



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)	Outerstuff LLC - 59
Country	Bangladesh
Assessment Date	7/18/2026
Assessment Company	SCSA - 200008

Workforce Summary

Number of Workers	2780
Percentage female	60 %
Primary Languages	English & Bengali

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)	13
Employment Relationship (ER)	5
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)	1

Violations per Category	Violated Benchmarks
Immediate Action Required	15
Sustainable Improvement Required	11
Uncorroborated Risk of Non-Compliance	0
Notable Feature	0



Assessment Results

Compensation (C)

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 and management interviews, it was noted that there is no incentive or production system set and the factory prepared the production plan based on 10 hours per day. Therefore, it is not possible for workers to meet this target within regular working hours.
Recommendations for Immediate Action	
Recommendations for Sustainable Improvement	
Compliance Classifications	Sustainable improvement required
Local Law	

Employment Relationship (ER)

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	It was noted that managers and supervisors are not fully familiar with the workplace disciplinary system. 8 out of 15 managers and supervisors had very limited awareness on the workplace disciplinary system. 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 orientation-related documents to workers.
Recommendations for Immediate Action	
Recommendations for Sustainable Improvement	
Compliance Classifications	Sustainable improvement required
Local Law	

Benchmark ID	ER.19.1
Benchmark Details	Employers shall maintain on file all documentation needed to demonstrate compliance with the FLA Workplace Code and required laws.
Finding Details	1. It was noted that the factory had posted Outerstuff LLC's Code of Conduct in the English language instead of the native language. 2. It was noted that the trade license expired on July 1, 2026. The factory applied for renewal on July 5, 2026, but has yet to obtain a renewal copy of the trade license from the concerned department.
Recommendations for Immediate Action	1. Factory shall post Outerstuff LLC's Code of Conduct in the native languages. 2. Factory shall take necessary steps to obtain a renewal copy of the trade license from the concerned department in a timely manner.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with The Trade Organizations Ordinance 1961, Section 3(1): Notwithstanding anything contained in the act or in any other law for the time being in force relating to registration of societies, bodies or associations of person, no trade organization shall be registered under the or such other law unless it holds a license granted by the Government authorizing it to be so registered.

Benchmark ID	ER.7.1
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Benchmark Details	Employers shall have written policies and procedures with regard to performance reviews that outline the review steps and process, demonstrate linkages to job grading, prohibit discrimination, are provided in writing and seek feedback and agreement/disagreement from employees in writing, and that follow all local legal requirements.
Finding Details	Based on document review, it was noted that workers do not have access to their evaluations and the right to provide feedback on them
Recommendations for Immediate Action	
Recommendations for Sustainable Improvement	
Compliance Classifications	Sustainable improvement required
Local Law	

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	It was noted that the factory provided ongoing training to workers on FLA's Code elements and Employment Functions, but the training did not cover all workers. The factory has a total of 2235 workers; however, only 78 workers received training on FLA's Code elements and Employment Functions last year.
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. It was noted that the facility does not obtain workers' consent before conducting a body search.
2. It was noted that body searches were 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

It was noted that security personnel conducted body searches of male workers in an open place, in front of female workers, without ensuring their privacy.

Recommendations for Immediate Action

Recommendations for Sustainable Improvement

Compliance Classifications

Sustainable improvement required

Local Law

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 20% of machine operators were not using the installed eye shield. For high-speed machines, at least 20% of needle guards were installed too high, defeating the purpose of the installed safety measure.
 2. Based on document review and management interview, it was noted that the factory has two lifts. However, the factory did not have the competent personnel or organization conduct an annual inspection of the lifts. The factory conducted the last inspection of the lifts on November 17, 2024. This expired on November 16, 2025.
 3. Based on the site tour, it was noted that the factory did not mark the traffic lane and walk path clearly inside the factory premises and in front of factory gate where vehicles move.
1. Factory shall train workers to use machine safety guards in the proper manner to ensure their own safety.
 2. Factory shall conduct an annual inspection of the lifts to comply with the law.
 3. Factory shall clearly mark traffic lanes and walk paths.

