



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)	PUMA SE - 68, Burton Snowboards - 14, Gymshark Ltd. - 33
Country	Bangladesh
Assessment Date	7/28/2026
Assessment Company	SCSA - 200008

Workforce Summary

Number of Workers	3671
Percentage female	80 %
Primary Languages	Bengali

Wage Data information

Monthly minimum wage in country at time of assessment	N/A
GLWC living wage benchmark for the country or relevant region at time of assessment	N/A

Assessment Summary

Violations per FLA Code Element	Violated Benchmarks
Nondiscrimination (ND)	0
Health, Safety And Environment (HSE)	15
Employment Relationship (ER)	7
Hours Of Work (HOW)	6
Harassment Or Abuse (HA)	0
Freedom Of Association And Collective Bargaining (FOA)	0
Forced Labor (F)	1
Child Labor (CL)	1
Compensation (C)	3

Violations per Category	Violated Benchmarks
Immediate Action Required	25
Sustainable Improvement Required	8
Uncorroborated Risk of Non-Compliance	0
Notable Feature	0



Assessment Results

Compensation (C)	
Benchmark ID	C.1.1
Benchmark Details	Employers shall comply with all national laws, regulations and procedures concerning the payment of compensation to workers.
Finding Details	It was noted that the factory has recruited 27 canteen workers by a third-party outsource company, M/S Mamataj Enterprise, but the factory did not provide them with the provident fund or open any bank account for the worker's social security fund and deposit the respective fund into the bank account for them.
Recommendations for Immediate Action	Factory should include canteen workers under the provident fund scheme or open a bank account with the name of workers to pay for the amount of social security.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with Bangladesh EPZ Labor Rules 2022, chapter 12, section 251: Each organization shall have provident fund for the employees according to the section 136. In accordance with Bangladesh Labor Rules 2015, chapter 2, section 17, sub-section 1: Each supplier should open an account with any scheduled bank in the name of 'Workers' Social Security Fund' with the name of the firm within six months of the receipt of the license.

Benchmark ID	C.15.1
Benchmark Details	Employers shall provide workers a pay statement in languages understood by workers each pay period and not less frequently than once a month,
Finding Details	It was noted that the factory has recruited 27 canteen workers via an outsource company, M/S Mamataj Enterprise. The factory did not provide these workers with pay slips. In addition, the factory provided pay slips to directly recruited workers after the payment of wages instead of before wage release.
Recommendations for Immediate Action	Factory shall ensure to provide pay slips to all workers, including workers employed via a third-party company, in advance, in a native language.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required

Local Law	In accordance with Bangladesh EPZ Labor Rules 2022, chapter 6, section 119, sub-section 3- The owner shall provide a pay slip as per form 47 to each worker before wage payment
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 document review and management interview, it was noted that the factory recruited 27 canteen workers by a third-party outsourced company M/S Mamataj Enterprise. However, the factory did not provide annual wage increment to canteen workers as legally required, such as: (i) A worker joined on August 8, 2024 with wage BDT 12,800 and based on latest wage sheet of June 2026, she was still receiving wage of BDT 12,800 instead of BDT 13738.25. (ii) Another worker joined on August 8, 2024 with wage BDT 12,800 and based on latest wage sheet of June 2026, she is still receiving wage BDT 12,800 instead of BDT 13738.25.
Recommendations for Immediate Action	Factory shall ensure to provide annual increment to all workers, including the worker hired via third-party agency.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with BEPZA minimum annual increment circular on January 8, 2025, Reference # 03.06.2616.319.18.001.25-57, terms & condition # 1 annual increment rate should at least 9 to 10% on basic wage.

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 recruited 27 canteen workers from the outsource company M/S Mamataj Enterprise but its BEPZA supplier license expired on July 1, 2026. The company has applied for renewal on June 21, 2026 but has not received the renewed license.
Recommendations for Immediate Action	Factory shall take the necessary steps to obtain a renewal copy of supplier license from BEPZA (Bangladesh Export Processing Zone Authority)
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with Bangladesh EPZ License Policy 2017.
	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 nit to be so registered.

