



Factory Assessment Report

Sustainable Compliance Initiative (SCI)

Companies that join the Fair Labor Association (FLA) agree to uphold the FLA Workplace Code of Conduct throughout their entire supply chain. The Code of Conduct is based on International Labour Organization (ILO) standards, and defines labor standards that aim to achieve decent and humane working conditions.

FLA member(s)	Colosseum Athletic Corporation - 15
Country	Bangladesh
Assessment Date	7/11/2026
Assessment Company	SCSA - 200008

Workforce Summary

Number of Workers	1059
Percentage female	55 %
Primary Languages	Bangla

Wage Data information

Monthly minimum wage in country at time of assessment	The legal monthly minimum wage in Bangladesh in 2025 is 12,500 BDT.
GLWC living wage benchmark for the country or relevant region at time of assessment	The GLWC living wage net benchmark for Dhaka, Bangladesh in 2025 is 30,395 BDT. The GLWC living wage gross benchmark for Dhaka, Bangladesh in 2025 is 30,459 BDT.

Assessment Summary

Violations per FLA Code Element	Violated Benchmarks
Nondiscrimination (ND)	0
Health, Safety And Environment (HSE)	19
Employment Relationship (ER)	8
Hours Of Work (HOW)	5
Harassment Or Abuse (HA)	2
Freedom Of Association And Collective Bargaining (FOA)	0
Forced Labor (F)	0
Child Labor (CL)	0
Compensation (C)	4

Violations per Category	Violated Benchmarks
Immediate Action Required	25
Sustainable Improvement Required	13
Uncorroborated Risk of Non-Compliance	0
Notable Feature	0



Assessment Results

Compensation (C)	
Benchmark ID	C.15.1.4
Benchmark Details	Employers shall provide workers with a pay statement each pay period, and not less frequently than once a month, which shall include regular and overtime pay and the total number of hours worked.
Finding Details	Based on document review and management interview, it was noted that the factory has a practice of providing pay slips to workers that only include regular hours plus two hours daily of overtime. Pay slips did not include all overtime hours. For example, a worker in the housekeeping section had a total of 85 hours of overtime in the month of June 2026; however, their pay slip only included 44 hours.
Recommendations for Immediate Action	Factory shall take necessary steps to ensure that total number of monthly working hours (regular plus all overtime hours) is shown on the pay slip.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with Bangladesh Labor Rules 2015, chapter 10, section 111, sub section 3: The Owner shall give Wage Slip to each worker at the time of paying wages as per Form-38, where payable amount of wages, overtime allowance, deduction (if any) and total payable amount of wages shall be mentioned.

Benchmark ID	C.15.1.7
Benchmark Details	Employers shall provide workers a pay statement each pay period and not less frequently than once a month, which shall show final total wage.
Finding Details	Based on document review and management interview, it was noted that the factory has a practice of providing pay slips to workers with only regular hours plus two hours daily of overtime. Pay slips did not include all overtime hours. Therefore, wage information regarding overtime beyond two hours was not available on pay slips provided to workers. For instance, a worker in the housekeeping section earned a total wage of BDT 20076 in June of 2026, but the pay slip only reflected BDT 17111.
Recommendations for Immediate Action	Factory shall take necessary steps to ensure that total wage is included on pay slips.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

In accordance with Bangladesh Labor Rules 2015, chapter 10, section 111, sub section 3: The Owner shall give Wage Slip to each worker at the time of paying wages as per Form-38, where payable amount of wages, overtime allowance, deduction (if any) and total payable amount of wages shall be mentioned.

Benchmark ID

C.21.1

Benchmark Details

Employers shall provide all legally mandated benefits, including holidays, leave, bonuses, severance payments and 13th month payments to all eligible workers within legally defined time periods.

Finding Details

Based on the review of resigned workers' final settlements from July 2025 to June 2026, it was noted that the facility did not ensure to pay resigned workers' last month wages within seven working days of their effective date of resignation or last working date. As per the factory management statement, resigned workers' last wage is usually paid three to four days after the pay day of regular workers. For example:

(i) A resigned sewing section worker's last working day was March 14, 2026. Per the legal requirement, she was supposed to receive her last month's wage (March 2026) by March 22, 2026. However, she received her last month's wage after April 8, 2026, after the pay date of regular workers' wages.

(ii) A resigned sewing section worker's last working day was March 18, 2026. She was supposed to receive her last month's wage (March 2026) by March 27, 2026. But, she received her wage after April 8, 2026, after the pay day of regular workers.

(iii) A sewing section worker's last working day was February 18, 2026. She was supposed to receive her last month's wage (February 2026) by February 27, 2026. She received her last wage after March 8, 2026, after the release of regular workers' wages.

