Sedex Members Ethical Trade Audit Report

Version 7

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

Contents

Audit content

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

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

2-pillar audits include:

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

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

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

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

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

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Findings →

Audit details

Site details

Sedex site reference	ZS418209126	**Site name**	NEW LINE FASHION
Business name	NEW LINE FASHION SARL	**Site address**	KM 5 ROUTE DE TETOUAN TANGER MA 90070

Audit details

Sedex company reference	ZC418208767	**Auditor company name**	Control Union
Audit company address	Stationsplein 13,, Zwolle, NL, 8011CW		
Date of audit	2026-03-24	**Audit conducted by**	Mohammed Araoua
Audit pillars	Labour Standards | Health and safety		

Time in and out

	Day 1		Day 2		Day 3	
	In	09:00	In	09:00	In	09:00
	Out	17:30	Out	17:30	Out	17:30

Audit type	Full initial
Was the audit announced?	Semi announced
Was the Sedex SAQ available for review?	Yes

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Who signed and agreed CAPR?	Mr. Hassan Ait Bahom / HR 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 is no union representative currently at the Site level.		
Reason for absence during the audit	There is no union representative currently at the Site level.		
Reason for absence at the closing meeting	There is no union representative currently at the Site level.		

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Findings →

SMETA declaration

Auditor team

SMETA declaration	I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual. 1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform. 2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question. This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post–audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.
Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size)	Note: This was a semi-announced audit in a window from 13/03/2026 to 05/04/2026.

Lead auditor	Mohammed Araoua	**APSCA Number**	21703372
Additional auditor			
Date of declaration	2026-03-26		

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Findings →

Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	Mr. Hassan Ait Bahom
Title	HR Director
Date of declaration	2026-03-26

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF601366551

← Contents

Management systems →

Management systems

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

Site details

Company and site details

Sedex company reference	ZC418208767	
Sedex site reference	ZS418209126	
Company name	NEW LINE FASHION SARL	
Business ownership type	GOODS	
Site name	NEW LINE FASHION	
Site name in local language		
GPS location	**GPS address**	KM 5 ROUTE DE TETOUAN
	Coordinates	35.734896215029906, -5.765577704772866
Is the worksite in a remote location, far from habitation?	No	
Site contact	**Contact name**	Hassan Bahom
	Job title	HR Manager
	Phone number	0661105990
	Email	h.bahom@gmail.com
Applicable business and other legally required business license numbers and documents	RC: 28583 (valid until 20/07/2115) ICE: 000067195000023 IF: 4922793 Social insurance affiliation number: 7370141 Authorization of the building exploitation: ANR-ACMA-13/2025, obtained on 19/02/2025	

← Management systems

Worker analysis →

Site activities

Site function	Factory Processing/Manufacturer	
Site activities	**Primary**	Manufacture of other textiles n.e.c.
	Secondary	
	Other	
Product type	Ready-to-wear clothing	
Process overview	The company NEW LINE FASHION specialized in the production of ready-to-wear clothing for women, men. The manufacturing steps include: Receiving materials and technical files - Fabric cutting - Assembly / Sewing - Overlocking and stitching - Accessory attachment - Pressing and finishing - Quality control - Packaging - Shipping The facility operates 6 production lines. The main machinery used in production includes lockstitch machines, overlock machines, flatlock machines, buttonhole and button-sewing machines, bar-tack machines, cutting machines, and pressing equipment.	
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour	

Site scope

Is the audited site a physically continuous area?	Yes

← Management systems

Worker analysis →

Site scope

What is the area of audited site to its boundary?	2371m²	
Building 1	**Last construction works on site**	1994
	If building is shared, provide details	NA
	Number of floors	2
	Description of floor activities	The company NEW LINE FASHION specializes in producing ready-to-wear clothing for women, men. It operates in a two-storey building located in km 5, road to Tetouan, Tangier. The building, which is fully rented by the company, accommodates all factory operations across its two floors. The total surface area of the facility is 2371 sqm of covered land. - Ground Floor: Ironing and packaging - First Floor: Assembly operations The last construction works on site were in 1994. The buildings are built using a combination of metal, brick, and reinforced concrete, and appear structurally sound and well-maintained.
Is there any difference between the site scope of the audit and the Sedex site profile?	No	
Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site?	No	
Is any activity conducted onsite not included within the scope of the audit?	No	

← Site details
Worker analysis →

Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	No
Does the site organise worker transport to the worksite?	Third party Transport of the workers is subcontracted to third parties.

