

# Sedex Members Ethical Trade Audit Report

Version 7



# Contents

[Audit content](#)

[Audit details](#)

[SMETA declaration](#)

[Summary of findings](#)

[Management systems](#)

[Site details and data points](#)

[Site details](#)

[Worker analysis](#)

[Worker interviews](#)

[Measure workplace impact](#)

[0. Enabling accurate assessment](#)

[1. Employment is freely chosen](#)

[1.A. Responsible recruitment and entitlement to work](#)

[2. Freedom of association and right to collective bargaining are respected](#)

[3. Working conditions are safe and hygienic](#)

[4. Child labour shall not be used](#)

[5. Legal wages are paid](#)

[5.A. Living wages are paid](#)

[6. Working hours are not excessive](#)

[7. No discrimination is practiced](#)

[8. Regular employment is provided](#)

[8.A. Sub-contracting and homeworkers are used responsibly](#)

[9. No harsh or inhumane treatment is allowed](#)

[10.A. Environment 2-Pillar](#)

[10.B. Environment 4-Pillar](#)

[10.C. Business ethics](#)

[Attachments](#)

# Audit content

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

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

## 2-pillar audits include:

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

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

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

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

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

# Audit details

## Site details

<b>Sedex site reference</b>	ZS410619885	<b>Site name</b>	MINH DANG COMPANY LIMITED
<b>Business name</b>	MINH DANG COMPANY LIMITED (DL 449)	<b>Site address</b>	83,PROVINCIAL STREET 934, MY XUYEN WARD, CAN THO CITY, VIET NAM CAN THO VN 953000

## Audit details

<b>Sedex company reference</b>	ZC410614773	<b>Auditor company name</b>	Accordia Global Compliance Group Asia Limited
<b>Audit company address</b>	H. No. 15/A, Road 8, Gulshan-1, Dhaka, BD, 1212		
<b>Date of audit</b>	2026-03-17	<b>Audit conducted by</b>	Minh Nghia Chu
<b>Audit pillars</b>	Labour Standards   Health and safety   Environment 4-Pillar   Business ethics		
<b>Time in and out</b>	Day 1	Day 2	Day 3
	In 08:00	In 08:00	In 08:00
	Out 17:00	Out 17:00	Out 13:00
<b>Audit type</b>	Periodic		

[← Contents](#)

[Findings →](#)

Was the audit announced?	Semi announced
Was the Sedex SAQ available for review?	Yes
Who signed and agreed CAPR?	Ms. Tran Thi Kim Em / HR Deputy Manager
Any conflicting information SAQ/Pre-Audit Info	<p>Yes</p> <p>From document review and interview with facility management, it was verified that there are conflicting data between the SAQ and audit finding in the areas of worker breakdown. Detail:</p> <ol style="list-style-type: none"> <li>SAQ indicated 142 male workers and 234 female workers, audit finding are 80 male workers and 179 female workers.</li> <li>SAQ indicated migrant workers 29 (15 male workers and 14 female workers), Audit finding: The facility has not migrant workers.</li> <li>SAQ repaid for recruitment fee.</li> </ol> <p>Although the facility has not migrant workers, 100% workers are local but they have to pay for health examination fee to complete job application at 250,000 VND and the factory had repaid to them and in total 40,500,000 VND in the past year of this assessment, while the SAQ indicated no payment has been made.</p>
Is further information available?	No

## Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	No	Yes
B: Present at the audit?	Yes	No	Yes
C: Present at the closing meeting?	Yes	No	Yes
Reason for absence at the opening meeting	There is no worker representative at the site.		

**Reason for absence during the audit**    There is no worker representative at the site.

---

**Reason for absence at the closing meeting**    There is no worker representative at the site.

# SMETA declaration

## Auditor team

### SMETA declaration

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

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

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

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

Semi-Announced audit from March 16, 2026 to April 4, 2026.

### Lead auditor

Minh Nghia Chu

### APSCA Number

21700890

### Additional auditor

### Date of declaration

2026-03-19

[← Contents](#)

[Findings →](#)

---




































## Site representation


<b>Declaration</b>	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
<b>Full name</b>	Ms. Tran Thi Kim Em
<b>Title</b>	HR Deputy Manager
<b>Date of declaration</b>	2026-03-19


# Summary of findings


Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.A Ensure a safe working environment. Put in...	Local law	NC <a href="#">ZAF601369532</a>
	3.M Ensure all machinery is installed, mainta...	Local law	NC <a href="#">ZAF601369531</a>


# Management systems

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

 Not addressed

















 Fundamental improvements required


 Some improvements recommended


 Robust management systems


[← Summary of findings](#)


[Site details →](#)

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

 Not addressed

 Fundamental improvements required

 Some improvements recommended

 Robust management systems

[← Summary of findings](#)

[Site details →](#)

# Site details

## Company and site details

<b>Sedex company reference</b>	ZC410614773	
<b>Sedex site reference</b>	ZS410619885	
<b>Company name</b>	MINH DANG COMPANY LIMITED (DL 449)	
<b>Business ownership type</b>	GOODS	
<b>Site name</b>	MINH DANG COMPANY LIMITED	
<b>Site name in local language</b>	CÔNG TY TNHH MINH ĐĂNG	
<b>GPS location</b>	<b>GPS address</b>	83, Provincial Road 934, 94 ĐT934, Ấp Thạnh Lợi, Mỹ Xuyên, Sóc Trăng 950000
	<b>Coordinates</b>	N 9°33'33",E 105°59'38"
<b>Is the worksite in a remote location, far from habitation?</b>	No	
<b>Site contact</b>	<b>Contact name</b>	Tran Thi Kim Em
	<b>Job title</b>	HR Deputy Manager
	<b>Phone number</b>	0084 2993 851351
	<b>Email</b>	cungung.02@minhdangseafood.com

[← Management systems](#)

[Worker analysis →](#)

## Company and site details

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

Business Register No.: 2200258144 issued on November 28, 2005 and recent modification on August 12, 2025.  
 Environment License No. 03/GPMT-UBND issued on January 8, 2026.  
 Certificate of building fire-fighting system designed No.31/TD-PCCC issued on June 3, 2025;  
 Certificate of building fire-fighting system design No. 115/TD-PCCC issued on September 26, 2016; Fire-fighting installation evaluation report No. 267/NT-PCCC issued on March 23, 2017;  
 Certificate of Building construction Fire-Safety condition No. 1862/DK-PCCC issued on November 27, 2009  
 Certificate of Fire-fighting system designed No. 10/TD-PCCC issued on January 12, 2022;  
 Approval letter for Fire-fighting installation No. 617/NT-PC07 issued on April 07, 2022.