Recommendations for Immediate Action

Factory shall ensure to pay resigned workers their last wages within seven working days of their last working day to comply with the legal requirement.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law	In accordance with Bangladesh Labor Rules 2015, chapter 10, section 112, sub-section 4: If a worker's job is scrapped/cancelled due to layoff, discharge, termination, expel, resignation by the worker or for any other reasons, the arrear wages of the worker have to be paid within 7 (seven) working days after cancellation of the job and the compensation and other dues must be paid within maximum 30 (thirty) working days after cancellation of the job.
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Benchmark ID	C.24.1
Benchmark Details	Employers shall not set production targets, piece rates or any other incentive or production system at such a level that workers need to work beyond regular working hours as set under the FLA Workplace Code, excluding overtime, in order to make at least the minimum wage or the prevailing industry wage, whichever is higher.
Finding Details	Based on document review of production capacity plans and management interviews, it was noted that the factory sets its daily production targets and capacities based on a 10-hour workday. Since these targets are planned beyond regular working hours, workers are systematically required to work overtime to meet them. There is no production bonus or incentive system in place.
Recommendations for Immediate Action	
Recommendations for Sustainable Improvement	
Compliance Classifications	Sustainable improvement required
Local Law	

Employment Relationship (ER)

Benchmark ID	ER.14.1
Benchmark Details	Employers shall use standard contract language with employment agencies or intermediaries that specifically imparts power to employers to directly pay wages to migrant/ contract/ contingent/ temporary workers and ensures equality of compensation and workplace standards as set under the FLA Workplace Code and national laws and regulations.

Finding Details	Based on document review and management interview, it was noted that the factory outsourced security service to a third-party service provider, Team Security Services Ltd. However, it was noted that the license of the security personnel providing company expired on July 1, 2026. The supplier applied for renewal on June 29, 2026, but has yet to receive the renewed license from the respective authority.
Recommendations for Immediate Action	Factory shall take necessary steps to ensure that the supplier license is renewed by the respective authority in a timely manner.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with Bangladesh Labor Rules 2015, chapter 2, section 7, sub-section 1: Application should be submitted to the inspector general as per Form-77 for taking the registration and license with a view to conducting the activities with an aim to supplying workers to any firm by any contracting firm.

Benchmark ID	ER.18.2
Benchmark Details	Employers shall ensure managers and supervisors are fully familiar with the workplace disciplinary system and in applying appropriate disciplinary practices.
Finding Details	Based on manager and supervisor interviews, it was noted that managers and supervisors are not fully familiar with the workplace disciplinary system. The awareness level of 10 out of 15 sampled managers and supervisors on the workplace disciplinary system was very limited. They are not well aware of the types of misconduct, disciplinary action process, and inquiry process.
Recommendations for Immediate Action	
Recommendations for Sustainable Improvement	
Compliance Classifications	Sustainable improvement required
Local Law	

Benchmark ID	ER.3.3
Benchmark Details	Workers should be provided with written documentation that substantiates all the issues covered in orientation briefings.
Finding Details	Based on document review and management interview, it was noted that the factory did not provide an orientation-related document to the new workers.



**Recommendations
for Immediate Action**

**Recommendations
for Sustainable
Improvement**

**Compliance
Classifications**

Local Law

Sustainable improvement required

Benchmark ID

ER.4

Benchmark Details

Employers shall inform workers about workplace rules, environmental protection systems, health and safety information, and laws regarding workers' rights with respect to freedom of association, compensation, working hours, and any other legally required information, and the FLA Code through appropriate means, including posted in local language(s) throughout the workplace's common areas.

Finding Details

1. Based on management interview, it was noted that the facility does not communicate with workers on FLA's Code elements or Employment Functions.

2. Based on site tour and management interview, it was noted that the factory does not post FLA Code elements at the factory.

**Recommendations
for Immediate Action**

**Recommendations
for Sustainable
Improvement**

**Compliance
Classifications**

Local Law

Sustainable improvement required

Benchmark ID

ER.5.1

Benchmark Details

Employers shall ensure that all supervisors are trained in national laws, workplace regulations, and the FLA Code, workplace grievance systems, and the appropriate practices to ensure compliance.

Finding Details

Based on management interviews, the facility provided specific training to the relevant supervisors; however, it did not cover all FLA Code Elements and Employment Functions. While the training included harassment or abuse, hours of work, freedom of association and collective bargaining, and health, safety and environment; employment relationship, nondiscrimination, and forced labor were missing.

**Recommendations
for Immediate Action**

**Recommendations
for Sustainable
Improvement**
**Compliance
Classifications**
Local Law

Sustainable improvement required

Benchmark ID

ER.17.1

Benchmark Details

Employers shall have a clear and transparent system of worker and management communication that enables workers to consult with and provide input to management. This might include suggestion boxes, worker committees, designated spaces for worker meetings, union representatives, and meetings between management and workers' representatives.

Finding Details

Based on document review, it was noted that the factory has procedures to track the number, types, dates and resolution of grievances, but there is no procedure in place to communicate the resolution of grievances to the workforce.

**Recommendations
for Immediate Action**
**Recommendations
for Sustainable
Improvement**
**Compliance
Classifications**
Local Law

Sustainable improvement required

Benchmark ID

ER.19.2

Benchmark Details

All notices that are legally required to be posted in the workplace work areas shall be posted by employers.

