

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	ZS1000053041	Site name	Business Location - Tan Do Refreshing water company Limited
Business name	Business Location - Tan Do Refreshing water company Limited in Bac Ninh	Site address	Lot CN11-9, Yen Phong Industrial Park, Yen Phong, Bac Ninh, Vietnam Bac Ninh VN 220000

Audit details

Sedex company reference	ZC5000045023	Auditor company name	SGS Vietnam
Audit company address	198 Nguyen Thi Minh Khai Street District 3, Ho Chi Minh City, VN, 0		
Date of audit	2026-01-26	Audit conducted by	Van Nguyen
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics		
Time in and out	Day 1	Day 2	
	In 09:00	In	08:30
	Out 17:00	Out	13:00
Audit type	Full initial		
Was the audit announced?	Semi announced		

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Was the Sedex SAQ available for review? Yes

Who signed and agreed CAPR? Mr. Nguyen Thanh Ha / HR 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	There was no worker representative. Trade Union is the only worker representative at the factory.		
Reason for absence during the audit	There was no worker representative. Trade Union is the only worker representative at the factory.		
Reason for absence at the closing meeting	There was no worker representative. Trade Union is the only worker representative at the factory.		

SMETA declaration

Auditor team

SMETA declaration

I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual.

1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform.
2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question.

This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post-audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.

Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size)

SEMI 03 weeks 14 Jan to 4 Feb 2026

Lead auditor

Van Nguyen

APSCA Number

21704267

Additional auditor

Date of declaration

2026-01-27

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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 Thanh Ha
Title	HR Manager
Date of declaration	2026-01-27


Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.N Ensure that all hazardous substances (e.g...	Local law Base code	NC ZAF601294049
	3.N Ensure that all hazardous substances (e.g...	Local law Base code	NC ZAF601294050
	3.O Implement an appropriate electrical safet...	Local law Base code	NC ZAF601294048
10.B. Environment 4-Pillar	10.B.F Have and communicate policies and proc...	Base code	NC ZAF601294052
	10.B.G Establish resource-use targets and a p...	Base code	NC ZAF601294051


Management systems

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

 Not addressed

 Fundamental improvements required

 Some improvements recommended

 Robust management systems

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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

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Site details

Company and site details

Sedex company reference	ZC5000045023	
Sedex site reference	ZS1000053041	
Company name	Business Location - Tan Do Refreshing water company Limited in Bac Ninh	
Business ownership type	GOODS	
Site name	Business Location - Tan Do Refreshing water company Limited	
Site name in local language	Địa điểm kinh doanh - Công ty TNHH Nước giải khát Tân Đô - tại Bắc Ninh	
GPS location	GPS address	Lot CN11-9, Yen Phong Industrial Park, Yen Phong, Bac Ninh, Vietnam
	Coordinates	21°13'44.5"N 106°00'49.3"E
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	Ms. Quang Dieu Linh
	Job title	Sale Director
	Phone number	+84982958918
	Email	linhquan@tdfood.com.vn

[← Management systems](#)

[Worker analysis →](#)

Company and site details

Applicable business and other legally required business license numbers and documents

- Business Location - Tan Do Refreshing water company Limited in Bac Ninh was established on 19 Sep 2024 and last updated on 23 Sept 2025, operating under Business License No. 2500261765-0003.
- Investment permit no. 5864781007 date on 04 Apr 2022.
- Fire Fighting design No. 273/TD-PCCC 01 July 2022.
- Construction permit No. 61/2022/GPXD date on 07 Sept 2022.
- Land Right License No. CT 909918 dated 16 May 2022.
- Environmental Permit No. 774/GPMT-UBND date on 6 June 2022.

[← Management systems](#)

[Worker analysis →](#)

Site activities

Site function	Factory Processing/Manufacturer	
Site activities	Primary	Manufacture of soft drinks; production of mineral waters and other bottled waters
	Secondary	
	Other	
Product type	The facility manufactures canned fruit juice	
Process overview	<ul style="list-style-type: none"> - Main Production process: Raw Material → Cooking → Mixing → Filling → Sterilization → Packing → Finished Goods Warehouse - Number of production lines: 1 line - Main equipment used: Filling machine, Can sweeper / Can depalletizer, Pasteurizer system, Can filler / Can feeder, Date coding machine, Labeling machine, Shrink wrapping machine, Bottling machine / Case packer, Forklift, Air compressor. 	
What level of mechanization best describes the work at this site?	High mechanisation / low manual Labour	

Site scope

Is the audited site a physically continuous area?	Yes
What is the area of audited site to its boundary?	10000m ²

[← Site details](#)

[Worker analysis →](#)

Site scope

Building 1	Last construction works on site	2022
	If building is shared, provide details	No
	Number of floors	2
	Description of floor activities	Office: 494 sqm with 02 floor, occupied for canteen at 1st floor and management dormitory at 2nd floor.
Building 2	Last construction works on site	2022
	If building is shared, provide details	No
	Number of floors	1
	Description of floor activities	Production workshop: 2850 sqm with 02 floor, occupied for Production workshop.
Building 3	Last construction works on site	2022
	If building is shared, provide details	No
	Number of floors	1
	Description of floor activities	- Warehouse: 2173 sqm, with 02 floor, occupied for incoming material warehouse and finished goods warehouse
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	

[← Site details](#)

[Worker analysis →](#)

Site scope

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
They did not provide transportation for employees. This is not mandatory under Vietnamese law.

Work patterns

Approximate workers on site per month (% of peak)	January	80-90%	February	80-90%
	March	80-90%	April	80-90%
May	80-90%	June	80-90%	
July	80-90%	August	80-90%	
September	80-90%	October	80-90%	
November	80-90%	December	80-90%	

Is there any night shift work at the site? Yes
The facility operates a night shift from 22:00 to 06:00 for the production workforce and the factory's outsourced security service.

What night shift audit activities were conducted? Individual worker interview(s)
Group worker interview(s)

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Work patterns

What percentage of the workforce, including temporary and agency workers, work during the night shift?