## Site activities

<b>Site function</b>	Factory Processing/Manufacturer	
<b>Site activities</b>	<b>Primary</b>	Other processing and preserving of fish, crustaceans and molluscs
	<b>Secondary</b>	
	<b>Other</b>	
<b>Product type</b>	Frozen Seafood production.	
<b>Process overview</b>	<p>Receiving materials - defrosting - washing 1 - Filetting &amp; washing 2 -Inspect for parasite - Ingredient soaking - washing 3 - Size classification type &amp; washing 4 - input tray -Freezing - Scale &amp; Ice Plated - Poly bag - Metal Scan - packing - Frozen Keeping -</p> <p>Inspection - Shipping.</p> <p>The facility has 3 production lines</p> <p>Main equipment are: Plastic crates, plastic baskets for storing materials, knives and scissors for filetting and trimming, conveyor belts, freezing cabinets, metal trays, refrigeration system.</p>	
<b>What level of mechanization best describes the work at this site?</b>	Fair mechanisation / manual Labour	

## Site scope

<b>Is the audited site a physically continuous area?</b>	Yes
<b>What is the area of audited site to its boundary?</b>	8329m <sup>2</sup>

[← Site details](#)

[Worker analysis →](#)

## Site scope

<b>Building 1</b>	<b>Last construction works on site</b>	2005
	<b>If building is shared, provide details</b>	Not applicable.
	<b>Number of floors</b>	1
	<b>Description of floor activities</b>	Concrete Flat building with the total areas: 3,423.6 SQM, occupied for: Materials receiving - Preparation - washing - Processing - Frozen - Inspection and Frozen Keeping.
<b>Building 2</b>	<b>Last construction works on site</b>	2010
	<b>If building is shared, provide details</b>	Not applicable.
	<b>Number of floors</b>	3
	<b>Description of floor activities</b>	Concrete building with 3 floors with total: 568.2 SQM Ground floor (Floor 1): Frozen Storage Second floor : Quality Control and Lab Third Floor: Not occupied.
<b>Building 3</b>	<b>Last construction works on site</b>	2005
	<b>If building is shared, provide details</b>	Not applicable.
	<b>Number of floors</b>	2
	<b>Description of floor activities</b>	Concrete building with 2 floors with total: 372 SQM: Ground floor is occupied for: Materials receiving - Preparation - washing - Processing - Frozen - Inspection and Frozen Keeping. Second floor for: Hall and canteen.

[← Site details](#)

[Worker analysis →](#)

## Site scope

<b>Building 4</b>	<b>Last construction works on site</b>	2014
	<b>If building is shared, provide details</b>	Not applicable.
	<b>Number of floors</b>	4
	<b>Description of floor activities</b>	Concrete building with 4 floors with total areas: 1,754.5 SQM Ground floor: Frozen Store (675 SQM) Floor 1: Frozen store office (76.5 SQM) Floor 2: Office, Canteen/Kitchen (675 SQM) Floor 3: Office area (328 SQM).

<b>Building 5</b>	<b>Last construction works on site</b>	2010
	<b>If building is shared, provide details</b>	Not Applicable.
	<b>Number of floors</b>	4
	<b>Description of floor activities</b>	Concrete building with 4 floors with total areas: 456 SQM Ground floor: Frozen storage Semi-floor: Office Floor 2: under renovation Floor 3: Office

**Is there any difference between the site scope of the audit and the Sedex site profile?** No

**Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site?** No

**Is any activity conducted onsite not included within the scope of the audit?** No

[← Site details](#)

[Worker analysis →](#)

## Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	No
Does the site organise worker transport to the worksite?	Not provided No transportation is provided. Not required by law.

## Work patterns

Approximate workers on site per month (% of peak)	January	90-100%	February	90-100%
	March	90-100%	April	90-100%
	May	90-100%	June	90-100%
	July	90-100%	August	90-100%
	September	90-100%	October	90-100%
	November	90-100%	December	90-100%

Is there any night shift work at the site? No

## Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact? Other social audit  
The facility participate BSCI scheme which conducted on December 22-24, 2025 by QIMA.

## Site assessments

**Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community?** No  
 No. The facility has not conduct the assessment for negative impacts on the human-rights, lands, resources, territories, livelihoods or food security of indigenous people or the local community.

**Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?** No  
 No. The facility has not been conducted Human Rights Impact Assessment from the last 3 years.

[← Site details](#)

[Worker analysis →](#)

# Worker analysis

Gender disaggregated data available      Men and women

## Worker totals

	Men	Women	Other	Total
Number of workers	80 (30.9%)	179 (69.1%)	- -	259 (100%)

## Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	80 (30.9%)	179 (69.1%)	- -	259 (100%)
Temporary or fixed term employees	0 -	0 -	- -	0 (0%)
Agency or subcontracted workers	0 -	0 -	- -	0 (0%)
Seasonal workers	0 -	0 -	- -	0 (0%)
Self-employed workers	0 -	0 -	- -	0 (0%)
Informal workers including home workers	0 -	0 -	- -	0 (0%)
Apprentices, trainees or interns	1 (33.3%)	2 (66.7%)	- -	3 (1.2%)

\* % of total workforce

[← Site details](#)

[Worker interviews →](#)

## Migrant workers

	Men	Women	Other	Total
Domestic migrant workers	0 -	0 -	- -	0 (0%)
International migrant workers	0 -	0 -	- -	0 (0%)
Total migrant workers	0 -	0 -	- -	0 (0%)

\* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from. Not applicable.

## Workers by age

	Men	Women	Other	Total
18 - 24 years old	36 (36%)	64 (64%)	- -	100 (38.6%)
15 - 17 years old	0 -	0 -	- -	0 (0%)
Under 15 years old	0 -	0 -	- -	0 (0%)

\* % of total workforce

[← Worker analysis](#)

[Worker interviews →](#)

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

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

### Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Vietnamese	31%	69%	-	100%

### Workers by remuneration type

	Men	Women	Other	Total
Workers paid per unit (piece rate)	80 (30.9%)	179 (69.1%)	- -	259 (100%)
Workers paid based on a mix of 'piece work' and hourly rate	0 -	0 -	- -	0 (0%)
Workers paid hourly / daily rate	0 -	0 -	- -	0 (0%)
Salaried workers	0 -	0 -	- -	0 (0%)

\* % of total workforce

[← Worker analysis](#)

[Worker interviews →](#)

## Workers by payment cycle

	Men	Women	Other	Total
Paid daily	0 -	0 -	- -	0 (0%)
Paid weekly	0 -	0 -	- -	0 (0%)
Paid monthly	80 (30.9%)	179 (69.1%)	- -	259 (100%)
Other	0 -	0 -	- -	0 (0%)

\* % of total workforce

If other payment cycle entered, please provide details      Not applicable.

