

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	ZS420397782	Site name	BRANCH OF BLUE CROWN VIET NAM COMPANY LIMITED
Business name	BRANCH OF BLUE CROWN VIET NAM LIMITED	Site address	76609 Group 5, Cha Rang Hamlet, Xuan Thanh Commune, Dong Nai province, Vietnam, Dong Nai, VN

Audit details

Sedex company reference	ZC419985673	Auditor company name	SGS Vietnam
Audit company address	198 Nguyen Thi Minh Khai Street District 3, Ho Chi Minh City, VN, 0		
Date of audit	2025-07-18	Audit conducted by	Van Nguyen
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics		
Time in and out	Day 1		Day 2
	In	08:30	In 08:45
	Out	17:00	Out 14:00
Audit type	Full initial		
Was the audit announced?	Announced		

Was the Sedex SAQ available for review? Yes

Who signed and agreed CAPR? Ms. Tran Thi Ngan / Director

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	There was no Trade Union . worker representative is the only worker representative at the factory.		
Reason for absence during the audit	There was no Trade Union . worker representative is the only worker representative at the factory.		
Reason for absence at the closing meeting	There was no Trade Union . worker representative is the only worker representative at the factory.		

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)

Nil

Lead auditor

Van Nguyen

APSCA Number

21704267

Additional auditor

Date of declaration

2025-07-19

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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. Tran Thi Ngan
Title	Director
Date of declaration	2025-07-19

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.E Provide and record health and safety trai...	Local law Base code	NC ZAF601036136
	3.G Provide sufficient first-aid supplies ons...	Local law Base code	NC ZAF601036138
	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF601036137
	3.O Implement an appropriate electrical safet...	Local law Base code	NC ZAF601036139
	3.T Ensure that transport provisions, includi...	Local law Base code	NC ZAF601036140

Management systems

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



Not addressed



Fundamental improvements required



Some improvements recommended



Robust management systems

[← Summary of findings](#)

[Site details →](#)

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



Not addressed



Fundamental improvements required



Some improvements recommended



Robust management systems

Site details

Company and site details

Sedex company reference	ZC419985673	
Sedex site reference	ZS420397782	
Company name	BRANCH OF BLUE CROWN VIET NAM LIMITED	
Business ownership type	GOODS	
Site name	BRANCH OF BLUE CROWN VIET NAM COMPANY LIMITED	
Site name in local language		
GPS location	GPS address	https://maps.app.goo.gl/doEu5gg9cYdyMBEbA
	Coordinates	11.033453919320836, 107.3687731129282
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	Mr. Do Nguyen Nhung
	Job title	Director
	Phone number	+84 915041823
	Email	bluecrown.vn@gmail.com

[← Management systems](#)

[Worker analysis →](#)

Company and site details

Applicable business and other legally required business license numbers and documents

BRANCH OF BLUE CROWN VIET NAM LIMITED was established under business license No. 0312636471-002 on 13 Mar 2017 and was revised on 23 Oct 2023. The license has no expiration date.

- The Construction Permit was issued by People's Committee of Xuan Loc district.
- Fire safety design and Fire protection system available for review during audit time.
- Land license No. D0 205561 was issued by the Department of Natural Resources and Environment on Jun 21, 2004.

[← Management systems](#)

[Worker analysis →](#)

Site activities

Site function	Factory Processing/Manufacturer	
Site activities	Primary	Manufacture of other food products n.e.c.
	Secondary	
	Other	
Product type	Cashew product	
Process overview	Main production process: Raw material - number of production lines: 1 line Main equipment used: Drying oven, Color sorting machine, X-Ray machine, conveyor belt, Packaging machine, powder pounding machine...	
What level of mechanization best describes the work at this site?	High mechanisation / low manual Labour	

Site scope

Is the audited site a physically continuous area?	Yes	
What is the area of audited site to its boundary?	9000m ²	
Building 1	Last construction works on site	2024
	If building is shared, provide details	No
	Number of floors	1
	Description of floor activities	Production and head office

[← Site details](#)

[Worker analysis →](#)

Site scope

Building 2	Last construction works on site	2024
	If building is shared, provide details	No
	Number of floors	2
	Description of floor activities	Canteen, support area, and showroom
Is there any difference between the site scope of the audit and the Sedex site profile?	No	
Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site?	No	
Is any activity conducted onsite not included within the scope of the audit?	No	

Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	No	
Does the site organise worker transport to the worksite?	Not applicable	
	The facility did not provide worker transport to the worksite.	

[← Site details](#)

[Worker analysis →](#)

Work patterns

Approximate workers on site per month (% of peak)	January	75-90%	February	75-90%
	March	75-90%	April	50-75%
	May	50-75%	June	50-75%
	July	90-95%	August	90-95%
	September	90-95%	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? Yes

The facility has performed a detailed assessment aimed at identifying and alleviating potential negative consequences concerning the human rights, land rights, natural resources, territorial integrity, means of subsistence, and food security of indigenous populations and the local community.

Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site? Yes

A comprehensive evaluation has been undertaken by the facility to determine and address any possible adverse effects on the human rights, land, resources, territories, livelihoods, and food security of indigenous peoples and the local community. Furthermore, a Human Rights Impact Assessment (HRIA) was conducted at this site within the last three years to proactively identify and manage potential human rights risks.

[← Site details](#)

[Worker analysis →](#)

Worker analysis

Gender disaggregated data available

Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	9 (39.1%)	14 (60.9%)	- -	23 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	9 (39.1%)	14 (60.9%)	- -	23 (100%)
Temporary or fixed term employees	0 -	0 -	- -	0 (0%)
Agency or subcontracted workers	0 -	0 -	- -	0 (0%)
Seasonal workers	0 -	0 -	- -	0 (0%)
Self-employed workers	0 -	0 -	- -	0 (0%)
Informal workers including home workers	0 -	0 -	- -	0 (0%)
Apprentices, trainees or interns	0 -	0 -	- -	0 (0%)

* % of total workforce

[← Site details](#)

[Worker interviews →](#)

Migrant workers

	Men	Women	Other	Total
Domestic migrant workers	2 (66.7%)	1 (33.3%)	- -	3 (13%)
International migrant workers	0 -	0 -	- -	0 (0%)
Total migrant workers	2 (66.7%)	1 (33.3%)	- -	3 (13%)

* % of total workforce

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

Ho chi minh, Kien Giang, Ha tinh.

Workers by age

	Men	Women	Other	Total
18 - 24 years old	2 (66.7%)	1 (33.3%)	- -	3 (13%)
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, Vietnamese with the three most common nationalities listed first

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Vietnamese	39%	61%	-	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	9 (39.1%)	14 (60.9%)	- -	23 (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	9 (50%)	9 (50%)	- -	18 (78.3%)
Other	0 (0%)	5 (100%)	- -	5 (21.7%)

* % of total workforce

If other payment cycle entered, please provide details N.A

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	2 (40%)	3 (60%)	- -	5
Supervisors or team leaders	2 (66.7%)	1 (33.3%)	- -	3
Administrative staff	0 (0%)	4 (100%)	- -	4

[← 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.

Did workers understand the purpose of the audit? Yes

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

[← Worker analysis](#)

[Measuring workplace impact →](#)

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

No

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

Favorable

Attitude of workers

In which areas did workers raise significant concerns or complaints?

Other (provide details)

No complaints were identified during the interview process or through document review.

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

Accommodation standards
Communication (e.g. from management)
Contracts
Freedom of movement
Hours worked, rest days or breaks
Job security
Overtime

Additional comments

N.A

Attitude of workers' committee/union representatives

The workers' committee/union representatives demonstrated a positive and collaborative attitude during the audit. They were open and communicative, expressing satisfaction with the company's efforts to address worker concerns and maintain a positive work environment.

Attitude of managers

The managers at the site demonstrated a positive and cooperative attitude throughout the audit process. They were actively engaged, providing comprehensive information and readily available documentation to support their responses. They expressed a commitment to ethical business practices and continuous improvement in working conditions.

Workers interviewed by type

	Total
Permanent workers	10
Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
Total number of workers interviewed	10

Workers interviewed by group/individual

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

[← Worker analysis](#)

[Measuring workplace impact →](#)

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	1	1	-	2
International migrant workers interviewed	0	0	-	0
Total migrant workers interviewed	1	1	-	2

Measuring workplace impact

Gender disaggregated data available Men and women

Annual worker turnover (%)*

	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%

* 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)	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%

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

There no accidences during 2024 and 2025.

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%	-	-
Last full calendar year (2024)	0.0%	0.0%	-	-
Previous full calendar year (2023)	0.0%	0.0%	-	-

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			
Systems and evidence examined to validate this code section	<p>It was noted through site tour, the review of Complaint Handling and Grievance policies / procedures, appointment letter as well as written social compliance policies that the policy and procedure on Universal Rights was established and available for review</p> <p>Evidence Review:</p> <p>Examined audit request documentation.</p> <p>Reviewed communication records with relevant parties.</p> <p>Checked the Self-Assessment Questionnaire (SAQ) for completeness.</p> <p>Reviewed previous audit reports and Corrective Action Plans (CAPRs).</p> <p>Reviewed the site map and other relevant site documents.</p>		

0. Enabling accurate assessment

Data points

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

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

1. Employment is freely chosen

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met

Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures

Robust Management Systems

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

Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements

Robust Management Systems

Explanation for management systems grades

'Polices and procedures are in place to ensure compliance with all requirements. MS. DO Thi Mai Khanh - HR Manager is assigned to responsible for implementing standards concerning Workplace Requirements. Effective training communication of policies and procedures to all workers. Internal monitoring procedures and corrective action procedure are implemented.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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No findings

[← Code area 0](#)

[Code area 1.A →](#)

Systems and evidence examined to validate this code section

'System Verification:

Assessed systems to prevent forced labor, human trafficking, debt bondage/bonded labor, and other forms of modern slavery.

