

Monitored Party xxxxxxxxxxxxxxxxxxxxxxxxxxxxx Ltd.	amfori ID 050-001820-000	Address xxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxxx x Bangladesh
Monitoring Activity amfori Social Audit - Manufacturing	Monitoring Type Full Monitoring	Monitoring Partner SGS
Monitoring Start Date 17/03/2026	Closing Meeting Finished Date 17/03/2026	Submission Date 31/03/2026
Expiration Date 31/03/2028	Announcement Type Semi Announced	
Site xxxxxxxxxxxxxxxxxxxxxxxxxxxxx Ltd.	Site amfori ID 050-001820-001	

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OVERALL RATING



SECTION RATING

PA1: Social Management System	C	
PA 2: Workers Involvement and Protection	A	
PA 3: The Rights of Freedom of Association and Collective Bargaining	A	
PA 4: No Discrimination, Violence or Harassment	A	
PA 5: Fair Remuneration	A	
PA 6: Decent Working Hours	C	

PA 7: Occupational Health and Safety	A	
PA 8: No Child Labour	A	
PA 9: Special Protection for Young Workers	A	
PA 10: No Precarious Employment	A	
PA 11: No Bonded, Forced Labour or Human Trafficking	A	
PA 12: Protection of the Environment	B	
PA 13: Ethical Business Behaviour	A	

GENERAL DESCRIPTION

Name of lead auditor: Md. Mostafizur Rahman Shah; APSCA membership number: CSCA 21703681

Name of team auditor: Md. Mehadi Hassan (CSCA 21704658), Mohammad Shoaeb Hasan (CSCA 21701635) & Nazma Akhter (CSCA 21705132).

Name of observer, translator, trainee, advisor/consultant: None

Monitoring partner name: SGS Bangladesh Limited (Monitoring firm APSCA#: 11600006))

Audit schedule details: The audit was planned for 4 man-days onsite in 1 day by 4 auditors. Full monitoring (semi-announced) was conducted on March 17, 2026. (In Time: 8:00 am, Out Time: 4:30 pm).

Business partner information: xxxxxxxxxxxxxxxxx Ltd. (Certificate of Incorporation: C-62168(4177)/06, issued by the Registrar of Joint Stock Companies and Firms. The permission is given on a 1-time basis. No renewal is required. Factory license No. 33-30-1-003-01159, Category 'I', issued by Deputy Chief Inspector of Factories & Establishment which is valid till October 18, 2026. Trade license no. 330, issued on 14th July 2020, issued by Gazipur City Corporation, Bangladesh, which is valid till June 30, 2026. Fire License No. DD/Dhaka/30055/2020, issued by Bangladesh Fire Service & Civil Defense Authority, which is valid till June 30, 2026), is located at E/44, Bashon Sharak, Vogra, National University, Gazipur Sadar, Gazipur, Bangladesh. The factory was established on 12.06.2006 (as per the incorporation certificate) and started its operation in 2019 (as per management comments). The main auditee is specialized in Headwear and knit manufacturing.

The main production activities in the audited factory: Cutting, Sewing, Finishing (Pressing to Packing). The production capacity is 350,000 pieces for knit items and 900,000 caps per month.

Audited location information: The total land area is about 12,631 square feet, the production area is about 56,000 square feet, the store area is about 18,500 square feet & the dining area is about 5000 square feet. The facility building is rented and rented agreement was found updated. There is 1 building on the facility premises. Detailed building descriptions are given below:

Building 01 (7 storied):

Underground: Fire hydrant pump room and water reservoir.

Ground Floor: Generator room, compressor room, electrical sub-station room, cutting section, auto cutter area, cad section, fusing machine area, childcare room, fire alarm control panel room and security post.

1st Floor: Fabrics store, fabrics inspection area, fabrics quarantine area, accessories store, dark room, goods reject room and quarantine area.

2nd Floor: Finishing section, packing area, spot cleaning room, thread sucker machine area, ironing section, electrical boiler, finished goods store, medical room and office.

3rd Floor: Finishing section, spot cleaning room, inspection room, IT server room and conference room.

4th Floor: Sewing section, needle control room and office.

5th Floor: Sewing section, inspection room, needle control room, maintenance room and office.

6th Floor: Sewing section, sample section, workers dining hall & canteen.