## People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	3 (17.6%)	14 (82.4%)	- -	17
Supervisors or team leaders	16 (64%)	9 (36%)	- -	25
Administrative staff	25 (26.9%)	68 (73.1%)	- -	93

[← Worker analysis](#)

[Worker interviews →](#)

# Worker interview summary

Gender disaggregated data available      Men and women

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

## Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?

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

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

Number and size of group interviews      28 workers were randomly selected from different production process, genders, age and ethnic group (6 male and 22 female) for interview. 8 individual interview and 4 group of 5.

Did workers understand the purpose of the audit?      Yes

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

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

No

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

Favorable

## Attitude of workers

**In which areas did workers raise significant concerns or complaints?**

Other (provide details)

During the interview process, there is no negative concern raised by the interviewees.

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

Communication (e.g. from management)  
 Contracts  
 Equal opportunities  
 Facilities (e.g. rest area, recreation, canteen)  
 Freedom of movement  
 Grievance mechanisms  
 Hours worked, rest days or breaks  
 Job security  
 Overtime  
 Pay  
 Social benefits & insurance (e.g. ability to book annual leave, maternity leave, pensions etc.)  
 Social dialogue (e.g. freedom to associate)  
 Training and development  
 Transport  
 Work atmosphere (e.g. treatment by supervisors)  
 Work environment – comfort (e.g. temperature, noise or dust levels)

**Additional comments**

The interviewees feel comfortable attending interviews, confidently sharing their feelings about labor relations, rights, benefits, work and working environment, as well as working and resting hours. No negative comment.

**Attitude of workers' committee/union representatives**

Trade Union representative reported that the employer always respects and supports trade union activities at the factory.

## Attitude of workers

### Attitude of managers

The factory management is very cooperative throughout the audit process, absorbing and recording positively when the auditor shares the audit findings.

## Workers interviewed by type

	Total
Permanent workers	27
Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	1
<b>Total number of workers interviewed</b>	<b>28</b>

## Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	3	17	-	20
Workers interviewed individually	3	5	-	8

## Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	0	0	-	0
International migrant workers interviewed	0	0	-	0
<b>Total migrant workers interviewed</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>

# Measuring workplace impact

Gender disaggregated data available      Men and women

## Annual worker turnover (%)\*

	Men	Women	Other	Total
Last full quarter (90 days)	0.71%	1.28%	-	1.99%
Last full calendar year (2025)	12.94%	8.89%	-	21.83%
Previous full calendar year (2024)	21.35%	18.69%	-	40.04%

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

## Rate of absenteeism (%)\*

	Men	Women	Other	Total
Last full quarter (90 days)	14.54%	14.52%	-	29.06%
Last full calendar year (2025)	14.0%	14.5%	-	28.5%
Previous full calendar year (2024)	14.84%	14.0%	-	28.84%

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

**Are accidents recorded?**

Yes

Based upon document review and interaction with facility management, it was verified that the facility submit semi-annual report for accidental as per law, however, there was no case of accident.

---

### Annual number of work related accidents and injuries (per 100 workers)\*

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

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

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

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

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

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

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

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

Previous full calendar year (2024)	0.0%	0.0%	-	0.0%
------------------------------------	------	------	---	------

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

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

# 0. Enabling accurate assessment

## Summary of findings

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

No findings

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

- The facility provided access to all facility premises within audit scope, all requirement document as per audit document checklist and supplement records and reports that required during the audit process. Accepted for photo taken and worker interview. The management was cooperative and supporting the audit team during audit days. The facility do not provide dormitory for workers either management both onsite either offsite. 100% of workers are locally.
- The facility management acknowledge and signed to the Anti-Bribery letter right after the opening meeting. During the audit days, the facility management did not offer briber to or threaten the audit team, nor in any way induce the audit team to be dishonest.
- The site scope was the same as confirmed during the booking phase. All the office structural, activities process within the audit scope were covered during the audit.
- During the audit process, the facility was working as normal condition with fully attendance as the actual population.
- The Business license number No. 2200258144 first issued on November 28, 2005 and the lasted modification on August 12, 2025 by the Department of Investment and Planning of Can Tho City.
- The facility has written comprehensive human rights policy in the workplace. Document No. 005/2023/CS-MD issued on July 02, 2023. The policy was approved and endorsed by top of management, communicated to all employees/workers by providing training during orientation and displayed on notice boards. All the employees/workers and office management are received a refresh training on annually. The recent training was conducted on January 16, 2026.
- During worker interview, the interviewees were found aware of the human rights policies and also understanding their rights in the workplaces.

Evidence examined:

- Facility walkthrough
- Document review
- Management interview
- Worker interview.
- Company working rules,
- Facility's Code of conduct.
- Human rights policies
- Training records.

## 0. Enabling accurate assessment

### Data points

Has the site received an official notice, fine, prosecution, or withhold release order (WRO) for non-compliance with legislation, regulation, consent, or permits within the last three years, relating to Health and Safety, labour rights or the environment? No

Did any workers selected by the auditor decline to be interviewed? No

Were any external stakeholders such as consultants, customer representatives, industry experts etc. present during the audit? No

# 1. Employment is freely chosen

## Management systems

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

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

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

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

## Management systems

### Explanation for management systems grades

- From the walkthrough, document review, worker interview and interaction with facility management, it was verified that the facility has comprehensive written forced labor policy in the workplace and displayed. In addition, the company working rules are also indicated prohibition of forced labor in any form.
- The facility has Social Responsible Committee with designated personnel for the Forced labor policy. Ms. Tran Thi Kim Em - HR Deputy Manager is responsible for deployment, communication and monitoring the implementation of the policy. In detail, she has access to Government Office, Internet, consultant service for legal update, report to senior management and make change or update the company policies, submit for adoption, arrange and provide training to all employees, monitoring the implementation and evaluate through the internal assessment.
- Forced labor policy was communicated to all employee and management via orientation and training in class room, once at hired and on annually. The recent refresh training was conducted on January 12, 2026. During the training process, multiple-choice tests are always given to evaluate the effectiveness of the training. Due to the peculiarities of the geographical location and history of Soc Trang (Former province), 30% of the province's population is ethnic Khmer, so many people do not go to learn Vietnamese. The factory currently has 15% of workers who do not go to school, so they do not know how to read and write Vietnamese neither Khmer. This is a region-specific risk. As per facility management, the factory always provided Khmer interpreter to support Vietnamese-Khmer workers who are poor in reading and writing Vietnamese. When signing labor contracts, Khmer interpreter will read the contract in detail to ensure workers understood the term and condition of the contract before agree to sign. During the interview process, all the interviewees confirmed they understood company policies and procedures in forced labor, human rights policy and term of employment.
- During the document review and interaction with facility management, it was verified that current system, the facility has formal monitoring system and annually conducted the internal social and labor practice assessment to ensure the implementation and effective of company policies and procedure in forced labor.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 0](#)

