

# Sedex Members Ethical Trade Audit Report

Version 7



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# Audit content

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

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

## 2-pillar audits include:

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

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

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

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

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

# Audit details

## Site details

|                      |                                                          |              |                                                                                                                           |
|----------------------|----------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------|
| Sedex site reference | ZS409587354                                              | Site name    | BRANCH HOANG THONG<br>WOOD ONE MEMBER<br>COMPANY LIMITED                                                                  |
| Business name        | BRANCH HOANG THONG<br>WOOD ONE MEMBER<br>COMPANY LIMITED | Site address | Lot 2D3,2D4, CN3, CN8 and<br>CN10 Street, Tan Binh<br>Industrial Park<br>Vinh Tan Ward<br>Ho Chi Minh City<br>VN<br>70000 |

## Audit details

|                         |                                                                               |                      |              |
|-------------------------|-------------------------------------------------------------------------------|----------------------|--------------|
| Sedex company reference | ZC409586172                                                                   | Auditor company name | SGS Vietnam  |
| Audit company address   | 198 Nguyen Thi Minh Khai<br>Street District 3,<br>Ho Chi Minh City,<br>VN, 0  |                      |              |
| Date of audit           | 2026-03-12                                                                    | Audit conducted by   | Thanh Truong |
| Audit pillars           | Labour Standards   Health and safety   Environment 4-Pillar   Business ethics |                      |              |
| Time in and out         | Day 1                                                                         | Day 2                | Day 3        |
|                         | In 08:30                                                                      | In 08:35             | In 08:40     |
|                         | Out 16:30                                                                     | Out 16:40            | Out 12:20    |
| Audit type              | Periodic                                                                      |                      |              |

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Was the audit announced? Semi announced

Was the Sedex SAQ available for review? Yes

Who signed and agreed CAPR? Mr. Nguyen Huu Thien / Sale manager

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                                                           | No                    | Yes                  |
| B: Present at the audit?                  | Yes                                                           | No                    | Yes                  |
| C: Present at the closing meeting?        | Yes                                                           | No                    | Yes                  |
| Reason for absence at the opening meeting | The union representative was workers committee representative |                       |                      |
| Reason for absence during the audit       | The union representative was workers committee representative |                       |                      |
| Reason for absence at the closing meeting | The union representative was workers committee representative |                       |                      |

# 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)

Semi 03 weeks 23 Feb to 16 Mar 2026

### Lead auditor

Thanh Truong

### APSCA Number

32200284

### Additional auditor

### Date of declaration

2026-03-14

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## Site representation

|                     |                                                                                                                                                                                      |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Declaration         | I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published. |
| Full name           | Mr. Nguyen Huu Thien                                                                                                                                                                 |
| Title               | Sale manager                                                                                                                                                                         |
| Date of declaration | 2026-03-14                                                                                                                                                                           |



## Summary of findings

| Code area                                                                  | Workplace requirement                            | Area of NC             | Finding                         |
|----------------------------------------------------------------------------|--------------------------------------------------|------------------------|---------------------------------|
| 2. Freedom of association and right to collective bargaining are respected | 2.C Have an established and regular method of... | Local law<br>Base code | NC <a href="#">ZAF601345408</a> |
|                                                                            |                                                  |                        |                                 |
| 3. Working conditions are safe and hygienic                                | 3.G Provide sufficient first-aid supplies ons... | Local law<br>Base code | NC <a href="#">ZAF601345406</a> |
|                                                                            | 3.H Where identified as necessary to reduce r... | Local law<br>Base code | NC <a href="#">ZAF601345407</a> |
|                                                                            | 3.N Ensure that all hazardous substances (e.g... | Local law<br>Base code | NC <a href="#">ZAF601345403</a> |
|                                                                            | 3.N Ensure that all hazardous substances (e.g... | Local law              | NC <a href="#">ZAF601345404</a> |
|                                                                            | 3.O Implement an appropriate electrical safet... | Local law<br>Base code | NC <a href="#">ZAF601345405</a> |

# 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 | ✓                       | ✓         | ✓                          | i          |
| 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](#)

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



Not addressed



Fundamental improvements required



Some improvements recommended



Robust management systems

# Site details

## Company and site details

|                                                            |                                                    |                                                                                                            |
|------------------------------------------------------------|----------------------------------------------------|------------------------------------------------------------------------------------------------------------|
| Sedex company reference                                    | ZC409586172                                        |                                                                                                            |
| Sedex site reference                                       | ZS409587354                                        |                                                                                                            |
| Company name                                               | BRANCH HOANG THONG WOOD ONE MEMBER COMPANY LIMITED |                                                                                                            |
| Business ownership type                                    | GOODS                                              |                                                                                                            |
| Site name                                                  | BRANCH HOANG THONG WOOD ONE MEMBER COMPANY LIMITED |                                                                                                            |
| Site name in local language                                | CHI NHÁNH - CÔNG TY TNHH MTV GỖ HOÀNG THÔNG        |                                                                                                            |
| GPS location                                               | GPS address                                        | Lot 2D3, 2D4, CN3, CN8 and CN10 Roads, Tan Binh Industrial Park, Vinh Tan Ward, Ho Chi Minh City, Vietnam. |
|                                                            | Coordinates                                        | 11°11'38.4"N 106°42'43.6"E                                                                                 |
| Is the worksite in a remote location, far from habitation? | No                                                 |                                                                                                            |
| Site contact                                               | Contact name                                       | Mr. Nguyen Huu Thien                                                                                       |
|                                                            | Job title                                          | Sale Manager                                                                                               |
|                                                            | Phone number                                       | 84 274 3990901                                                                                             |
|                                                            | Email                                              | thien.nguyen@furniturehth.com                                                                              |

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## Company and site details

### Applicable business and other legally required business license numbers and documents

- Business License No. 3702246049-001 was issued by Department of Planning and Investment of Binh Duong province on Mar 21, 2018, and latest revised 1st on April 12, 2021 and that was not have expired date.
- +Stage 1:
  - Fire safety design No. 196/TD-PCCC-P2 date 30 Mar 2018 and approved by Local Fire Police: No 311/CSPC&CC-P2 on 3 Aug 2018.
- +Stage 2:
  - Fire safety design No. 513/TD-PCCC-P2 date 3 Aug 2018 and approved by Local Fire Police: No 38/PC07-CTPC on 4 Dec 2018.
  - Land use right certificate No: CT 32783 was issued by Department of Natural Resources and Environment of Binh Duong province on Nov 27, 2018.
  - Environmental Impact Assessment Approval: No. 1328/QD-STNMT was issued on Oct 18, 2019.

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[Worker analysis →](#)

## Site activities

|                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                          |
|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| Site function                                                     | Factory Processing/Manufacturer<br>Finished Product Supplier                                                                                                                                                                                                                                                                                                                                                                                |                          |
| Site activities                                                   | Primary                                                                                                                                                                                                                                                                                                                                                                                                                                     | Manufacture of furniture |
|                                                                   | Secondary                                                                                                                                                                                                                                                                                                                                                                                                                                   |                          |
|                                                                   | Other                                                                                                                                                                                                                                                                                                                                                                                                                                       |                          |
| Product type                                                      | Indoor furniture                                                                                                                                                                                                                                                                                                                                                                                                                            |                          |
| Process overview                                                  | <p>- The facility manufactures indoor furniture. The main production processes involved are incoming materials, cutting, drilling, sanding, assembly, painting, inspection, and packing.</p> <p>- The facility has a capacity of approximately 50,000 pieces per month. The main equipment consists of 159 machines, including sawing machines, cutting machines, air compressors, sanding machines, drilling machines, painting lines.</p> |                          |
| What level of mechanization best describes the work at this site? | Fair mechanisation / manual Labour                                                                                                                                                                                                                                                                                                                                                                                                          |                          |

## Site scope

|                                                   |                     |
|---------------------------------------------------|---------------------|
| Is the audited site a physically continuous area? | Yes                 |
| What is the area of audited site to its boundary? | 29651m <sup>2</sup> |

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## Site scope

|            |                                        |                                                                                                  |
|------------|----------------------------------------|--------------------------------------------------------------------------------------------------|
| Building 1 | Last construction works on site        | 2018                                                                                             |
|            | If building is shared, provide details | No                                                                                               |
|            | Number of floors                       | 2                                                                                                |
|            | Description of floor activities        | 1st floor occupied for Office and 2nd floor occupied for Resting area for foreigners' management |
| Building 2 | Last construction works on site        | 2018                                                                                             |
|            | If building is shared, provide details | No                                                                                               |
|            | Number of floors                       | 1                                                                                                |
|            | Description of floor activities        | Occupied for Painting and packing sections                                                       |
| Building 3 | Last construction works on site        | 2019                                                                                             |
|            | If building is shared, provide details | No                                                                                               |
|            | Number of floors                       | 1                                                                                                |
|            | Description of floor activities        | Occupied for production sections                                                                 |
| Building 4 | Last construction works on site        | 2019                                                                                             |
|            | If building is shared, provide details | No                                                                                               |
|            | Number of floors                       | 1                                                                                                |
|            | Description of floor activities        | Occupied for Finished goods warehouse and inspection room.                                       |