22%

Was the audit conducted across all shift times, and did it include a representative sample of workers from each shift time in interviews and sampling?

Yes

Total of 26 samples were selected from December, November, July 2025. The sample included night-shift workers who participated in group interviews. Although the interviews were conducted during the day, it was confirmed through the interviews and records that these employees work night shifts and participate in a regular shift rotation system.

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 site demonstrated an effective human rights impact assessment process, including evaluation of potential negative effects on indigenous peoples and the local community.

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

Yes

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

[← Site details](#)

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Worker analysis

Gender disaggregated data available Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	70 (50.7%)	68 (49.3%)	- -	138 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	70 (50.7%)	68 (49.3%)	- -	138 (100%)
Temporary or fixed term employees	0 -	0 -	- -	0 (0%)
Agency or subcontracted workers	0 -	0 -	- -	0 (0%)
Seasonal workers	0 -	0 -	- -	0 (0%)
Self-employed workers	0 -	0 -	- -	0 (0%)
Informal workers including home workers	0 -	0 -	- -	0 (0%)
Apprentices, trainees or interns	0 -	0 -	- -	0 (0%)

* % of total workforce

[← Site details](#)

[Worker interviews →](#)

Migrant workers

	Men	Women	Other	Total
Domestic migrant workers	36 (51.4%)	34 (48.6%)	- -	70 (50.7%)
International migrant workers	0 -	0 -	- -	0 (0%)
Total migrant workers	36 (51.4%)	34 (48.6%)	- -	70 (50.7%)

* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from Lao Cai, Hanoi, Thanh Hoa, Hung Yen, Son La, Nam Dinh, Nghe An, Ha Tinh, Ha Nam, Hai Duong, Ha Giang, Hai Phong, Hoa Binh, Thai Binh, Phu Tho, Ninh Binh Province

Workers by age

	Men	Women	Other	Total
18 - 24 years old	11 (35.5%)	20 (64.5%)	- -	31 (22.5%)
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? Yes

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	51%	49%	-	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	70 (50.7%)	68 (49.3%)	- -	138 (100%)

* % of total workforce

Workers by payment cycle

	Men	Women	Other	Total
Paid daily	0 -	0 -	- -	0 (0%)
Paid weekly	0 -	0 -	- -	0 (0%)
Paid monthly	70 (50.7%)	68 (49.3%)	- -	138 (100%)
Other	0 -	0 -	- -	0 (0%)

* % of total workforce

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

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	5 (55.6%)	4 (44.4%)	- -	9
Supervisors or team leaders	5 (62.5%)	3 (37.5%)	- -	8
Administrative staff	13 (46.4%)	15 (53.6%)	- -	28

[← 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

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 significant concerns or complaints available

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

Connectivity (e.g. Wi-Fi)
 Diversity
 Facilities (e.g. rest area, recreation, canteen)
 Freedom of movement
 Grievance mechanisms
 Hours worked, rest days or breaks
 Overtime
 Pay
 Social activities and events

Additional comments

N.A

Attitude of workers' committee/union representatives

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

Attitude of managers

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

Workers interviewed by type

	Total
Permanent workers	26
Temporary or fixed-term employees	0
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	11	9	-	20
Workers interviewed individually	2	4	-	6

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	10	9	-	19
International migrant workers interviewed	0	0	-	0
Total migrant workers interviewed	10	9	-	19

Measuring workplace impact

Gender disaggregated data available Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.1%	0.1%	-	0.2%
Last full calendar year (2025)	0.1%	0.1%	-	0.2%
Previous full calendar year (2024)	0.1%	0.1%	-	0.2%

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

Rate of absenteeism (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.1%	0.1%	-	0.2%
Last full calendar year (2025)	0.1%	0.1%	-	0.2%
Previous full calendar year (2024)	0.1%	0.1%	-	0.2%

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

Are accidents recorded? Yes

The factory has reported no workplace accidents to date, based on periodic submissions to government authorities.

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

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	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>It was noted through site tour, the review of Complaint Handling and Grievance policies / procedures, appointment letter as well as written social compliance policies that the policy and procedure on Universal Rights was established and available for review</p> <p>Evidence Review:</p> <ul style="list-style-type: none"> Examined audit request documentation. Reviewed communication records with relevant parties. Checked the Self-Assessment Questionnaire (SAQ) for completeness. Reviewed previous audit reports and Corrective Action Plans (CAPRs). Reviewed the site map and other relevant site documents. Policy on Transparency and Cooperation with Auditors. Procedure for preparing documents, records, and personnel for internal and external audits. 		

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

Management systems

Explanation for management systems grades

1. Policies and Procedures:

A suitable policy and procedure has been established by the factory to ensure sustainable compliance with applicable requirements.

2. Resources:

Mr. Nguyen Thanh Ha - HR Manager had been formally assigned responsibility for implementing and maintaining the system. Their job descriptions clearly defined these duties.

3. Training and Communication:

Relevant employees had received training on 19-20 Jan 2026. The policy was also posted in the workshop to maintain ongoing awareness among staff.

4. Monitoring:

Routine monitoring had been conducted, and no non-compliances or non-conformances were detected during the review period. The company carried out internal audits and third-party assessments to verify compliance with human rights standards. A grievance mechanism was in place, allowing workers to report concerns confidentially. Wage audits and exit interviews were conducted regularly to ensure lawful payment practices. The company also periodically reviewed the effectiveness of its due diligence on recruitment agencies and labor suppliers.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

'System Verification:
 Assessed systems to prevent forced labor, human trafficking, debt bondage/bonded labor, and other forms of modern slavery.
 Evaluated procedures to ensure workers' freedom of movement and prevent unreasonable restrictions.
 Confirmed the process and ability for workers to resign without penalty.
 Checked policies and practices to prevent workers from being placed in debt or subjected to coercive practices.

Evidence Review:

- Management and workers interview
- Training records
- Human right policies and procedure
- Site observation.
- Review the policy against forced, bonded, or prison labor.
- Review the recruitment process to ensure no fees are charged and original identity documents are not withheld.
- Review the termination process to ensure workers can leave after reasonable notice without penalty.