Roof top: Prayer room (male and female) and 80% vacant.

The facility has a total of 325 trained firefighters, fire rescuers & first aiders & 10 first-aid boxes. Fire safety equipment includes 15 hose pipes, 117 ABC fire extinguishers, 34 CO₂ fire extinguishers, 1 foam-type fire extinguishers, 32 fire alarm switches, 47 fire alarm sounders, 64 smoke detectors, 232 multi detectors, 19 heat detectors, 134 emergency lights and & at least 2 exits on each floor.

Operating shifts & hours: The auditee established the working hours policy. The facility has one general shift from 08:00 am to 05:00 pm as per working hour policy for all sections. Security section of the facility has 3 shifts (shift-1: from 06:00 am to 02:00 pm, shift-2: from 02:00 pm to 10:00 pm, shift-3: from 10:00 pm to 6:00 am). A lunch break of 1 hour is provided for all workers. Workers could choose overtime work or not. Sampled workers' maximum OT hours were 2 hours per day & 12 hours weekly. The factory declared a day off on Friday & statutory holidays. The auditee pays overtime at

200% of the normal wage rate.

Time recording system: The factory uses a biometric (fingerprint, face detection) timekeeping system for recording the attendance of workers.

Salary payment details: The procedures regarding wage & benefits & workers' minimum wage, statutory holidays, annual leaves, etc. were defined in the policy. The facility disburses wages through a bank and cash too within 7 working days of the following month after the completion of the previous month. During the audit, the facility management provided the payroll records from March 2025 to February 2026 for review. The facility provides minimum wages (BDT. 12500) to the workers in accordance with the Bangladesh Minimum Wages Gazette-2023 for the RMG sector (published on December 20, 2023) for the garments industry sector. Facility wages are calculated monthly from the 1st to the 30th/31st date of each month.

Worker number information: There were a total of 1,000 employees in the facility (400 male & 600 female); among them, 134 are non-production employees. During audit 991 (male 397 and female 594) employees were present. There was no child labor, no young workers, no interns & no physically challenged employees, but the facility had expecting mothers, lactating mothers & employees on probation.

Good practice: The facility provides an attendance bonus of BDT. 625 to 725 for all employees.

Worker organization details: There is no trade union, but the facility has formed a participation committee through an election on 25.02.2025 consisting of a total of 14 members (8 workers & 6 management).

Circumstances: No special circumstances were noted. Auditors had full access, & management was fully cooperative throughout the audit.

Audit Process: An opening meeting was held on March 17, 2026, where Bashudeb Bonik (Sr. Executive - HRAC), Md. Murad Hossain (Fire Safety Officer), Md. Mehedi Hassain Shawon (HR Officer), Md. Nabir Hossen (Executive - IT & Payroll), Hosneyara Khanam (Welfare officer), Kazi Naimur Rahman (Deputy Manager – Maintenance); Badrul Mazumder (Production Manager) & Asmani Khatun (Vice President of the Participation Committee) were present. During the opening meeting, auditors explained the audit scope & processes & gave a detailed description of the amfori BSCI requirements. Immediately after the opening meeting, a site visit was conducted with the facility management.

Closing meeting: At the end of the audit, a closing meeting was held on March 17, 2026, to discuss all the areas of improvement in the findings report & positive notes with Md. Shahadat Hossain (Shakil) - Head of HR, Admin and Compliance & with his team. The management agreed on all findings & signed the findings report. The auditors informed the management regarding the submission of the remediation plan to the amfori Sustainability Platform against the findings raised in the audit within 60 days.

Summary of findings: Non-compliances were noted in "Social Management System", "Workers Involvement and Protection", "Fair Remuneration", "Decent Working Hours", "Occupational Health and Safety" & "Protection of Environment". Details of the findings are listed in the respective sections. For other areas, no findings were noted.

Living wage calculation: The auditors followed the Anker methodology of the GLWC website. As per the website, the calculated living wage around the audited facility was BDT. 25166.

Auditor Comments: The below documents are not applicable.

1. Collective Bargaining Agreement.
2. Social Insurance.
3. Dormitory facility.
4. No inconsistencies between time & production records.

SITE DETAILS

Site
xxxxxxxxxxxxxxxxxxxxx Ltd.