Benchmark ID	ER.17.5
Benchmark Details	Employers shall have in place procedures to track the number, types, and timing and resolution of grievances, and to communicate the resolution of grievances to the workforce.
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 are no procedures in place to communicate the resolution of grievances to the workforce.
Recommendations for Immediate Action	
Recommendations for Sustainable Improvement	
Compliance Classifications	Sustainable improvement required
Local Law	

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 interviews of managers and supervisors, it was noted that they are not familiar with the workplace disciplinary system. 10 out of 15 managers and supervisors are not aware of the types of misconduct, the disciplinary action process, the inquiry process, and the consequences of disciplinary actions.

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 new 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

Based on document review and management interview, it was noted that the factory recruited 27 canteen workers from the outsourced company M/S Mamataj Enterprise. However, only 4 out of 27 workers' personnel records was available to review. Factory concerned person stated that the factory had not completed the personnel records of the remaining workers.

Recommendations for Immediate Action

Recommendations for Sustainable Improvement

Compliance Classifications

Sustainable improvement required

Benchmark ID	ER.11.2
Benchmark Details	Employers must ensure the following minimum terms and conditions are met in the employment of contract/contingent/migrant/temporary workers: Contract/contingent/migrant/temporary workers shall be provided an employment agreement in their native language setting out the employment terms and conditions. for migrant workers, a copy of their employment contract in their native language shall be provided prior to departure from their country of origin;
Finding Details	Based on document review and management interview, it was noted that the factory recruited 27 canteen workers via the outsourced company M/S Mamataj Enterprise. However, only 4 out of 27 workers received an employment contract and the remaining 23 workers did not receive an employment contract letter.
Recommendations for Immediate Action	Factory shall provide an employment contract letter to all employees, including the workers hired via the agency, in the native language of the workers.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with Bangladesh EPZ Labor act 2019, chapter 2, section 6: No employer shall employ any worker without giving an appointment letter and each such employed worker shall be provided with an identity card with his photograph. In Accordance with Bangladesh EPZ Labor Rules 2022, chapter 2, section 10: (1) No employer shall employ any worker without giving an appointment letter. (2) Appointment letter have to issue in Bengali language but if need then can issue in English language along with Bengali language.

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 and management interviews, it was noted that the factory didn't display the summary of Bangladesh EPZ Labor Act 2019 and Bangladesh EPZ Labor Rules 2022 at the workplace.
Recommendations for Immediate Action	Factory shall display the summary of Bangladesh EPZ Labor Act 2019 and Bangladesh EPZ Labor Rules 2022 at the workplace

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

In accordance with Bangladesh EPZ Labor Rules 2022, chapter 15, section 312: According to the section of 193 of the acts, the owner shall hang or display summary of very important parts of act & Rules with easy understanding language for the workers

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 eye safety guards of overlock and bartack machines were found displaced and kept in an upper position from the actual position, and at least 10% of high-speed sewing machines' needle guards were installed too high and defeated the purpose of the safety measure.
2. Based on the site tour, it was noted that there is no lightning protection system installed at the dining hall shed (Approximate area: 10,250 square feet).
3. Based on document review and management interview, it was noted that the factory has two cargo lifts but the factory did not conduct a routine inspection of the lifts by competent personnel or an organization once every six months.
4. Based on the site tour, it was noted that traffic and walk paths are not clearly marked in the factory premises.
5. Based on site tour, it was noted that there is no handrail provided for at least five stair platforms, such as, the ground floor of main production building, lift control room and dining hall shed. In addition, there is only one handrail at the staircase of the main production building from the ground floor to mezzanine floor.