1. Employment is freely chosen

Data points

If required under local law, is there a published 'modern slavery' or similar statement? No

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

Management systems

Explanation for management systems grades

1. Policies and Procedures:

The facility's management had established and maintained relevant policies and procedures to ensure that Workplace Requirements were met. This included the development of a recruitment policy and human rights policies applicable within the facility. These documents outlined expectations and compliance requirements for ethical labor practices and workplace standards.

2. Resources:

Mr. Nguyen Thanh Ha - HR Manager had been appointed to take responsibility for the implementation of the facility's policies and procedures. This individual was empowered to oversee compliance activities and ensure that the facility adhered to internal standards and external legal obligations.

3. Training and Communication:

The facility had communicated its policies to all employees and relevant stakeholders, including managers and supervisors. Regular training sessions were conducted to ensure that all personnel understood the policies and were capable of implementing them in their daily operations.

4. Monitoring:

The effectiveness of the implemented procedures was regularly monitored. The facility evaluated how well its practices aligned with stated policies and Workplace Requirements and took corrective actions where necessary to improve compliance and performance.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

System Verification:

- Verified the processes for checking workers' legal right to work, including due diligence on labor providers.
- Evaluated systems to ensure accurate communication of job details, working conditions, and terms of employment during recruitment.
- Checked for provisions protecting children and young workers in agreements with employment agencies and labor providers.

Evidence Review:

- Examined workers' original photographic identification and other documentation verifying their legal right to work.
- Reviewed service agreements with employment agencies and recruitment partners.
- Checked recruitment records, job advertisements, and information provided to workers during recruitment.
- Conducted worker interviews to confirm their understanding of recruitment terms and conditions and any fees paid.
- Review the policy on fair and responsible recruitment.
- Review the process for verifying a candidate's legal right to work and age.
- Review the process for managing and monitoring labor supply agencies to ensure they do not charge fees to workers.
- No recruitment fees are applied to any employees at the site. Furthermore, all associated hiring costs, such as initial medical check-up fees and application/dossier fees, are reimbursed to the employee during the first month following their commencement of work.
- All employees were directly recruited by the factory, and no recruitment-related fees were required from workers. This reflects the factory

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

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

Migrant workers

Do any workers migrate across international borders to work at this site?	No
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[← Code area 1.A](#)

[Code area 2 →](#)

Percentage of workers that are migrant 50%

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 Lao Cai, Hanoi, Thanh Hoa, Hung Yen, Son La, Nam Dinh, Nghe An, Ha Tinh, Ha Nam, Hai Duong, Ha Giang, Hai Phong, Hoa Binh, Thai Binh, Phu Tho, Ninh Binh Province

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 138

Recruitment fees

Vietnam

Payments made in exchange for work -

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

The organization operates under a transparent policy that ensures no fees or costs are levied upon workers during the recruitment process. Essential initial expenses, such as fees for pre-employment medical check-ups and application materials, are reimbursed to the employee within the first month after they start work.

[← 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 Robust Management Systems

Management systems

Explanation for management systems grades

1. Policies and Procedures:

The facility had established written procedures supporting freedom of association and the right to collective bargaining. A collective bargaining agreement was in place, and the associated procedures were clearly defined and documented. These policies were designed to protect workers' rights and promote fair representation.

2. Resources:

Mr. Truong Dang Tuyen - Production Manager/ Trade Union representative - had been freely elected as the Worker Representative. He is responsible for overseeing the implementation of procedures related to freedom of association and collective bargaining. His role is recognized and supported by both workers and management, ensuring worker representation in workplace matters.

3. Training and Communication:

Freedom of association procedures and the collective bargaining agreement had been well communicated to all employees. Training and awareness initiatives helped ensure that workers understood their rights and the role of the Trade Union within the facility.

4. During the follow-up audit, no new non-compliances were identified. All previously raised findings have been effectively addressed and closed through a desktop review of the submitted evidence.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

'System Verification:

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

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

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

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

- Suggestion box was posted in place to collect worker's idea, suggestions.
- Activities of Trade union established in place satisfied legal requirements (e.g., regular meeting of trade union board, workers conference...).
- Social dialogue meetings at the workplace conducted once a year as legal requirement.
- Workers and management interview, Trade Union representatives interview.
- Review the policy recognizing the right of workers to join or form trade unions and to bargain collectively.
- Review the process for dialogue and collaboration with trade union representatives or worker representatives.

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?	The Grassroots Trade Union of Business Location - Tan Do Refreshing water company Limited.
Does the employer recognise the trade union?	Yes
Are there alternative worker representative bodies in place?	Yes, worker committee
Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)?	Yes
Are the worker representatives freely elected by the workforce as a whole?	Yes
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Yes

[← Code area 2](#)

[Code area 3 →](#)

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

[← Code area 2](#)

[Code area 3 →](#)

3. Working conditions are safe and hygienic

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended

Management systems

Explanation for management systems grades

1. Policies and Procedures:

Policies and procedures on business ethics have been established and found appropriate for the site context. These policies ensure sustainable compliance with the Workplace Requirements under this Base Code Area and promote integrity, transparency, and ethical behavior throughout factory operations.

2. Resources and Responsibilities:

The factory has assigned Mr. Dang Trong Binh - HSE network leader to be responsible for implementing and maintaining business ethics procedures. Interview results confirmed that he possesses the necessary competence and understanding 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 evaluated and confirmed through interviews and follow-up assessments.

4. Monitoring and Continuous Improvement:

Based on document reviews, management and worker interviews, and onsite observations, it was confirmed that the factory effectively monitored the implementation of business ethics procedures and took corrective actions when necessary.

This process ensures ongoing and sufficient management of the Workplace Requirements under this Base Code Area.

Some Improvements Recommended: Although the management system was generally effective, several non-conformities were noted that require corrective action to strengthen compliance and ensure continuous improvement.

NC Summaries & Corrective Actions:

1./ Electrical Safety: Lack of electrical hazard warning signs at high-voltage areas/panels.