Evaluated procedures to ensure workers' freedom of movement and prevent unreasonable restrictions.

Confirmed the process and ability for workers to resign without penalty.

Checked policies and practices to prevent workers from being placed in debt or subjected to coercive practices.

Evidence Review:

- Management and workers interview
- Training records
- Human right policies and procedure
- Site observation.

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
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Policies and procedures ensure compliance, including responsible recruitment and entitlement to work. MS. DO Thi Mai Khanh -HR Manager are responsible for workplace standards, which include verifying legal work eligibility and ensuring transparent recruitment processes. Effective training communicates these policies and procedures to all workers, emphasizing fair hiring practices and the right to work. Internal monitoring and corrective action procedures are implemented to prevent unauthorized employment and ensure all workers have legal entitlement to work

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 1](#)

[Code area 2 →](#)

Systems and evidence examined to validate this code section

System Verification:

Verified the processes for checking workers' legal right to work, including due diligence on labor providers.

Evaluated systems to ensure accurate communication of job details, working conditions, and terms of employment during recruitment.

Checked for provisions protecting children and young workers in agreements with employment agencies and labor providers.

Assessed systems to verify ethical recruitment practices, including due diligence to ensure no recruitment fees or related costs are charged to workers.

Evidence Review:

Examined workers' original photographic identification and other documentation verifying their legal right to work.

Reviewed service agreements with employment agencies and recruitment partners.

Checked recruitment records, job advertisements, and information provided to workers during recruitment.

Conducted worker interviews to confirm their understanding of recruitment terms and conditions and any fees paid.

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

Does the site use labour providers and/or formal, temporary, seasonal or guest worker programmes? Workers are recruited, selected, and hired directly by our company

How do the labour providers recruit and hire workers? Directly

Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey? 0

Are there any subcontracted workers (excluding dispatched labour) on site? No

Were all non-employee (e.g. agency or subcontracted) workers included within the scope of this audit for the purpose of document review and (if onsite on date of audit) interview? Not Applicable

Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review? Not Applicable

Migrant workers

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

[← Code area 1.A](#)

[Code area 2 →](#)

Percentage of workers that are migrant 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

The company has a clear policy prohibiting the charging of recruitment fees or costs to workers.

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

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	'Policies and procedures ensure compliance, including respect for freedom of association and the right to collective bargaining. Mr. Nguyen Hoai Quang - Production Manager/ Worker Representative are responsible for workplace standards, which include ensuring workers can freely form or join trade unions and engage in collective bargaining without fear of reprisal. Effective training communicates these policies and procedures to all workers, emphasizing their rights and the mechanisms for exercising them. Internal monitoring and corrective action procedures are implemented to address any instances where these rights are not respected and to promote a culture of open communication and negotiation.'

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

[← Code area 1.A](#)

[Code area 3 →](#)

Systems and evidence examined to validate this code section

'System Verification:

Assessed how the facility ensures workers understand their legal rights to form and join trade unions, bargain collectively, and form worker committees.

Checked for any practices that prohibit, discourage, or interfere with workers' exercise of these rights.

Evaluated the established and regular methods of communication with trade unions or other forms of worker representation.

Verified that worker representatives are freely elected and have adequate time and space to operate.

- Suggestion box was posted in place to collect worker's idea, suggestions.
- Activities of Trade union established in place satisfied legal requirements (e.g., regular meeting of trade union board, workers conference...).
- Social dialogue meetings at the workplace conducted once a year as legal requirement.
- Workers and management interview, Trade Union representatives interview.

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

Data points

Are trade unions allowed by law in the national context?	No
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?	Yes
Has there been any industrial action (e.g. strikes, unrest, or cases raised to formal tribunals or labour courts) in the past two years?	No

[← 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	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	'Policies and procedures ensure compliance, including maintaining safe and hygienic working conditions. Nguyen Viet Nam are responsible for workplace standards, which include regular safety inspections, hazard assessments, and the provision of necessary personal protective equipment. Effective training communicates these policies and procedures to all workers, emphasizing the importance of reporting hazards and adhering to safety protocols. Internal monitoring and corrective action procedures are implemented to promptly address any safety concerns and ensure a healthy working environment.'

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 2](#)

[Code area 4 →](#)

3. Working conditions are safe and hygienic	3.E Provide and record health and safety trai...	Local law Base code	NC ZAF601036136
	3.G Provide sufficient first-aid supplies ons...	Local law Base code	NC ZAF601036138
	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF601036137
	3.O Implement an appropriate electrical safet...	Local law Base code	NC ZAF601036139
	3.T Ensure that transport provisions, includi...	Local law Base code	NC ZAF601036140

[← Code area 2](#)

[Code area 4 →](#)

Systems and evidence examined to validate this code section

'System Verification:

Evaluated the systems and controls in place to ensure a safe working environment and prevent accidents, injuries, and health hazards.