Site amfori ID
050-001820-001

GICS Classification

Sector
Consumer Discretionary

Industry Group
Consumer Durables & Apparel

Industry
Textiles, Apparel & Luxury Goods

Sub Industry
Apparel, Accessories & Luxury Goods

amfori Process Classifications

N.A.

NACE Classification

N.A.

GS1 Classifications

N.A.

Water Stress Situation

N.A.

METRICS

Key Metrics

Total workforce	991	Workers
Legal minimum wage in local currency	12,500	Monthly
Lowest wage paid for regular work at the site	12,500	Monthly
Calculated living wage in local currency	25,166	Monthly
Total sample	35	Workers

Other Metrics

Male workers	397	Workers
Female workers	594	Workers
Non-binary workers	0	Workers
Permanent workers - Male	385	Workers
Permanent workers - Female	600	Workers
Permanent workers - Non-binary	0	Workers
Temporary workers - Male	15	Workers
Temporary workers - Female	0	Workers
Temporary workers - Non-binary	0	Workers
Seasonal workers - Male	0	Workers
Seasonal workers - Female	0	Workers
Seasonal workers - Non-binary	0	Workers
Management - Male	59	Workers
Management - Female	18	Workers
Management - Non-binary	0	Workers
Apprentices - Male	0	Workers
Apprentices - Female	0	Workers
Apprentices - Non-binary	0	Workers
Workers on probation - Male	14	Workers
Workers on probation - Female	27	Workers
Workers on probation - Non-binary	0	Workers
Workers with night shift - Male	4	Workers
Workers with night shift - Female	0	Workers
Workers with night shift - Non-binary	0	Workers
Workers with disabilities - Male	0	Workers
Workers with disabilities - Female	0	Workers
Workers with disabilities - Non-binary	0	Workers
Domestic migrant workers - Male	0	Workers
Domestic migrant workers - Female	0	Workers
Domestic migrant workers - Non-binary	0	Workers
Foreign migrant workers - Male	0	Workers

Foreign migrant workers - Female	0	Workers
Foreign migrant workers - Non-binary	0	Workers
Workers hired directly - Male	385	Workers
Workers hired directly - Female	600	Workers
Workers hired directly - Non-binary	0	Workers
Workers hired indirectly - Male	15	Workers
Workers hired indirectly - Female	0	Workers
Workers hired indirectly - Non-binary	0	Workers
Unionised workers - Male	0	Workers
Unionised workers - Female	0	Workers
Unionised workers - Non-binary	0	Workers
Workers under CBA - Male	0	Workers
Workers under CBA - Female	0	Workers
Workers under CBA - Non-binary	0	Workers
Pregnant workers	0	Workers
Workers on parental leave - Male	0	Workers
Workers on parental leave - Female	2	Workers
Workers on parental leave - Non-binary	0	Workers
Sample - Male	15	Workers
Sample - Female	20	Workers
Sample - Non-binary	0	Workers

FINDINGS



PA1: Social Management System

Site: xxxxxxxxxxxxxxxxxxxxxxxxx Ltd. | Site amfori ID: 050-001820-001

Question: 1.1 Is there satisfactory evidence that the auditee has set up an effective management system to implement the amfori BSCI Code of Conduct?

ENGLISH

Finding

The main auditee partially respected this principle as because the auditee has set up a management system for implementation of amfori BSCI Code of Conduct as day-to-day business practices but the system is still not effective enough for continuous improvement and monitoring effectively as few gaps found in different areas like "Social management system" area including supplier monitoring, 3rd party security service provider license expired and fraction of hours are not maintained in manual job card of security guards; "Workers involvement and protection" area including sampled workers and workers' representatives were found unaware on amfori BSCI COC; "Fair remuneration" area including living wage not calculated properly and no potential action has been taken to fill the gaps between actual remuneration; "Decent Working Hours" area including weekly day off has not ensured; "Occupational health and Safety" area including insufficient risk assessment, insufficient PPE using and insufficient use of machine safety guards; "Protection of the Environment" area including improper waste management, and water conservation and water waste reduction due to lack of awareness and monitoring. [As per amfori BSCI system manual requirement of question 1.1]

Question: 1.3 Is there satisfactory evidence that the auditee has identified their significant business partners and their level of alignment with the amfori BSCI Code of Conduct?