2./ Chemical Labeling: Chemical storage tanks in the wastewater treatment operational room were not labeled with their contents or hazard symbols.

3./ Safety Data Sheets (SDS): Material Safety Data Sheets (MSDS/SDS) were missing for the chemicals used in the wastewater treatment operational room.

Summary of findings

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

[Code area 4 →](#)

3. Working conditions are safe and hygienic

3.N Ensure that all hazardous substances (e.g...	Local law Base code	NC ZAF601294049
3.N Ensure that all hazardous substances (e.g...	Local law Base code	NC ZAF601294050
3.O Implement an appropriate electrical safet...	Local law Base code	NC ZAF601294048

Systems and evidence examined to validate this code section

'System Verification:
 Evaluated the systems and controls in place to ensure a safe working environment and prevent accidents, injuries, and health hazards.
 Verified the process and frequency of conducting risk assessments for potential hazards.
 Confirmed the appointment of a suitably qualified manager responsible for health and safety.
 Assessed the provision, content, and records of health and safety training for all workers.
 Checked the availability, accessibility, and adequacy of first-aid supplies and trained personnel.
 Verified the provision, use, maintenance, and appropriateness of personal protective equipment (PPE).
 Evaluated the system for recording, investigating, and implementing corrective actions for accidents and near misses.
 Assessed fire safety measures, including evacuation routes, alarms, firefighting equipment, and drills.
 Verified the safe installation, maintenance, and use of machinery.
 Checked the management and handling of hazardous substances.
 Assessed the implementation of an electrical safety program.
 Verified the development and implementation of emergency preparedness and response plans.
 Evaluated the cleanliness and safety of toilets, wash areas, changing facilities, and any worker accommodation.
 Verified the safety of any transport provided to workers.

Evidence Review:
 -Health and safety policy
 -Health and safety manual
 -Health and safety committee minutes
 -Training records and certificates
 -Fire equipment maintenance records
 -Fire drill records -Government licenses and checks on air quality and noise level
 -Building structure safety certificate
 -Trained first aider register
 -Accident reports
 -Sanitation permit for kitchen
 -Health certificates for kitchen staff
 -Chemical list and MSDS for each chemical
 -Potable water testing certificates
 -Interviews with H&S manager
 -Interviews with workers and H&S committee members

Findings: non-compliances

ZAF601294049

Non-compliance

Due 2026-04-06

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

60 days

Issue title

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

Verification method

Desktop audit

Description

Based on site observation, worker and management interview, auditors noted that there were some chemical at the wastewater treatment operation room were not identified by labelling (name + hazardous pictograms).

Area of non-compliance/non-conformance

Local law

Base code

Corrective and preventative actions

The factory should be conducted identified chemical items and pasted hazardous chemical containers.

Local law reference

Law on Chemical No. 06/2007/QH12 dated 21 Nov, 2007 valid since 01 Jul, 2008, Article 27. Classification and labelling of chemicals

1. Organizations and individuals producing or importing chemicals are obliged to classify and label chemicals before using or marketing these chemicals are used or marketed.
3. Labelling shall be made according to the law and regulations on labelling of goods.
4. Hazardous chemicals shall be labelled according to the law and regulations on labelling of goods and the GHS guideline on classification and labelling of hazardous chemicals.

Evidence

[← Code area 2](#)

[Code area 4 →](#)



[Chemical tanks at wastewater treatment system.jpg](#)

* PDF generated at 06:35 (UTC) on 05 Feb 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601294050

Non-compliance

Due 2026-04-06

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

60 days

Verification method

Desktop audit

Issue title

230 - No material safety data sheet (MSDS) obtained/available

Area of non-compliance/non-conformance

Local law
Base code

Description

Based on Site observation and management interview, it was noted that the factory did not post MSDS for some chemical tanks at wastewater treatment operation room as legal requirement.

Corrective and preventative actions

The factory shall posted MSDS at the workplace as local law requirement.

[← Code area 3](#)

[Code area 4 →](#)

Local law reference

Circular No. 32/2017/TT-BCT dated and valid since December 28, 2017

Article 7. Making of safety data sheets

1. Hazardous chemical producers and importers mentioned in Clause 1 Article 24 of the Decree No. 113/2017/ND-CP shall make safety data sheets including information provided in Appendix No. 9 attached hereto before using or selling chemicals on and take responsibility for contents of safety data sheets.

2. Hazardous chemical producers and importers shall retain safety data sheets of every hazardous chemical in their factories/stores and make sure that all entities relevant to hazardous chemicals are provided with safety data sheets of such hazardous chemicals.

Evidence



[Chemical tanks at wastewater treatment system.jpg](#)



* PDF generated at 06:35 (UTC) on 05 Feb 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601294048

Non-compliance

Due 2026-03-07

Code area

3 Working conditions are safe and hygienic

Status

Open*

[← Code area 3](#)

[Code area 4 →](#)

Workplace requirement

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

Time given to resolve

30 days

Issue title

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

Verification method

Desktop audit

Description

Based on the site observation and management interview, it was noted that 2 electrical panel did not warned signs at boiler machine as local law requirements.

Area of non-compliance/non-conformance

Local law
Base code

Corrective and preventative actions

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

Local law reference

Decree 14/2014/NĐ-CP, valid since 15 April 2014 Article 5. General requirements for safety in generation, transmission, distribution and use of electricity for production
4. At the operating positions, there must be all procedures: Equipment operation, troubleshooting of electrical incidents; power grid outline, rules of fire prevention and fighting, operation logbook, devices, equipment and means of personal protection, restricted signs, signals and other devices and means under regulation. Circular 31/2014/TT-BTC, valid since 18 November, 2014 Article 14. Classification of electrical safety signs 2. Apart from electrical safety signs as defined in Section 1 of this Article, entities can set up other signs with different contents for internal use and for various tasks. QCVN 01:2008/BCT Electric safety Article 5. Warnings Barriers, signs, and signals shall be installed at hazardous areas to give send danger signals.