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## Site scope

|                                                                                                                                            |                                        |                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------------------------------------|
| Building 5                                                                                                                                 | Last construction works on site        | 2019                                                                  |
|                                                                                                                                            | If building is shared, provide details | No                                                                    |
|                                                                                                                                            | Number of floors                       | 1                                                                     |
|                                                                                                                                            | Description of floor activities        | Occupied for Accessories and materials warehouse and painting section |
| Is there any difference between the site scope of the audit and the Sedex site profile?                                                    | No                                     |                                                                       |
| Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site? | No                                     |                                                                       |
| Is any activity conducted onsite not included within the scope of the audit?                                                               | No                                     |                                                                       |

## Worker accommodation and transport

|                                                             |                                                                              |
|-------------------------------------------------------------|------------------------------------------------------------------------------|
| Are there any site-provided worker accommodation buildings? | No                                                                           |
| Does the site organise worker transport to the worksite?    | Not provided<br>Facility did not provide the transport service for employee. |

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## Work patterns

|                                                      |           |         |          |         |
|------------------------------------------------------|-----------|---------|----------|---------|
| Approximate workers on site per month<br>(% 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? No

Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community? Yes

The facility has conducted a thorough assessment to identify and mitigate any potential negative impacts on the human rights, lands, resources, territories, livelihoods, or food security of indigenous peoples or the local community.

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

Human Rights Impact Assessment (HRIA) was conducted at this site within the last two years.

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# Worker analysis

Gender disaggregated data available

Men and women

## Worker totals

|                   | Men         | Women       | Other | Total      |
|-------------------|-------------|-------------|-------|------------|
| Number of workers | 230 (53.5%) | 200 (46.5%) | - -   | 430 (100%) |

## Workers by type

|                                         | Men         | Women       | Other | Total       |
|-----------------------------------------|-------------|-------------|-------|-------------|
| Permanent workers (employees)           | 69 (55.6%)  | 55 (44.4%)  | - -   | 124 (28.8%) |
| Temporary or fixed term employees       | 155 (50.7%) | 151 (49.3%) | - -   | 306 (71.2%) |
| 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      | 205 (54.5%) | 171 (45.5%) | - -   | 376 (87.4%) |
| International migrant workers | 0 -         | 0 -         | - -   | 0 (0%)      |
| Total migrant workers         | 205 (54.5%) | 171 (45.5%) | - -   | 376 (87.4%) |

\* % of total workforce

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

An Giang, Ca Mau, Dong Thap provinces

## Workers by age

|                    | Men        | Women      | Other | Total      |
|--------------------|------------|------------|-------|------------|
| 18 - 24 years old  | 42 (47.7%) | 46 (52.3%) | - -   | 88 (20.5%) |
| 15 - 17 years old  | 0 -        | 0 -        | - -   | 0 (0%)     |
| Under 15 years old | 0 -        | 0 -        | - -   | 0 (0%)     |

\* % of total workforce

[← Worker analysis](#)

[Worker interviews →](#)

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

No

Describe how this may vary during peak periods

There are no peak season at this site.

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

Vietnamese

## Most common nationalities as approximate % of workforce

|            | Men | Women | Other | Total |
|------------|-----|-------|-------|-------|
| Vietnamese | 53% | 47%   | -     | 100%  |

## Workers by remuneration type

|                                                             | Men         | Women       | Other | Total      |
|-------------------------------------------------------------|-------------|-------------|-------|------------|
| Workers paid per unit (piece rate)                          | 0 -         | 0 -         | - -   | 0 (0%)     |
| Workers paid based on a mix of 'piece work' and hourly rate | 0 -         | 0 -         | - -   | 0 (0%)     |
| Workers paid hourly / daily rate                            | 0 -         | 0 -         | - -   | 0 (0%)     |
| Salaried workers                                            | 230 (53.5%) | 200 (46.5%) | - -   | 430 (100%) |

\* % of total workforce

[← Worker analysis](#)

[Worker interviews →](#)

## Workers by payment cycle

|              | Men         | Women       | Other | Total      |
|--------------|-------------|-------------|-------|------------|
| Paid daily   | 0 -         | 0 -         | - -   | 0 (0%)     |
| Paid weekly  | 0 -         | 0 -         | - -   | 0 (0%)     |
| Paid monthly | 230 (53.5%) | 200 (46.5%) | - -   | 430 (100%) |
| Other        | 0 -         | 0 -         | - -   | 0 (0%)     |

\* % of total workforce

If other payment cycle entered, please provide details

None

## People in managerial, supervisory and administrative roles

|                                   | Men       | Women     | Other | Total |
|-----------------------------------|-----------|-----------|-------|-------|
| Employees in management positions | 3 (100%)  | 0 (0%)    | - -   | 3     |
| Supervisors or team leaders       | 5 (83.3%) | 1 (16.7%) | - -   | 6     |
| Administrative staff              | 3 (37.5%) | 5 (62.5%) | - -   | 8     |

[← Worker analysis](#)

[Worker interviews →](#)

# Worker interview summary

Gender disaggregated data available      Men and women

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

## Digital worker survey participants

|                   | Men | Women | Other | Total |
|-------------------|-----|-------|-------|-------|
| Number of workers | -   | -     | -     | -     |

Were any of the audit findings attributable to the survey?

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

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

Number and size of group interviews      4 groups of 5

Did workers understand the purpose of the audit?      Yes

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

[← Worker analysis](#)

[Measuring workplace impact →](#)

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

No

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

Favorable

## Attitude of workers

In which areas did workers raise significant concerns or complaints?

Other (provide details)

No compliant during interview workers.

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

Freedom of movement

Overtime

Pay

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

Work environment – comfort (e.g. temperature, noise or dust levels)

Additional comments

None

Attitude of workers' committee/union representatives

The Trade Union representative is arrange working area to work. They are satisfied with factory management.

Attitude of managers

Attitude of managers The site's board of management were co-operated during whole audit processes such as: management interview, worker interview, document review, and site observation). Auditors could access all premises of the site and documents, records needed for audit. During the closing meeting, all positive and negative findings were properly communicated to the management. All issues were agreed to be corrected within suitable timeline.

## Workers interviewed by type

Total

[← Worker analysis](#)

[Measuring workplace impact →](#)

## Workers interviewed by type

|                                     |    |
|-------------------------------------|----|
| Permanent workers                   | 8  |
| Temporary or fixed-term employees   | 18 |
| Agency or subcontracted workers     | 0  |
| Seasonal workers                    | 0  |
| Other workers                       | 0  |
| Total number of workers interviewed | 26 |

## Workers interviewed by group/individual

|                                  | Men | Women | Other | Total |
|----------------------------------|-----|-------|-------|-------|
| Workers interviewed in groups    | 12  | 8     | -     | 20    |
| Workers interviewed individually | 4   | 2     | -     | 6     |

[← Worker analysis](#)

[Measuring workplace impact →](#)



## Migrant workers interviewed

|                                           | Men | Women | Other | Total |
|-------------------------------------------|-----|-------|-------|-------|
| Domestic migrant workers interviewed      | 15  | 9     | -     | 24    |
| International migrant workers interviewed | 0   | 0     | -     | 0     |
| Total migrant workers interviewed         | 15  | 9     | -     | 24    |

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[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)        | 5.1%  | 4.1%  | -     | 9.2%  |
| Last full calendar year (2025)     | 16.0% | 15.0% | -     | 31.0% |
| Previous full calendar year (2024) | 17.0% | 13.0% | -     | 30.0% |

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

## Rate of absenteeism (%)\*

|                                    | Men  | Women | Other | Total |
|------------------------------------|------|-------|-------|-------|
| Last full quarter (90 days)        | 5.1% | 6.9%  | -     | 12.0% |
| Last full calendar year (2025)     | 5.3% | 4.4%  | -     | 9.7%  |
| Previous full calendar year (2024) | 5.0% | 4.0%  | -     | 9.0%  |

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

Are accidents recorded?

Yes

HR staff will keep it.