Finding Details

Based on site tour, document review, and management interviews, it was noted that the factory did not post the Bangladesh minimum wage gazette 2023 in the workplace. Factory shall post Bangladesh minimum wage gazette 2023 in the workplace.

**Recommendations
for Immediate Action**
**Recommendations
for Sustainable
Improvement**
**Compliance
Classifications**
Local Law

Immediate Action Required

In accordance with Bangladesh Labor Rules 2015, chapter 11, section 133, sub-section 4: The Owner shall make an arrangement for hanging the declaration of minimum wage rate in Bengali language, in an appropriate place of the factory.

Benchmark ID

ER.1.2

Benchmark Details	Employers shall assign responsibility for the administration of human resources to a clearly defined and adequately qualified staff member or staff members and ensure workers at all levels receive communication and training about existing policies and procedures or any revisions.
Finding Details	Based on management interview, it was noted that the facility does not provide any ongoing training to workers on all FLA's Code elements and Employment Functions.
Recommendations for Immediate Action	
Recommendations for Sustainable Improvement	
Compliance Classifications	Sustainable improvement required
Local Law	

Harassment Or Abuse (H/A)

Benchmark ID	H/A.10.1.2
Benchmark Details	Body searches and physical pat downs shall only be undertaken when there is a specific, legitimate reason to do so and upon consent of workers, unless a state official with the power to do so (e.g. police officer) has ordered the search.
Finding Details	1. Based on document review and worker interviews, it was noted that the facility does not obtain workers' consent before searching their body on a regular basis. 2. It was noted that body searches of workers are conducted on a routine basis.
Recommendations for Immediate Action	
Recommendations for Sustainable Improvement	
Compliance Classifications	Sustainable improvement required
Local Law	

Benchmark ID	H/A.10.1.3
Benchmark Details	Body searches shall not be undertaken in public and the person who undertakes the search shall be of the same sex as the person who is being searched.
Finding Details	Based on site tour, it was noted that security personnel conducted body search of male workers in an open place in front of other workers without ensuring their privacy.

**Recommendations
for Immediate Action**
**Recommendations
for Sustainable
Improvement**
**Compliance
Classifications**
Local Law

Sustainable improvement required

Health, Safety And Environment (HSE)

Benchmark ID HSE.14.1

Benchmark Details All production machinery, equipment and tools shall be properly guarded and regularly maintained.

Finding Details

1. It was noted that at least 25% of machines did not have an eye shield installed, and for high-speed sewing machines, at least 20% of needle guards were installed too high, thus defeating the purpose of the safety measure. In addition, there is no needle guard installed for at least 10% of sewing machines and there is no eye safety installed for at least 50% of bartacking machines in the sewing section.
2. Based on site tour, it was noted that at least two compressed gas cylinders were stored inside of the boiler room without proper chain, safety label, and warning sign.
3. Based on site tour, it was noted that the handrail was only provided on one side, instead of both sides, on one out of three stairwells (width 52 inches) from the 1st floor to the 2nd floor of the main production building.

**Recommendations
for Immediate Action**

1. Factory shall ensure machine guards are properly installed and train workers to use machine safety guards in the proper manner.

2. Factory shall store compressed gas cylinders with proper chain, and post safety label and warning.

3. Factory shall provide handrail on both sides of the stairs.

**Recommendations
for Sustainable
Improvement**
**Compliance
Classifications**

Immediate Action Required

Local Law

1. In accordance with Bangladesh Labor Act 2006, chapter 7, section 75.

In accordance with Bangladesh Labor Rules, 2015, chapter 6, section 67.

2. In accordance with Bangladesh Gas Cylinder act 1991, chapter 2, section 11.

3. In accordance with Bangladesh Labor Rules, 2015, chapter 6, section 54, subsection 5.

Benchmark ID	HSE.5.1
Benchmark Details	All applicable, legally required or recommended elements of safe evacuation shall be complied with, including all of the following elements: posting evacuation plans; the installation and maintenance of fire alarms; the installation and maintenance of emergency lighting; ensuring aisles/exits are not blocked and that workers are not blocked within their workstations; employee education and training; and evacuation procedures and fire drills.
Finding Details	1. Based on site tour, it was noted that the facility did not prohibit smoking within 15 meters (50 feet) of all closed areas. The facility only posted no smoking signs on the production floor and in utility areas. The facility did not post no smoking signs in the waste storage area and chemical storage area. 2. Based on site tour and management interview, it was noted that the factory has an emergency assembly point in front of the factory building. However, the area is not suitable for the purpose as it is close to a busy road and many vehicles moved or parked at the assembly point. This may disrupt the gathering of employees and inhibit clear communication if any fire incident occurred in the facility.
Recommendations for Immediate Action	1. Factory shall prohibit smoking within 15 meters of the factory's closed areas and shall post no smoking signs in all required areas. 2. Factory shall ensure assembly point is kept free and relocate the vehicle parking area and loading/unloading area away from the assembly point.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	1. In accordance with Bangladesh Labor Rules, 2015, chapter 6, section 66 2. In accordance with Bangladesh National Building Code, Part IV, Appendix A, section A (10), sub-section a(iv)