Work patterns

Approximate workers on site per month (% of peak)	**January**	90-100%	**February**	90-100%
	March	90-100%	**April**	90-100%
	May	90-100%	**June**	90-100%
	July	90-100%	**August**	90-100%
	September	90-100%	**October**	90-100%
	November	90-100%	**December**	90-100%
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?	Other certification RWS: issued on 13/02/2026 and valid until 13/02/2027. GRS: issued on 13/02/2026 and valid until 13/02/2027. OCS: issued on 13/02/2026 and valid until 13/02/2027. RCS: issued on 13/02/2026 and valid until 13/02/2027.

← Site details

Worker analysis →

Site assessments

Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community?	No No negative impacts assessment performed by the site of human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community.
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	No No HRIA conducted by the site.

← Site details

Worker analysis →

Worker analysis

Gender disaggregated data available	Men and women

Worker totals

	Men		Women		Other		Total	
Number of workers	141	(21.3%)	522	(78.7%)	-	-	663	(100%)

Workers by type

	Men		Women		Other		Total	
Permanent workers (employees)	141	(21.3%)	522	(78.7%)	-	-	663	(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	0	-	0	-	-	-	0	(0%)
International migrant workers	0	-	0	-	-	-	0	(0%)
Total migrant workers	0	-	0	-	-	-	0	(0%)

* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from	There is no migrant worker

Workers by age

	Men		Women		Other		Total	
18 - 24 years old	1	(5%)	19	(95%)	-	-	20	(3%)
15 - 17 years old	0	-	0	-	-	-	0	(0%)
Under 15 years old	0	-	0	-	-	-	0	(0%)

* % of total workforce

Is the worker analysis data relevant for peak season and current to the audit?	Yes
Please list the nationalities of all workers, with the three most common nationalities listed first	Moroccan

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Moroccan	21%	79%	-	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	141	*(21.3%)*	522	*(78.7%)*	-	-	663	*(100%)*
Salaried workers	0	-	0	-	-	-	0	*(0%)*

* % 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	141	(21.3%)	522	(78.7%)	-	-	663	(100%)
Other	0	-	0	-	-	-	0	(0%)

* % of total workforce

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

People in managerial, supervisorial and administrative roles

	Men		Women		Other		Total
Employees in management positions	12	(80%)	3	(20%)	-	-	15
Supervisors or team leaders	8	(80%)	2	(20%)	-	-	10
Administrative staff	2	(16.7%)	10	(83.3%)	-	-	12

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	6 groups of 5 workers.
Did workers understand the purpose of the audit?	Yes
Were interviews conducted in circumstances to ensure privacy, with the confidentiality of the interview process communicated to the workers?	Yes

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

Attitude of workers

In which areas did workers raise significant concerns or complaints?	Other (provide details) Workers did not express any recurring complaints.
What did the workers like the most about working at this site?	Communication (e.g. from management) Equal opportunities Freedom of movement Social dialogue (e.g. freedom to associate) Transport Work atmosphere (e.g. treatment by supervisors) Work environment – comfort (e.g. temperature, noise or dust levels)
Additional comments	Auditor has selected workers from the workplaces for interviews. Interviews have been conducted in good conditions without any restriction from management. Workers' feedback was positive in general.
Attitude of workers' committee/union representatives	A workers' representative confirmed the good relationship between the workers and the management. The workers are disciplined, and the management are collaborative and ready to solve workers' complaints when possible.
Attitude of managers	Management was cooperative. The requested documents were presented to the auditor, and workers were interviewed without any restrictions.

Workers interviewed by type

	Total

← Worker analysis

Measuring workplace impact →

Workers interviewed by type

Permanent workers	42
Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
Total number of workers interviewed	42

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	5	25	-	30
Workers interviewed individually	4	8	-	12

← Worker analysis

Measuring workplace impact →

Migrant workers interviewed

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

← Worker interviews
Measuring workplace impact →

Measuring workplace impact

Gender disaggregated data available	Men and women

Annual worker turnover (%)*

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

* 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)	-	-	-	-
Last full calendar year (2025)	-	-	-	-
Previous full calendar year (2024)	-	-	-	-

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

Are accidents recorded?	Yes Accidents are recorded in a register.