Recommendations for Immediate Action

1. The factory shall make workers aware on how to use machine safety guards properly.
2. The factory shall install an LPS (Lightning Protection System) at the dining hall building.
3. The factory shall conduct routine inspection of lifts by a competent personnel or organization once every six months.
4. The factory shall mark traffic lanes and walk paths clearly.
5. The factory shall install handrail in all stairs.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

- 1/ In accordance with Bangladesh EPZ Labor Act 2019, Chapter 4, section 35, sub-section 3(c)
In accordance with Bangladesh EPZ Labor act 2019, chapter 4, section 35, sub-section 2 (d)
 - 2/ In accordance with Bangladesh National Building Code 2020, Part 3, chapter 1, section 1.24:
 - 3/In accordance with Bangladesh EPZ Labor Rules 2022, chapter 4, section 82, sub-section 1:
 - 4/ In accordance with Bangladesh EPZ Labor Rules 2022, chapter 4, section 39, sub-section e
 - 5/ In Accordance with Bangladesh EPZ Labor Rules 2022, chapter 4, section 39, sub
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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 the site tour, it was noted that the factory did not provide a trolley-style dry chemical powder fire extinguisher with a capacity of 25 kilograms in the generator room and sub-station room. The factory only provided the Co2 type and foam type of trolley-system fire extinguisher in the generator room and sub-station room.
2. It was noted that the factory has an emergency assembly point in front of the factory building. However, the area is not suitable to be used during emergencies as it is close to the busy road and lots of vehicles are moved and parked at the assembly point, which may disrupt the gathering of employees safely to ensure clear communication in case of a fire incident.
3. Furthermore, the below issues were noted during the factory tour:
 - (i) There is no aisle marking, or arrow floor marking, or exit directional sign provided for at least six passage ways in the printing section, three passage ways in the finished goods warehouse, one passage way in the automatic sewing section, one passage way of the dining hall and two passage ways of the central office on the mezzanine floor, to show the direction of emergency exit for easy evacuation in case of any emergency.
 - (ii) There is no assembly point and directional sign from the workplace to assembly point marked on the evacuation plan throughout the factory. In addition, there is no evacuation plan posted at the accounts office, CAD room, sample section, IE office, production office, training room and finished goods warehouse. Also, the evacuation plan posted on the 4th floor does not reflect the actual setup. The plan indicates a canteen but there is no canteen available.

Recommendations for Immediate Action

1. Factory shall provide a trolley-system dry chemical powder type fire extinguisher with the capacity of 25 kilograms in the generator room and sub-station room.
2. Factory shall provide proper and functional assembly point.
3. Factory shall provide aisle floor markings or arrow floor markings on the passage ways to indicate the direction of main exit and shall post the evacuation plan at all required areas. Furthermore, the evacuation plans shall be updated and match with the physical set up of the areas.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law	1/ In accordance with Bangladesh EPZ Labor Rules 2022, chapter 4, section 45, sub-section 4: 2/ In accordance with Bangladesh National Building Code, Part IV, Appendix A, section A (10), sub-section a(iv): 3/ In accordance with Bangladesh EPZ Labor Rules 2022, chapter 4, section 39, sub-section e: In accordance with Bangladesh EPZ Labor Rules 2022, Rule 39(c) In accordance with Bangladesh EPZ Labor Rules 2022, chapter 4, section 45, sub-section 8
Benchmark ID	HSE.18.2
Benchmark Details	Medical staff shall be fully licensed and recognized under applicable national rules and regulations.
Finding Details	The factory has a total of 3,789 employees, and as per legal requirements, the factory needs to appoint at least 2 doctors at the medical center. However, the factory has only appointed one doctor currently at the medical center. In addition, there is no medical assistant appointed by the factory.
Recommendations for Immediate Action	Factory shall appoint at least one additional doctor and one medical assistant at the medical center.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	n accordance with Bangladesh EPZ Labor Rules 2022, chapter 4, section 44, sub-section 2: 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, provided that at least two registered Physicians shall be recruited in case of an Institute where more than three thousand employees/workers work and necessary number of medical assistant and nurse shall be recruited for helping the Doctors : There is also a condition that if the workers of an organization work in three shifts, there will be a diploma certified medical assistant instead of a registered doctor in the night shift.
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	It was noted that the workers' evacuation passage route was partially obstructed by goods, equipment, pillar, co-workers and workstation, in areas such as the cutting section, sewing section and packing section. In addition, three aisles of the sewing section, two aisles of the sample section and one aisle of the accessory warehouse were partially obstructed by goods, equipment, idle machines and boxes.
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 EPZ Labor Rules 2022, chapter 4, section 39, sub-section B: Have to ensure safe walkways / aisles as far as possible for traveling to the place where any worker has to work at any time C: The walkways and stairs of the workplace should be clean, wide and free of obstructions In accordance with Bangladesh EPZ Labor Rules 2022, chapter 4, section 103, sub-section 14: a free passage-way giving access to each means of escape in case of fire and emergency shall be maintained for the use of all workers in every room of the factory