Evidence



[Electricity panel-2.jpg](#)



[Electricity panel.jpg](#)



* PDF generated at 06:35 (UTC) on 05 Feb 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, senior manager or business owner Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	Yes
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	No
Who organises accommodation for workers?	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 Current facility layout matches the original building permit. No structural expansions or undocumented additions were observed during the site tour or reported during management interviews
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

[← Code area 3](#)

[Code area 4 →](#)

4. Child labour shall not be used

Management systems

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

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

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

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

Management systems

Explanation for management systems grades

1. Policies and Procedures:

Child labor policies and procedures had been established to ensure full compliance with all applicable local laws and regulations. These procedures were designed to prevent the recruitment or employment of underage workers within the facility and its supply chain.

2. Resources:

Mr. Nguyen Thanh Ha - HR Manager are responsible for implementing and overseeing standards related to the prevention of child labor. Their responsibilities included managing recruitment practices and ensuring that all relevant processes aligned with the established policy.

3. Training and Communication:

Child labor policies and procedures had been effectively communicated to all employees and external recruitment agencies. Training sessions were conducted to raise awareness and ensure that all stakeholders involved in the hiring process understood the legal requirements and company standards. Relevant employees had received training on Oct 19-20 Jan 20265

4. Monitoring:

Internal monitoring procedures had been implemented to verify compliance with child labor standards. A corrective action process was also in place to address any potential non-compliance or identified risks, supporting continuous improvement. Routine monitoring had been conducted, and no non-compliances or non-conformances were detected during the review.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

'System Verification:

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

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

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

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

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

'- Personnel files

- Review the policy concerning the prohibition of child labor.
- List of latest total employees
- Site observation
- Review the policy on not using child labor.
- Review the age verification process during recruitment.
- Review the remediation process for any child labor found.

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	22%
Enter the legal age of employment	15
Enter the age of the youngest worker identified	22
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

Management systems

Explanation for management systems grades

1. Policies and Procedures

- Compliance Status: The factory has established comprehensive wage and benefit policies to ensure full alignment with national labor laws and regulations.
- Payment Terms: Wages are paid monthly on the 10th via bank transfer, covering the salary cycle from the 1st to the end of the previous month.
- Wage Levels: The factory strictly adheres to the legal minimum wage for Area 2 (4,410,000 VND). Currently, the facility pays a base rate of at least 5,400,000 VND/month, which is above the legal requirement.

2. Resources

Responsibility: Mr. Nguyen Thanh Ha - HR Manager is designated as the person responsible for maintaining wage and benefit standards. His duties include ensuring accurate payroll calculations and verifying that all benefits comply with both legal mandates and company policies.

3. Training and Communication

Methodology: Wage and benefit policies are clearly communicated to the entire workforce. Periodic training sessions educate workers on their specific entitlements, the methodology for wage calculations, eligibility criteria for various benefits, and the official grievance mechanism for reporting any pay discrepancies.

4. Monitoring and Continuous Improvement

Internal Control: Robust internal monitoring systems are implemented to ensure ongoing compliance. The facility maintains a corrective action procedure to promptly resolve any identified issues, ensuring the long-term accuracy and fairness of the compensation system.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 4](#)

[Code area 5.A →](#)

Systems and evidence examined to validate this code section

'System Verification:

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

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

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

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

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

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

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

Evidence Review:

- Wage scale
- Pay rolls of 12 months and randomly checking 3 sample months.
- Insurance payment slips and list of last three months.
- Payments for illness, pregnant leaves were also reviewed.
- Review the Wages and Benefits policy.
- Review the payroll calculation and payment process, ensuring compliance with minimum wage, overtime pay, and legal deductions.
- Review the process for communicating and explaining payslips to workers.

5. Legal wages are paid

Data points

<p>What is the basic wage paid to workers?</p>	<p>Wages meet a living wage</p> <p>There is no legal minimum wage, workers are paid the prevailing industry wage</p> <p>Wages are based on job skills and experience</p> <p>The legal minimum wage</p> <p>Wages are defined by a legally recognised collective bargaining agreement (CBA)</p>
<p>Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?</p>	<p>Only digital payments</p>
<p>How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?</p>	<p>None</p>
<p>Where the site has undertaken a Living Wage gap analysis against a credible Benchmark which Benchmark have they used?</p>	<p>Full-Fledged Anker Methodology</p>

Worker remuneration

<p>Which benefits are provided to permanent or full-time workers that are not provided to temporary or part-time workers?</p>	<p>Not applicable</p>
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Summary information

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

Is actual wage data available on site for any of these options?	Monthly	
Maximum legal working hours	Max hours per day	8.0
	Max hours per week	Non applicable
	Max hours per month	216.0
Actual required working hours	Required hours per day	8.0
	Required hours per week	48.0
	Required hours per month	216.0
Maximum legal overtime hours	Max hours per day	4.0
	Max hours per week	Non applicable
	Max hours per month	40.0
Actual overtime hours	Max hours per day	3.0
	Max hours per week	10.0
	Max hours per month	38.0
Minimum legal wage	Min per hour	21200.0
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	4410000.0
Actual minimum wage	Actual per hour	25962.0
	Actual per day	207692.0
	Actual per week	1246164.0
	Actual per month	5400000.0

[← Code area 5](#)

[Code area 5.A →](#)

Minimum legal overtime wage	Min per hour	31800.0
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	Actual per hour	38942.0
	Actual per day	38942.0
	Actual per week	233654.0
	Actual per month	545192.0

Wage analysis

Number of workers' records checked	30
Provide the date and details of the records	Auditor select 10 sample in Dec, Nov and July 2025.
Are there different legal minimum/legally recognised CBAs wage grades?	No
For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Above legal minimum
Indicate the breakdown of workforce per earnings	100% above legal minimum
Are there any bonus schemes used?	Yes 13th salary, transportation, Accommodation, and attendance allowance are available

[← Code area 5](#)

[Code area 5.A →](#)

Were accurate records shown at the first request? Yes

Were any inconsistencies found? No

[← Code area 5](#)

[Code area 5.A →](#)