← Worker interviews   Code area 0 →

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

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	1.0%	-	1.0%
Last full calendar year (2025)	2.0%	5.0%	-	7.0%
Previous full calendar year (2024)	1.0%	5.0%	-	6.0%

* 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%	10.0%	-	10.0%
Last full calendar year (2025)	65.0%	189.0%	-	254.0%
Previous full calendar year (2024)	35.0%	118.0%	-	153.0%

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

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

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

← Worker interviews

Code area 0 →

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

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

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

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

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current systems: Audit performed in normal conditions. Full access is allowed in site tour. Requested documents have been provided. Workers have been interviewed by the auditor without restriction. Management was collaborative during the audit. The site description that has been provided prior to the audit and the Sedex site profile information are accurate. The Site has a Human Rights policy statement that is approved by the site manager. The policy is communicated to the workers through noticeboard, and it is trained to them. The Human Rights policy is also communicated to the Site's direct suppliers. Evidence examined: Site's policies review Workers interviews Management interview Site observation

← Measuring workplace impact

Code area 1 →

0. Enabling accurate assessment

Data points

Has the site received an official notice, fine, prosecution, or withhold release order (WRO) for non-compliance with legislation, regulation, consent, or permits within the last three years, relating to Health and Safety, labour rights or the environment?	No
Did any workers selected by the auditor decline to be interviewed?	No
Were any external stakeholders such as consultants, customer representatives, industry experts etc. present during the audit?	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	Some Improvements Recommended
Explanation for management systems grades	There is an anti forced labour policy and a clear procedure for updating documentation according to changing requirements or situations. Responsibilities to implement the policy and the procedure are defined clearly. The HR Manager is responsible for ensuring freedom of employment. With a good experience in the social compliance and the necessary skills, he is well-equipped to manage this Code Area. The company conducts regular training sessions for all employees on ETI Base Code. Which includes human rights and forced labour. Within the scope of "Employment is freely chosen", it was noted that the site does not currently monitor key human resources indicators including employee turnover rates. While this practice is not a requirement under this Code Area, the absence of these indicators may limit management’s visibility over workforce stability and early identification of potential labor-related risks.

← Code area 0

Code area 1.A →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	Current systems: No forced, bonded, involuntary labour or any other form of modern slavery identified. The workers have freedom of movement during the work. The workers are free to leave the site at the end of their workday at any time. The workers are in possession of all their original papers. There is no practice of wage retaining or loan bondage. No prison labour in place. It is not allowed in Morocco. Evidence examined: Personnel files review Workers interviews Management interview Site observation

← Code area 0

Code area 1.A →

1. Employment is freely chosen

Data points

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

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	Some Improvements Recommended
Explanation for management systems grades	Policies and procedures related to "Responsible recruitment and entitlement to work" are appropriate for the site context and are very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time. Responsibilities and processes to implement policies and procedures are clear. The HR Manager is responsible for ensuring responsible recruitment. With a good experience in HR and the necessary skills, he is well-equipped to manage this Code Area. The workers have attended training sessions on the ETI Base Code, including responsible recruitment policies. Monitoring is not documented but is applied in practice since the management has prepared for the audit to reach compliance. However, the subjects checked could not be verified in records. which keep a potential risk to lead to NCs in the future.

← Code area 1

Code area 2 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	Current systems: The HR Manager oversees the entire recruitment process. Original national ID cards must be presented by all workers prior to hiring. All workers are hired directly. The facility does not use any agency worker. Employment rights for Moroccan citizens are upheld in accordance with the Moroccan Constitution. Copies of ID cards and employment contracts are securely maintained in each worker's personnel file. No recruitment fees are charged to workers at any stage of the hiring process. Evidence examined: Personnel files review Workers interviews Management interview Site observation

← Code area 1

Code area 2 →

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

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

Migrant workers

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

← Code area 1.A

Code area 2 →

Percentage of workers that are migrant	0%
Do any workers migrate from other states, provinces or regions within the country to work at this site?	No

Recruitment fees

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

← Code area 1.A

Code area 2 →

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

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	There is a freedom of association policy in place. It is appropriate for the site context and is very likely to lead to sustainable compliance with all of the Workplace Requirements of freedom of association now and over time. It is displayed on notice board as well as the list of the elected workers representatives as evidence of site's engagement to have an effective system of freedom of association. The HR Manager is assigned to oversee the implementation of procedures related to freedom of association. He is aware of the legal requirements related to the workers representatives. The workers have attended training sessions on the ETI Base Code, covering their rights and obligations in the workplace, including the freedom of association. Monitoring is not documented but is applied in practice since the management has prepared for the audit to reach compliance. However, the subjects checked could not be verified in records. which keep a potential risk to lead to NCs in the future.