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 the site tour, it was noted that the factory did not post safety labels for some chemicals (e.g. Mobil, PH 4.01, Buffer Solution, Potassium Chloride, Solvent based ink, Edge paint and Thinner) as per GHS requirements. The factory only posted safety labels in English instead of the native language for other chemicals, such as in compressor room, generator room and printing chemical store. 2. Based on the site tour, it was noted that there is no secondary containment provided for some chemical containers in the generator room and compressor room. In addition, the factory did not provide at least 110% capacity secondary containment for the chemical containers at the printing chemical store.
Recommendations for Immediate Action	Factory should post safety labels of chemicals as per GHS requirements and shall ensure to provide at least 110% capacity secondary containment for all applicable chemical containers.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

1/ In accordance with Bangladesh EPZ Labor act 2019, chapter 4, section 35, sub-section 2 (k): to take effective precautionary measures in case of bodily injury, poisoning or diseases for any person employed thereto
2/ In accordance with Bangladesh EPZ Labor Rules 2022, chapter 4, section 90, Sub-section 11: Each owner shall provide secondary containment, spill prevention procedures and kit as applicable in his establishment.

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 the factory provided non-adjustable wooden backrests for workers with a sitting job. In addition, there was no back rests provided for at least 30 workers in the cutting, sewing, preparation and packing sections. Furthermore, there are no anti-fatigue mats provided for at least 10% workers in the cutting section, sewing section, quality section, packing section and printing section.

Recommendations for Immediate Action

Factory shall provide proper types of back support to workers with a sitting job and an anti-fatigue mat for workers with a standing job.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

In accordance with Bangladesh EPZ Labor act 2019, chapter 4, section 35, sub-section 2 (f): to ensure safety measures of the machinery and equipment's during the time of use or remaining in other condition

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 site tour, it was noted that different types of waste materials, such as metal scrap, chemical containers, non-usable bamboo, polythene, cupboard and wastage carton, are stored in open areas at the rooftop of main production building and on right side of the main production building. They are exposed in open air and can cause negative environmental impacts.

2. Based on site tour, it was noted that the factory did not separate hazardous and non-hazardous waste, they are stored together on the right side of the main production building.

Recommendations for Immediate Action

1. Factory shall take the necessary steps to store and dispose of the waste properly.

2. Factory shall separately store hazardous and non-hazardous waste.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

In accordance with Bangladesh EPZ Labor act 2019, chapter 4, section 35, sub-section 3 (a): to take effective arrangements for disposal of wastages and effluents due to manufacturing process.

In accordance with Bangladesh EPZ Labor Rules 2022, chapter 4, section 66, sub- section 1: In order to fulfill the purpose of Section 35 (3)(a) of the Act, every establishment shall take necessary measures to remove any waste material generated in its production process and the disposal of all waste and liquid shall be in accordance with the existing laws, regulations and guidelines relating to environment and health.