ENGLISH

Finding

The main auditee partially respected this principle, because based on document reviews and management interviews, it was noted that:

- a. Though the facility has an updated business partner list and a supplier selection policy but did not monitor 03 out of 11 significant business partners due to lack of proper monitoring. [As per amfori BSCI system manual requirement of question 1.3]
- b. The facility indirectly hired security guards through a 3rd party security recruiting agency, but the license of 3rd party security service provider was found expired since February 29, 2026. However, the security recruiting agency applied to the respective authority on February 24, 2026, to renew their license but still have not been received yet. [As per-Bangladesh Labor Rules 2015, Chapter: 02, Rule: 7]
- c. Facility has recruited 15 security guards from 3rd party and attendance records are maintained manually. Though there is no deviation was found in regular working hours but still there was lack of recording actual "In and out time" in manual job card for as they did not record fraction of hours, identical "in and out time" record. Facility maintains shifts (A/B/C) for present days and "Absent" for absent days due to lack of awareness. Note that security section of the facility has 3 shifts (shift- A: from 06:00 am to 02:00 pm, shift- B: from 02:00 pm to 10:00 pm, shift-C: from 10:00 pm to 06:00 am). [As per amfori BSCI system manual requirement of question 1.3]

PA 2: Workers Involvement and Protection

Site: xxxxxxxxxxxxxxxxxxxxxxxxxxxx Ltd. | Site amfori ID: 050-001820-001

Question: 2.4 Is there satisfactory evidence that the auditee builds sufficient competence among managers, workers and workers representatives to successfully embed responsible practices in the business operation?

ENGLISH

Finding

Based on document review, workers and management interview it was noted that the facility management has provided training to the workers and workers' representatives on terms of amfori BSCI code of conduct, but proper awareness was not found in approximately 50% of the interviewed workers and workers' representatives on amfori BSCI COC due to lack of awareness. [As per amfori BSCI system manual requirement of question 2.4].

PA 5: Fair Remuneration

Site: xxxxxxxxxxxxxxxxxxxxxxxxxxxx Ltd. | Site amfori ID: 050-001820-001

Question: 5.4 Is there satisfactory evidence that the auditee provides sufficient remuneration that allows workers to meet a decent standard of living?

ENGLISH

Finding

The main auditee partially respected this question because, based on the documents review and the workers and management interview, it was noted that the facility management is well aware of the collection and calculation of fair remuneration. The facility conducted a general survey with some workers & market survey, but no proper food basket analysis was conducted to identify fair remuneration. But they did not identify possible gaps between actual remuneration and the fair remuneration figure in the factory. Moreover, the factory did not take potential action to fill the gap. So, a gap has still been identified in ensuring fair remuneration to the employees due to a lack of knowledge. [As per amfori BSCI system manual requirement question of 5.4].

PA 6: Decent Working Hours

Site: xxxxxxxxxxxxxxxxxxxxxxxxxxxx Ltd. | Site amfori ID: 050-001820-001

Question: 6.4 CRUCIAL: Is there satisfactory evidence that the auditee grants workers the right to at least one day off in every seven days?

ENGLISH

Finding

The main auditee partially respected this question. Based on the document (working hours records, wage sheet, notice) review, interview with workers and management, weekly day off not ensured properly due to proper planning. During review of attendance records it was observed that selected sampled workers were

Finding

found worked on their weekly day off (Friday).

30 out of 35 employees had worked on weekly holidays on May 2nd & 30th, 2025 (Random month). Maximum consecutive days were found 07 to 08 days. The facility management already adjusted those weekly days off work with (May 2nd, 2025, with 5th June, 2025 and May 30th, 2025, with 10th June 2025) festival holiday EID UL ADHA 2025 with the consent of workers due to workers demand to get additional leave along with festival leave during EID UL ADHA 2025 which comply with law.

However, no weekend work violation noted other two sampled months as in the month of February 2026 (Current month) and September 2025 (Random month). [As per amfori BSCI system manual requirement of question 6.4].

PA 7: Occupational Health and Safety

Site: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx | Site amfori ID: 050-001820-001

Question: 7.1 Is there satisfactory evidence that the auditee observes occupational health and safety regulations applicable for its activities?