Benchmark ID	HSE.18.2
Benchmark Details	Medical staff shall be fully licensed and recognized under applicable national rules and regulations.
Finding Details	Based on site tour, document review, and management interview, it was noted that there is no medical assistant appointed for the medical center, which does not comply with the legal requirement.
Recommendations for Immediate Action	Factory shall appoint at least one medical assistant at the medical center.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

In accordance with Bangladesh Labor Rules, 2015, chapter 8, section 77, Subsection 1 (Amendment 2022): At least one registered Physician shall be in each Treatment Unit of the institute or factory with the facility of dispensary. Additionally, at least one trained compounder or medical assistant, nurse and subordinate employee shall be employed for helping him/her.

Benchmark ID

HSE.28

Benchmark Details

Employers shall create a system to ensure that all necessary Health and Safety protections are provided for external contractors; including protection when working within , confined spaces, maintenance issues, and general Health and Safety Issues.

Finding Details

Based on document review and management interview, it was noted that the factory didn't provide any safety information to contractors.

Recommendations for Immediate Action

Recommendations for Sustainable Improvement

Compliance Classifications

Sustainable improvement required

Local Law

Benchmark ID

HSE.5.1.3

Benchmark Details

All applicable, legally required or recommended elements of safe evacuation shall be complied with, including all the following elements: installation and maintenance of emergency lighting

Finding Details

It was noted that at least five illuminated exit signs were found non-functional when tested by power shutdown. This includes two on the 1st floor, one on the 2nd floor, one in the CAD room, and one in the childcare center.

Recommendations for Immediate Action

Factory should keep all illuminated exit signs fully functional at all times.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law	In accordance with Bangladesh National Building Code 2020, part 4, chapter 3, section 3.16, sub- section 3.16.1: All required means of exit or exit access in buildings or areas requiring more than one exit shall be signposted. The signs shall be clearly visible at all times, where necessary supplemented by directional signs. All exit doors shall be clearly marked for easy identification.
Benchmark ID	HSE.5.1.4
Benchmark Details	All applicable, legally required or recommended elements of safe evacuation shall be complied with, including all the following: ensuring aisles/exits are not blocked and that workers are not blocked within their workstations
Finding Details	Based on site tour, it was noted that four out of six aisles in the finishing section and four out of seven aisles in the sewing section were partially obstructed by goods, equipment, and work-stations. In addition, workers' evacuation routes were also obstructed by goods, pillars, walls, co-workers, and work-stations, such as in the cutting, sewing and finishing sections. One exit in the cutting section, one exit in the sewing section, one exit in the packing section, and one exit in the finished goods warehouse were partially obstructed by goods.
Recommendations for Immediate Action	Factory should take necessary steps to keep obstacle-free aisles, passages, and exits for easy evacuation in case of any emergency.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with Bangladesh Labor Law 2006, Chapter- 6, Section – 62, sub- section 6, a free passage-way giving access to each means of escape in case of fire shall be maintained for the use of all workers in every room of the factory. In accordance with Bangladesh Labor Law 2006, chapter 6, section 62, sub-section 3 (2) amendment 2013: The door shall be constructed such way that immediately opened from inside while any person is in the room and it should be outward open. (2) Where the door is between two rooms, in the direction of the nearest exit from the building and no such door shall be locked or obstructed while work is being carried on in the room.
Benchmark ID	HSE.9.1
Benchmark Details	All chemicals and hazardous substances shall be properly labeled and stored in secure and ventilated areas and disposed of in a safe and legal manner, in accordance with applicable laws and international standards.

Finding Details

1. Based on site tour, It was noted that the factory did not post chemical safety labels (WD 40, machine oil, Mobil) as per GHS requirement. The factory only posted safety label in the English language instead of native language. In addition, there is no safety label posted for some chemical containers, such as those in the mechanic room and generator room.
2. Based on site tour, it was noted that the factory did not provide secondary containment for some chemical containers, such as those in the generator room and beside waste store. In addition, the factory did not ensure that the chemical secondary containment was at least 110% of capacity, such as in the machine oil storage area on the 2nd floor of the main production building.

Recommendations for Immediate Action

1. Factory shall post safety labels for all chemicals as per GHS requirement and in workers' language.
2. Factory should ensure the secondary containment is at least 110% of capacity.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

In accordance with Bangladesh Labor Law 2006, Chapter- 5, Section – 53: in every factory in which, by reason of the manufacturing process carried on, there is given off any dust or fume or other impurity of such a nature and to such an extent as is likely to be injurious or offensive to the workers employed therein. Effective measures shall be taken to prevent it's accumulation in any work-room and its inhalation by workers.

Benchmark ID

HSE.17.1

Benchmark Details

Workstations, including seating and standing arrangements and reach required to obtain tools, shall be designed and set-up in such a manner as to minimize bodily strains.