← Code area 1.A

Code area 3 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current systems: The workers have the right to form or join unions. However, there is no union at Site level. There are 9 titular and 9 deputy workers representatives. They have been elected on 16/06/2021. The election records are approved by the labour department as required by law. According to the meetings minutes, the workers representatives meet with the site manager monthly as per law. The last meeting was on 13/03/2026. The topic discussed was the days-off to be taken in the occasion of the holiday of Eid Al Fitr. Evidence examined: Interviews with workers and management Personnel listing Workers' representatives' election records, meetings minutes Site observation

← Code area 1.A

Code area 3 →

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

Data points

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

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	Robust Management Systems
Explanation for management systems grades	Policies and procedures of Health and Safety are appropriate for the site context and are very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time. The HR Manager is responsible for the occupational health and safety. With a good of experience in a similar position and the necessary skills, he is well-equipped to manage this Code Area. Effective training in Health and Safety is provided to all relevant employees, including managers and supervisors. The training covers essential topics such as fire safety, chemical safety, workplace hygiene, and the use of personal protective equipment (PPE). These training sessions are conducted by external bodies and internally, and records of the trainings are maintained and available for review. A monitoring is in place for Safe and Hygienic Working Conditions, including recommending actions where necessary or suggesting changes to policies and processes. An internal audit report was available for review. Monitoring ensures an evaluation of the occupational risks.

← Code area 2 Code area 4 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

No findings

← Code area 2

Code area 4 →

Systems and evidence examined to validate this code section	Current systems: General Health and Safety management: Enough clean toilets segregated by gender were always available to workers. Potable water was freely available in different areas. Risk assessment has been done by PROMANAG on 08/10/2025. There is a health and safety committee. Its last meeting was on 12/03/2026. The topic discussed was about the review of the results of the last internal H&S assessment, that is performed quarterly. The noise level, the lighting, the air quality, and the temperature have been monitored by the entity PROMANAG on 02/10/2025 and the results are compliant. An occupational accidents insurance is covering all the workers and is up to date. There is an occupational accidents' register. 8 severe accidents observed in the recording register in the last two years. The responsibility of the health and safety is the factory is taken by the HR manager. There are no onsite nor offsite dormitories. Transport is subcontracted to an external specialized service provider. Adequate minibuses are used for the purpose. Fire Safety: There are 94 different fire extinguishers and 7 fire hose pipes. The firefighting equipment were adequate and checked on 04/12/2025 by an approved company PENSA. They are valid for 12 months. 24 workers were trained on fire extinguishers use on 02/02/2026 by PENSA. The fire drill is performed bi-annually. According to the last exercise report, it was on 02/02/2026. It was announced. All workers have participated according to the fire drill report. The evacuation duration was 1 minute and 35 seconds. Electrical safety and machinery: Electrical installation has been inspected by the approved entity CONTROLE & EXPERTISE 4.0 on 14/10/2025, valid for 1 year. Electrical panels and wires have been observed in a good condition. The material lift has been inspected by the approved entity CONTROLE & EXPERTISE 4.0 on 25/10/2025, valid for 1 year. The 2 boilers have been inspected by the approved entity APAVE on 22/08/2025, valid for 1 year. The compressed air vessel has been inspected by the approved entity APAVE on 22/08/2025, valid for 1 year. Medical services: Facility is contracted with a labour doctor who weekly comes to the factory and do the health checks to the workers. There is a medical care room in place and a permanent nurse.

← Code area 2

Code area 4 →

First aid box sufficiently supplied is available on site.
13 workers were trained on first aid on 15/10/2025 by PROMANAG.

Chemical safety:
There are few quantities of machines oils. They are stored adequately in the workshop with limited access.

Evidence examined:
Trainings records
Contract with the labour doctor
Health check certificates
Electrical installation and machinery inspection reports
Firefighting equipment inspection records
Occupational accidents records and reports
Occupational accidents insurance certificate
Interviews with workers and management
Site observation

← Code area 2

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
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	No
Who organises accommodation for workers?	Not applicable
Who organises worker transportation between accommodation and worksite?	Other third party contracted by the site
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 No structural addition observed.
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?	No

[← Code area 3] [Code area 4 →]

4. Child labour shall not be used

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	There is an anti-child labour policy and a remediation plan in place, with the minimum hiring age clearly defined. The site's engagement and responsibilities are well-articulated. These measures are well-suited to the site context and are highly likely to ensure sustainable compliance with all Workplace Requirements related to child labour, both now and in the future. The HR Manager is responsible for child labour prohibition. With a good experience in HR and the necessary skills, he is well-equipped to manage this Code Area. Regular training sessions on child labour are provided to all relevant employees, including managers and supervisors. These sessions are conducted internally, and records of the trainings are maintained and available for review. Monitoring of Child Labour is not documented but is applied in practice since the management has prepared for the audit to reach compliance. However, the subjects checked could not be verified in records. which keep a potential risk to lead to NCs in the future.