Verified the process and frequency of conducting risk assessments for potential hazards.

Confirmed the appointment of a suitably qualified manager responsible for health and safety.

Assessed the provision, content, and records of health and safety training for all workers.

Checked the availability, accessibility, and adequacy of first-aid supplies and trained personnel.

Verified the provision, use, maintenance, and appropriateness of personal protective equipment (PPE).

Evaluated the system for recording, investigating, and implementing corrective actions for accidents and near misses.

Assessed fire safety measures, including evacuation routes, alarms, firefighting equipment, and drills.

Verified the safe installation, maintenance, and use of machinery.

Checked the management and handling of hazardous substances.

Assessed the implementation of an electrical safety program.

Verified the development and implementation of emergency preparedness and response plans.

Evaluated the cleanliness and safety of toilets, wash areas, changing facilities, and any worker accommodation.

Verified the safety of any transport provided to workers.

Evidence Review:

-Health and safety policy

-Health and safety manual

-Health and safety committee minutes

-Training records and certificates

'-Fire equipment maintenance records

-Fire drill records -Government licenses and checks on air quality and noise level

-Building structure safety certificate

-Trained first aider register

-Accident reports

-Sanitation permit for kitchen

-Health certificates for kitchen staff

-Chemical list and MSDS for each chemical

-Potable water testing certificates

-Interviews with H&S manager

-Interviews with workers and H&S committee members

Findings: non-compliances

ZAF601036136

Non-compliance

Due 2025-09-29

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.E Provide and record health and safety training to all new workers, prior to exposure to risks. Provide continued training to existing workers, as appropriate for the hazards and levels of risk identified.

Time given to resolve

60 days

Verification method

Desktop audit

Issue title

164 - No/inadequate health and safety training provided to workers in relation to processes (including handling hazardous substances e.g. chemicals and pesticides) unlikely to cause serious injury or death - isolated

Area of non-compliance/non-conformance

Local law

Base code

Description

Base on the document review, the management and worker interview auditor noted that the facility has provide HSE training for employees but there did not not provided training electricity safety (group 3) for electrical staff as legal requirement.

Corrective and preventative actions

the factory should ensure that all required Health and safety training certificates will be available for review as customer requirement.

Local law reference

In accordance with the Decree 140/2018/NĐ-CP dated 08 Oct 2018 Article 1, Clause 5,Point 3.Circular No. 13/2016/TT-BLDTBXH, dated June 16,2016,Circular 36/2019/TT-BLDTBXH dated on December 30, 2019.

* PDF generated at 09:01 (UTC) on 31 Jul 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601036138

Non-compliance

Due 2025-09-29

Code area

3 Working conditions are safe and hygienic

Status

Open*

[← Code area 2](#)

[Code area 4 →](#)

Workplace requirement

3.G Provide sufficient first-aid supplies onsite, and ensure that adequately trained personnel are available during all shifts.

Time given to resolve

60 days

Issue title

289 - First aid box available but contents are missing, out of date or otherwise inadequate

Verification method

Desktop audit

Description

It was noted from site tour that the first aid kits only have 12 items instead of 27 items as per legal requirement. The missing items such as neck splints, arm splints, forearm splints, thigh splints, shin splints, safety goggles...

Area of non-compliance/non-conformance

Local law

Base code

Corrective and preventative actions

Factory should equip first aid kit with 27 items as local law requirement.

Local law reference

Accordance with Circular 19/2016/TT-BYT dated 30 Jun 2016 valid since 15 Aug 2016, Article 6 provisions on first aid kits and Appendix 4: provisions on bag first aid in the workplace.

1. First aid kits shall be available in the workplace, at accessible and visible positions, with Red Cross symbol thereof.
2. Quantity of first aid kits and items thereof shall be conformable to Annex 4 hereof.

Evidence



[First aid box.jpg](#)



* PDF generated at 09:01 (UTC) on 31 Jul 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601036137

Non-compliance

Due 2025-08-30

[← Code area 3](#)

[Code area 4 →](#)

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

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

Time given to resolve

30 days

Verification method

Desktop audit

Issue title

187 - Fire extinguishers not inspected/checked regularly/out of date

Area of non-compliance/non-conformance

Description

During site observation and management interview, it was noted that 04 out of 31 fire extinguishers random check were not checked on a monthly basis as required.

Local law

Base code

Corrective and preventative actions

The factory shall conduct check fire extinguishers as required.

Local law reference

Accordance with TCVN 7435 - 2:2004 Article 4. Maintenance check and refund, Clause 4.2 Check, 4.2.1 Extinguishers shall be inspected upon first being put into service and shall then be inspected every 30 days thereafter. Extinguishers shall be tested at shorter intervals when required.

Evidence



[Fire extinguishers.jpg](#)



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ZAF601036139

Non-compliance

Due 2025-08-30

[← Code area 3](#)

[Code area 4 →](#)

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

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

Time given to resolve

30 days

Issue title

227 - Unmarked/incorrect labels/signage/instructions for electrics

Verification method

Desktop audit

Description

Based on the site observation and management interview, it was noted that a electrical panel did not warned signs at parking area as local law requirements.