Finding Details

Based on site tour, it was noted that there is no back support provided for at least 50% of sewing machine operators and there is no anti-fatigue mat provided at least for 30% of longtime standing workers in cutting, sewing, quality and finishing sections.

Recommendations for Immediate Action

Factory shall provide back support to sewing machine operators and shall provide anti-fatigue mat to the longtime standing workers.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law	In accordance with Bangladesh Labor Rules, 2015, chapter 6, section 67: (1) Safety measures and health safety must be arranged in accordance with the directions of this Rule or the regulations of the concerned govt. department for the workers who are employed in the procedures of manufacturing processes that have high risks of physical injury or loss. 2) In addition to the arrangement of safety and health protection measures mentioned in Sub-section (1), the concerned manufacturing institute must provide necessary equipment's, including safety shoes, helmets, goggles, masks, hand gloves, ear muffs, ear plugs, waist belts, aprons etc. and arrange training programs for the workers in using these materials and ensure their usage.
Benchmark ID	HSE.5.1.5
Benchmark Details	All applicable, legally required or recommended elements of safe evacuation shall be complied with, including all of the following elements: employee education and training
Finding Details	Based on document review and management interviews, it was noted that the factory is required to provide firefighting training to at least 193 employees (representing 18% of the total workforce) through the Bangladesh Fire Service & Civil Defense. However, the factory has currently only trained 80 employees.
Recommendations for Immediate Action	The factory shall take necessary steps to provide mandatory training (covering firefighting, emergency rescue, and first aid) through Bangladesh Fire Service & Civil Defense for at least 18% of its total workforce to ensure legal compliance.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with Bangladesh Labor Rules, 2015, chapter 6, section 55, sub -section 10: As far as possible, all workers or at least 18% of the workers employed in each department have to be trained on fire-fighting, emergency rescue operation, first aid and the usage of portable firefighting equipment and the security has to be ensured by dividing the trained workers into fire-fighting team, rescue team and first aid team (6% members in each team) and the records related herewith have to be preserved in accordance with Form-22.
Benchmark ID	HSE.1
Benchmark Details	Employers shall comply with all national laws, regulations and procedures concerning health, safety, and the environment.

Finding Details

1. Based on document review and management interview, it was noted that the factory did not dispose of waste materials by government-approved appropriate organization. The factory signed a waste disposal agreement with M/S Shahadat Enterprise who has a trade license from the local government as a purchaser and seller of waste material rather than a disposer of waste. In addition, Shahadat Enterprise also did not obtain an environmental clearance certificate from the concerned department.

2. Based on document review and management interview, it was noted the factory obtained a fire safety plan for the six-storey production building from Bangladesh Fire Service and Civil Defense on January 10, 2018. The factory did not obtain a fire safety plan for the utility shed, childcare center shed, fire hydrant shed, and wastage shed.

3. Based on site tour and management interview, it was noted that there is no wheelchair provided at the medical center, which does not comply with the legal requirement.

Recommendations for Immediate Action

1. Factory shall take necessary steps to dispose of waste materials by government-approved organization.

2. Factory shall include all sheds in the fire safety plan.

3. Factory shall provide wheelchair at the medical center to comply with law.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

1. In accordance with Bangladesh Labor Rules 2015, chapter 5, section 47, sub-section 1.

2. In accordance with Bangladesh Labor Rules 2015, chapter six, section 55, sub-section 13.

In accordance with Bangladesh National Building Code 2020, part 4, Appendix A, section A.6, Sub-Section A.6.1.

3. In accordance with Bangladesh EPZ Labor Rules 2022, chapter 4, section 44, sub-section 6(D).

Benchmark ID

HSE.10.1

Benchmark Details

Material Safety Data Sheets (MSDS) for all chemicals and hazardous substances used in the workplace must be available at the usage and storage sites of the chemicals and hazardous substances, in the local language and the language spoken by workers, if different from the local language.

Finding Details

Based on site tour and document review, the MSDS for machine oil (located at the storage area next to the fusing machine on the 2nd floor) was provided with incomplete details, such as missing first aid, accidental release, handling and storage, and PPE measures, as well as disposal considerations.

Recommendations for Immediate Action Factory shall post MSDS for all chemicals with complete details in workers' language.

Recommendations for Sustainable Improvement

Compliance Classifications Immediate Action Required

Local Law In accordance with Bangladesh Labor Rules, 2015, chapter 7, section 68, Sub-section 10: The owner shall place Material Safety Data Sheet (MSDS) of dangerous materials in an easily noticeable place so that the employed worker can be well informed about the possible hazards.

Benchmark ID HSE.4.1

Benchmark Details Employers shall at all times be in possession of all legally required and valid permits and certificates related to health, safety, and environmental issues, such as: Purchase and storage of chemicals; Fire safety inspections; Machinery inspections; Waste disposal; Environmental licenses/permits; Sanitation permits, including those required for canteens; and Vehicle inspection and driver permits for all employer provided transportation.