← Code area 3

Code area 5 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current systems: The facility checks ID cards or birth certificate for each new worker and keeps a copy in personnel file. According to the child labour policy, facility does not hire worker under 18 years old. According to personnel listing and personnel files review, the youngest worker is 20 years old, born on 01/01/2006 and hired on 01/01/2025. And the age at hiring date was 19 years old. Evidence examined: Personnel files and personnel listing review Workers interviews Management interview Site observation

← Code area 3

Code area 5 →

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	3%
Enter the legal age of employment	15
Enter the age of the youngest worker identified	20
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	Some Improvements Recommended
Explanation for management systems grades	There is a remuneration policy in place, clearly declaring the respect for the legal minimum wage and the provision of social benefits at the site. The site's engagement and responsibilities are well-articulated, ensuring transparency and compliance. The HR Manager is responsible for ensuring the compliance of the remuneration and benefits subjects. With a good experience in the role and the necessary skills, he is well-equipped to manage this Code Area. Training sessions on ETI Code, including Remuneration and Social Benefits are provided to all relevant employees, including managers and supervisors. These sessions are conducted internally, and records of the trainings are maintained and available for review. Monitoring is not documented but is applied in practice since the management has prepared for the audit to reach compliance. However, the subjects checked could not be verified in records. which keep a potential risk to lead to NCs in the future.

← Code area 4

Code area 5.A →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current systems: All workers are granted at least the legal minimum wage of 17.92 MAD per hour. The workers are paid monthly via bank transfer. All applicable social insurance contributions and taxes are deducted and processed monthly, in full compliance with national legislation. The workers observed during the audit were properly registered with the national social security system, guaranteeing their access to essential social protection benefits, including healthcare coverage, pension schemes, and family allowances. The company fully respects workers' legal entitlements to time off and additional benefits. Annual leave is paid at the end of the production period, in accordance with national labor legislation for seasonal or production cycle employees. In addition to annual leave, the company provides all workers with paid public and religious bank holidays, as defined by Moroccan labor law. Workers are not required to work on these days unless exceptional circumstances apply, and in such cases, appropriate overtime rates or compensatory rest are granted. Also, in compliance with legal provisions on maternity protection, female employees are granted breastfeeding hours, allowing them to take one paid hour per day for breastfeeding during one year after the childbirth. Evidence examined: The last 12 months of time records, payment records, and social insurance records have been made available to auditor for review. Cross-checking time and payroll records for 42 workers during February 2026 (recent), December 2025 (random), and July 2025 (peak). Social insurance payrolls Annual leave payment records Interviews with workers and management

← Code area 4

Code area 5.A →

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	The legal minimum wage
Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?	Only digital payments
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None
Where the site has undertaken a Living Wage gap analysis against a credible Benchmark which Benchmark have they used?	Not Applicable

Worker renumeration

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

Summary information

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

← Code area 5

Code area 5.A →

Maximum legal working hours	**Max hours per day**	10.0
	Max hours per week	44.0
	Max hours per month	Non applicable
Actual required working hours	**Required hours per day**	8.0
	Required hours per week	44.0
	Required hours per month	Non applicable
Maximum legal overtime hours	**Max hours per day**	4.0
	Max hours per week	Non applicable
	Max hours per month	Non applicable
Actual overtime hours	**Max hours per day**	2.75
	Max hours per week	16.0
	Max hours per month	50.5
Minimum legal wage	**Min per hour**	17.92
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	3422.72
Actual minimum wage	**Actual per hour**	17.92
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	3422.72

← Code area 5

Code area 5.A →

Minimum legal overtime wage	**Min per hour**	22.4
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	**Actual per hour**	22.4
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	126
Provide the date and details of the records	42 workers sample from 1st February to 28th February 2026 (recent) 42 workers sample from 1st December to 31st December 2025 (random) 42 workers sample from 1st July to 31st July 2025 (peak)
Are there different legal minimum/ legally recognised CBAs wage grades?	No
For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Meets legal minimum
Indicate the breakdown of workforce per earnings	95% of workers receive the legal minimum wage, while 5% earn more than the legal minimum wage.
Are there any bonus schemes used?	Yes Productivity bonus, religious days bonuses, and annual bonus

← Code area 5 Code area 5.A →

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

← Code area 5

Code area 5.A →

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF601366551

Systems and evidence examined to validate this code section	Current systems: The site did not calculate a living wage with a clear and defined methodology to compare it with workers wage and understand what proportion of the workforce has a gap. No living wage data available for review. Evidence examined: Management interview

← Code area 5

Code area 6 →

Findings: non-compliances

ZAF601366551

Non-compliance

Code area

5.A Living wages are paid

Workplace requirement

5.A.A Review workers' total pay including benefits and compare it with a credible 'living wage' to calculate a 'living wage gap', and understand what proportion of the workforce has a gap.

Issue title

903 - CAR: A living wage gap analysis has not been completed

Description

The site did not calculate a living wage to compare it with workers wage and understand what proportion of the workforce has a gap. However, the site pays different bonuses and subsidized transportation of the workers.