[← 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% | 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%  |

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

## Lost day work cases (per 100 workers)\*

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

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

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

|                                | Men  | Women | Other | Total |
|--------------------------------|------|-------|-------|-------|
| Last full quarter (90 days)    | 0.0% | 0.0%  | -     | 0.0%  |
| Last full calendar year (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 | <p>Systems</p> <ul style="list-style-type: none"> <li>- Facility allowed to access all area and document during assessment day.</li> <li>- Facility provided all the information and document exactly and time with assessment day</li> <li>- Facility assigned the person in charges about HR, HSE to support during assessment day.</li> <li>- There was no any offer bribes to or threaten the auditor, nor in any way induce the auditor to be dishonest.</li> </ul> <p>Evidence</p> <ul style="list-style-type: none"> <li>- Document review including payroll, HSE records, legal documents, policies, etc.</li> <li>- Management interview</li> <li>- Worker interview</li> <li>- Factory tour</li> </ul> |            |         |

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

Robust Management Systems

Explanation for management systems grades

1. Policies and Procedures: The factory had established policies and procedures on free employment that were appropriate to the site's context. These measures supported ongoing compliance with the Workplace Requirements related to this Base Code area.
2. Resources: Ms. Lam Thi Vinh Thanh - HR and Admin manager was appointed as the person responsible for implementing the procedures. He demonstrated the necessary competence to manage and oversee related matters effectively.
3. Training and Communication: The factory conducted effective training sessions on the free employment policy for all relevant personnel, including managers and supervisors. Training content was updated as necessary, and its effectiveness was measured and confirmed.
4. Monitoring: Through employee interviews and a review of employment-related documents (e.g., contracts), it was confirmed that the factory actively monitored the implementation of procedures. Corrective actions were taken when necessary, ensuring ongoing compliance with Workplace Requirements in this Base Code area.

[← 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 | <p>Systems</p> <ul style="list-style-type: none"> <li>- Forced labour policies &amp; procedures were established in written.</li> <li>- Site observation confirmed that no prison or trafficking labour was used. Worker interviewed also indicated that no original ID or identity papers certificates ... were retained by the site. No deposit applied too.</li> <li>- Satisfactory evidence collected through site observation; document review (including policies, recruitment documents, and legal update lists) &amp; employee interview indicate that: <ul style="list-style-type: none"> <li>+ Employees were free to get out of the site after working hours.</li> <li>+ No personal original documents (such as ID card, birth certificate ...) were kept by the factory.</li> <li>+ Employment was freely chosen.</li> <li>+ No fee for recruitment when applying for the job at the site.</li> <li>+ Movement of employees at the facility was not prohibited or limited.</li> <li>+ Employees can access to toilets and potable water</li> <li>+ Overtimes were always performed on voluntary basis.</li> <li>+ The factory does not limit the employees' freedom</li> </ul> </li> </ul> <p>Evidence Reviewed:</p> <ul style="list-style-type: none"> <li>• Factory policies and procedures</li> <li>• Personnel files</li> <li>• Resignation and leaving records</li> <li>• Employee handbook</li> <li>• Interviews with management and workers</li> <li>• Observations from the factory tour</li> </ul> |            |         |



1. Employment is freely chosen

Data points

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

# 1.A. Responsible recruitment and entitlement to work

## Management systems

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

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

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

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

[← Code area 1](#)

[Code area 2 →](#)

## Management systems

### Explanation for management systems grades

#### 1. Policies and Procedures:

The factory had established policies and procedures on responsible recruitment and entitlement to work, which were appropriate to the site context. These policies supported sustainable compliance with the Workplace Requirements under this Base Code area.

#### 2. Resources:

Ms. Lam Thi Vinh Thanh - HR and Admin manager, was assigned responsibility for the implementation of these procedures. He possessed the necessary competence to effectively manage recruitment and employment eligibility issues.

#### 3. Training and Communication:

The factory delivered effective training and communication on responsible recruitment and entitlement to work to all relevant staff, including managers and supervisors. Training materials were updated as needed, and the effectiveness of the training was assessed and confirmed.

#### 4. Monitoring:

Based on interviews with management and workers, as well as a review of documents such as onboarding registration forms, employment contracts, and recruitment procedures, it was observed that the factory conducted direct recruitment through advertisements and employee referrals. No labor service agencies or subcontractors were used. The factory actively monitored the recruitment procedures and took corrective actions when necessary, ensuring continuous alignment with the Workplace Requirements in this Base Code area.

## Summary of findings

| Code area | Workplace requirement | Area of NC | Finding     |
|-----------|-----------------------|------------|-------------|
|           |                       |            | No findings |

[← Code area 1](#)

[Code area 2 →](#)

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

**Systems:**

- All employees were recruited directly by the factory, with no involvement of recruitment agencies. The factory did not employ agency staff or foreign workers.
- The factory recruited new workers through job advertisements or recommendations from existing employees.
- All workers had their original documentation reviewed and verified before employment.
- Based on document reviews and interviews with employees and management, it was confirmed that all employees were hired directly by the factory, and no recruitment-related fees were imposed on them. The facility will reimburse the cost, if it is found out that recruitment fees are charged.

**Evidence Reviewed:**

- Labor contracts
- Personnel files
- Hiring procedures
- Worker handbook
- Interviews with management and workers

## 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 90%

Do any workers migrate from other states, provinces or regions within the country to work at this site? Yes

List the sending states/provinces/regions An Giang, Ca Mau, Dong Thap provinces.

## 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 - all new workers were recruited locally by the site

Select 1 to 3 sending countries of new workers, who have paid any recruitment fees and associated costs. Record fees and costs in the following tables. Vietnam

## New workers totals

### Vietnam

Number of workers 150

## Recruitment fees

### Vietnam

Payments made in exchange for work -

[← Code area 1.A](#)

[Code area 2 →](#)

## Recruitment fees

|                                             |   |
|---------------------------------------------|---|
| Recruitment services which are not optional | - |
| Other or uncategorised                      | ✓ |

## Related costs

| Vietnam                        |   |
|--------------------------------|---|
| Medical costs                  | - |
| Insurance costs                | - |
| Skills and qualification tests | - |
| Training and orientation       | - |
| Equipment costs                | - |
| Travel costs                   | - |
| Accommodation costs            | - |
| Administrative costs           | - |
| Other or uncategorised         | ✓ |

## Illegitimate costs

| Vietnam |  |
|---------|--|
|---------|--|

[← Code area 1.A](#)

[Code area 2 →](#)

## Illegitimate costs

|                                                                          |   |
|--------------------------------------------------------------------------|---|
| Payments made to illegitimate actors involved in the recruitment process | - |
| Payments made to illegitimate actors during the course of employment     | - |
| Other or uncategorised                                                   | ✓ |

## Was any worker in this group in debt as a result of these costs?

| Vietnam                   |   |
|---------------------------|---|
| Yes - to a recruiter      | - |
| Yes - to the audited site | - |
| Yes - to a third party    | - |
| No - could not verify     | ✓ |

## Highest total costs incurred

| Vietnam                      |      |
|------------------------------|------|
| Currency                     | VND  |
| Highest total costs incurred | 0.0  |
| Additional comments          | None |

[← 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 |

## Management systems

### Explanation for management systems grades

#### 1. Policies and Procedures:

The facility has established a policy on freedom of association and democracy regulations, Collective Bargaining Agreement is published in the facility, which includes the terms and conditions agreed upon between employer and employees.

#### 2. Resources:

Ms. Dinh Thi Mai - Trade Union Chairwoman take responsibility to review and monitor the implementing freedom of association and democracy regulations, Collective Bargaining Agreement policies and procedure in the factory. They have a good understanding of social compliance system.

#### 3. Communication & Training:

The freedom of association and democracy regulations, Collective Bargaining Agreement policies and procedures are communicated to existing employees annually, new employees are also trained at the time of recruitment. Interviewed workers are aware of policies in the factory.

#### 4. Monitoring:

Internal audits are carried out periodically to monitor the implementation of freedom of association and democracy regulations, Collective Bargaining Agreement policies and procedures at the facility, the corrective actions have been implemented based on internal audit results to improve non-compliance found.

## Summary of findings

| Code area                                                                  | Workplace requirement                            | Area of NC             | Finding                         |
|----------------------------------------------------------------------------|--------------------------------------------------|------------------------|---------------------------------|
| 2. Freedom of association and right to collective bargaining are respected | 2.C Have an established and regular method of... | Local law<br>Base code | NC <a href="#">ZAF601345408</a> |

[← Code area 1.A](#)

[Code area 3 →](#)

## Systems and evidence examined to validate this code section

### Current system:

It was confirmed with management and employee's interviews as well as document review, it was noted that grievance mechanism, suggestion box records, trade union chairwoman election and meeting records were available for review. No discrimination was noted between trade and non-trade union employees, Ms. Dinh Thi Mai was selected as Chairwoman of Trade Union on April 28, 2023. Board of Trade union were provided with adequate facilities to perform their tasks. Freedom of Association procedure was established in written and well communicated to employees.

### Evidence examined:

- Suggestion box was posted in place to collect worker's idea, suggestions.
- Activities of Trade union established in place satisfied legal requirements (e.g. regular meeting of trade union board, workers conference...).
- Social dialogue meetings were conducted periodically. The last meeting was conducted on Jan 4, 2026. However, the content of the meetings did not cover the 6 topics as required.