Area of non-compliance/non-conformance

Local law

Base code

Corrective and preventative actions

The factory should be posted properly warned signs at electrical panels.

Local law reference

Decree 14/2014/NĐ-CP, valid since 15 April 2014 Article 5. General requirements for safety in generation, transmission, distribution and use of electricity for production.

Evidence



[Electrical Panels.jpg](#)



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ZAF601036140

Non-compliance

Due 2025-08-30

Code area

3 Working conditions are safe and hygienic

Status

Open*

[← Code area 3](#)

[Code area 4 →](#)

Workplace requirement

3.T Ensure that transport provisions, including those provided by a contracted third party, are safe and meet legal requirements.

Time given to resolve

30 days

Issue title

295 - Workplace traffic management system/roads etc. is unsafe or inadequate

Verification method

Desktop audit

Description

Based on site tour and management interview, it was noted that the facility did not speed limit signs for forklifts at finish good warehouse as required.

Area of non-compliance/non-conformance

Local law

Base code

Corrective and preventative actions

The facility shall post speed limit signs for loading area.

Local law reference

Circular No: 51/2015/TT-BLDTBXH date on Dec 08,2015,
2. Technical provisions, 2.1.10. The design speed of stand-up forklift truck shall not exceed 16km/h.

Evidence



[Finsh good warehouse.jpg](#)



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[← 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, senior manager or business owner Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	Yes
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	No
Who organises accommodation for workers?	Not applicable
Who organises worker transportation between accommodation and worksite?	Not applicable
Who organises worker transportation while at work?	Not applicable
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Not Applicable There were no structural additions made to the facility.
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

4. Child labour shall not be used

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	'Policies and procedures ensure compliance, including strict adherence to the prohibition of child labor. MS. DO Thi Mai Khanh -HR Manager are responsible for workplace standards, which include rigorous age verification during recruitment and ongoing monitoring to prevent child labor. Effective training communicates these policies and procedures to all workers, emphasizing the legal and ethical obligations. Internal monitoring and corrective action procedures are implemented to immediately address any suspected cases of child labor and ensure the protection of minors.'

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 3](#)

[Code area 5 →](#)

Systems and evidence examined to validate this code section

'System Verification:

The procedures verified to ensure no workers are under 15 years old or the local legal minimum age, except where ILO exceptions apply.

Assessed the system for reviewing workers' original photographic identification to validate their age.

Evaluated safeguards to ensure workers under 18 (but above the legal minimum age) only perform age-appropriate, non-hazardous work with proper supervision, and comply with all other legal requirements.

Checked measures to ensure young workers are not employed full-time if still of compulsory school age and that part-time work does not interfere with their education.

Verified that any school-age children of workers living in accommodation provided by the employer have access to schooling.

Checked for the existence of a written policy and process outlining how child labor would be remediated, in line with ILO guidance.

- '- Personnel files
- Policy and procedure
- List of latest total employees
- Site observation

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	13%
Enter the legal age of employment	15
Enter the age of the youngest worker identified	19
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0.0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

[← Code area 4](#)

[Code area 5 →](#)

5. Legal wages are paid

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	'Policies and procedures ensure compliance, including the payment of legal wages. MS. DO Thi Mai Khanh -HR Manager are responsible for workplace standards, which include accurate calculation and timely disbursement of wages in accordance with local labor laws. Effective training communicates these policies and procedures to all workers, ensuring they understand their pay structure and rights. Internal monitoring and corrective action procedures are implemented to prevent wage discrepancies and ensure fair compensation.'

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

[← Code area 4](#)

[Code area 5.A →](#)

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

'System Verification:

Verified the system to ensure all workers, including non-employee workers, are paid at least the legal minimum wage or the legally recognized collective bargaining agreement (CBA) rate, whichever is higher.

Assessed the provision of legally and contractually required insurances and benefits, including leave entitlements.

Checked the compliance of any partial payments with in-kind benefits with legal limits and ILO recommendations.

Evaluated the legality and transparency of deductions from workers' pay, ensuring they are not used for disciplinary sanctions.

Confirmed that workers are remunerated for all time worked, including meetings and essential training.

Verified that all workers receive clearly written information outlining wage details, overtime, payment frequency, deductions, benefits, and leave.

Checked the maintenance of accurate records to demonstrate that workers receive a wage statement or payslip each pay period with a clear breakdown of their earnings.

Evidence Review:

- Wage scale
- Pay rolls of 12 months and randomly checking 3 sample months.
- Insurance payment slips and list of last three months.
- Payments for illness, pregnant leaves were also reviewed.