[Code area 1.A →](#)

[← Code area 0](#)

[Code area 1.A →](#)

---

Audit company:  
**Accordia Global Compliance Group Asia Limited**

Audit reference:  
**ZAA600191708**

Start Date:  
**2026-03-17**

End Date:  
**2026-03-19**

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

- The facility is fully complies with all the requirements related to the prevention of forced labor, human trafficking, and modern slavery. There is no evidence of human trafficking detected during the audit process, the facility has no foreign migrant workers either domestic migrant workers, all employees are locally, recruit and hiring directly by the facility.
- The facility is also maintains a clear, documented policy on modern slavery and human trafficking, which has been communicated to all workers and employees. The facility has developed procedures mitigating risk of presence of forced labor, human trafficking, debt bonded and other forms of modern slavery in their process.
- Through the audit process, no evidence of abuse of vulnerability, deception, restriction of movement, isolation, physical and sexual violence, intimidation and threats nor retention of identity document, withholding of wages, debt bondage, abusive working and working conditions, excessive overtime, or human trafficking and other forms of modern slavery such that the business can be determined to be profiting from modern slavery.
- From the walkthrough, document review, worker interviews and interaction with facility management, it was verified that no evidence of verbal, physical and/or sexual abuse against the worker themselves, or their family or close associates, for the purposes of controlling workers' behavior. The company has documented harassment and abuse policy that prohibits any form of verbal, physical and/or sexual, mental abuse.
- During the worker interviews, all the interviewees confirmed that they (or their families or close associates) are not subjected to threats or penalties or negative physical, social or financial consequences if they do not comply with what is being asked.
- From the walkthrough and worker interview, It was verified that all workers have full freedom of movement both inside and outside the workplace. There are no restrictions on workers' access to their personal documents or possessions, and workers are not required to stay in company as the facility does not provide any housing. The facility ensures that all workers have unrestricted access to toilet breaks and are free to leave the premises when necessary, adhering to safety and security protocols.
- From the walkthrough, it was verified that workers are not subjected to excessive surveillance, intimidation, or control, and CCTV cameras are cover entry-exit points, offices, inside compound, perimeters, production floors, stairs, storage areas for security purposes only. CCTV cameras do not cover any washrooms, grievance boxes, dining areas and management accommodation living spaces.
- During the walkthrough, document review, worker interview and interaction with facility management, it was verified that no evidence of unreasonably preventing workers from communicating with others inside or outside the workplace, deny workers social interaction or otherwise intentionally subject workers to isolation was found.

From worker interviews, it was verified that the interviewee confirmed that Mobile phones are retained by them and they can use during breaks and outside of working hours. For the family emergency call, they are allowed to answer or make recall event in working hours. There are no restrictions on social interactions of workers during break time and outside working hours.

- During the review of worker’s personal files no evidence of retaining workers original ID documents was found. This was confirmed with the workers during worker interview. 28 personal files were checked.

Workers are freely to terminate their contracts for any reason by giving the due notice period as stated in job contracts without any fee, penalty or fear of detriment. During audit randomly some files of resigned workers were checked and in all cases, it was found that the company paid all dues and benefits within 45 days as required by law. This was confirmed by the workers during worker interviews.

- During wages and benefits review it was verified that there is a regular pay schedule in line with applicable law that is monthly. The salary is paid on or before 12 of calendar. From the worker interview, the interviewee confirmed the company is paying salaries within the due time as policy and contract agreement.

The prohibitions of force labor policy states that the facility does not give any loans or advance payments to workers. This was confirmed through worker and management interview.

During review of the payroll no evidence was found any deduction related to loans or advances. The facility also maintains a clear, documented policy on modern slavery and human trafficking in their prohibitions of force labor policy which has been communicated to all workers through training. The recent training was conducted in January 16, 2026, posters and announcements through public announcements. During payroll and workers contracts review it was confirmed that the company does not charge or withhold any part of a worker’s salary as a deposit or requires workers to post bonds or repay government levies as not required by law. Also, during worker interview it was observed that there was no requirement to lodge deposits (financial or personal documents) for employment.

There is no savings program that requires worker to contribute. This was confirmed by the interviewees during worker interview. During review of wage payment records were verified that no evidence of withholding any payments against saving program. During payroll records review it was verified all workers are earning above the legal minimum wage as per minimum wages in 2026.

All workers are directly employed by the company. No labor provider or sub-contractor was involved.

The Forced labor policy states that the facility does not use any prison labor. It was verified during worker interview and facility tour.

\* Evidence examined to validate this code section:  
Company working rules

Forced labor policy.  
Recruitment and Hiring policy and procedure  
Discipline procedure/discipline records  
List of resignation from last 12 months  
Samples of 28 Employee files  
Payroll/time sheet  
Compulsory social insurance, medical insurance and unemployment insurance records and reports.  
Working hour policy  
Training records which including prohibitions of forced labor and trafficking labor policy, human rights policy, anti-harassment and abuse policy, non-discrimination policy.  
Employee interview.  
Union representative interview  
Management interview.  
Walkthrough.

---

1. Employment is freely chosen

## Data points

If required under local law, is there a published 'modern slavery' or similar statement? Not Applicable

Does the site utilise any workers who are prisoners? No

Does the site use the labour of persons required to work under any government scheme? No

# 1.A. Responsible recruitment and entitlement to work

## Management systems

<p><b>Develop and maintain relevant policies and procedures to ensure workplace requirements are met</b></p>	<p>Robust Management Systems</p>
<p><b>Appoint a manager with sufficient seniority who is responsible for implementing procedures</b></p>	<p>Robust Management Systems</p>
<p><b>Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures</b></p>	<p>Robust Management Systems</p>
<p><b>Monitor the effectiveness of procedures to meet policy and workplace requirements</b></p>	<p>Robust Management Systems</p>
<p><b>Explanation for management systems grades</b></p>	<ul style="list-style-type: none"> <li>- The facility has written recruitment and hiring policy and procedure in the workplace which endorsed by top management and displayed. During the walkthrough, document review, worker interview and interaction with facility management, it was confirmed that the facility has not use third-party recruitment.</li> <li>- A designated HR officer Mr. Trang Minh Man oversees responsible recruitment practices along with a recruitment team as per legal law. These people are aware about applicable updated legal parameters for recruiting workers as well as possess qualifications and skill to screen workers to verify their documents. The screenings are done based on skill and experience and the recruiters follows a set of skill matrix to evaluate the candidates.</li> <li>- The recruitment and hiring policy and procedure was communicated to all employees/workers, relevant individual responsibilities and senior management once at hired and on annually. The recent training was conducted on January 12, 2026.</li> <li>- The HR Manager monitors all hiring process from hiring demand procedure until confirming the candidate and signing labor contract to ensure the implementation company hiring policy and procedure. The facility has internal social and labor practice assessment and maintain conducting on annually to monitor and evaluate the implementation and effective of company policies and procedure as well ETI base code.</li> </ul>