# Findings: non-compliances

ZAF601345408

Non-compliance

Due 2026-05-17

## Code area

2 Freedom of association and right to collective bargaining are respected

## Status

Open\*

## Workplace requirement

2.C Have an established and regular method of communication with trade unions or other form of worker representation.

## Time given to resolve

60 days

## Issue title

127 - There is an established method of communication with worker representatives, but it does not meet regularly or is otherwise ineffective

## Verification method

Desktop audit

## Area of non-compliance/non-conformance

Local law

Base code

## Description

Based on the document review and management confirmation, it was noted that the facility has conducted meeting dialogues at the workplace was on Jan 4, 2026, however, the content of the meetings did not cover the 6 topics as required.

## Corrective and preventative actions

The facility shall conduct meeting cover 6 topics as required.

## Local law reference

In accordance with Labor Code of Vietnam, Version 2019, valid since 01 Jan 2021. Article 64. Contents of dialogue at the workplace. 1. Mandatory contents are specified in Point c Clause 2 Article 63 of this Labor Code. 2. Apart from the mandatory contents mentioned in Clause 1 of this Article, the parties may include one or some of the following issues in the dialogue: a) Business performance of the employer; b) Performance of the employment contracts, collective bargaining agreement, internal labor regulations, other commitments and agreements at the workplace; c) Working conditions; d) Requests of employees and representative organization of employees to the employer; dd) Requests of employer to the employees and the representative organization of employees; e) Other issues of concern to either or both parties.

\* PDF generated at 02:07 (UTC) on 18 Mar 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 2](#)

[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?                                                                                                                               | Yes                                          |
| Are they active?                                                                                                                                                                      | Trade union meeting, dialogue meetings, etc. |
| Does the employer recognise the trade union?                                                                                                                                          | Yes                                          |
| Are there alternative worker representative bodies in place?                                                                                                                          | None                                         |
| 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                                          |

[← Code area 2](#)

[Code area 3 →](#)

Has there been any industrial action (e.g. No  
strikes, unrest, or cases raised to formal  
tribunals or labour courts) in the past  
two years?

### 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                                          | Fundamental Improvements Required |

## Management systems

### Explanation for management systems grades

#### 1. Policies and Procedures:

The factory has developed and implemented safety and hygiene policies and procedures appropriate to its operational context. These documents are aligned with legal requirements and the principles outlined in the ETI Base Code, covering critical aspects such as hazard control, use of personal protective equipment (PPE), emergency preparedness, sanitation, and first aid. The policies have contributed to sustainable compliance with Workplace Requirements in this Base Code Area and are reviewed periodically for updates and applicability.

#### 2. Resources:

Mr. Vo Van Vu, assigned as the Health, Safety, and Environment (HSE) Officer, has been formally assigned responsibility for implementing and maintaining safety and hygiene procedures. Based on the interview conducted during the assessment, Mr. Vo Van Vu demonstrated sufficient competence, knowledge, and authority to manage HSE-related issues. His duties include overseeing workplace inspections, managing safety data, and coordinating emergency response measures.

#### 3. Training and Communication:

The factory has provided comprehensive training on health and safety as well as business ethics to all relevant stakeholders, including workers, managers, supervisors, and suppliers. The training content is regularly updated to reflect operational needs, and its effectiveness has been measured and confirmed.

#### 4. Monitoring –Fundamental Improvements Required:

Although a monitoring system is reportedly in place, its ineffectiveness has led to systemic non-conformities (NCs) that compromise safety performance at the facility.

## Summary of findings

| Code area | Workplace requirement | Area of NC | Finding |
|-----------|-----------------------|------------|---------|
|-----------|-----------------------|------------|---------|

[← Code area 2](#)

[Code area 4 →](#)



### 3. Working conditions are safe and hygienic

|                                                  |                        |                                 |
|--------------------------------------------------|------------------------|---------------------------------|
| 3.G Provide sufficient first-aid supplies on...  | Local law<br>Base code | NC <a href="#">ZAF601345406</a> |
| 3.H Where identified as necessary to reduce r... | Local law<br>Base code | NC <a href="#">ZAF601345407</a> |
| 3.N Ensure that all hazardous substances (e.g... | Local law<br>Base code | NC <a href="#">ZAF601345403</a> |
| 3.N Ensure that all hazardous substances (e.g... | Local law              | NC <a href="#">ZAF601345404</a> |
| 3.O Implement an appropriate electrical safet... | Local law<br>Base code | NC <a href="#">ZAF601345405</a> |

[← Code area 2](#)

[Code area 4 →](#)

## Systems and evidence examined to validate this code section

### 1. General Health & Safety Management:

- Working Environment: The factory was clean, well-maintained, with adequate ventilation and temperature control suitable for production processes.
- Toilets: Separate and clean toilet facilities for male and female workers were provided, meeting legal requirements.
- Employee Feedback: A suggestion box was available for collecting workers' feedback.
- PPE Compliance: Warning signs regarding Personal Protective Equipment (PPE) were posted in relevant workplaces.
- HSE Network: An occupational health and safety network of 8 members has been established.
- Risk Assessments: Annual reviews and revisions of risk assessments for Health, Safety, and Environment (HSE) are conducted.
- Employee Facilities: Separate and clean toilet facilities for male and female workers were provided, meeting legal requirements, no dormitory facilities are provided.
- Policies and Regulations: Relevant policies and factory regulations are posted on bulletin boards.
- PPE Provision: Workers are provided with Personal Protective Equipment (PPE), such as masks and gloves, free of charge.

### 2. Fire Safety

#### A.Fire Safety Approvals:

- +Stage 1:
  - Fire safety design No. 196/TD-PCCC-P2 date 30 Mar 2018 and approved by Local Fire Police: No 311/CSPC&CC-P2 on 3 Aug 2018.
- +Stage 2:
  - Fire safety design No. 513/TD-PCCC-P2 date 3 Aug 2018 and approved by Local Fire Police: No 38/PC07-CTPC on 4 Dec 2018.

#### B.Fire Preparedness:

- Fire-fighting preparedness plan dated Aug 05, 2025 valid long term.
- Compulsory explosion insurance effective July 19, 2025, valid for one year.
- Fire drill conducted with fire police on Dec 17, 2025.
- Fire-fighting team certificates with 51 members issued June 24, 2025, valid for 5 years.

#### C.Fire Equipment & Infrastructure:

- Fire extinguishers are inspected monthly internally and tested regularly by an authorized service provider.
- At least two fire exits were provided in each work area, unlocked, and free from obstructions.
- Emergency exits and escape routes were unobstructed and functional.
- All site buildings were observed to be in good physical condition.
- No Smoking" signs are posted in production and prohibited areas.

### 3. Electrical and Mechanical Safety:

- Electrical Systems: Electrical equipment and wiring were maintained and installed according to legal standards, with adequate insulation.
- Machine Maintenance: Annual machine maintenance records were reviewed, confirming that all equipment was serviced as per schedule.
- Inspection Records: 01 Boilers inspected on July 7, 2025 valid for 02 years, 05 Air compressors inspected on Oct 21, 2025 valid for 01 year, 10 Forklifts inspected on Oct 22, 2024 valid for 02 years.

#### 4. Medical Services

- Clinic Support: A contract with CONG TY TNHH PHONG KHAM DA KHOA SAI GON-TAN BINH approximately 5 minutes away was signed on Feb 3, 2026, valid for one year.
- Employee Health Checks: Regular medical assessments were conducted for 416 employees, with the most recent on Feb 28, 2026.
- First Aid Training: 30 first aiders from different production sections were trained on Feb 3, 2026 valid for 01 year.
- Drinking Water: Provided by factory and meeting local standards (last inspection on Feb 4, 2026 and 4 times per year).

#### 5. Health and Safety Training

- Group 1: 23-24/6/2025, valid for 02 years, 12 participants.
- Group 2: 23-28/6/2025 valid for 02 years, 03 participants.
- Group 3:
  - + Industrial Machinery Safety: 26-28/8/2025 valid for 02 years, 80 participants.
  - + Boiler: 7-8/7/2025 valid for 02 years, 01 participant.
  - + Air Compressor: 3-4/7/2025 valid for 02 years, 06 participants
  - + Chemical Safety: 3-5/7/2025 valid for 02 years, 154 participants.
  - + Electrical Safety: 7-8/7/2025 valid for 02 years, 02 participants.
- Group 4: 10-11/7/2025, valid 01 year, 251 participants
- Group 5: 14-15/7/2025, valid 02 years, 01 participant.
- Group 6: 18/7/2025, valid 02 years, 20 participants.

#### Evidence examined:

- Health and safety policy;
- Employees' Handbook
- Training records and certificates;
- Fire equipment maintenance records;
- The approved fire safety design and fire safety acceptance
- Fire drill records;
- List and training certificates of first aiders;
- Employees' health check records;
- Potable water testing result;
- Interviews with workers and management;
- Another relevant document on Health and Safety.