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>'System Verification: Verified that the facility has reviewed workers' total pay and benefits and compared it with a credible 'living wage' to calculate a 'living wage gap'. Assessed the existence and adequacy of a wage improvement plan that aims to pay workers a living wage within a stated timeframe.</p> <p>Evidence Review: - Payroll Records. - Worker Interviews. - Company Policies and Procedures. - Review the wage policy, including any commitment towards paying a living wage. - Review the process for periodically reviewing and adjusting wages based on local living wage standards.</p> <p>Living Wage Benchmarks: Living wage was calculated based on actual price at Bac Ninh , Vietnam for a family (2 adults and 02 children).</p>		

6. Working hours are not excessive

Management systems

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

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

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

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

Management systems

Explanation for management systems grades

1. Policies and Procedures:

The factory has established and implemented working hours policies compliant with legal requirements. Standard working hours are 8 hours per day, 48 hours per week, Monday to Saturday, with Sunday off. Shift schedules and break times are clearly defined for each department.

1./ Office Shift: 08:00 - 17:00 with a break from 12:00 - 13:00 for office staff.

2./ Production Shift 2: 06:00 - 14:00 with a break from 11:00 - 11:30 for production workers.

3./ Production Shift 3: 14:00 - 22:00 with a break from 18:00 - 18:30 for production workers.

4./ Production Shift 3: 22:00 -06:00 with a break from 18:00 - 18:30 for production workers.

2. Resources:

Mr. Nguyen Thanh Ha - HR Manager is responsible for enforcing compliance with working hour policies, monitoring time records, and ensuring proper rest periods.

3. Training and Communication:

Working hours policies are effectively communicated through training and orientation, ensuring employees understand their rights and obligations. Training was conducted in 19-20 Jan 2026 and policies are posted in the workshop for ongoing awareness.

4. Monitoring and Continuous Improvement:

Based on management and worker interviews, document review, and onsite observation, it was noted that the factory effectively monitored compliance with working hour requirements. Internal monitoring and corrective action procedures are implemented to identify and address any instances of excessive working hours, ensuring continuous adherence to legal and ethical standards.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 5.A](#)

[Code area 7 →](#)

Systems and evidence examined to validate this code section

System Verification:

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

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

Checked the limitations on daily and weekly standard working hours.

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

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

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

Evidence Review:

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

Checked collective bargaining agreements (if any) for clauses related to working hours and overtime.

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

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

Review the policy on working hours.

Review the process for recording and managing working hours and overtime.

Review the process to ensure workers receive legally required weekly rest days and annual leave.

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	150%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	N.A
Excluding overtime, what are the regular working hours per week for workers at this site?	48.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	58.0
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	<p>1. Policies and Procedures: A comprehensive policy and procedure have been developed and implemented, appropriate to the site's operational context. These are designed to ensure sustainable compliance with applicable legal requirements and company standards.</p> <p>2. Resources: Mr. Nguyen Thanh Ha - HR Manager are responsibility for implementing and maintaining the system. Their roles and duties are clearly defined in their job descriptions, and they have demonstrated the necessary competence to manage these responsibilities effectively.</p> <p>3. Training and Communication: Relevant employees received training on the policy and procedures on 19-20 Jan 2026. The policy has been communicated effectively and is posted in the workplace to ensure continuous awareness and understanding among all staff.</p> <p>4. Monitoring: Although the factory had implemented a monitoring system, there was no non-compliance identified</p>

[← 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>System Verification:</p> <p>Assessed measures to prevent discrimination in hiring, compensation, access to training, promotion, termination, or retirement, based on any protected characteristic. Evaluated the fairness and equity of employment policies and processes in preventing discrimination.</p> <p>Checked for any requirements or practices that could be discriminatory, such as certain medical tests.</p> <p>Verified the accessibility and effectiveness of grievance mechanisms for workers to report discrimination.</p> <p>Assessed the implementation of a dedicated equity approach in key HR processes.</p> <p>Evidence Review:</p> <p>Reviewed employment policies and processes, including those related to recruitment, promotion, and termination.</p> <p>Examined records related to hiring, compensation, training, promotion, and termination, looking for disparities.</p> <p>Checked grievance records and how discrimination complaints were handled.</p> <p>Conducted worker interviews to identify any instances or perceptions of discrimination or harassment.</p> <p>Reviewed documentation of the dedicated equity approach, including any data on workforce demographics.</p> <p>Review the anti-discrimination policy (regarding gender, religion, ethnicity, sexual orientation, marital status, etc.).</p> <p>Review the processes for recruitment, training, performance evaluation, promotion, and discipline to ensure fairness and impartiality.</p>		

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)? 30%

Representation of women in managerial roles (ratio of women workers to women managers) 5%

Representation of women in supervisory roles (ratio of women workers to women supervisors) 4%

Three most common nationalities in managerial and supervisory roles Viet Nam

8. Regular employment is provided

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>1. Policies and Procedures: A suitable policy and procedure have been established to ensure ongoing compliance.</p> <p>2. Responsible Personnel: Mr. Nguyen Thanh Ha - HR Manager is implementing and maintaining the system, with their duties clearly defined in their job descriptions.</p> <p>3. Training and Communication: Relevant employees received training on 19-20 Jan 2026. The policy is posted in the workshop to maintain continual awareness.</p> <p>4. Monitoring: The factory regularly reviewed labor contract documentation and disciplinary records to ensure compliance with policies and legal requirements. No use of home-based workers, apprenticeships, or third-party recruitment agencies was observed during audits.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>System Verification:</p> <p>Verified the provision of written contracts or other binding agreements that specify the terms and conditions of employment in a language workers understand.</p> <p>Assessed the facility's adherence to legal and contractual obligations regarding dismissal, termination, and redundancy.</p> <p>Evaluated the appropriateness of employment or engagement models used in the local context.</p> <p>Checked for any misuse of apprenticeships, temporary, irregular, sub-contracted, or non-employment models of labor to avoid obligations to workers.</p> <p>Verified compliance with legal conditions for the use of non-regular employment arrangements.</p> <p>Assessed any unfair restrictions on workers in non-regular employment seeking regular employment.</p> <p>Checked for evidence of a real intent to impart skills and/or provide regular employment for apprentices.</p> <p>The factory applied 6 days of probation period for all workers. After that, workers signed 02 definite labour contracts (12 - 36 months) then they became permanent workers. There were no seasonal/contract workers working in factory as in audit time.</p> <ul style="list-style-type: none"> - The factory provided social insurance for workers after finished probation period, which was complied with legal law requirement. - The payment records of the contribution to the insurance fund were available for review. And records to showed that employees receive the benefits of the insurance program such as sick leave, pregnant check, and maternity leave were available. <p>Evidence Review:</p> <p>Reviewed written contracts and agreements for various worker categories.</p> <p>Checked records of dismissals, terminations, and redundancies, including any compensation or notice periods.</p> <p>Examined documents relating to employment models, worker classifications, and the use of temporary or agency labor.</p> <p>Reviewed policies and procedures on employment practices, including hiring, promotion, and termination.</p> <p>Conducted worker interviews to confirm their understanding of their employment status, contract terms, and rights.</p>		