Finding Details 1. Based on document review and management interview, it was noted that the factory's fire license expired on July 1, 2026. The factory applied for renewal on June 29, 2026, but has yet to obtain the renewed fire license from the concerned department. 2. Based on site tour and management interview, it was noted that the factory has one compressor but the factory didn't conduct hydraulic test of compressor vessel by the competent personnel or organization

Recommendations for Immediate Action 1. Factory shall take necessary steps to obtain the renewed fire license from the concerned authority in a timely manner. 2. Factory shall conduct hydraulic test of compressor vessel by the competent personnel or organization.

Recommendations for Sustainable Improvement

Compliance Classifications Immediate Action Required

Local Law

1. In accordance with Fire Protection Act, 2003 (Fire Service & Civil Defence), Section -4: Every factory or, warehouse should have updated fire licenses.
2. In accordance with Bangladesh Labor Rules 2015, chapter 6, section 62, sub-section 1(GHA) – Following test should be done by the competent personnel:
 - (A) For ensure the general condition of the vessel and the effectiveness of its fittings, external part should be tested once in every six months;
 - (B) Should be tested once in a year inner side, inside of vessel and outside wall, effectiveness of the seams and spares parts of vessel and the fault of seroson. But, provided that, if it is not possible to check the inner part for the vessel due to construction problem, in that case Hydraulic test should be done once in every two years.

Benchmark ID

HSE.7

Benchmark Details

Workers shall be provided at no cost with all the appropriate and necessary personal protective equipment (e.g. gloves, eye protection, hearing protection, respiratory protection) to effectively prevent unsafe exposure (e.g. inhalation or contact with solvent vapors, noise, dust) to health and safety hazards, including medical waste.

Finding Details

It was noted that five out of seven mesh hand gloves worn by hand cutter machine operators in the cutting section were found with holes, which may cause injuries.

Recommendations for Immediate Action

Factory shall provide suitable PPE to workers.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

- In accordance with Bangladesh Labor Rules, 2015, chapter 6, section 67:
- (1) Safety measures and health safety must be arranged in accordance with the directions of this Rule or the regulations of the concerned govt. department for the workers who are employed in the procedures of manufacturing processes that have high risks of physical injury or loss.
 - 2) In addition to the arrangement of safety and health protection measures mentioned in Sub-section (1), the concerned manufacturing institute must provide necessary equipment's, including safety shoes, helmets, goggles, masks, hand gloves, ear muffs, ear plugs, waist belts, aprons etc. and arrange training programs for the workers in using these materials and ensure their usage.

Benchmark ID

HSE.6.1

Benchmark Details	All safety and medical equipment (e.g. fire fighting equipment, first aid kits) shall be available in sufficient numbers throughout the workplace, maintained and stocked as prescribed, and easily accessible to workers.
Finding Details	Based on site tour, it was noted that at least eight fire extinguishers were partially obstructed by goods, equipment and work stations, such as those in the sewing section and finishing section. Two fire extinguishers were directly placed on the floor instead of hanging in the appropriate manner and at the appropriate height, such as in the mechanic room and boiler room. In addition, there is no operating instructions for fire extinguishers posted for at least 40% of fire extinguishers in the sewing and finishing sections.
Recommendations for Immediate Action	Factory should keep fire extinguishers unobstructed and should install fire extinguishers in the proper manner and at the proper height and post operating instructions for the fire extinguishers in the local language for all fire extinguishers.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with Bangladesh National Building Code 2020, part 4, chapter 4, section 4.4, sub-section 4.4.3 In accordance with Bangladesh Labor Rules, 2015, chapter 6, section 55, sub -section 7(D) In accordance with Bangladesh National Building Code 2020, part 4, chapter 4, section 4.4, sub-section 4.4.5

Benchmark ID	HSE.8
Benchmark Details	Workers shall be provided with training on the use and maintenance of personal protective equipment. Training shall be upon hire with periodic refresher training offered to all workers. Management will ensure use of PPE as necessary.
Finding Details	1. Based on document review and management interview, it was noted that the factory has a total of 1059 workers, but only 88 workers received training on PPE in the last year. The last training was provided on May 3, 2026, with a total of 10 participants. 2. Based on site tour, it was noted at least 25% of overlock machine operators and 50% of hand cutter machine operators were working without wearing face masks and headwear. In addition, two fusing operators were working without wearing heat protective hand gloves.
Recommendations for Immediate Action	1. Factory should provide PPE training to all workers. 2. Factory should train workers to wear proper PPE in the appropriate manner to ensure their own safety.
Recommendations for Sustainable Improvement	

Compliance Classifications

Local Law

Immediate Action Required

In accordance with Bangladesh Labor Rules, 2015, chapter 6, section 67:

(1) Safety measures and health safety must be arranged in accordance with the directions of this Rule or the regulations of the concerned govt. department for the workers who are employed in the procedures of manufacturing processes that have high risks of physical injury or loss.