# Findings: non-compliances

ZAF601345406

Non-compliance

Due 2026-05-17

## Code area

3 Working conditions are safe and hygienic

## Status

Open\*

## Workplace requirement

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

## Time given to resolve

60 days

## Issue title

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

## Verification method

Desktop audit

## Description

Based on the facility tour, It was noted that 02 out of 06 first aid kits were insufficient 27 items (20-22 items) as required by law at Finished goods warehouse and Cutting sections.

## Area of non-compliance/non-conformance

Local law

Base code

## Corrective and preventative actions

The facility shall provide sufficient 27 items as required.

## Local law reference

In accordance with Circular No. 19/2016/TT-BYT, Article 5. First aid kits, emergency equipment and quantity of emergency response team members shall be regularly checked to ensure the compliance with provisions hereof; And Article 6. Requirements for first aid kits 1. First aid kits shall be available in the workplace, at accessible and visible positions, with Red Cross symbol thereof. 2. Quantity of first aid kits and items thereof shall be conformable to Annex 4 hereof.

## Evidence



[IMG\\_8629.JPG](#)



[← Code area 2](#)

[Code area 4 →](#)

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ZAF601345407

Non-compliance

Due 2026-04-17

#### Code area

3 Working conditions are safe and hygienic

#### Status

Open\*

#### Workplace requirement

3.H Where identified as necessary to reduce residual risk, provide (without charge to workers) and ensure the use of appropriate personal protective equipment (PPE).

#### Time given to resolve

30 days

#### Issue title

278 - Personal Protective Equipment (PPE) provided but incidents of workers not using PPE where appropriate

#### Verification method

Desktop audit

#### Description

Based on the facility tour and interview employees: PPEs were provided to all employees with free charge. However, 02 out of 10 employees at Cutting section did not wear earplug when working.

#### Area of non-compliance/non-conformance

Local law

Base code

#### Corrective and preventative actions

The facility shall ensure all employee must use PPEs when working

#### Local law reference

Law on occupational safety and hygiene (Law No. 84/2015/QH13), Article 23. Personal protective equipment, 1. Every employee who does dangerous or harmful works shall be adequately provided with personal protective equipment by the employer and he/she is required to use it during the course of work. 3. The employer shall provide personal protective equipment according to following rules: a) Provide personal protective equipment in conformity with their types, entities, quantity, quality assurance according to national technical regulations and standards; b) Do not give money instead of providing personal protective equipment; do not compel employees to self-buy or collect money from employees to buy personal protective equipment; c) Give instructions and observe employees using personal protective equipment.

#### Evidence

[← Code area 3](#)

[Code area 4 →](#)



[IMG\\_8665.JPG](#)



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**ZAF601345403**

**Non-compliance**

Due 2026-04-17

#### Code area

3 Working conditions are safe and hygienic

#### Status

Open\*

#### Workplace requirement

3.N Ensure that all hazardous substances (e.g. chemicals and pesticides) are officially registered where possible, Material Safety Data Sheets are used, and they are managed appropriately at all times in line with registration and safety instructions, including storage, use and disposal.

#### Time given to resolve

30 days

#### Verification method

Desktop audit

#### Issue title

240 - No/inadequate safety measures/anti-explosion measures for chemicals (e.g. no anti-leaking system/secondary container/unbundled)

#### Area of non-compliance/non-conformance

Local law

#### Description

Based on the facility tour, it was noted that one chemical container (machine oil) at the fire pump machine was stored without secondary containment, as required.

Base code

#### Corrective and preventative actions

The factory should ensure that chemical is stored in secondary containment.

[← Code area 3](#)

[Code area 4 →](#)

## Local law reference

Law on Chemical (Law No. 69/2025/QH15), Article 24. Packages, containers, and chemical packaging process

Packages, containers, and chemical packaging process shall satisfy requirements below:

1. Packages, containers, and chemical packaging process shall satisfy requirements pertaining to chemical classification and labeling under Article 23 hereof;
2. Packages, containers, and chemical packaging process shall conform to national technical regulations and other relevant law provisions; shall not leak contained chemicals during transport and storage;
3. Packages and containers of imported chemicals shall conform to manufacturer's recommendations and requirements.
4. Packages and containers of chemicals shall not be corroded or destroyed by the chemicals contained therein.

## Evidence



[IMG\\_8710.JPG](#)



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**ZAF601345404**

**Non-compliance**

Due 2026-05-17

## Code area

3 Working conditions are safe and hygienic

## Status

Open\*

[← Code area 3](#)

[Code area 4 →](#)

## Workplace requirement

3.N Ensure that all hazardous substances (e.g. chemicals and pesticides) are officially registered where possible, Material Safety Data Sheets are used, and they are managed appropriately at all times in line with registration and safety instructions, including storage, use and disposal.

## Time given to resolve

60 days

## Verification method

Desktop audit

## Issue title

232 - Non-hazardous chemicals are stored unlabelled or labelling is incorrect

## Area of non-compliance/non-conformance

Local law

## Description

Based on site observation, it was noted that one chemical container (machine oil) at the fire pump machine was not properly labeled in accordance with the requirements.

## Corrective and preventative actions

The factory is advised that the chemical container is posted properly labeled in accordance with the requirements.

## Local law reference

Law on Chemical (Law No. 69/2025/QH15), Article 23. Chemical classification and labeling 1. Organizations and individuals producing, importing chemicals have the obligation to classify and label chemicals before bringing said chemicals into use and/or market circulation; assume legal responsibility for chemical classification results and chemical label information.

2. Chemical classification shall conform to principles and technical guidelines of Globally Harmonized System of Classification and Labelling of Chemicals (GHS) and detail regulations of heads of central chemical authorities.

3. Chemical labeling shall conform to goods labeling laws.

4. Labeling of dangerous chemicals shall conform to Clause 3 of this Article and guidelines of the GHS.

5. Where new dangerous properties of chemicals not listed under chemical classification information are found, organizations and individuals conducting general chemical processes have the obligations to promptly inform organizations and individuals producing, importing the chemicals to re-classify and re-label the chemicals in accordance with regulations of heads of central chemical authorities.

## Evidence

[← Code area 3](#)

[Code area 4 →](#)





[IMG\\_8710.JPG](#)



\* PDF generated at 02:07 (UTC) on 18 Mar 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

**ZAF601345405**

**Non-compliance**

Due 2026-04-17

#### Code area

3 Working conditions are safe and hygienic

#### Status

Open\*

#### Workplace requirement

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

#### Time given to resolve

30 days

#### Issue title

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

#### Verification method

Desktop audit

#### Description

During the facility tour, It was noted that at least 02 warning sign of Heating pressing machine at UV painting section were not labelled in local language.

#### Area of non-compliance/non-conformance

Local law

Base code

#### Corrective and preventative actions

The facility shall ensure the warning sign of the machine will be posted labelled in the local language.

#### Local law reference

According to the Law No. 84/2015/QH13 dated June 25, 2015, Article 16. Responsibility of the employer for assurance of occupational safety and hygiene at the workplace 6. There are warning and instruction signs made in Vietnamese and popular language of employees in relation to occupational safety and hygiene for machinery, equipment, materials and substances that having strict safety and hygiene requirements at the workplace, preservation places, usage places that are placed at obvious locations.

[← Code area 3](#)

[Code area 4 →](#)

## Evidence



[IMG\\_8626.JPG](#)



\* PDF generated at 02:07 (UTC) on 18 Mar 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 3](#)

[Code area 4 →](#)

### 3. Working conditions are safe and hygienic

## Data points

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

[← Code area 3](#)

[Code area 4 →](#)

Does the site have a structural engineer evaluation?    Yes

## 4. Child labour shall not be used

### Management systems

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

Robust Management Systems

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

Robust Management Systems

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

Robust Management Systems

**Monitor the effectiveness of procedures to meet policy and workplace requirements**

Robust Management Systems

### Explanation for management systems grades

1. Policies and Procedures: The factory had established policies and procedures on prohibiting child labour, which were appropriate to the site context. These measures supported sustained compliance with the workplace requirements under this Base Code area.
2. Resources: Ms. Lam Thi Vinh Thanh - HR and Admin manager, was appointed as the person responsible for implementing the procedures. She demonstrated the essential competence to effectively manage issues related to child labour prevention.
3. Training and Communication: Effective training and communication on child labour prevention procedures were provided to all relevant personnel, including managers and supervisors. The training content was updated as necessary, and the effectiveness of the training was measured and confirmed.
4. Monitoring: Based on interviews with management and workers, as well as document reviews, it was noted that the factory verified employee identity documents during the recruitment process. The factory actively monitored implementation and took corrective actions when needed, ensuring continued compliance with the Workplace Requirements in this Base Code area.