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 document review and management interview, the below issues were noted:

(i) Generator usage permission expired on June 23, 2026. The factory has applied for renewal on June 23, 2026, however, the factory has yet to receive the renewed permit.

(ii) The building construction approval plan was mismatched with the present physical layout on the 1st floor to 3rd floor. For instance, on the 1st floor to 3rd floor, the construction approval plan mentioned that they were only for production. However, there is a finished goods warehouse next to the production floors.

Recommendations for Immediate Action

Factory shall renew the generator usage permit in a timely manner and shall update the construction plan and obtain necessary approval from the concerned department.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

In accordance with the Bangladesh Energy Regulatory Commission Act, 2003, Sec 27: (1) of Bangladesh: No person shall engage himself in the following business unless he is empowered by a license or exempted from having it under this Act or any other Act, such as:- power generation; energy transmission; energy distribution and marketing; energy supply; and energy storage.

In accordance with Bangladesh EPZ Labor Rules 2022, chapter 15, section 310, sub-section 1: In case of construction of any factory building or construction or alteration or extension of any other structure, prior approval of the authority shall be taken. In accordance with BNBC 2020; part-2, chapter-3, section 3.1: No building or structure regulated by this Code shall be erected, constructed, enlarged, altered, repaired, moved, improved, removed, converted or demolished without obtaining permit for each such work from the building official.

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 the site tour and document review, below issues were noted: (i) 17 respiratory gas masks or breathing apparatus at the fire firefighting equipment points on the ground floor to the 4th floor had expired since October 1, 2025. As per the provided information, the respiratory gas mask manufacturing date was September 2020 and validity period was 5 years which already expired on October 1, 2025. (ii) Currently, the factory provides 17 respiratory gas masks, 9 pairs of hand gloves, 22 safety helmets, 14 pairs of gum boots, 12 pairs of safety goggles, and 8 blankets at the fire equipment points, which is insufficient for 227 designated firefighters.
Recommendations for Immediate Action	Factory shall replace all expired respiratory gas masks from the fire equipment points and ensure sufficient PPE and equipment are available for firefighters.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with Bangladesh EPZ Labor Rules 2022, chapter 4, section 45 sub-section 17: Every establishment must keep an adequate quantity of other fire-fighting and rescue equipment, such as fire blankets, fire beaters, hooks, fire boots, helmets, fire dress etc.

Benchmark ID	HSE.19
Benchmark Details	All facilities including workplace buildings, toilets, canteens, kitchens, and clinics, shall be kept clean and safe and be in compliance with all applicable laws, including relevant sanitation, medical, and safety and health regulations.
Finding Details	1. Based on the site tour, it was noted that at least three male toilets, located on the ground floor, 1st floor, and 3rd floor, are dirty and wet. 2. Based on the site tour, it was noted that the floor at the food serving area was dirty and unclean, and food items were stored without any covers. 3. Based on management interviews, it was noted that the factory does not have any practice in place to keep food samples for the necessary length of time to prevent food-borne illness.
Recommendations for Immediate Action	1. Factory shall ensure toilets are neat and clean. 2. Factory shall provide a hygienic food serving area. 3. Factory shall keep food sample for the necessary length of time to prevent food-borne illness.
Recommendations for Sustainable Improvement	

Compliance Classifications

Local Law

Immediate Action Required

In accordance with Bangladesh EPZ Labor act 2019, chapter 4, section 35, sub-section 2 (h): to provide separate and adequate lavatory and toilet for male and female workers in each enterprise and to keep it clean and hygiene.

In accordance with Food Safety Act 2013, chapter six, section 33- No person, by himself or by any other person acting on his behalf shall manufacture, import, process or sell any article of food or food ingredient in unhygienic process, in contravention of the conditions and in deviation from the standard process specified by regulations or under any other law for the time being in force, which may cause harm to human health.

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 has a total of 3,671 workers, but only 1,441 workers received refresher training on PPE usage and maintenance last year. The last training provided was on July 12, 2026 and covered 44 workers.