Recommendations for Immediate Action

Recommendations for Sustainable Improvement

Compliance Classifications

Local Law

Immediate Action Required

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 Labor act 2006, chapter 6, section 69, sub-section 1
3. In accordance with Bangladesh Labor Law 2006, Chapter- 6, Section – 62, Sub section-4

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 document review, it was noted that the factory did not prohibit smoking within 15 meters (~50 ft) of all closed areas. In addition, there is no smoking prohibited sign posted at the chemical store and waste shed.
2. Based on the site tour, it was noted that there is no assembly point and directional signage from the workplace to the assembly point marked on the evacuation plan displayed throughout the factory. Additionally, four evacuation plan boards were found partially obstructed by goods. These were located in the sample section, finishing section, and sewing section.

Recommendations for Immediate Action

1. Factory shall prohibit smoking within 15 meters of closed areas and shall post no smoking signs at the chemical store and waste shed.
2. Factory shall mark assembly point in the evacuation plan and shall ensure to keep evacuation plan boards fully visible.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

1. In accordance with Bangladesh Labor Rules, 2015, chapter 6, section 66: There has to be prohibition of smoking and usage of the source of ignition (such as- candle, match, gas lighter etc.) in hazardous places or in places where the Inspector thinks fit. In addition, the concerned institute must write and notify precautionary statements in easily understandable Bengali language in noticeable places in cases where the possibility of fire accidents is high.
2. In accordance with Bangladesh Labor Rules, 2015, chapter 6, section 55, sub -section 8: The arrangement should be made to show evacuation plan of exit in one or more places easily visible in each floor of each floor of the factory.

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 did not provide safety information/guidelines to contractors.

Recommendations for Immediate Action

Recommendations for Sustainable Improvement

Compliance Classifications

Sustainable improvement required

Local Law

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 the site tour, it was noted that two aisles of the sewing section, two aisles of the cutting section, two aisles of the finishing section, five aisles of the finished goods warehouse, three aisles of the accessories warehouse, and two aisles of the fabric warehouse were partially obstructed by goods, cartons, equipment, fabric rolls, and work stations. In addition, workers' evacuation routes were found partially obstructed by goods, equipment, and co-workers in the cutting, sewing, and finishing sections.
Recommendations for Immediate Action	Factory shall ensure obstacle-free aisles and passageways 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.

Benchmark ID	HSE.5.1.6
Benchmark Details	All applicable, legally required or recommended elements of safe evacuation shall be complied with, including all the following elements: evacuation procedures and fire drills
Finding Details	Based on document review and management interview, it was noted that there is no assessment and review after the drill to learn how to improve the evacuation process.
Recommendations for Immediate Action	
Recommendations for Sustainable Improvement	
Compliance Classifications	Sustainable improvement required
Local Law	

Benchmark ID	HSE.9.1
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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	Based on document review, it was noted that the factory did not post safety label of chemicals (e.g., WD 40, Spot lifter 833, Diesel, Mobil, etc.) as per GHS (Globally Harmonized System) requirement. In addition, there are chemical containers with no posted safety labels in the maintenance room on the 5th floor.
Recommendations for Immediate Action	Factory shall ensure to post chemical safety labels as per GHS (Globally Harmonized System) requirement.
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 the site tour, it was noted that anti-fatigue mats are not provided for 10% of workers who stand for extended periods in the cutting, sewing, quality, and finishing sections.
Recommendations for Immediate Action	Factory shall provide anti-fatigue mats for workers who stand for long periods.
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.22.1
Benchmark Details	All food made available to workers shall be prepared, stored, and served in a safe and sanitary manner in accordance with all applicable laws and international standards.
Finding Details	Based on the site tour, it was noted that food items (e.g., cake, biscuits, bread, singara, and somucha) at the canteen were served to workers in paper instead of with the proper utensils.
Recommendations for Immediate Action	Factory shall ensure that food items are served at the canteen with the proper utensils.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with Bangladesh Labor Rules, 2015, chapter 8, section 88: 1) There shall be arrangement of enough appliances for proper operation of the canteen, including utensils, spoons, furniture and other appliances.
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 the site tour, it was noted that different types of waste materials—metal scrap, chemical containers, cupboards, non-use bamboo, wood, cartons, plastic, etc.—were stored in the open beside the waste storage shed.
2. Based on the site tour, it was noted that the factory did not separate hazardous and non-hazardous waste. Hazardous and non-hazardous waste were stored together at the waste shed beside building 3.
3. Based on document review, it was noted that the factory did not dispose of waste materials through a government-approved appropriate organization. The factory has a waste disposal agreement with M/S Rokey Enterprise who has obtained a trade license from the local government as a seller and purchaser of leftover goods, but not for the disposal of waste. In addition, the waste disposal vendor did not obtain an environmental clearance certificate from the concerned department.
4. Based on document review and management interview, it was noted that fire safety plan approval was not obtained from Bangladesh Fire Service & Civil Defense. The factory applied for renewal on November 30, 2022, but has yet to receive fire safety plan approval from Bangladesh Fire Service & Civil Defense.