Translation:
L'usine n'a pas calculé de salaire minimum vital pour le comparer aux salaires des employés et déterminer la proportion de la population active concernée par un écart de rémunération. Cependant, il verse diverses primes et subventionne le transport de ses employés.

Corrective and preventative actions

It is recommended to calculate a living wage and to compare it with workers wage to understand what proportion of the workforce has a gap.

Translation:
Il est recommandé de calculer un salaire décent et de le comparer aux salaires des travailleurs afin de comprendre quelle proportion de la population active se trouve en situation de précarité.

Status

Open*

Time given to resolve

Verification method

Collaborative action required

Area of non-compliance/non-conformance

Base code

* PDF generated at 15:35 (UTC) on 01 Apr 2026. View this finding on the Sedex platform for live updates and closure details.

← Code area 5.A

Code area 6 →

6. Working hours are not excessive

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	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	A policy on working hours and overtime is established and is appropriate for the site context and are very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time. The working hours are displayed on notice board. They are in accordance with the local law. The HR Manager is responsible for ensuring the compliance of the working hours and the overtime. With a good experience in HR and the necessary skills, he is well-equipped to manage this Code Area. The company conducts regular training sessions for all employees, on ETI Base Code, including the working hours, overtime and excessive hours. Within the scope of "Working Hours", it was noted that the site does not currently monitor key human resources indicators including employee absenteeism rates. While this practice is not a requirement under this section, the absence of these indicators may limit management's visibility over workforce stability and early identification of potential labor-related risks.

← Code area 5.A

Code area 7 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current systems: There is an automatic time recording system by fingerprint scanning. Working hours are from 6:30 to 16:30 with 1 hour break from Monday to Friday, except that the break of Friday is 1 hour and half-an-hour. Saturday is worked if overtime is required. One rest day per week granted to the workers which is Sunday. The site is adopting the system of the annualization of the working hours, which is a waiver system. According to the Moroccan Labor Code, this system could be adopted by the facilities that have a seasonal activity. In this case, the standard working hours are up to 10 hours per day (it could be less). While the overtime is the time beyond 10 hours/day and beyond 2288 hours/year. This overtime is paid at a premium rate of at least 125%. According to the workers interviews and to the checked samples of working time records, the workers have worked up to 2.75 overtime hour per day, up to 16 overtime hours per week and up to 50.5 overtime hours per month. The overtime is paid at premium rate 125% for the hours beyond 9 hours/day in accordance with the local Labour Code. Overtime is voluntary. No excessive hours have been observed. Worked holidays are paid at 200% as per law. Evidence examined: Cross-checking time and payroll records for 42 workers during February 2026 (recent), December 2025 (random), and July 2025 (peak). Employment contracts Interviews with workers and management Site observation

← Code area 5.A

Code area 7 →

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	125%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	Overtime is paid at 125%
Excluding overtime, what are the regular working hours per week for workers at this site?	44.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	44.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	60.0
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	Some Improvements Recommended
Explanation for management systems grades	There is a discrimination policy in place, with clear guidelines and defined responsibilities. This ensures that all employees understand their roles in preventing discrimination and promoting a fair and inclusive workplace. The HR Manager is responsible for ensuring that no kind of discrimination be in the workplaces. With a good experience in the role and the necessary skills, he is well-equipped to manage this Code Area. Effective training and communication of the discrimination policy are provided to all relevant workers, including managers and supervisors. This ensures that everyone is well-informed and equipped to adhere to the established guidelines and responsibilities. Monitoring of Discrimination is not documented but is applied in practice since the management has prepared for the audit to reach compliance. However, the subjects checked could not be verified in records. which keep a potential risk to lead to non-conformities in the future.

← Code area 6

Code area 8 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	Current systems: The Site is adopting a policy that prohibits discrimination in all its forms. All workers are paid same wage rate for same work. No discrimination practice observed in hiring, compensation, access to training, promotion, termination, retirement, or access to the grievance mechanism, based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation. No health checks done in the recruitment process where results being used to employ or not the candidates. There is a dedicated equity approach plan in recruitment, training, development and promotion processes. The Site is encouraging to hire all categories and genders in addition of the anti-discrimination policy that is displayed in the notice board. Evidence examined: Site's policies review Personnel files review Employment contracts review Workers interviews Management interview Site observation

← Code area 6

Code area 8 →

7. No discrimination is practiced

Data points

Percentage of women workers in skilled or technical roles (e.g. where specific qualifications are needed, such as engineer/laboratory analyst)?	58%
Representation of women in managerial roles (ratio of women workers to women managers)	0%
Representation of women in supervisory roles (ratio of women workers to women supervisors)	0%
Three most common nationalities in managerial and supervisory roles	All members of the management team are Moroccan.