2. Based on the site tour, it was noted that at least 20% of workers from the cutting, sewing, and packing sections, and six maintenance workers were working without wear PPE. A welder was operating welding machine without PPE, and three elastic cutting machine operators and two curing or dryer machine operators were working without wearing heat-protective hand gloves. No floor mats were provided under the snap button machine to protect workers from possible injuries from the sharp button edge.

Recommendations for Immediate Action

1. Factory shall provide training to all employees on PPE usage and maintenance periodically.

2. Factory shall train all workers on PPE usage periodically to ensure their own safety.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law	1/ In Accordance with Bangladesh EPZ Labor Rules 2022, chapter 4, section 41, sub-section 1: In order to fulfill the purpose of Section 35 (2) (c) of the Act, the owner of every establishment shall make every worker aware of the hazards of work through training to ensure the occupational health protection and safety of the workers in the workplace 2/ In accordance with Bangladesh EPZ Labor act 2019, chapter 4, section 35, sub-section 2 (d): to provide appropriate protective dress and personal protective equipment's and safety appliances to the workers, free of cost to avoid any accident for using risky machinery, poisonous chemical or in any special cases; In accordance with Bangladesh EPZ Labor Rules 2022, chapter 4, section 69, Sub-section 3: Every person working in the dust-sand and Smokey place in the organization have to wear mask
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	Based on the document review, it was noted that the factory has a total of 3,671 workers, with only 270 workers having received training on ergonomics in the past 12 months. The last batch of training was provided on July 21, 2026 and the total participants were 30.
Recommendations for Immediate Action	Factory shall provide training to all employees on ergonomics, including lifting techniques.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with Bangladesh EPZ Labor act 2019, chapter 4, section 35, sub-section 2 (c): to aware each worker about the hazard of the work through necessary instructions and training, as the case may be, in order to ensure the protection and safety of personal health in working place.
Benchmark ID	HSE.5.2
Benchmark Details	Workers shall be trained in evacuation procedures.
Finding Details	Based on document review and management interviews, it was noted that the factory did not provide refresher training for all members of the firefighting team (firefighter, rescuer and first-aider) every six months on their duties in the event of an emergency. Based on training records, the factory provided refreshment training to only 28% of firefighting team members last year.
Recommendations for Immediate Action	Factory shall provide refresher training to all firefighting team members every six months by a qualified officer.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

In accordance with Bangladesh EPZ Labor Rules 2022, chapter 4, section 45, sub-section 12: A trained Safety officer from Bangladesh Fire Service & Civil Defense or any other recognized organization shall be recruited in the factory/institute where at least 500 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.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 are no safety instructions or warning signs posted next to the three exhaust fans in the printing section. In addition, there are no safety instructions or warning signs posted next to (at least 50% of) the exhaust fans in the cutting section and sewing section.

Recommendations for Immediate Action

Factory shall post safety instructions or warning signs next to the exhaust fans as well as all hazardous machines and equipment.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

In accordance with Bangladesh EPZ Labor act 2019, chapter 4, section 35, sub-section 2 (c): To aware each worker about the hazard of the work through necessary instructions and training, as the case may be, in order to ensure the protection and safety of personal health in working place.

Benchmark ID

HSE.18.3.1

Benchmark Details

Medicines of which the expiration date has passed must be replaced immediately and disposed of in a safe manner.

Finding Details

Based on the site tour, it was noted that the facility provided the medical center with insufficient equipment and medicine. The missing items are: 12 wooden 'choti' of general type, measuring 91.44 cm X 10.16 cm X 0.63 cm;; 12 wooden 'choti' of general type, measuring 35.56 cm X 7.62 cm X 0.63 cm;; 6 wooden 'choti' of general type, measuring 25.40 cm X 5.08 cm X 0.63 cm; 6 woolen blankets, 6 hand towels, 4 bars of carbolic soap, carbolic lotion and adequate supply of serum that prevents Tetanus.