Recommendations for Immediate Action

5. Based on document review and management interview, it was noted that the factory has two compressors. However, the factory did not have the competent personnel or organization conduct a hydraulic test on the compressor vessels.
1. Factory shall store waste material in the proper manner.
2. Factory shall separate hazardous and non-hazardous waste materials and store them separately.
3. Factory shall ensure to dispose of waste materials through a government-approved appropriate organization.
4. Factory shall obtain fire safety plan approval from Bangladesh Fire Service & Civil Defense.
5. Factory shall have a hydraulic test of the compressor vessels conducted by the competent personnel or organization.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law	1. In accordance with Bangladesh Labor Rules, 2015, chapter 5, section 40 2. In accordance with Bangladesh Labor Rules, 2015, chapter 5, section 40 3. In accordance with Bangladesh Labor Rules 2015, chapter 5, section 47, sub-section 1 4. In accordance with Bangladesh National Building Code 2020, part 4, Appendix A, section A.6, sub-section A.6.1 In accordance with Bangladesh Labor Rules 2015, chapter six, section 55, sub-section 13 5. In accordance with Bangladesh Labor Rules 2015, chapter 6, section 62, sub-section 1 (GHA)
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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	Based on the site tour and document review, it was noted that the fire license did not cover all areas of the assessed facility. The existing fire license covered 2,35,732 square feet instead of 2,36,932 square feet of the total area of the factory. The waste and machine scrap shed next to production building 3 (approximately 1,200 square feet) was not included in the fire license.
Recommendations for Immediate Action	Factory shall include all areas in the fire license.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with Fire Protection Act, 2003 (Fire Service & Civil Defense), Section-4: Every factory or warehouse should have updated fire licenses.

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, it was noted that the factory did not provide refreshment training to all workers on PPE usage and maintenance. The factory has total 2235 workers, but only 493 workers received training on PPE last year. The last batch of training was on July 11, 2026 with a total of 14 participants.
2. Based on the site tour, it was noted that at least 10% of overlock machine operators and hand cutter machine operators were working without wearing face masks and headwear. Four fusing machine operators were working without wearing heat protective hand gloves, a maintenance worker was working without wearing PPE, and one boiler operator was working without wearing ear plugs in a loud environment.

Recommendations for Immediate Action

1. Factory shall provide training to all workers on PPE use and maintenance.
2. Factory shall train workers to wear PPE in the proper manner to ensure their own safety.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

1. 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.
In accordance with Bangladesh Labor Rules, 2015, chapter 6, section 67 (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.
2. 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.
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.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 bring all members of the firefighting team (firefighter, rescue member, and first aid) to refresher training on their duties in the event of an emergency at least biannually. Only 50% of firefighting team members received refreshment training on their duties in the event of an emergency in the past year.
Recommendations for Immediate Action	Factory shall provide refresher training to all members of the firefighting team at least biannually on their duties in the event of an emergency.
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.14.3
Benchmark Details	Employers shall ensure safety instructions are either displayed or posted near all machinery or are readily accessible to the workers in language(s) spoken by workers.
Finding Details	Based on the site tour, it was noted that there is no safety instruction/warning sign posted next to exhaust fans in the cutting section, auto quilting section, sewing section, and finishing section in building 3. In addition, the factory posted safety instructions or warnings near hazardous machines (e.g., fabric spreading machine, relaxation machine, auto cutter machine, heat seal machine, embroidery machine and auto quilting machine) in English and Chinese instead of in the native language.
Recommendations for Immediate Action	Factory shall post safety instructions next to exhaust fans and hazardous machines in the local language.
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.