2) In addition to the arrangement of safety and health protection measures mentioned in Sub-section (1), the concerned manufacturing institute must provide necessary equipment's, including safety shoes, helmets, goggles, masks, hand gloves, ear muffs, ear plugs, waist belts, aprons etc. and arrange training programs for the workers in using these materials and ensure their usage.

3) No worker can be employed in the relevant works without ensuring safety and health protection measures and the training related therewith. In addition, personal safety equipment's must be preserved in accordance with Information Form-23.

In accordance with Bangladesh Labor Rules, 2015, chapter 5, section 46, sub section 2: The workers engaged in such places with dust and fume should wear mask.

Benchmark ID

HSE.13

Benchmark Details

All necessary ventilation, plumbing, electrical, noise and lighting services shall be installed and maintained to conform to applicable laws and to prevent or minimize hazardous conditions to workers in the facility.

Finding Details

Based on site tour, it was noted that there is no industrial-grade emergency light or fog light installed on three stairs and exits of the production building from the ground floor to the rooftop. In addition, there was insufficient emergency lighting observed on the sewing and finishing production floor. There is no emergency lighting installed in at least 40% of aisles in the sewing and finishing section, and during testing of emergency light by power shut down, there was significant darkness observed on the sewing and finishing production floor.

Recommendations for Immediate Action

Factory shall install industrial-grade emergency lighting in all required areas and shall increase emergency lighting on the sewing and finishing production floor.

Recommendations for Sustainable Improvement

Compliance Classifications

Local Law

Immediate Action Required

In accordance with Bangladesh Labor Law 2006, Chapter- 5, Section – 57: In every part of a factory where workers are working or, passing there shall be provided and maintained sufficient and suitable lighting, natural or artificial, or both.

Benchmark ID	HSE.17.2
Benchmark Details	Employers shall train workers in proper lifting techniques, and items such as lifting belts shall be provided.
Finding Details	It was noted that the factory had a total 1059 workers, but only 41 workers received training on ergonomics in the last year. The last training was provided on May 20, 2026 and nine workers participated.
Recommendations for Immediate Action	Factory shall provide ergonomics training to all workers.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with Bangladesh Labor Rules, 2015, chapter 6, section 67, sub-section 3: No worker can be employed in the relevant works without ensuring safety and health protection measures and the training related therewith. In addition, personal safety equipment's must be preserved in accordance with Information Form-23. In accordance with Bangladesh Labor Act 2006, chapter 7, section 78A: (3) Every worker shall be made aware of the hazards of work through training in order to ensure the protection and safety of his professional health in the place of work.

Benchmark ID	HSE.5.2
Benchmark Details	Workers shall be trained in evacuation procedures.
Finding Details	Based on document review and management interview, it was noted that the factory did not provide refreshment training to all members of the firefighting team (193 members - Firefighter, Rescue & First Aid) at least once in every six months on their duties in the event of an emergency. Based on the provided document, the factory only provided refreshment training to 25 people.
Recommendations for Immediate Action	Factory should provide refreshment training to all firefighting team members at least once in every six months.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required

Local Law	In accordance with Bangladesh Labor Rules, 2015, chapter 6, section 55, sub -section 12 (Amendment 2022): A trained Safety officer shall be recruited in the factory/institute where at least 300 workers are employed. The duties of the safety officer shall be ensuring the preservation and maintenance of all fire-fighting equipment's and keeping them fit and arranging trainings for the three teams mentioned in Sub-section 10 after every six-month period.
Benchmark ID	HSE.18.2.1
Benchmark Details	An appropriate number of medical staff shall be on duty during all working hours, including any type of overtime, as required under national law.
Finding Details	Based on document review and management interview, it was noted that the factory did not keep the medical center open for the entire working hours (regular and overtime hours). Based on provided time card of doctor and nurse, it was noted that the doctor was on duty from 7:30 AM to 4:30 PM and the nurse was on duty from 7:30 AM to 6:30 PM. However, the factory operated until 8:30 PM frequently.
Recommendations for Immediate Action	Factory shall keep the medical center open for all working hours, including overtime hours.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with Bangladesh Labor Law 2006, Chapter- 8, Section – 89: in every factory wherein three hundred or more workers are employed, there shall be provided and maintained an ambulance room or dispensary of the prescribed size containing the prescribed equipment or similar facilities, in the charge of such medical and nursing staff as may be prescribed.

Hours Of Work (HOW)

Benchmark ID	HOW.20
Benchmark Details	Employers shall have in place practices that conduct regular analysis of hours of work in their workplaces and procedures that demonstrate a commitment to progressively reducing excessive hours of work.
Finding Details	Review of the production plan revealed that the factory lacks practices and procedures to progressively reduce excessive working hours. Daily production capacities are systematically planned based on ten hours instead of eight hours and weekly plans are based on 60 hours instead of 48 hours.
Recommendations for Immediate Action	



**Recommendations
for Sustainable
Improvement**

**Compliance
Classifications**

Local Law

Sustainable improvement required

Benchmark ID

HOW.21

Benchmark Details

Other than in exceptional circumstances, the total weekly work hours (regular work hours plus overtime including any alternative shifts such as 4x4 or 3x3) shall not exceed 60 hours per week.