ENGLISH

Finding

a) The main auditee partially respected this principle because based on plant visit, document review, worker interview and management interview that the facility is in the process of complying with health and safety rules and regulations but there were some gaps like insufficient risk assessment, insufficient PPE using and insufficient use of machine safety guards due to lack of awareness and monitoring. [As per amfori BSCI system manual requirement of question 7.1]

b) No lift is installed for workers whether facility is constructed as 7 storied building. Note that 6th floor is used as worker dining-canteen, sample section & sewing section. [As per-Bangladesh Building Construction Rules 1996, Section- 25 (1, a)]

Question: 7.3 Is there satisfactory evidence that the auditee set up an effective management system that ensures they regularly carry out risk assessments for safe, healthy and hygienic working conditions?

ENGLISH

Finding

The main auditee partially respected this principle as noted from documents review, workers and management interview that the facility has conducted risk assessment but below areas were not included –
a) The facility did not conduct proper risk assessment on ergonomic risk of workers as sewing machine operators were found working without back support, so these may lead to ergonomic issues (e.g., back pain) for those operators due to lack of awareness and monitoring. b) The fire assembly point opposite side of the facility was partially occupied by vehicles, so in case of emergency it cannot be used by the worker properly due to lack of awareness and monitoring. [As per requirement of Bangladesh Labor Rules, 2015, Schedule-4, Matters relating to safety committee (2)].

Question: 7.6 Is there satisfactory evidence that the auditee enforces the use of PPE to provide protection to workers alongside other controls and safety systems?

ENGLISH

Finding

The main auditee partially respected this principle because they provided personal protective equipment, awareness training and monitoring to the workers but based on the plant visit, it was noted that: - 1) Around 10% workers of cutting section were not using face masks during work at ground floor of building 01 due to lack of awareness and monitoring. 2) Around 10% sewing machines operators were not using face masks during work at sewing section of 4th floor, 5th floor & 6th floor of building 01 due to lack of awareness and monitoring. 3) Randomly checked 04 out of 06 cap ironing machine operators were not using earplugs during work at finishing section of 3rd floor of building 01 due to lack of awareness and monitoring. [As per requirement of Bangladesh Labor Rules, 2015, Rule 67 (2)].

Question: 7.17 Is there satisfactory evidence that the auditee ensures adequate safeguards for any machine part, function, or process which may cause injury to workers?

ENGLISH

Finding

The main auditee partially respected this principle because based on onsite check through plant visit and worker interview, it was noted that: -

1) Around 10% eye guards of overlock machines, flatlock machines & eyelet machines were found in displaced condition during work on the 4th floor, 5th floor & 6th floor of building 01 due to lack of awareness and monitoring. 2) Around 10% needle guards of sewing machines were found in displaced conditions during work at 4th floor, 5th floor & 6th floor of building 01 due to lack of awareness and monitoring. 3) Randomly checked 02 out of 08 needle guards of sewing machines were found missing during work at 6th floor of building 01 due to lack of awareness and monitoring. 4) Randomly checked 02 out of 06 eye guards of eyelet machines were found missing during work on the 5th floor and 6th floor of building 01 due to lack of awareness and monitoring. 5) Randomly checked 04 out of 08 upper pulley guards of hypoid sewing machines were found missing during work at 4th floor & 5th floor of building 01 due to lack of awareness and monitoring. [As per requirement of Bangladesh Labour Act, 2006, Section 63(1), D (3)].

PA 12: Protection of the Environment

Site: xxxxxxxxxxxxxxxxxxxxxxxxxxxx Ltd. | Site amfori ID: 050-001820-001

Question: 12.4 Is there satisfactory evidence that waste is managed in a way that does not lead to the pollution of the environment?

ENGLISH

Finding

The main auditee partially respected this question because it was noted during facility visit those different types of wastes like waste sacks, empty chemical drum, poly, waste cartons & papers etc. were kept without segregation and stored with direct contact of soil beside assembly area in open air. As a result, both soil and water are polluted through keeping openly these un-segregated wastes in the environment.

Finding

[As per requirement of Bangladesh Labor Law, 2006, Section 54]

Question: 12.5 Is there satisfactory evidence that water is managed in a way that respects the environment, particularly but not limited to preserving local water sources?

ENGLISH

Finding

Based on documents review and management interview the facility did not implement significant programs yet to promote water conservation and water waste reduction due to lack of monitoring of management. This question is rated partially as the facility has developed policies, trained workers on water use and monitored water consumption. [As per amfori BSCI system manual requirement of question 12.5]