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	Wages meet a living wage
	Wages are defined by a legally recognised collective bargaining agreement (CBA)
	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
--	----------------

Summary information

Is legal wage/legally recognised CBAs data available for any of these options?	Monthly	
Is actual wage data available on site for any of these options?	Monthly	
Maximum legal working hours	Max hours per day	8.0
	Max hours per week	Non applicable
	Max hours per month	216.0

[← 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	216.0
Maximum legal overtime hours	Max hours per day	4.0
	Max hours per week	Non applicable
	Max hours per month	40.0
Actual overtime hours	Max hours per day	2.0
	Max hours per week	6.0
	Max hours per month	10.0
Minimum legal wage	Min per hour	21200.0
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	4410000.0
Actual minimum wage	Actual per hour	23800.0
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	4960000.0
Minimum legal overtime wage	Min per hour	35700.0
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable

Actual minimum overtime wage	Actual per hour	35700.0
	Actual per day	35700.0
	Actual per week	107100.0
	Actual per month	428400.0

Wage analysis

Number of workers' records checked	30
Provide the date and details of the records	10 sample in Jun 2025, May 2025, Apr 2025
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?	Above legal minimum
Indicate the breakdown of workforce per earnings	100% of workers are paid above the legal minimum wage
Are there any bonus schemes used?	Yes Meal allowance: 730,000 VND/Month. Phone: 500,000 - 1,000,000 VND/month Travel: 500,000 VND /month Fire Prevention and Fighting (PCCC): Team Leader and vice leader: 1,000,000 VND/month Occupational Safety and Health Staff (ATVSV): 100,000 VND Menstrual Leave: 1.5 hours/month Childcare: 1500,000 VND/mont

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>'System Verification:</p> <p>Verified that the facility has reviewed workers' total pay and benefits and compared it with a credible 'living wage' to calculate a 'living wage gap'.</p> <p>Assessed the existence and adequacy of a wage improvement plan that aims to pay workers a living wage within a stated timeframe.</p> <p>Evidence Review:</p> <ul style="list-style-type: none"> - Payroll Records. - Worker Interviews. - Company Policies and Procedures. <p>Living Wage Benchmarks: Living wage was calculated based on actual price at Dong Nai , Vietnam for a family (2 adults and 02 children).</p>		

6. Working hours are not excessive

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Policies and procedures ensure compliance, including the regulation of working hours to prevent excess. MS. DO Thi Mai Khanh -HR Manager are responsible for workplace standards, which include monitoring working hours and ensuring adherence to legal limits on overtime. Effective training communicates these policies and procedures to all workers, emphasizing their rights to reasonable working hours and rest periods. Internal monitoring and corrective action procedures are implemented to track and address any instances of excessive working hours.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 5.A](#)

[Code area 7 →](#)

Systems and evidence examined to validate this code section

System Verification:

Verified that working hours comply with legal limits and any limits set in collective bargaining agreements.

Assessed the provision of legally required rest and meal breaks during shifts and between shifts.

Checked the limitations on daily and weekly standard working hours.

Evaluated the conditions under which overtime is used, ensuring it is voluntary and not excessive.

Verified that overtime is compensated at the legally required premium rate.

Checked for the implementation and effectiveness of a system to review and responsibly manage working hours and overtime.

Evidence Review:

Reviewed working hours records, including timecards, attendance records, and overtime records.

Checked collective bargaining agreements for clauses related to working hours and overtime.

Examined policies and procedures on working hours, overtime, and rest breaks.

Conducted worker interviews to confirm their understanding and experience of working hour policies and practices.

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	150%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	N.A
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?	54.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	54.0
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
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Policies and procedures ensure compliance, including the strict prohibition of discrimination. MS. DO Thi Mai Khanh -HR Manager are responsible for workplace standards, which include ensuring equal opportunities for all workers regardless of race, gender, religion, or any other protected characteristic. Effective training communicates these policies and procedures to all workers, reinforcing a culture of inclusivity and respect. Internal monitoring and corrective action procedures are implemented to address any instances of discrimination and promote a fair and equitable workplace

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

[← Code area 6](#)

[Code area 8 →](#)

Systems and evidence examined to validate this code section

System Verification:

Assessed measures to prevent discrimination in hiring, compensation, access to training, promotion, termination, or retirement, based on any protected characteristic. Evaluated the fairness and equity of employment policies and processes in preventing discrimination.

Checked for any requirements or practices that could be discriminatory, such as certain medical tests.

Verified the accessibility and effectiveness of grievance mechanisms for workers to report discrimination.

Assessed the implementation of a dedicated equity approach in key HR processes.

Evidence Review:

Reviewed employment policies and processes, including those related to recruitment, promotion, and termination.

Examined records related to hiring, compensation, training, promotion, and termination, looking for disparities.

Checked grievance records and how discrimination complaints were handled.

Conducted worker interviews to identify any instances or perceptions of discrimination or harassment.

Reviewed documentation of the dedicated equity approach, including any data on workforce demographics.