Finding Details

Based on time cards review from July 2025 to June 2026, weekly working hours exceeded the legal limit for at least 70% of sampled workers, reaching a maximum of 84 hours. Daily overtime also ranged from 2 to 4 hours. Specifically, this occurred during the following periods:

- 1) June 13 to 18, 2026 with a total of 72 hours and a daily maximum of 4 overtime hours; May 16 to 22, 2026 with a total of 84 hours and a daily maximum of 4 overtime hours; and April 18 to 24, 2026 with a total of 80 hours and a daily maximum of 4 overtime hours.
- 2) March 6 to 12, 2026 with a total of 82 hours and a daily maximum of 4 overtime hours; February 14 to 19, 2026 with a total of 70 hours and a daily maximum of 4 overtime hours; and January 24 to 30, 2026 with a total of 82 hours and a daily maximum of 4 overtime hours.
- 3) December 20 to 26, 2025 with a total of 80 hours and a daily maximum of 4 overtime hours; November 15 to 20, 2025 with a total of 72 hours and a daily maximum of 4 overtime hours; and October 11 to 17, 2025 with a total of 78 hours and a daily maximum of 4 overtime hours.
- 4) September 20 to 26, 2025 with a total of 83 hours and a daily maximum of 4 overtime hours; August 9 to 15, 2025 with a total of 80.5 hours and a daily maximum of 4 overtime hours; and July 12 to 18, 2025 with a total of 80 hours and a daily maximum of 4 overtime hours.

**Recommendations
for Immediate Action**

Factory shall ensure to keep working hours of workers in line with the legal requirement.

**Recommendations
for Sustainable
Improvement**

**Compliance
Classifications**

Immediate Action Required

Local Law

In accordance with Bangladesh Labor Law, 2006, Chapter-9, Section-102:

(1) The total hours of work of an adult worker shall not exceed sixty hours in any week and on the average fifty-six hours per week in any year.

(2) Subject to the provisions of section 108, an adult worker may work for more than 48 (forty-eight) hours also in a week: Provided that the total working hours of such worker shall not exceed 60 (sixty) hours in a week, and on the average 56 (fifty-six) hours per week in a year: Provided further that the total additional working hours of a worker employed in a road transport establishment shall not exceed 150 (one hundred and fifty) hours in a year:

Benchmark ID

HOW.22.4

Benchmark Details

Employers shall not maintain multiple time-keeping systems and/or records.

Finding Details

Based on review of attendance records, the facility utilizes two separate timekeeping systems. While general employees are tracked via an electronic system, 21 security personnel use a manual register. This manual register only tracks worker signatures and completely lacks of daily time-in and time-out details.

Recommendations for Immediate Action

Recommendations for Sustainable Improvement

Compliance Classifications

Sustainable improvement required

Local Law

Benchmark ID

HOW.2

Benchmark Details

Workers shall be entitled to at least 24 consecutive hours of rest in every seven- day period. If workers must work on a rest day, an alternative consecutive 24 hours must be provided within that same seven-day period or immediately following.

Finding Details	Based on time cards review from July 2025 to June 2026, the factory did not provide one day off after six consecutive working days to at least 50% of sampled workers. The maximum number of consecutive working days ranged from 8 to 20 days. Specifically, this occurred during the following periods: 1) May 16 to 26, 2026 (total 11 days), May 2 to 14, 2026 (total 13 days), April 18 to 30, 2026 (total 13 days), and April 4 to 13, 2026 (total 10 days). 2) February 28 to March 12, 2026 (total 13 days), January 10 to 22, 2026 (total 13 days), December 20 to 30, 2025 (total 11 days), and December 6 to 15, 2025 (total 10 days). 3) October 11 to 22, 2025 (total 12 days), September 20 to 27, 2025 (total 8 days), August 9 to 20, 2025 (total 12 days), and July 12 to 31, 2025 (total 20 days).
Recommendations for Immediate Action	Factory shall provide workers with at least one day of rest after six consecutive working days.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with Bangladesh Labor Law 2006, Chapter 9, section 103: Every worker employed in an establishment (a) shall be entitled to 1.5 (one and a half) day holiday in a week in the case of a shop or commercial establishment or an industrial establishment and 1 (one) day in a week in the case of a factory and establishment.

Benchmark ID	HOW.9.2
Benchmark Details	Employers shall take reasonable steps to inform workers about the nature and expected duration of the circumstances sufficiently in advance to allow workers to make alternative plans.
Finding Details	Based on management interview, it was noted that the factory did not notify workers regarding overtime duty at the beginning of their working shift. As per the statement of factory management, they had a practice to inform workers on overtime duty at least two hours before the end of their regular working hours.
Recommendations for Immediate Action	
Recommendations for Sustainable Improvement	
Compliance Classifications	Sustainable improvement required
Local Law	