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 has established a supplier control policy to regulate and oversee supply chain activities.

2. Resources:
Mr. Nguyen Thanh Ha - HR Manager is responsibility for implementing and maintain the policy, with responsibilities clearly defined in their job descriptions. Management and relevant staff are accountable for enforcing the policy and ensuring compliance.

3. Training and Communication:
The policy has been communicated to all relevant personnel. Training was conducted on 19-20 Jan 2026 and the policy is displayed in the workshop to maintain ongoing awareness.

4. Monitoring:
A review of the policy, combined with a factory tour and interviews, confirmed that no home-working or subcontracting occurs. All production is completed onsite, with no engagement of subcontractors.

[← 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	'System Verification: - Facility observation - Materials in/out records. - Management interview. - Worker interview. - Review the supply chain/sub-contractor management policy. - Review the process for selecting, evaluating, and monitoring sub-contractors and homeworkers to ensure they comply with similar labor standards.		

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

The facility maintains a strict supply chain monitoring system which ensures that no products or services are sourced from secondary suppliers who employ homeworkers. All active suppliers have signed declarations confirming a 'No Homeworkers' policy.

Sub-contracting

[← Code area 8.A](#)

[Code area 9 →](#)

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity?

No

The site demonstrates full compliance regarding unrecorded work and subcontracting. Accurate and exhaustive records of all employees' working hours, wages, and benefits are maintained. Furthermore, there is no indication of any undeclared subcontracting. Workers interviewed clearly understood their employment contracts and conditions, and the audit found no inconsistencies between their reported work arrangements and the company's official documentation.

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 has established an anti-harassment and humane treatment policy that strictly prohibits physical abuse, harmful disciplinary actions, threats, sexual or other harassment, verbal abuse, and any form of intimidation. Disciplinary measures are limited to oral warnings, written warnings, and corrective education.

2. Resources:

Mr. Nguyen Thanh Ha - HR Manager are responsible for enforcing the anti-harassment policy and ensuring disciplinary actions comply with humane treatment standards. Security staff are trained to uphold humane security practices aligned with customer expectations.

3. Training and Communication:

Both workers and management have received training on the anti-harassment policy and grievance procedures, with training records on 19-20 Jan 2026 and grievance documentation properly maintained.

4. Monitoring:

The factory regularly reviewed policy to ensure compliance with policies and legal requirements. No anti-harassment and humane treatment was observed during audits.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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No findings

[← Code area 8.A](#)

[Code area 10.A →](#)

Systems and evidence examined to validate this code section

'System Verification:

Assessed measures to prevent and address harsh or inhumane treatment of workers, including physical, psychological, and gender-based violence and harassment. Checked for the existence and communication of a workplace policy prohibiting such treatment.

Evaluated the fairness and appropriateness of disciplinary policies and procedures.

Verified the implementation of measures to prevent and control risks of harsh treatment, including in accommodation and worker transport (if provided).

Checked the provision and effectiveness of training for workers and managers on preventing and addressing harsh treatment.

Verified the accessibility of information and training on prevention of harsh treatment for all workers, especially vulnerable groups.

Confirmed the prohibition of bodily searches and the adherence to strict guidelines for any permissible non-bodily searches.

Assessed the implementation and accessibility of a formal grievance process for workers to report concerns without fear of retaliation.

Evidence Review:

- The relevant policy on prevention of harassment and abuse
- Training records
- Internal grievance procedure documentation
- Review the Code of Conduct or the Disciplinary and Grievance Handling Policy.
- Review the labor disciplinary process, ensuring disciplinary actions do not include physical, mental, or verbal abuse.
- Review the process for receiving and resolving worker grievances fairly and confidentially.

9. No harsh or inhumane treatment is allowed

Data points

<p>Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?</p>	<p>Yes, there is a formal grievance process The grievance process is available to all workers</p>
<p>What type of grievance mechanism(s) are available?</p>	<p>Audit interviews and site observations confirmed that the grievance process is both documented and effectively communicated during onboarding. The system is supported by 03 visible suggestion boxes, with workers demonstrating a clear understanding of their usage. Furthermore, the mechanism is subject to regular reviews for effectiveness, and the observed culture encourages direct, transparent dialogue between staff and the Board of Directors without fear of reprisal.</p>
<p>Number of grievances raised in the last 12 months</p>	<p>0</p>
<p>Number of grievances resolved in the last 12 months</p>	<p>0</p>

10.A. Environment 2-Pillar

Management systems

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

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 - Improvement Required:
 - A suitable policy and procedure have been established to ensure sustainable compliance.

2. Responsible Persons:
 - Mr. Dang Trong Binh - HSE network leader leader implementing and the system, with clearly defined duties in their job descriptions.

3. Training and Communication :
 - Effective training and communication of policy and procedures to all relevant workers, including managers and supervisors on 19-20 Jan 2026.
 - Training content is updated according to need and the procedure for this is documented.
 - Demonstrable effectiveness of the management structure to achieve compliance sustainably over time.