[← 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 | <p>Systems</p> <ul style="list-style-type: none"> <li>- The factory established policy of child labour including remedial action once any incident of child labour identified.</li> <li>- Procedure of recruitment could ensure how effectiveness of verifying work age of workers was. It has been acknowledged by HR and admin staffs</li> <li>- No child labour was noted, observed and or reported during this audit. This was confirmed through site observation, document review &amp; worker interview.</li> </ul> <p>Evidence</p> <ul style="list-style-type: none"> <li>- Personnel files</li> <li>- Policy and procedure</li> <li>- List of latest total employees</li> <li>- Site observation</li> </ul> |            |         |

[← Code area 3](#)

[Code area 5 →](#)

#### 4. Child labour shall not be used

## Data points

|                                                                                     |                |
|-------------------------------------------------------------------------------------|----------------|
| Percentage of workers that are age 24 or younger                                    | 20%            |
| 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                                          | Robust Management Systems                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Explanation for management systems grades                                                                                  | <p>1. Policies and Procedures:<br/>The wage and benefit policy clearly indicate the basic wage and extra allowance provide to employees, benefit in according with local law.</p> <p>2. Resources:<br/>Ms. Lam Thi Vinh Thanh - HR and Admin manager take responsibility to review and monitor the implementing wage and benefit policies and procedure in the factory. They have a good understanding of social compliance system.</p> <p>3. Communication &amp; Training:<br/>The wage and benefit policies and procedures are communicated to existing employees annually, new employees are also trained at the time of recruitment. Interviewed workers are aware of policies in the factory.</p> <p>4. Monitoring:<br/>Internal audits are carried out periodically to monitor the implementation of wage and benefit policies and procedures at the facility, the corrective actions have been implemented based on internal audit results to improve non-compliance found if any.</p> |

### Summary of findings

[← Code area 4](#)

[Code area 5.A →](#)



| Code area                                                   | Workplace requirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Area of NC | Finding |
|-------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|
|                                                             | No findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |         |
| Systems and evidence examined to validate this code section | <p>System Verification:</p> <p>Verified the system to ensure all workers, including non-employee workers, are paid at least the legal minimum wage or the legally recognized collective bargaining agreement (CBA) rate, whichever is higher.</p> <p>Assessed the provision of legally and contractually required insurances and benefits, including leave entitlements.</p> <p>Checked the compliance of any partial payments with in-kind benefits with legal limits and ILO recommendations.</p> <p>Evaluated the legality and transparency of deductions from workers' pay, ensuring they are not used for disciplinary sanctions.</p> <p>Confirmed that workers are remunerated for all time worked, including meetings and essential training.</p> <p>Verified that all workers receive clearly written information outlining wage details, overtime, payment frequency, deductions, benefits, and leave.</p> <p>Checked the maintenance of accurate records to demonstrate that workers receive a wage statement or payslip each pay period with a clear breakdown of their earnings.</p> <p>Evidence Review:</p> <ul style="list-style-type: none"> <li>- Wage scale</li> <li>- Pay rolls of 12 months (Mar 2025 to Feb 2026) and randomly checking 3 sample months (Sept, Dec 2025 and Feb 2026).</li> <li>- Insurance payment slips and list of last three months.</li> <li>- Payments for illness, pregnant leaves were also reviewed.</li> </ul> |            |         |

## 5. Legal wages are paid

### Data points

|                                                                                                                       |                                                                                                                                                                                                          |
|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| What is the basic wage paid to workers?                                                                               | <p>The legal minimum wage</p> <p>Wages are defined by a legally recognised collective bargaining agreement (CBA)</p> <p>Wages meet a living wage</p> <p>Wages are based on job skills and experience</p> |
| 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? | Living Wage Institute, viewable at the Living Wage Calculator                                                                                                                                            |

### Worker remuneration

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

### Summary information

|                                                                                |         |
|--------------------------------------------------------------------------------|---------|
| Is legal wage/legally recognised CBAs data available for any of these options? | Monthly |
|--------------------------------------------------------------------------------|---------|

Is actual wage data available on site for any of these options?

Monthly

Maximum legal working hours

Max hours per day

8.0

Max hours per week

48.0

Max hours per month

Non applicable

Actual required working hours

Required hours per day

8.0

Required hours per week

48.0

Required hours per month

208.0

Maximum legal overtime hours

Max hours per day

4.0

Max hours per week

Non applicable

Max hours per month

40.0

Actual overtime hours

Max hours per day

4.0

Max hours per week

12.0

Max hours per month

40.0

Minimum legal wage

Min per hour

25528.0

Min per day

Non applicable

Min per week

Non applicable

Min per month

5310000.0

Actual minimum wage

Actual per hour

27387.0

Actual per day

218461.0

Actual per week

1310769.0

Actual per month

5680000.0

[← Code area 5](#)

[Code area 5.A →](#)

|                              |                  |                |
|------------------------------|------------------|----------------|
| Minimum legal overtime wage  | Min per hour     | 38293.0        |
|                              | Min per day      | Non applicable |
|                              | Min per week     | Non applicable |
|                              | Min per month    | Non applicable |
| Actual minimum overtime wage | Actual per hour  | 40961.0        |
|                              | Actual per day   | 163846.0       |
|                              | Actual per week  | 491532.0       |
|                              | Actual per month | 1638440.0      |

## Wage analysis

|                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Number of workers' records checked                                                                                                                        | 78                                                                                                                                                                                                                                                                                                                                                                                  |
| Provide the date and details of the records                                                                                                               | 26 sample workers in Sept, Dec 2025 and Feb 2026.                                                                                                                                                                                                                                                                                                                                   |
| Are there different legal minimum/ legally recognised CBAs wage grades?                                                                                   | <p>Yes</p> <p>Before Jan 2026, Minimum wage is VND 4,690,000 per month. The facility has applied VND 5,31,000 per month during probation time and VND 5,310,000 after probation time. And since Jan 2026, the legal minimum wage was VND 5,310,000, facility has applied VND 5,680,000 in probation time and VND 5,680,000 after probation time. It was met legal requirements.</p> |
| For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs? | Above legal minimum                                                                                                                                                                                                                                                                                                                                                                 |
| Indicate the breakdown of workforce per earnings                                                                                                          | 100% employee who has Above legal minimum                                                                                                                                                                                                                                                                                                                                           |

[← Code area 5](#)

[Code area 5.A →](#)

Are there any bonus schemes used?

Yes

Attendance allowance VND 1.200,000 per month, Gasoline allowance: VND 300,000 per month, Childcare allowance: VND 50,000 per month, Firefighting leader/vice leader allowance: VND 992,000 per month, House allowance: VND 300,000 per month. HSE network member allowance VND 200,000 per month.

Were accurate records shown at the first request?

Yes

Were any inconsistencies found?

No

[← Code area 5](#)

[Code area 5.A →](#)

## 5.A. Living wages are paid

### Summary of findings

| Code area                                                          | Workplace requirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Area of NC | Finding |
|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|
|                                                                    | No findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |            |         |
| <b>Systems and evidence examined to validate this code section</b> | <p>The factory did a survey on living wage for workers before applying the wage scale, according to legal minimum wage standard of 5,310,000 VND, the factory applied the higher level of 5,680,000/month, along with monthly extra allowances: Attendance allowance VND 1.200,000 per month, Gasoline allowance: VND 300,000 per month, Childcare allowance: VND 50,000 per month, Firefighting leader/vice leader allowance: VND 992,000 per month, House allowance: VND 300,000 per month. HSE network member allowance VND 200,000 per month., etc. Average income per month of each worker as was over 7,000,000 VND.</p> <p>Evidence examined: Payroll, Salary policy, Analysis living wage in 2026.</p> |            |         |

## 6. Working hours are not excessive

### Management systems

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

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

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

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

## Management systems

### Explanation for management systems grades

#### 1. Policies and Procedures:

There was a written policy regarding working hours and overtime, including a system for monitoring both. Procedures addressing special conditions for young workers, pregnant women, and other relevant groups were also established. These policies and procedures ensured sustainable compliance with the Workplace Requirements under this Base Code area.

#### 2. Resources:

The site employed a facial and fingerprint recognition attendance system to accurately record workers' working hours, including overtime. Ms. Lam Thi Vinh Thanh - HR and Admin manager was responsible for implementing these procedures, such as attendance data collection. Both demonstrated the essential competence to manage these issues effectively.

#### 3. Training and Communication:

The factory provided effective training and communication regarding internal policies and procedures on working hours to all workers, including managers and supervisors. Training content was updated as needed based on actual requirements. The effectiveness of the training was measured and confirmed.

#### 4. Monitoring:

The factory actively monitored the implementation of working hours procedures and took corrective actions when necessary. This ongoing monitoring ensured sufficient management of the Workplace Requirements in this Base Code area.