[← Code area 1](#)

[Code area 2 →](#)

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 1](#)

[Code area 2 →](#)

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

- From the walkthrough, document review, worker interview and interaction with facility management, it was verified that all workers are locally directly recruited and are directly employed workers. The company does not use any labor providers or sub- contractors. All workers are domestic workers. No foreign migrant workers were found during the audit.
- The company has documented recruitment procedure. The procedure which states that workers must present their ID's for proof of age during the job interview, and only copies must be kept in the personnel files and the original given back to the workers. The facility requires every worker to show their original ID cards and retains a copy in their personal file.
- During audit process, 28 personal files were checked and all of them carried the copies of the worker's ID cards. This was also confirmed by the workers during worker interviews. The documented recruitment procedure also states that worker original ID must be checked.
- The In-charge and supervisor gives manpower needing list to their department heads. based on that job banners or advertisements on sites are done by which seeing, job candidates come at the factory gate, security guard informs the HR and admin department. HR responsible come and talks with the candidate about legal ID available with addition chairman certificate, educational certificates. If available, HR briefs about company's general terms & conditions. If candidate agrees to the terms & conditions, then the recruitment committee representative of the user department takes interview, evaluate job skill and explain the working conditions specific to the job role. If the candidate passes the evaluation, the HR officer explains the terms and conditions stated in the job agreement (salary, working hours, benefits, leaves etc.). If candidate agreed to the terms & condition, then HR Dept. issues a labor contract which is duly signed by the Factory Manager. The candidate reviews the terms and conditions and if acceptable they sign the labor contract. The original labor contract is given to the candidate, and a copy is retained in the worker's personal file as required by Labor Law. During audit, 28 personal files were checked and all of them carried the copies of the worker's labor contract. This was also confirmed by the workers during worker interviews.
- Hiring procedure requires worker to submit health exam record as per legal requirement to determine health group for job assignment but prohibit pregnancy test either HIV/AIDS, the hospital fee in this location is 250,000 VND for person when conduct the exam. The facility repaid to worker for the first salary term in full amount (within 30 days after hired) and that is in line with legal requirement.

Evidence examined:  
 28 sampled of personal files.  
 Recruitment & Hiring Policy and procedure.  
 Payroll records.  
 Worker Interview.

Union representative interview.  
Management Interview.

---

[← Code area 1](#)

[Code area 2 →](#)

## 1.A. Responsible recruitment and entitlement to work

### Data points

#### Labour hire

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

#### Migrant workers

Do any workers migrate across international borders to work at this site?	No
---	----

[← Code area 1.A](#)

[Code area 2 →](#)

Percentage of workers that are migrant 0%

Do any workers migrate from other states, provinces or regions within the country to work at this site? No

## Recruitment fees

Have any workers who started at this site in the last 12 months (new workers) paid any recruitment fees or associated costs, such as visas or travel, which have not been fully repaid? No - new workers paid recruitment costs but these have been fully repaid by the site  
No - all new workers were recruited locally by the site

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

## New workers totals

### Vietnam

Number of workers 162

## Recruitment fees

### Vietnam

Payments made in exchange for work -

Recruitment services which are not optional -

[← Code area 1.A](#)

[Code area 2 →](#)

## Recruitment fees

Other or uncategorised	-
------------------------	---

## Related costs

### Vietnam

Medical costs	✓
---------------	---

Insurance costs	-
-----------------	---

Skills and qualification tests	-
--------------------------------	---

Training and orientation	-
--------------------------	---

Equipment costs	-
-----------------	---

Travel costs	-
--------------	---

Accommodation costs	-
---------------------	---

Administrative costs	-
----------------------	---

Other or uncategorised	-
------------------------	---

## Illegitimate costs

### Vietnam

Payments made to illegitimate actors involved in the recruitment process	-
--	---

[← Code area 1.A](#)

[Code area 2 →](#)

## Illegitimate costs

Payments made to illegitimate actors during the course of employment -

Other or uncategorised -

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

### Vietnam

Yes - to a recruiter -

Yes - to the audited site -

Yes - to a third party -

No - could not verify ✓

## Highest total costs incurred

### Vietnam

Currency VND

Highest total costs incurred 250000.0

### Additional comments

Although all workers are locally but to complete the job application set as hiring procedure, new workers have to pay 250,000 VND for health examination fee and paid to the Hospital and the factory repaid to in the first salary term (within 30 days after hired) and that is in line with legal requirement. Total factory repaid 40,500,000 VND for 162 new workers hired from the last 12 months.

[← Code area 1.A](#)

[Code area 2 →](#)

## 2. Freedom of association and right to collective bargaining are respected

### Management systems

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

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

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

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

## Management systems

### Explanation for management systems grades

- The facility has a documented policy on Freedom of Association stating that the workers have a right to join or form an independent trade union or worker representative organization and their rights to collective bargaining. The policy and the procedure are annually reviewed to ensure effectiveness and compliance to legal requirements. This will ensure sustainable compliance over time. Current system, the facility has a registered trade union named Minh Dang Company Limited Grassroots Trade Union.
- A HR Manager along with a PR Officer Ms. Tran Hong Ngoc has been appointed to oversee and enforce the facility's policies related to freedom of association and collective bargaining. This individual holds the required authority and decision-making capacity to ensure that workers can freely exercise their rights without any restrictions. The HR team is actively involved in supporting the worker representative activities.
- The orientation training and the training on Code of Conducts covers freedom of association and collective bargaining. The recent training was conducted on January 12, 2026. The policy is also posted on company notice board. Due to the peculiarities of the geographical location and history of Soc Trang (Former province), 30% of the province's population is ethnic Khmer, so many people do not go to learn Vietnamese. The factory currently has 15% of workers who do not go to school, so they do not know how to read and write Vietnamese neither Khmer. As per facility management, the factory always provided Khmer interpreter to support Vietnamese-Khmer workers who are poor in reading and writing Vietnamese and help them to understand company's freedom of association and collective bargaining, term of employment. During the interview process, all the interviewees stated that they understood company policies and procedures.
- During the document review and interaction with facility management, it was verified that the factory conducted the internal social and labor practice on annually to ensure the implementation and effective of company policies and procedure in recruitment.