Recommendations for Immediate Action

Factory shall provide all legally required equipment and medicine in the medical center.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

In accordance with Bangladesh EPZ Labor Rules 2022, chapter 4, section 44, sub-section 6: The medical room shall be used for primary aid and the comforts of patients. It must have at least following furniture and equipment's:

- a) 1 coated pot of hot and cold water;
- b) 1 table measuring 1.85 X 1.10 meters with smooth surface;
- c) Arrangement of disinfecting equipment's;
- d) 2 beds for lying, 2 stretchers and 1 wheel chair;
- e) 2 buckets or pots with closely-fitted lids;
- f) 1 kettle for boiling water and Spirit stove or any other appropriate arrangement;
- g) 12 wooden 'choti' of general type, measuring 91.44 cm X 10.16 cm X 0.63 cm;
- h) 12 wooden 'choti' of general type, measuring 35.56 cm X 7.62 cm X 0.63 cm;
- i) 6 wooden 'choti' of general type, measuring 25.40 cm X 5.08 cm X 0.63 cm;
- j) 6 woolen blankets;
- k) 1 pair of artery forceps;
- l) 2 middle sized sponges;
- m) 6 hand towels;
- n) 4 trays;
- o) 4 carbolic soap;
- p) 2 glass pots;
- q) 2 thermometers and several hypodermic syringes;
- r) Gas measurement tools and tea spoons;
- s) Eyewash station;
- t) 1 bottle of 1:20 carbolic lotion;
- u) 3 chairs;
- v) 1 curtain;
- w) 1 electric hand torch;

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 review production plan, it was noted that the facility prepared its production plan based on 8 to 12 hours, depending on orders. As per the statement of planning in charge, the factory prepared a production plan based on 8 to 12 hours, such as, July 2026 production plan was based on 8 to 10 hours and June 2026 production plan was based on 12 hours.
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 card from July 2025 to June 2026, it was noted that daily overtime of workers ranged from 2 to maximum 4 hours and weekly working hours exceeded 60 hours and reached 84 hours maximum for at least 60% of sampled workers, such as:

1) June 20 to 25, 2026 with a total of 72 hours and a daily maximum of 4 overtime hours; May 2 to 8, 2026 with a total of 80 hours and a daily maximum of 4 overtime hours; and April 18 to 24, 2026 with a total of 82 hours and a daily maximum of 4 overtime hours.

2) March 7 to 12, 2026 with a total of 69 hours and a daily maximum of 4 overtime hours; February 14 to 20, 2026 with a total of 84 hours and a daily maximum of 4 overtime hours; and January 17 to 22, 2026 with a total of 72 hours and a daily maximum of 4 overtime hours.

3) December 20 to 25, 2025 with a total of 70 hours and a daily maximum of 4 overtime hours; November 15 to 21, 2025 with a total of 77 hours and a daily maximum of 4 overtime hours; and October 25 to 30, 2025 with a total of 72 hours and a daily maximum of 4 overtime hours.

4) September 20 to 26, 2025 with a total of 72 hours and a daily maximum of 4 overtime hours; August 16 to 21, 2025 with a total of 64 hours and a daily maximum of 3 overtime hours; and July 26 to 31, 2025 with a total of 72 hours and a daily maximum of 4 overtime hours.

Recommendations for Immediate Action

Factory shall take the necessary steps to reduce excessive working hours gradually.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

In accordance with Bangladesh EPZ Labor Act 2019, chapter 5, section 40:

(1) No worker shall ordinarily work or be required to work in an enterprise for more than 48 (forty-eight) hours in a week.

(2) Subject to the provisions of section 45, a worker may work for more than 48 (forty-eight) hours 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:

Benchmark ID

HOW.22.3

Benchmark Details

Time worked by all workers, regardless of wage system, shall be fully documented by time cards or other mechanical or electronic recording systems.