4. Monitoring:
 - The factory had implemented a monitoring system, demonstrates proactive measures, monitoring, and continuous improvement within the system.

- NC Summaries & Corrective Actions:
 - 1./ No set environmental targets for 2026.
 - 2./ No environmental policy sent to carton, canning, and bottling suppliers as required.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

System Verification:

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

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

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

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

Evidence Review:

Reviewed records of relevant environmental laws and regulations.

Checked environmental permits and documentation.

Examined records of communication with clients regarding environmental standards.

Reviewed the list of hazardous substances used at the facility.

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

Review the basic Environmental policy.

Review the procedure for waste management (sorting, storage, disposal).

10.A. Environment 2–Pillar

Data points

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

No

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

The facility did not possess any valid environmental or energy management certificates, such as ISO 14001 or ISO 50001, at the time of the audit.

Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC))?

No

Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?

No

[← Code area 10.A](#)

[Code area 10.B →](#)

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
10.B. Environment 4-Pillar	10.B.F Have and communicate policies and proc...	Base code	NC ZAF601294052
	10.B.G Establish resource-use targets and a p...	Base code	NC ZAF601294051

Systems and evidence examined to validate this code section

Documented environmental policy: Review of the company's comprehensive environmental policy, approved by top management, demonstrating a commitment to continuous improvement and outlining its approach to stakeholder engagement on environmental issues.

Environmental risk assessment: Examination of the documented risk assessment process, identifying and evaluating potential negative environmental impacts of the site's operations and supply chain.

Resource efficiency targets and plans: Review of specific, measurable targets for reducing resource use (water, energy, materials) and a documented plan outlining the actions and timelines to achieve these targets.

Environmental monitoring records: Inspection of detailed records for energy and water consumption, waste generation and disposal, material usage, hazardous substance usage and waste, and effluent discharge.

Stakeholder communication records: Examination of evidence demonstrating communication of environmental policies and performance with relevant stakeholders, such as local communities, suppliers, and customers.

Employee training materials: Review of training materials and records to confirm that employees receive comprehensive training on environmental policies, procedures, and their individual responsibilities.

Internal audit reports: Assessment of internal audit reports focusing on environmental performance, identifying any non-compliances and corrective actions taken.

[← Code area 10.A](#)

[Code area 10.C →](#)

Findings: non-compliances

ZAF601294052

Non-compliance

Due 2026-04-06

Code area

10.B Environment 4-Pillar

Status

Open*

Workplace requirement

10.B.F Have and communicate policies and processes, endorsed at the highest level, that includes commitments to improve environmental performance and an approach to managing environmental impacts on relevant stakeholders

Time given to resolve

60 days

Verification method

Desktop audit

Issue title

602 - Site has an environmental policy in place but does not communicate it to its suppliers

Area of non-compliance/non-conformance

Base code

Description

Based on document review and management interview, it was noted that the facility has established an environmental policy and sent it to suppliers, but it did not send it to carton and Canning and bottling supplier as required.

Corrective and preventative actions

The facility shall communicate its environmental policy to all suppliers as required.

* PDF generated at 06:35 (UTC) on 05 Feb 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601294051

Non-compliance

Due 2026-05-06

Code area

10.B Environment 4-Pillar

Status

Open*

[← Code area 10.B](#)

[Code area 10.C →](#)

Workplace requirement

10.B.G Establish resource-use targets and a plan to reach them.

Time given to resolve

90 days

Issue title

953 - Site has not established resource targets and/or has not developed a plan to reach them

Verification method

Desktop audit

Description

Based on the document review and management interview, it was noted that the facility did not set up energy and water targets for 2026 as required.

Area of non-compliance/non-conformance

Base code

Corrective and preventative actions

The facility shall set up energy and water targets for 2026 as required.

* PDF generated at 06:35 (UTC) on 05 Feb 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

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?

Packaging optimization
 Prioritising local suppliers
 Switching to renewable energy sources
 Responsible use and management of water

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

[← Code area 10.B](#)

[Code area 10.C →](#)

	Last full calendar year (2025)	Previous full calendar year (2024)
Total electricity consumption from non-renewable sources (kWh)	2,071,017	710,142
Total electricity consumption from renewable sources (kWh)	0	0
Sources of renewable energy used	Other (provide details) N.A	Other (provide details) N.A
Types of renewable energy used	Other (provide details) N.A	Other (provide details) N.A
Total natural gas consumption (kWh)	0	0
Usage of other purchased fuels	LPG, Petrol, Diesel	LPG, Petrol, Diesel
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)	68,831	28,495
Water discharged	Yen Phong Industrial park	Yen Phong Industrial park
Water volume discharged (m3)	54,848	22,796
Water volume recycled (m3)	0	0

[← Code area 10.B](#)

[Code area 10.C →](#)

Total waste produced (mt)	378	200
Total hazardous waste produced (mt)	0.2	0.1
Waste to recycling (mt)	150	101
Waste to landfill (mt)	2	1.2
Waste to other (mt)	225	97.7
Total product produced (mt)	2,723,456	291,294

10.C. Business ethics

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
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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
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Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
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[← Code area 10.B](#)

Management systems

Explanation for management systems grades

1. Policies and Procedures:

A comprehensive policy and procedure have been established to ensure ongoing compliance.

2. Responsible Persons:

Mr. Nguyen Thanh Ha - HR Manager are responsible for implementing and maintaining the system with clearly defined responsibilities outlined in their job descriptions.

3. Training and Communication:

The factory has provided effective training and communication on business ethics to all relevant stakeholders, including workers, managers, supervisors on Oct 19-20 Jan 20265. Training content was updated as needed, and its effectiveness was measured and confirmed.

4. Monitoring:

Based on interviews with management and workers, 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

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

Evidence:

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

[← Code area 10.B](#)

10.C. Business ethics

Data points

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

No

Provide any certified anti-bribery management systems for the site

Nil

[← Code area 10.C](#)

Attachments



[Photo_Report.pdf](#)



[CAPR_ZAA600182582-SIGNED.pdf](#)