## Summary of findings

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

No findings

[← Code area 1.A](#)

[Code area 3 →](#)

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

- In Vietnam the workers can choose to form a Union or worker representative. In the facility the workers have formed Trade Union.

The company has documented procedure that explains in detail the process of establishing, holding elections of Union representatives and operation of the worker representative. Procedure also explains the frequency of the participation committee meetings and recording meeting minutes. The procedure was reviewed and found to be legal requirements.

The facility has a documented policy on Freedom of Association stating that the workers have a right to join or form an independent trade union, and their rights to collective bargaining. Freedom of Association policy displayed on notice boards in local language. The policy is also included in worker handbook that is issued to the workers. During worker interviews workers were found aware of the policy. During worker interview it was verified that there was no interference or influence by the management information and election process. The workers were able to freely elect Trade Union Representatives. The management never discouraged workers from joining or forming unions or participating in Union representative.

The Union Representative internal meeting is held every 3 months. The agenda of the meetings includes discussion on workers' rights included wages and working hours. The meeting minutes are shared with the departments for factories and Establishments and also displayed on the notice boards. During worker interviews, they were found satisfied with the functioning of the Trade Union representative. Workers were aware of the Union representatives, and they confirmed Union representatives always highlights worker concerns to management.

Evidence examined:

- Walkthrough
- Company working rules
- Discipline procedure
- Freedom of association and collective bargaining policy.
- Minutes of dialogue at the workplace (January 2, 2026).
- Collective Bargaining Agreement.
- Trade Union Financial report, records.
- Election records for Union Official Member
- Training records.
- Worker interview
- Union representative interview
- Management interview.

## 2. Freedom of association and right to collective bargaining are respected

### Data points

Are trade unions allowed by law in the national context?	Yes
Are there any registered trade unions in the workplace?	Yes
Are they active?	The facility has an establishment of Trade Union and they are actively.
Does the employer recognise the trade union?	Yes
Are there alternative worker representative bodies in place?	None
Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)?	Yes
Are the worker representatives freely elected by the workforce as a whole?	Yes
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Yes

[← Code area 2](#)

[Code area 3 →](#)

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

### 3. Working conditions are safe and hygienic

#### Management systems

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

## Management systems

### Explanation for management systems grades

- The facility has written health and safety policies in the workplace which endorsed by Top management and displayed that is in line with legal requirement. The policies and procedures were found likely to sustain compliance with the workplace requirements of this base code area now and into the future.
- The facility appointed Mr. Phan Thanh Tuan and Mr. Nguyen Van Thanh Lo in charge of occupational health and safety and they are formal trained in Group 1 and Group 2 as per legal requirement. They are responsible for updating new requirements on occupational safety and health, regular inspect the facility in health and safety including fire safety, implementing and monitoring the implementation of occupational safety and health policy and procedure within facility.
- All employees are trained in Occupational Health and Safety by third party once at hired and on annually. The recent training was conducted on Group 1 from July 29-30, 2024, Group 2: from July 29-August 3, 2024, Group 3 from August 8-10, 2024, and group 4 from August 26-26, 2025. Group 5 from August 5-6, 2025, Group 6: August 7, 2024.
- The facility has an established system for monitoring health and safety procedures, led by the HSE officers. While this structure is effective during audit but non-compliance was detected in the area of temperature measure and evaluation and machine safety inspection the need for more frequent and thorough inspections in the workplace. Conducting regular, detailed inspections will help ensure that all safety measures are being followed, with prompt follow-up actions to address any deficiencies and maintain a safe working environment.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.A Ensure a safe working environment. Put in...	Local law	NC <a href="#">ZAF601369532</a>
	3.M Ensure all machinery is installed, mainta...	Local law	NC <a href="#">ZAF601369531</a>

[← Code area 2](#)

[Code area 4 →](#)

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

- The facility has written health and safety policies in the workplace. Document No. CS- 01 effective from December 1, 2020 and recent reviewed on July 1, 2025
- The facility appointed HSE Officer by Decision No. 80/2022/QD-MD issued on July 1, 2022.
- All employees are trained in Occupational Health and Safety by third party once at hired and on annually. The recent training was conducted on Group 1 from July 29-30, 2024, Group 2: from July 29-August 3, 2024, Group 3 from August 8-10, 2024, and group 4 from August 25-26, 2025. Group 5 from August 5-6, 2024, Group 6: August 7, 2024.
- The facility has an established system for monitoring health and safety procedures, led by the HSE officers. While this structure is effective during audit but isolated issue detected in the area of machine safety inspection (Pressure Vessel) highlight the need for more frequent and thorough inspection in the workplace. Conducting regular, detailed inspections will help ensure that all safety measures are being followed, with prompt follow-up actions to address any deficiencies and maintain a safe working environment. The facility demonstrates strong adherence to health and safety standards, supported by a robust policy framework, regular risk assessments. The facility provides a safe and well-designed environment, complying with all applicable health, safety, and fire safety regulations. Comprehensive training programs, including orientation for new workers, are in place to enhance awareness and preparedness. Fire safety measures, such as regular drills, equipment inspections, and the presence of a trained firefighting team, further reinforce the facility's commitment to worker safety.

Supporting Evidence and Data:

Certificate of building fire-fighting system designed No.31/TD-PCCC issued on June 3, 2025;

Certificate of building fire-fighting system design No. 115/TD-PCCC issued on September 26, 2016; Fire-fighting installation evaluation report No. 267/NT-PCCC issued on March 23, 2017;

Certificate of Building construction Fire-Safety condition No. 1862/DK-PCCC issued on November 27, 2009

Certificate of Fire-fighting system designed No. 10/TD-PCCC issued on January 12, 2022; Approval letter for Fire-fighting installation No. 617/NT-PC07 issued on April 07, 2022.

Fire safety inspection report issued on October 28, 2025.

Emergency evacuation and rescue plan approval by Fire Department on July 1, 2025.

Fire-fighting Plan approved on July 1, 2025

First aid and medical emergency service contract No. NN3/2024/AIH-S&M-EHS signed on May 20, 2024.