← Code area 7

Code area 8 →

8. Regular employment is provided

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	The site has a documented employment policy that clearly outlines responsibilities and processes for implementation. This ensures that all staff members understand their roles and the necessary steps to maintain compliance and effective operations. Regular monitoring of employment practices ensures consistency and adherence to the policy, providing stability and security for all employees. The HR Manager is responsible for ensuring compliance in employment. With a good experience in HR and the necessary skills, he is well-equipped to manage this Code Area. Effective training and communication of the employment policy and legal requirements are provided to all relevant workers, including managers and supervisors. This ensures that everyone is well-informed and equipped to adhere to the established guidelines and responsibilities. Monitoring is not documented but is applied in practice since the management has prepared for the audit to reach compliance. However, the subjects checked could not be verified in records. which keep a potential risk to lead to NCs in the future.

← Code area 7

Code area 8.A →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	Current systems: There are effective management systems in place to identify and monitor the hiring and management. All workers are hired by the facility directly. No migrant nor homeworker used by the facility. Majority of the workers are seasonal ones due to the seasonal nature of the activity. The workers get an employment contract defining employment terms, including their rights and obligations. But working hours and overtime hours are not defined in the contracts. Workers' contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers. Evidence examined: Personnel files review Employment contracts review Workers interviews Management interview

← Code area 7

Code area 8.A →

8. Regular employment is provided

Data points

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

← Code area 8

Code area 8.A →

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

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	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	The site has a documented Sub-contracting and Homeworking policy that clearly outlines responsibilities and processes for implementation. This ensures that all staff members understand their roles and the necessary steps to maintain compliance and effective operations. The HR Manager is responsible for ensuring compliance in employment. With a good experience in HR and the necessary skills, he is well-equipped to manage this Code Area. Effective training and communication of the Sub-contracting and homeworking policy and legal requirements are provided to all relevant workers, including managers and supervisors. This ensures that everyone is well-informed and equipped to adhere to the established guidelines and responsibilities. Monitoring is not documented but is applied in practice since the management has prepared for the audit to reach compliance. However, the subjects checked could not be verified in records. which keep a potential risk to lead to NCs in the future.

← Code area 8

Code area 9 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	Current systems: The facility does not use any subcontractors nor homeworkers. All workers are hired directly by the facility. No agency nor brokers used. Evidence examined: Interviews with workers and management Personnel files and employment contracts review Personnel listing review Site observation

← Code area 8

Code area 9 →

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

Data points

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

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homeworker?	
Are full records of homeworkers available at the site?	
Does the supplier buy products or services from suppliers that use homeworkers?	No There is no evidence of homeworkers use by the suppliers.

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity?	No There are no sub-contractors used by the site.

← Code area 8.A

Code area 9 →

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	Some Improvements Recommended
Explanation for management systems grades	There is a policy that prohibits harassment. It is appropriate for the site context and is very likely to lead to sustainable compliance with all of the Workplace Requirements in the harassment and inhuman treatment now and over time. The HR Manager is responsible for ensuring human rights respect and the compliance within employment practices. With a good experience in this role and the necessary skills, he is well-equipped to manage this Code Area. Effective training and communication of the harassment and inhumane treatment policy are provided to all relevant workers, including managers and supervisors. This ensures that everyone is well-informed and equipped to adhere to the established guidelines and responsibilities. Monitoring is not documented but is applied in practice since the management has prepared for the audit to reach compliance. However, the subjects checked could not be verified in records. which keep a potential risk to lead to NCs in the future.

← Code area 8.A

Code area 10.A →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current systems: The site is adopting a policy that prohibits inhumane treatment, including gender-based violence and harassment. The disciplinary procedure is compliant with local labour regulations. No disciplinary measures observed in records. There is a complaints box in the factory's workers entrance for confidential reporting. No harsh or inhumane treatment has been observed during the audit day. All interviewed workers confirmed to be fairly treated and there is no verbal abuse. Evidence examined: Personnel files, policies and records review Interviews with workers and management Site observation

← Code area 8.A
Code area 10.A →

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	Yes, there is a formal grievance process
What type of grievance mechanism(s) are available?	There is a complaints box.
Number of grievances raised in the last 12 months	12
Number of grievances resolved in the last 12 months	12

← Code area 9

Code area 10.A →

10.A. Environment 2-Pillar

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	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	There an environmental policy and a waste management procedure which are appropriate for the site context and are very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time. The HR manager takes the responsibility of environmental compliance. He understands the role and responsibilities. He is a senior Manager with a good experience in the field. Indicating His ability to manage this Code Area. The workers have attended training sessions on ETI Code including environmental requirements and best practices. The training covered workers' responsibilities and the impact of their actions on the environment. Monitoring on Environmental performance is not documented. The subjects checked could not be verified in records. which keep a potential risk to lead to NCs in the future.