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)?	5%
Representation of women in managerial roles (ratio of women workers to women managers)	21%
Representation of women in supervisory roles (ratio of women workers to women supervisors)	7%
Three most common nationalities in managerial and supervisory roles	Vietnamses

8. Regular employment is provided

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>Policies and procedures ensure compliance, including the provision of regular employment. MS. DO Thi Mai Khanh -HR Manager are responsible for workplace standards, which include ensuring stable and predictable employment relationships. Effective training communicates these policies and procedures to all workers, emphasizing the importance of secure employment and the rights associated with it. Internal monitoring and corrective action procedures are implemented to prevent precarious employment practices and ensure consistent adherence to regular employment standards.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

[← Code area 7](#)

[Code area 8.A →](#)

Systems and evidence examined to validate this code section

System Verification:

Verified the provision of written contracts or other binding agreements that specify the terms and conditions of employment in a language workers understand.

Assessed the facility's adherence to legal and contractual obligations regarding dismissal, termination, and redundancy.

Evaluated the appropriateness of employment or engagement models used in the local context.

Checked for any misuse of apprenticeships, temporary, irregular, sub-contracted, or non-employment models of labor to avoid obligations to workers.

Verified compliance with legal conditions for the use of non-regular employment arrangements.

Assessed any unfair restrictions on workers in non-regular employment seeking regular employment.

Checked for evidence of a real intent to impart skills and/or provide regular employment for apprentices.

The factory applied 6 days of probation period for all workers. After that, workers signed 02 definite labour contracts (12 - 36 months) then they became permanent workers. There were no seasonal/contract workers working in factory as in audit time.

- The factory provided social insurance for workers after finished probation period, which was complied with legal law requirement.

- The payment records of the contribution to the insurance fund were available for review. And records to showed that employees receive the benefits of the insurance program such as sick leave, pregnant check, and maternity leave were available.

Evidence Review:

Reviewed written contracts and agreements for various worker categories.

Checked records of dismissals, terminations, and redundancies, including any compensation or notice periods.

Examined documents relating to employment models, worker classifications, and the use of temporary or agency labor.

Reviewed policies and procedures on employment practices, including hiring, promotion, and termination.

Conducted worker interviews to confirm their understanding of their employment status, contract terms, and rights.

8. Regular employment is provided

Data points

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

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

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	'Policies and procedures ensure compliance, including the responsible use of sub-contracting and homeworkers. MS. DO Thi Mai Khanh -HR Manager are responsible for workplace standards, which include ensuring that all sub-contractors and homeworkers adhere to the same labor standards as the facility. Effective training communicates these policies and procedures to all workers and relevant external parties, emphasizing the importance of ethical sourcing and fair labor practices. Internal monitoring and corrective action procedures are implemented to track and address any instances of non-compliance throughout the supply chain.'

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

[← Code area 8](#)

[Code area 9 →](#)

Systems and evidence examined to validate this code section

'System Verification:

Verified that all homeworking and sub-contracted work is authorized by the relevant clients receiving the products.

Assessed the maintenance of up-to-date records relating to sub-contracted work.

Evaluated the systems in place to assess working conditions at sub-contracted sites.

Checked the systems in place to ensure that working conditions for homeworkers meet ETI Base Code standards.

- Facility observation
- Materials in/out records.
- Management interview.
- Worker interview.

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

Data points

Are homeworkers employed directly or engaged through an agent?

Not applicable

Gender disaggregated data available

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homemaker?

Are full records of homeworkers available at the site?

Does the supplier buy products or services from suppliers that use homeworkers?

Information not available

The facility did not use suppliers that buy products or services from other suppliers who use homeworkers.

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity?	<p>No</p> <p>The audit indicates no evidence of unrecorded work or undeclared subcontracting at this site. The company maintains accurate and comprehensive records of all employees, including their working hours, wages, and benefits. Furthermore, there are no signs of any subcontracting arrangements that haven't been properly declared and documented.</p> <p>Interviews with workers revealed a clear understanding of their employment contracts and working conditions. There were no indications of discrepancies between their actual work arrangements and the company's records.</p>
Are any sub-contractors used?	No

9. No harsh or inhumane treatment is allowed

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	'Policies and procedures ensure compliance, including the absolute prohibition of harsh or inhumane treatment. MS. DO Thi Mai Khanh -HR Manager are responsible for workplace standards, which include fostering a respectful and dignified work environment. Effective training communicates these policies and procedures to all workers, emphasizing the importance of ethical conduct and the mechanisms for reporting any mistreatment. Internal monitoring and corrective action procedures are implemented to immediately address any instances of harsh or inhumane treatment and ensure a workplace free from abuse.'

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

[← Code area 8.A](#)

[Code area 10.A →](#)

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

'System Verification:

Verified that all homeworking and sub-contracted work is authorized by the relevant clients receiving the products.

Assessed the maintenance of up-to-date records relating to sub-contracted work.

Evaluated the systems in place to assess working conditions at sub-contracted sites.

Checked the systems in place to ensure that working conditions for homeworkers meet ETI Base Code standards.

- Facility observation
- Materials in/out records.
- Management interview.
- Worker interview.