First aid training conducted on October 15, 2025.  
Fire-fighting training on November 12, 2025.  
Fire drills on October 25, 2025.  
Labor Protection Plan 2024 & 2025.  
Health check records on March 22, 2025 & October 18, 2025.  
HSE training records 2025.  
Appointed HSE managers Document No. HFCVN/2024/QD/0112 issued on October 22, 2024.  
Emergency management plan No. 003/2026/KH-MD issued on January 5, 2026.  
Workplace Environment Monitoring report September 15, 2025.  
Risk assessment conducted on January 2, 2025  
Accident reports.  
Worker interview.  
Union Representative interview.  
Management interview.

---

# Findings: non-compliances

ZAF601369532

Non-compliance

Due 2026-05-03

## Code area

3 Working conditions are safe and hygienic

## Status

Open\*

## Workplace requirement

3.A Ensure a safe working environment. Put in place adequate controls to prevent accidents and injury (including long-term injury) to health arising out of, associated with, or occurring in the course of work.

## Time given to resolve

30 days

## Verification method

Desktop audit

## Issue title

303 - No/inadequate assessment of temperature levels

## Area of non-compliance/non-conformance

Local law

## Description

From the document review and interview with facility management, it was not that the occupational environmental monitoring has overlooked evaluating the working temperature inside the cold storage area, which consistently reaches -18 degrees Celsius. In addition the temperature which measured in the production process has big gap, the regular temperature in the working areas are from 18 to 20 degrees Celsius while the monitoring report recorded from 26.5 to 27.5 degrees Celsius.

## Corrective and preventative actions

It is recommended that the facility shall measure and evaluate the temperature in the cold storage. In addition, when conducting the temperature measure the facility shall ensure the protocol for sampling and must conduct during the occupied hours of the buildings.

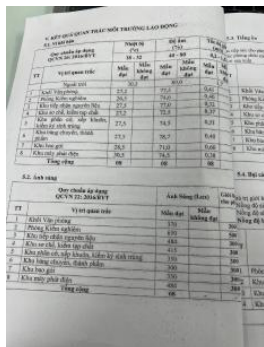
## Local law reference

Article 35 Decree 44/ND-CP Point 3. Environmental monitoring must ensure the following: a) Conducted during the working hours of the establishment while production and business activities are ongoing. b) Sampling is conducted using a method involving individual sampling, with sample collection locations placed in areas that may affect the workers. Occupational Health and Safety Law No.81/2015/QH13, Article 18: For harmful factors as determined by the Minister of Health to control their impact on workers' health, employers must conduct occupational environmental monitoring to assess these harmful factors at least once a year. The unit responsible for conducting occupational environmental monitoring must have adequate facilities, materials, equipment, and personnel.

## Evidence

[← Code area 3](#)

[Code area 4 →](#)



[Temperate measure report.jpeg](#)

[Temperature captured in the workplace.png](#)

\* PDF generated at 15:27 (UTC) on 03 Apr 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

**ZAF601369531**

**Non-compliance**

Due 2026-05-03

**Code area**

3 Working conditions are safe and hygienic

**Status**

Open\*

**Workplace requirement**

3.M Ensure all machinery is installed, maintained, and used in a safe manner.

**Time given to resolve**

30 days

**Issue title**

267 - No/inadequate certificates for inspections of machinery, or machines not registered as required by law

**Verification method**

Desktop audit

**Description**

From the walkthrough, document review and management interview, it was noted that the facility has one compressor machine (21.3 Bar) which was not equipped with safety inspection nor registered as per legal requirement.

**Area of non-compliance/non-conformance**

Local law

**Corrective and preventative actions**

It is recommended that the facility shall ensure the Air-compressor machine is properly inspected by certified personnel and registered as per legal requirement.

[← Code area 3](#)

[Code area 4 →](#)

### Local law reference

Circular No.36/2019/TT-BLDTBXH issued on December 30, 2019. Pressure vessels with a working pressure exceeding 0.7 bar (excluding static head pressure) classified according to Vietnam Standard 4 TCVN 8366:2010 and pressure vessels with a rated working pressure above 210 bar.

### Evidence



[Pressure vessel Issue.jpeg](#)



\* PDF generated at 15:27 (UTC) on 03 Apr 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 3](#)

[Code area 4 →](#)

### 3. Working conditions are safe and hygienic

## Data points

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

[← Code area 3](#)

[Code area 4 →](#)

Does the site have a structural engineer evaluation? Yes

[← Code area 3](#)

[Code area 4 →](#)

## 4. Child labour shall not be used

### Management systems

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

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

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

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

## Management systems

### Explanation for management systems grades

- The company has a policy not to recruit anyone below the age of 18 considering the risks involved in the factory. The recruitment procedure has inbuilt controls to ensure that the applicants show documentation to confirm the age like National ID card and passport. Company has documented policy prohibition of child labor and remediation procedure.
- HR Officer Mr. Trang Minh Man and Ms. Tran Thi Kim Em (HR Deputy Manager) are responsible for effective implementation of prohibition of Child labour policy and to ensure recruitment process is followed ensuring that no worker below the age of 18 is employed. HR Manager is involved during review of child labour policy and related procedures.
- All Facility employees/workers which including seniors management, office staffs and workers have been trained in Child Labour Policy and procedures. The policy is also displayed on noticed boards and included in the Employee's handbook. Remediation procedure and Employment procedure training was provided to all managers and supervisors. However, during worker interview, some of interviewee very poor in reading and writing Vietnamese. Due to the peculiarities of the geographical location and history of Soc Trang (former province), 30% of the province's population is ethnic Khmer, so many people do not go to learn Vietnamese. The factory currently has 15% of workers who do not go to school, so they do not know how to read and write Vietnamese neither Khmer. As per facility management, the factory always provide Khmer interpreter to support Vietnamese-Khmer workers who poor in reading and writing Vietnamese that help them understanding the company policies and procedure regarding child labor and young worker, hiring procedure, term of employment. During the interview process, all the interviewees confirmed understood company's child labor policy and procedures
- The facility has formal monitoring and conducted the internal social and labor practice assessment one every 12 months to ensure the implementation and effective of child and young workers policies and procedure.