## Summary of findings

| Code area | Workplace requirement | Area of NC | Finding |
|-----------|-----------------------|------------|---------|
|           | No findings           |            |         |



## Systems and evidence examined to validate this code section

### Systems

- Through employees and management interview, reviewing factory's policy on working hours, workers contracts, quality and production records to cross check hours, time in/out records.
- Through employees' interview, overtime is voluntary.
- The factory provided hours and wages records of 12 months for review (Mar 2025 to Feb 2026).
- Finger scan machine is used to monitor the working time on daily basis with detailed time in and time out of all employees.
- The site's regular working hours of production workers is 48 hours per week, from Monday to Saturday.
- Employees were entitled to take day off in 7-day period on Sunday.
- The records were reviewed against production records and security records to verify actual working hours.

### Evidence

- Payrolls and time records of 3 months were provided for review (Sept, Dec 2025 and Feb 2026).
- Wage was paid correctly. Pay slip was provided for employees during the pay period.
- No inconsistencies were noted during this audit.

## 6. Working hours are not excessive

### Data points

|                                                                                                                               |                                |
|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| Is the sample size the same as in the wages section?                                                                          | Yes                            |
| Normal day overtime premium as a percentage of standard wages                                                                 | 150%                           |
| If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?   | Nil. At least 150% if overtime |
| Excluding overtime, what are the regular working hours per week for workers at this site?                                     | 48.0                           |
| Including overtime, what is the average number of working hours per week for full-time workers at this site?                  | 56.0                           |
| 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

Robust Management Systems

Explanation for management systems grades

1. Policies and Procedures: The factory had established policies and procedures on prohibiting discrimination, which were appropriate to the site context. These measures supported sustained compliance with the Workplace Requirements under this Base Code area.
2. Resources: Ms. Lam Thi Vinh Thanh - HR and Admin manager was responsible for implementing the procedures. An interview with Mr. Nguyen Tien Dung - Operation manager confirmed that he possessed the essential competence to manage this issue effectively.
3. Training and Communication: The factory provided effective training and communication on anti-discrimination procedures to all relevant personnel, including managers and supervisors. The training content was updated as needed, and its effectiveness was measured and confirmed.
4. Monitoring: Based on management and worker interviews, as well as document reviews, it was confirmed that the factory effectively monitored the procedures and took corrective actions when necessary. This monitoring ensured ongoing compliance with the Workplace Requirements in this Base Code area.

[← 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 | <p>Systems:</p> <ul style="list-style-type: none"> <li>- There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.</li> <li>- Policy on non-discrimination performance was established in place.</li> <li>- No evidence of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or politics was found.</li> <li>- The facility explicitly prohibited mandatory pregnancy testing as a condition of employment or continued employment.</li> <li>- The employees were paid for the same job and seniority at the same rate irrespective of gender, age, or other issues.</li> </ul> <p>Evidence</p> <ul style="list-style-type: none"> <li>- Reviewing recruitment documents, Payrolls and time records, Disciplinary records</li> </ul> |            |         |

## 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)? | 1%         |
| 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                                                                             | Vietnamese |

[← 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 | Robust Management Systems |
|-----------------------------------------------------------------------------------|---------------------------|

## Management systems

### Explanation for management systems grades

#### 1. Policies and Procedures:

The factory had established policies and procedures on employment, which were appropriate to the site context. These policies supported sustainable compliance with the Workplace Requirements under this Base Code area.

#### 2. Resources:

The factory assigned Ms. Lam Thi Vinh Thanh - HR and Admin manager was to be responsible for implementing the procedures. Both emonstrated the necessary competence to manage employment-related issues effectively.

#### 3. Training and Communication:

The factory provided effective training and communication on employment procedures to all relevant personnel, including managers and supervisors. The training content was updated as needed, and its effectiveness was measured and confirmed.

#### 4. Monitoring:

Based on interviews with management and workers, as well as document reviews (such as employment contracts), it was noted that the factory effectively monitored the procedures and took corrective actions when necessary. This ongoing monitoring ensured sufficient management of the Workplace Requirements in this Base Code area.

## Summary of findings

| Code area | Workplace requirement | Area of NC | Finding     |
|-----------|-----------------------|------------|-------------|
|           |                       |            | No findings |

[← Code area 7](#)

[Code area 8.A →](#)

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

**Systems**

- The factory is not apply probation period for workers, workers sign official contract when they start working. There were no seasonal/contract workers working in factory as in audit time.
- The factory provided social insurance for workers when signing official contract which was complied with legal law requirement.
- The payment records of the contribution to the insurance fund were available for review. And records to showed that employees receive the benefits of the insurance program such as sick leave, pregnant check, and maternity leave were available. In addition, the factory settled social insurance fee to local social insurance department till Feb 2026.

**Evidence**

- Document review as labor contract worker; social insurance payment; recruitment policy, list of employees.
- Employee interview



8. Regular employment is provided

Data points

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

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

### Management systems

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

Robust Management Systems

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

Robust Management Systems

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

Robust Management Systems

**Monitor the effectiveness of procedures to meet policy and workplace requirements**

Robust Management Systems

**Explanation for management systems grades**

1. Policies and Procedures: The factory had established policies and procedures on subcontractor management, which were appropriate to the site context. These policies supported sustainable compliance with the Workplace Requirements under this Base Code area.

2. Resources: Ms. Lam Thi Vinh Thanh - HR and Admin manager was assigned responsibility for implementing the procedures. Both demonstrated the essential competence to manage subcontractor-related issues effectively.

3. Training and Communication: The factory provided effective training and communication on subcontractor control procedures to all relevant personnel, including managers and supervisors. The training content was updated as needed, and its effectiveness was measured and confirmed.

4. Monitoring: Based on management and worker interviews, as well as document reviews, it was noted that the factory effectively monitored the subcontractor procedures and took corrective actions when necessary. This ongoing monitoring ensured sufficient management of the Workplace Requirements in this Base Code area.

[← 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 | <div>Systems</div> <div>- A site tour showed that it was noted that production processes were done by the facility.</div> <div>- There was no sub-contracting and Homeworking found on audit date</div> <div>Evidence</div> <div>- Observation</div> <div>- Production record</div> |            |         |

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

### Data points

Are homeworkers employed directly or engaged through an agent? Not applicable

Gender disaggregated data available

### Number of homeworkers used

|                   | Men | Women | Other | Total |
|-------------------|-----|-------|-------|-------|
| Number of workers | -   | -     | -     | -     |

What processes are carried out by homemaker?

Are full records of homeworkers available at the site?

Does the supplier buy products or services from suppliers that use homeworkers? No  
There was no subcontractor and home-worker found on audit date

### Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No  
There was no subcontractor and home-worker found on audit date

[← Code area 8.A](#)

[Code area 9 →](#)

Are any sub-contractors used?                      No

---

[← Code area 8.A](#)

[Code area 9 →](#)

## 9. No harsh or inhumane treatment is allowed

### Management systems

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

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

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

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

## Management systems

### Explanation for management systems grades

#### 1. Policies and Procedures:

The factory had established policies and procedures on disciplinary actions and prevention of harassment and abuse, which were appropriate to the site context. These policies supported sustainable compliance with the Workplace Requirements under this Base Code area.

#### 2. Resources:

Ms. Lam Thi Vinh Thanh - HR and Admin manager was assigned responsibility for implementing the procedures. Both demonstrated the essential competence to manage these issues effectively.

#### 3. Training and Communication:

The factory provided effective training and communication on disciplinary procedures and prevention of harassment and abuse to all workers, including managers and supervisors. The training content was updated as needed, and its effectiveness was measured and confirmed.

#### 4. Monitoring:

Based on management and worker interviews, document reviews, and factory tours, it was noted that the factory effectively monitored the procedures and took corrective actions when necessary. This ongoing monitoring ensured sufficient management of the Workplace Requirements in this Base Code

## Summary of findings

| Code area | Workplace requirement | Area of NC | Finding |
|-----------|-----------------------|------------|---------|
|-----------|-----------------------|------------|---------|

No findings

[← Code area 8.A](#)

[Code area 10.A →](#)

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

**Systems**

- The factory has clear policy to prohibit all harsh or inhuman treatment activities.
- Suggestion boxes together with clear grievance documented policy were provided to workers to report any harsh or inhuman treatment activities.
- No evidence of harassment / abuse / inhumane treatment was identified through any records in place.
- No evidence of hash or inhumane treatment occurred in place. It was confirmed during site observation and employees, trade union representative interview.
- Factory regulation, disciplinary practices documents were reviewed and noted that no physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation were found in place.

**Evidence**

- Review the relevant policy on prevention of harassment and abuse; Internal grievance procedure documentation.
- Training records.