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')?	<p>Yes, there is a formal grievance process</p> <p>The grievance process is available to all workers</p>
What type of grievance mechanism(s) are available?	<p>The grievance process is clearly documented in the company's employee handbook and is communicated to all workers during their onboarding process.</p> <p>The company ensures confidentiality and protects workers from any form of retaliation for raising grievances.</p> <p>The grievance mechanism is regularly reviewed and updated to ensure its effectiveness.</p>
Number of grievances raised in the last 12 months	0
Number of grievances resolved in the last 12 months	0

10.A. Environment 2–Pillar

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	The facility has established and consistently implements comprehensive policies, procedures, and practices that effectively address the specific requirement. Evidence demonstrates proactive measures, monitoring, and continuous improvement within the system.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 9](#)

[Code area 10.B →](#)

Systems and evidence examined to validate this code section

System Verification:

Verified that the facility is aware of local, regional, and national environmental laws and has processes to keep up-to-date.

Checked for compliance with relevant environmental laws and regulations and the possession of necessary permits.

Evaluated the system for identifying and remediating any gaps between client environmental standards and the facility's own environmental impact.

Verified the maintenance of a list of hazardous substances used and their compliance with client requirements and relevant legislation.

Evidence Review:

Reviewed records of relevant environmental laws and regulations.

Checked environmental permits and documentation.

Examined records of communication with clients regarding environmental standards.

Reviewed the list of hazardous substances used at the facility.

Checked records of resource use water, energy, waste generation, and effluent discharge.

10.A. Environment 2-Pillar

Data points

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

No

Does the site have any valid environmental or energy management certificates?

The facility did not conduct any other environmental audit

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>Documented environmental policy: Review of the company's comprehensive environmental policy, approved by top management, demonstrating a commitment to continuous improvement and outlining its approach to stakeholder engagement on environmental issues.</p> <p>Environmental risk assessment: Examination of the documented risk assessment process, identifying and evaluating potential negative environmental impacts of the site's operations and supply chain.</p> <p>Resource efficiency targets and plans: Review of specific and a documented plan outlining the actions and timelines to achieve these targets.</p> <p>Environmental monitoring records: Inspection of detailed records for energy and water consumption, waste generation and disposal, material usage, hazardous substance usage and waste, and effluent discharge.</p> <p>Stakeholder communication records: Examination of evidence demonstrating communication of environmental policies and performance with relevant stakeholders, such as local communities, suppliers, and customers.</p> <p>Employee training materials: Review of training materials and records to confirm that employees receive comprehensive training on environmental policies, procedures, and their individual responsibilities.</p> <p>Internal audit reports: Assessment of internal audit reports focusing on environmental performance, identifying any non-compliances and corrective actions taken.</p>		

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

Usage/discharge analysis

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

[Code area 10.C →](#)

Total electricity consumption from non-renewable sources (kWh)	164,686	103,070
Total electricity consumption from renewable sources (kWh)	0	0
Sources of renewable energy used	Other (provide details) N.A	Other (provide details) N.A
Types of renewable energy used	Other (provide details) N.A	Other (provide details) N.A
Total natural gas consumption (kWh)	0	0
Usage of other purchased fuels	N.A	N.A
Has the site completed any carbon footprint analysis?	No	No
Water sources	local water authority	local water authority
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	373	368
Water discharged	Government Discharge system	Government Discharge system
Water volume discharged (m3)	200	200
Water volume recycled (m3)	0	0
Total waste produced (mt)	2.3	2

[← Code area 10.B](#)

[Code area 10.C →](#)

Total hazardous waste produced (mt)	0.1	0.1
Waste to recycling (mt)	0	0
Waste to landfill (mt)	0.1	0.1
Waste to other (mt)	2.1	1.8
Total product produced (mt)	2	1.8

10.C. Business ethics

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>'Polices and procedures are in place to ensure compliance with all requirements. MS. DO Thi Mai Khanh - HR Manager is assigned to responsible for implementing standards concerning Workplace Requirements.</p> <p>Effective training communication of policies and procedures to all workers.</p> <p>Internal monitoring procedures and corrective action procedure are implemented.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 10.B](#)

Systems and evidence examined to validate this code section

- '- The factory established an Anti-bribery and Anti-corruption policy and procedure covering bribery, corruption, or any type of fraudulent Business Practice.
- '- The factory had access to a transparent system in place for confidential reporting, and dealing with unethical Business Ethics without fear of reprisals towards the reporter.
- The factory provided training for its employees in Business Ethics.
- The factory nominated a person to be responsible for implementing standards concerning Business Ethics

Evidence:

- Bribery
- Anti-corruption
- Training records
- Worker's handbook

[← Code area 10.B](#)

10.C. Business ethics

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with business ethics legislation, regulation, consent or permits (within the last three years)?	No
Provide any certified anti-bribery management systems for the site	The site does not have any certified anti-bribery Management Systems.

[← Code area 10.C](#)

Attachments



[Photo_Report.pdf](#)



[CAPR-SIGNED - ZAA600145839.pdf](#)