Finding Details

Based on review attendance records of canteen workers, it was noted that canteen workers' (27 workers) attendance was tracked manually in a register book. The facility only put down the in time as 7.00 AM and out time as 16.00 PM for these workers by the security supervisor, instead of properly recording the actual in and out time by the workers.

Recommendations for Immediate Action

Recommendations for Sustainable Improvement

Compliance Classifications

Sustainable improvement required

Local Law

Benchmark ID

HOW.22.4

Benchmark Details

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

Finding Details

Based on the review of attendance records of canteen workers, it was noted that canteen workers' (27 workers) attendance were tracked manually in a register by a security supervisor, with in time as 7.00 AM and out time as 16.00 PM, despite others employee's attendance being tracked through the electronic system.

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 card 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 in some months in last 12 months. The maximum number of consecutive working days ranged from 7 to 13 days. Specifically, this occurred during the following periods:

1) May 2 to 14, 2026 (total 13 days), May 2 to 14, 2026 (total 13 days), April 4 to 16, 2026 (total 13 days) and April 18 to 30, 2026 (total 13 days)

2) February 14 to 20, 2026 (total 7 days), and November 15 to 26, 2025 (total 12 days).

Recommendations for Immediate Action

Factory shall provide at least 24 hours of consecutive rest after every six consecutive working days.

Recommendations for Sustainable Improvement

Compliance Classifications

Immediate Action Required

Local Law

In accordance with Bangladesh EPZ Labor Act 2019, chapter 5, section 41: Any worker employed in an enterprise shall be entitled to 1 (one) day holiday in a week and no deduction shall be made from his wages for such holiday.

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 practice is to inform workers of overtime duty three hours after the beginning of the shift.

Recommendations for Immediate Action

Recommendations for Sustainable Improvement

Compliance Classifications

Sustainable improvement required

Local Law

Child Labour (CL)

Benchmark ID

CL.8.1

Benchmark Details

Employers shall collect and maintain all documentation necessary to confirm and verify date of birth of all workers, such as birth certificates.

Finding Details	Based on document review and management interview, it was noted that the factory recruited 27 canteen workers from the third-party outsourced company, M/S Mamataj Enterprise. However, only 4 out of 27 workers' personnel records were available to review. The factory's concerned person stated that the factory did not complete the personnel records, including employment contract and official age documentation, of the remaining workers. Therefore, 23 workers' official age documentation were unavailable.
Recommendations for Immediate Action	Factory shall ensure to verify and maintain official age documentation for all workers, including the agency workers.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required
Local Law	In accordance with Bangladesh EPZ Labor Rules 2022, chapter 15, section 308: For the purpose of section 175 of the act, the factory authority shall collect the National Identification card, birth registration certificate, school certificate or age certificate of the person given by the registered doctor as proof that the person is an adult at the time of recruitment of the worker.

Forced Labor (F)

Benchmark ID	F.2.2
Benchmark Details	Employment terms shall be those to which the worker has voluntarily agreed, in as far as those terms do not fall below provisions of national laws, freely negotiated and valid collective bargaining agreements, or the FLA Workplace Code.
Finding Details	It was noted that the factory recruited 27 canteen workers from the outsourced company, M/S Mamataj Enterprise, however, only 4 out of 27 workers received an employment contract, and the remaining 23 workers did not receive employment contracts.
Recommendations for Immediate Action	Factory shall provide an employment contract to all employees in their native language.
Recommendations for Sustainable Improvement	
Compliance Classifications	Immediate Action Required

Local Law

In accordance with Bangladesh EPZ Labor act 2019, chapter 2, section 6: No employer shall employ any worker without giving an appointment letter and each such employed worker shall be provided with an identity card with his photograph.

In Accordance with Bangladesh EPZ Labor Rules 2022, chapter 2, section 10:

(1) No employer shall employ any worker without giving an appointment letter.

(2) Appointment letter have to issue in Bengali language but if need then can issue in English language along with Bengali language.