## 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')? | The grievance process is available to all workers |
|------------------------------------------------------------------------------------------------------------|---------------------------------------------------|

|                                                    |                                          |
|----------------------------------------------------|------------------------------------------|
| What type of grievance mechanism(s) are available? | Grievance box; hotline; direct employee. |
|----------------------------------------------------|------------------------------------------|

|                                                   |   |
|---------------------------------------------------|---|
| Number of grievances raised in the last 12 months | 0 |
|---------------------------------------------------|---|

|                                                     |   |
|-----------------------------------------------------|---|
| Number of grievances resolved in the last 12 months | 0 |
|-----------------------------------------------------|---|

[← 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                                          | Robust Management Systems |

## Management systems

### Explanation for management systems grades

#### 1. Policies and Procedures:

The factory has developed and implemented comprehensive environmental protection policies and procedures that are suitable for its operational context. These documents outline the factory's commitment to minimizing environmental impact through responsible resource usage, waste management, pollution control, and compliance with environmental legislation. The procedures align with both local regulatory requirements and the principles of the ETI Base Code, contributing to sustainable environmental compliance within this Base Code Area.

#### 2. Resources:

Mr. Vo Van Vu , assigned as the Health, Safety, and Environment (HSE) Officer , has been formally designated to oversee the implementation of the factory's environmental policies. Through interview assessments, it was confirmed that she possesses the necessary competence, technical knowledge, and authority to manage environmental programs effectively and ensure proper application of procedures at all operational levels.

#### 3. Training and Communication :

The factory has delivered effective training and communication programs on environmental protection to all employees, including managers and supervisors.

Training topics included:

- Waste segregation and disposal
- Chemical handling and storage
- Energy and water conservation
- Environmental incident response

Training materials are regularly updated based on operational risks, regulatory updates, and internal assessments. The effectiveness of training was validated through observations, employee feedback, and documented knowledge checks, confirming strong awareness and responsible behavior among workers.

#### 4. Monitoring:

The factory has established a proactive monitoring system to evaluate ongoing environmental performance. Through a combination of:

- Interviews with workers and management
- Document reviews (e.g., environmental inspection reports, waste logs)
- On-site observations (e.g., waste storage, emissions control, drainage)

It was confirmed that the factory actively monitors environmental practices and takes corrective actions when needed. This ensures continuous compliance with workplace environmental standards and reflects a commitment to reducing environmental footprint over time.

## Summary of findings

| Code area                                                   | Workplace requirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Area of NC | Finding |
|-------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|
|                                                             | No findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |            |         |
| Systems and evidence examined to validate this code section | <p>Current system:</p> <ol style="list-style-type: none"> <li>1) The facility is aware of local law related to environment and has a system to update to local law.</li> <li>2) The environmental license was available for review.</li> <li>3) Wastewater is treated by wastewater treatment system of the industrial zone management.</li> <li>4) Hazardous waste and on-hazardous waste are classified and disposed of by the authorized company.</li> <li>5) The list of hazardous substances is maintained.</li> </ol> <p>Evidence examined:</p> <ol style="list-style-type: none"> <li>1) Environmental policy</li> <li>2) Environmental license</li> <li>3) Hazardous waste disposal license</li> <li>4) Wastewater discharge connection agreement.</li> <li>5) Contract for transporting and treating hazardous waste and normal wastes</li> <li>6) Contract for water supply</li> <li>7) Document of hazardous waste</li> <li>8) Chemical inventory record</li> </ol> |            |         |

## 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?                                                                                                       | Environmental Impact Assessment Approval: No. 1328/QD-STNMT was issued on Oct 18, 2019. |
| Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC)?                                                 | No                                                                                      |
| Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?                                                     | No                                                                                      |

[← Code area 10.A](#)

[Code area 10.B →](#)

## 10.B. Environment 4-Pillar

### Summary of findings

| Code area                                                          | Workplace requirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Area of NC | Finding |
|--------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|
|                                                                    | No findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |            |         |
| <b>Systems and evidence examined to validate this code section</b> | <p>Current system:</p> <ol style="list-style-type: none"> <li>1) The facility carried out environmental risk assessment to identify and prevent potential negative environment impacts.</li> <li>2) Hazardous waste was properly classified and disposed.</li> <li>3) All employees were trained in waste management.</li> <li>4) Water usage and energy usage are monitored monthly.</li> </ol> <p>Evidence examined:</p> <ol style="list-style-type: none"> <li>1) Environmental risk assessment</li> <li>2) Contract for transporting and treating hazardous waste and normal waste.</li> <li>3) Document of hazardous waste</li> <li>4) Water usage and energy consumption record</li> </ol> |            |         |

[← Code area 10.A](#)

[Code area 10.C →](#)

## 10.B. Environment 4-Pillar

### Data points

|                                                                                                                                                                                                                                      |                                                                                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?                                                                                   | Yes                                                                                     |
| What additional specific environmental policies does the site capture?                                                                                                                                                               | Prioritising local suppliers<br>Sustainable material sourcing<br>Packaging optimization |
| Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?                                                                                       | Not Applicable                                                                          |
| Does the site have reduction targets in place to manage climate related risks?                                                                                                                                                       | None                                                                                    |
| Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 & 3))?                                                       | No                                                                                      |
| Has the site checked that any sub-contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility? | Not Applicable                                                                          |

### Usage/discharge analysis

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

[← Code area 10.B](#)

[Code area 10.C →](#)

|                                                                |                       |                       |
|----------------------------------------------------------------|-----------------------|-----------------------|
| Total electricity consumption from non-renewable sources (kWh) | 4,580,081             | 4,741,680             |
| Total electricity consumption from renewable sources (kWh)     | Data not available    | Data not available    |
| Sources of renewable energy used                               | Data not available    | Data not available    |
| Types of renewable energy used                                 | Data not available    | Data not available    |
| Total natural gas consumption (kWh)                            | Data not available    | Data not available    |
| Usage of other purchased fuels                                 | 15600 litres          | 15900 litres          |
| Has the site completed any carbon footprint analysis?          | No                    | No                    |
| Water sources                                                  | Local water authority | Local water authority |
| Does the site use mercury or mercury compounds?                | No                    | No                    |
| Water volume used (m3)                                         | 18,910                | 8,340                 |
| Water discharged                                               | Surface water         | Surface water         |
| Water volume discharged (m3)                                   | 13,242                | 5,380                 |
| Water volume recycled (m3)                                     | Data not available    | Data not available    |
| Total waste produced (mt)                                      | 83,930                | 80,500                |
| Total hazardous waste produced (mt)                            | 11,930                | 10,000                |

[← Code area 10.B](#)

[Code area 10.C →](#)



|                             |                    |                    |
|-----------------------------|--------------------|--------------------|
| Waste to recycling (mt)     | Data not available | Data not available |
| Waste to landfill (mt)      | Data not available | Data not available |
| Waste to other (mt)         | 72,000             | 70,500             |
| Total product produced (mt) | 21,080             | 19,050             |

# 10.C. Business ethics

## Management systems

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

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

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

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

[← Code area 10.B](#)

## Management systems

### Explanation for management systems grades

#### 1. Policies and Procedures:

The factory had established policies and procedures on business ethics, which were appropriate to the site context. These policies supported sustainable compliance with the Workplace Requirements under this Base Code area.

#### 2. Resources:

Ms. Lam Thi Vinh Thanh - HR and Admin manager was assigned responsibility for implementing the procedures. Both demonstrated the essential competence to manage business ethics issues effectively.

3. Training and Communication: The factory provided effective training and communication on business ethics to all relevant stakeholders, including workers, managers, supervisors, and suppliers. The training content was updated as needed, and its effectiveness was measured and confirmed.

#### 4. Monitoring:

Based on management and worker interviews, document reviews, and onsite observations, it was noted that the factory effectively monitored the procedures and took corrective actions when necessary. This ongoing monitoring ensured sufficient management of the Workplace Requirements in this Base Code area.

## Summary of findings

| Code area | Workplace requirement | Area of NC | Finding     |
|-----------|-----------------------|------------|-------------|
|           |                       |            | No findings |

[← Code area 10.B](#)

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

Current Systems:

- The factory has established a policy and procedure to combat bribery and corruption.
- The factory has entered into anti-bribery agreements with its main suppliers and secured similar agreements with key employees.
- The Factory Manager is responsible for overseeing the implementation of Business Ethics standards.

Evidence Examined:

- Anti-bribery and anti-corruption policy and procedure documentation
- Signed anti-bribery agreements between the factory and its suppliers
- Signed anti-bribery agreements between the factory and its employees
- Training records
- Interviews with management and workers

[← Code area 10.B](#)

10.C. Business ethics

Data points

|                                                                                                                                                                                       |                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| Has the site received an official notice, fine or prosecution for any non-compliances with business ethics legislation, regulation, consent or permits (within the last three years)? | No                                                                         |
| Provide any certified anti-bribery management systems for the site                                                                                                                    | There was no any certified anti - bribery Management Systems for the site. |

[← Code area 10.C](#)

## Attachments



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ONE MEMBER COMPANY  
LIMITED\\_Photos.pdf](#)



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