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

Based on document review and management interviews, it was noted that the factory made the production plan based on 10 hours instead of 8 hours per day.

Recommendations for Immediate Action

Recommendations for Sustainable Improvement

Compliance Classifications

Sustainable improvement required

Local Law

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 provided time cards from July 2025 to June 2026, it was noted that daily overtime ranged from 2 to 5 hours and weekly working hours exceeded 60 hours, with a maximum of 80 hours, for at least 60% of sampled workers. For example:

- (i) June 13 to 19, 2026 (total 76 hours & daily maximum of 5 overtime hours), May 2 to 8, 2026 (total 80 hours & daily maximum of 5 overtime hours), and April 3 to 9, 2026 (total 79 hours & daily maximum of 5 overtime hours).
- (ii) March 7 to 13, 2026 (total 77.5 hours & daily maximum of 5 overtime hours), February 14 to 19, 2026 (total 68 hours & daily maximum of 5 overtime hours), and January 3 to 8, 2026 (total 72 hours & daily maximum of 4 overtime hours).
- (iii) December 6 to 11, 2025 (total 72 hours & daily maximum of 4 overtime hours), November 22 to 28, 2025 (total 80 hours & daily maximum of 5 overtime hours), and October 25 to 31, 2025 (total 80 hours & daily maximum of 5 overtime hours).
- (iv) September 6 to 11, 2025 (total 66 hours & daily maximum of 3 overtime hours), August 22 to 28, 2025 (total 80 hours & daily maximum of 5 overtime hours), and July 5 to 10, 2025 (total 72 hours & daily maximum of 5 overtime hours).

Recommendations for Immediate Action

Factory shall ensure workers do not work excessive overtime and workers' working hours are within 60 hours per week.

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.10.1

Benchmark Details

Employers shall provide workers with all official public holidays as required under national laws, regulations and procedures.

Finding Details	Based on document review, it was noted that the factory did not provide at least 13 festival holidays in a year. Although the 2026 festival holiday list includes 13 festival holidays, three of these fall on the factory's designated weekly rest day (Friday). If any festival holiday falls on a weekly holiday then the factory should select another occasion as the festival holiday.
Recommendations for Immediate Action	Factory shall avoid including weekly holidays on the annual festival holiday list and shall ensure to provide at least 13 festival holidays in a year.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with Bangladesh Labor Law 2006 (Amendment 2025, section 28) Chapter-9, section-118: (1) Every worker shall be allowed in a calendar year 13 (Thirteen) days of festival holiday with wages. (2) The employer shall fix the day and dates of such leave in such manner as may be prescribed by rules. (3) A worker may be required to work on any festival holiday, but 2 (two) days compensatory holidays with wages and a substitute holiday shall be provided for him in accordance with the provisions of section 103.

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 provided time cards from July 2025 to June 2026, it was noted that at least 60% of sampled workers did not get at least 24 hours of rest in every seven day period. For example: (i) June 13 to 21, 2026 (total 9 days), May 16 to 26, 2026 (total 11 days), May 2 to 14, 2026 (total 13 days), and April 15 to 23, 2026 (total 9 days). (ii) March 28 to April 9, 2026 (total 13 days), March 7 to 18, 2026 (total 12 days), November 22 to December 4, 2025 (total 13 days), and November 8 to 20, 2025 (total 13 days). (iii) October 25 to November 6, 2025 (total 13 days), October 4 to 16, 2025 (total 13 days), and August 16 to 28, 2025 (total 13 days).
Recommendations for Immediate Action	Factory shall provide at least 24 hours of consecutive 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 (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 of overtime duty at the beginning of their working shift. The facility has a practice to inform workers of overtime duty 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	