Summary of findings

← Code area 9

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current systems: Facility has an environmental policy. Facility has a waste management procedure. The responsibility of the environmental compliance is taken by the Site Manager. Industrial waste is managed by an external agent RH RECYCLAGE and domestic waste is collected by an external agent AVERDA. Evidence examined: Environmental policy and waste management procedure review Review of the contracts with the waste collectors Management interview Site observation

← Code area 9

10.A. Environment 2-Pillar

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?	No
Does the site have any valid environmental or energy management certificates?	The site does not have a certified environmental or energy management system in place.
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

Attachments

Factory building.jpg

Main entrance of the factory.jpg

Administration.jpg

Alarm bell_1.jpg

Available drinking water.jpg

Alarm bell_2.jpg

Alarm control panel.jpg

Boiler_1.jpg

Air compressor.jpg

Cloakroom.jpg

Boiler_2.jpg

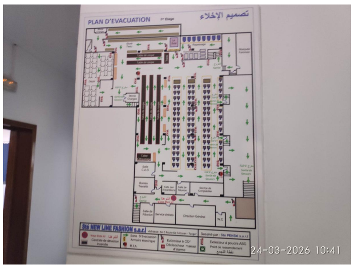
Assembly point.jpg

Emergency lamp.jpg

Emergency exit_2.jpg

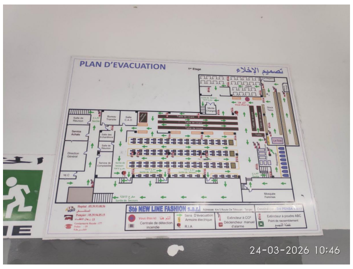
Electrical panel.jpg

Emergency aisles.jpg



[Evacuation plan_1.jpg]

[Emergency exit_1.jpg]



[Evacuation plan_2.jpg]

[ETI CoC on display.jpg]

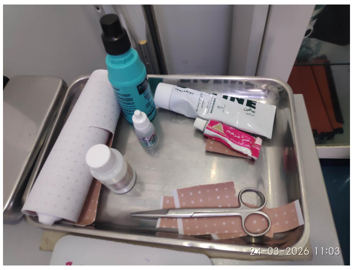
[Emergency stairs.jpg]

[Fabric warehouse_2.jpg]

[Fabric warehouse_1.jpg]

[First aid box.jpg]

[Fire extinguisher (powder).jpg]



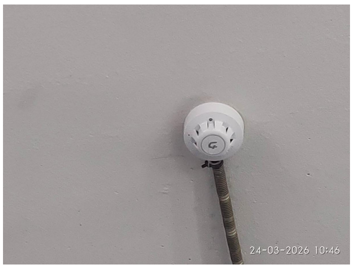
[First aid and medical supplies.jpg]

[Fire hose pipe_1.jpg]

[Fire hose pipe_2.jpg]

[Fire extinguisher (CO2).jpg]

[Finished goods warehouse.jpg]



[Smoke detector.jpg]

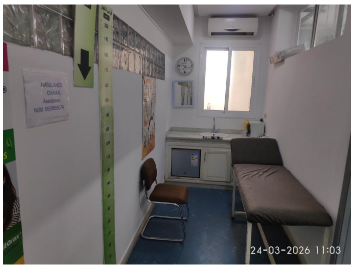
[Signing direction to exit_1.jpg]

[Toilets area.jpg]

[Toilet.jpg]

[Notice board.jpg]

[Time recording machine.jpg]

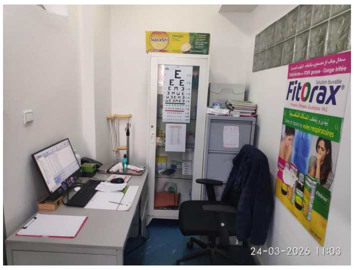


[Medical care room_1.jpg]

[Signing of emergency stairs.jpg]

[Material lift.jpg]

[Signing direction to exit_2.jpg]

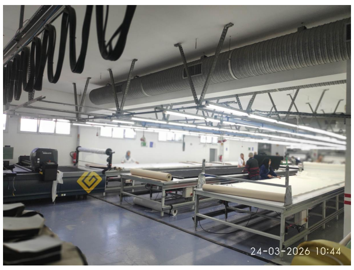


[Medical care room_2.jpg]

[Mosk.jpg]

[Refectory.jpg]

[Production areas_3.jpg]



[Production areas_1.jpg]

[Production areas_2.jpg]

[Signed CAP.pdf]