evidence and worker interview no threat or illegal penalty noticed by them. Also, no such deduction been happened so far from wage.
2.1.7 Are employees working overtime on a voluntary basis? With a wage more important?	Based on workers' interview, OT is always on voluntary basis.
2.2.1 Are all employees at least 15 years of age, or above the national legal age for employment, including apprenticeship?	Based on workers' interview, minimum age requirement is 18 years.
2.3.1 Are compensation, benefits, job assignment, retirement provisions, access to service etc. provided to individual employees without any discrimination?	Based on workers' interview, no discrimination regarding employment condition was noted. Workers are getting relevant all legal benefits.
2.3.2 Does any part of the employment procedure include pregnancy or virginity tests?	Based on workers' interview, employment process never requires pregnancy or virginity test.
2.3.3 Is any female employee getting mistreated or fired because of pregnancy?	Based on workers' interview, no female employee got mistreated so far.
2.3.4 Are the opportunities to work overtime fairly given to all employees?	Based on workers' interview, workers get fair opportunity to work overtime.
2.3.5 Is the workplace free from any act of harassment, physical coercion or verbal abuse?	Based on workers' interview, workplace free from any act of harassment, physical coercion or verbal abuse.
2.4.1 Do the employees enjoy the freedom to establish or join in their own will any independent workers' organizations? If yes, please provide the names of workers' organization and representative(s).	Based on workers' interview, management do not have any restriction on joining worker organization. The factory has a trade union.
2.4.2 Are representatives of the workers' organization allowed to get in touch with their members in the workplace within the legal framework?	Based on workers' interview, workers get in touch with Participation Committee in case of any support needed. Also, grievance, anti-harassment committee meeting was done periodically.
2.4.3 Do workers have the possibility to complain without being sanctioned? Can they easily be on strike? Ever happened?	During worker interviews, it was observed that there is opportunity for workers to lodge complaints without being penalized. Instance of a strikes have been reported in the factory.

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QIMA Service No Q2623279542 Factory Name Eve Dress-Shirts Limited

3.1.1 Within the legal framework, the suppliers have the obligation to issue an employment contract to all employees. Permanent workers have long term contract, not only short term contract renew.	Based on workers' interview, workers received copy of appointment letter after confirmation of hiring.
3.1.2 Unless prior approval is given by the client, the suppliers shall not engage in any kind of home-working.	Based on workers' interview, no home working is in practice in this factory.
3.2.3/3.2.4 Are there procedures and systems in place to ensure that no employee works more than 60h/week (ILO recommendation)? No More than 72h/week?	Based on workers' interview, they worked more than 60 hours per week.
3.2.5 Does the company ensure that all employees have at least one free day after six consecutive days worked (or 2 days free in 14 days period when allowed by Law)?	Based on workers' interview, more than 6 days' work noted.
3.3.1 Is the company meeting the legal requirement for the lowest basic wage per month for employees?	Based on workers' interview, minimum wage is 12500 BDT.
3.3.2 Are the wages for all workers, for both normal and overtime work performed meet the legal standard, whichever is higher?	Based on workers' interview, minimum wage is 12,500 BDT. Payment rate for overtime is double of the basic wage per hour.
3.3.3 Does the company provide all legally required benefits to the worker? (This includes paid leave, maternity benefits, social insurance and any other mandated by the local law)	Based on workers' interview, factory provides all kinds of legally required leave benefits.
3.3.4 Are compensations paid in a timely manner as stipulated by the relevant labour regulations? Is there any cash advance possible? If there is bonus, is it paid every 6 months at least?	The factory did pay in timely manner to resigned, maternity, EL to all relevant employees.
3.3.5 Are the dates of payment for all bonuses defined by contract between employer and employee?	Based on workers' interview, payment of both bonuses disbursed before festival leave starts.

Final Comments from Auditor

The factory's auditor was able to conduct confidential interviews with workers freely chosen and not influenced by management. The interviews conducted in an independent room within the workshop, and the workers were cooperative. Based on the evidence collected, the workers expressed positivity towards the workplace and management, stating agreement with factory rules. No workers reported any illegal penalties or discrimination; all workers receive legal benefits. However, consecutive work without rest day and working hours more than 60 hours per week noted. Moreover, improvements needed in general health and safety conditions and the environment.

Client RAG
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