## Summary of findings

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

No findings

[← Code area 3](#)

[Code area 5 →](#)

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

- The company has a policy that prohibit to recruit anyone below the age of 18 considering the risks involved in the factory. The recruitment procedure has inbuilt controls to ensure that the applicants show documentation to confirm the age like National ID card. Company has documented policy prohibition of child labor and remediation procedure. Policies and procedures are reviewed at least once every year (last reviewed on July 1, 2025). This practice ensures sustainable compliance overtime.
- HR Deputy Manager (Ms. Tran Thi Kim Em) is responsible for effective implementation of prohibition of Child labour policy and to ensure recruitment process is followed ensuring that no worker below the age of 18 is employed. HR Manager is involved during review of child labour policy and related procedures.
- All Facility employees which including seniors management, office staffs and workers have been trained in Child Labour Policy and procedures. The policy is also displayed on noticed boards and included in the Employee's handbook. Remediation procedure and Employment procedure training was provided to all managers and supervisors. Child Labour policy training is included in the annual training plan and refresher trainings are held according to the plan. The training contents included all aspects of child labour policy, employment procedure and remediation procedure. The recent refresh training was conducted on January 12, 2026.
- The HR department reviews the documents of all applicants to validate the age of the employee before confirming the recruitment. The facility does internal audits to monitor and evaluate the implementation of facility's policies and procedure as well ETI Base Code. During the internal assessment, any non-conformity or non-compliance areas that captured will analysis root cause and set corrective action plan with documented. In the internal audits checklist include questions that indicate all aspect of child labor indicators and assessment requirements.
- The facility has documented policy and procedure of prevention of child labor, age verification and remediation. Also, the recruitment policy clearly prohibits anybody under 18 shall not be recruited at the facility. During the recruitment process, individuals require medical examinations for age verification by a registered doctor. The child labor policies is also mentioned in the workers handbook. All workers are directly recruited and are directly employed workers. The company does not use any labor providers or sub-contractors. All workers are locally workers. No workers are from other provinces and other country. The facility requires every worker to show their original ID cards and retains a copy in their personal file. During audit, 28 personal files were checked and all of them carried the copies of the worker's ID cards. This was also confirmed by the workers during worker interviews. The documented recruitment procedure also states that worker original ID must be checked.

Evidence examined:

Child Labour Policy  
Recruitment and Hiring procedure  
Worker interview  
Management Interview  
Training records  
28 sampled of Personal Files.  
Worker Handbooks.  
Remediation policy.  
Facility walkthrough.

---

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

## Data points

Percentage of workers that are age 24 or younger	38%
Enter the legal age of employment	15
Enter the age of the youngest worker identified	19
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	1.2%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

[← Code area 4](#)

[Code area 5 →](#)

## 5. Legal wages are paid

### Management systems

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

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

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

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

## Management systems

### Explanation for management systems grades

- The facility has documented wages and compensation policy states that workers are paid at least legal minimum wages and overtime premium is paid at the rate of 150% of the basic salary. Procedure of calculating overtime premium and annual earned leave is also documented. The policy is reviewed if there is any change in the legal minimum wage by the government. This ensures sustainable compliance over time.
- The facility has Social Responsible Committee with designated personnel to monitoring the Wage and benefits policy. Ms. Nguyen Thi Hong Dung (Chief Account) and Ms. Tran Thi Kim Em (HR Deputy Manager) responsible for implementation of company wages and benefits policies and related procedures.
- The facility communicates their wages and benefits policy through orientation training to all workers once at hired, annual training and posting the policy on notice boards to workers. Employees/Workers were found aware about their wage calculation, other benefits during employee interview. However, during the worker interview, it was noted that some of interviewees are poor in reading and writing Vietnamese. Due to the peculiarities of the geographical location and history of Soc Trang province, 30% of the province's population is ethnic Khmer, so many people do not go to learn Vietnamese. The factory currently has 15% of workers who do not go to school, so they do not know how to read and write Vietnamese neither Khmer. As per facility management, the factory always provided Khmer interpreter to support Vietnamese-Khmer workers who are poor in reading and writing Vietnamese and help them understand company policies and procedures regarding wage and benefits, how to calculate piece rate, minimum legal wage, collective bargaining agreement, term of employment. During the interview process, all the interviewees stated that they understood company policies and procedure regarding wage and benefits.
- The facility pays salary to worker by direct deposit to bank account. All workers are piece rate workers, salary paid on every 12 on next month. The salary is generated on software and once the payroll is generated by the software it is checked for accuracy of hours of work, correct calculation of overtime premium, bonus, increments and correct absenteeism deductions before approval and payment of the salaries. Employees/workers are provided pay-slip and time sheets for verifying prior wage calculation. If there's any, employees/workers can report for settlement before wages payment. The facility conducted the internal audit cover the salaries cross check and ensure all the data of salaries and working time are matched and correct.

## Summary of findings

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

[← Code area 4](#)

[Code area 5.A →](#)

No findings

[← Code area 4](#)

[Code area 5.A →](#)

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

- The legal minimum wage stipulated in this region (Region II): 4,730,000 VND/month while the facility paid at least 4,966,500 VND/Month. This was confirmed during worker interviews. During review of 28 sampled workers wage and benefit records it was found that the company pays at least the above legal minimum wage to all workers according to their contract agreement.
- During review of payroll review it was verified that the overtime premiums are paid at the rate of 150% of the basic salary as required by law.
- The facility has compulsory social insurance, medical insurance and unemployment insurance under which covers all workers as required by law. The insurance information is updated by the facility monthly. During the audit, screenshots of the system were reviewed to verify that all sampled workers were covered by the social insurance.
- During review of 28 sampled personal files, all workers legally required entitlements and leaves was also given as per the law. The facility maintains the workers leave records in the service books.
- During the audit process, a review of three (3) randomly selected personal files from the maternity register revealed that workers had been accurately compensated for maternity benefits.
- In the facility's Wages and Benefits policy, there is stated that no partial payments with in-kind benefits they pay to the workers. During payroll review and workers interview it was verified.
- The company has documented Disciplinary action procedure that clearly states that the company will not make any deductions from salary or impose any financial fine as result of any disciplinary action. This was confirmed during worker interviews. Further during review of 28 sampled workers payroll no evidence of any deduction other than absenteeism was found.
- The facility has a working hour policy stating workers are remunerated for all time worked including overtime. Essential training is also provided to all workers and at no charge or cost to the worker and during remunerated working hours. During the worker interview it was verified.
- The workers sign documented job agreement in local language at the time of recruitment that include details of the wages and overtime premium. In case of increment or any change in legal minimum wage the company issues a letter to the worker informing about the change in the salary. A sample of 28 workers personal files were checked and all files included evidence of increment in salary letter. This was confirmed during worker interviews. Further the minimum wage rate for each grade is displayed on notice boards, included in worker handbooks and communicated as part of orientation.
- As wage statement the workers receive pay-slips in detailed, clear and understandable breakdown of their wages, benefits and any deductions in local language as per law. The pay-slips are provided before giving the salary so that workers understand their salary breakdown. The salary is given in bank transfer. It

was verified during payroll review and also in worker interview.  
During the audit, 5 sampled of workers resigned workers were randomly selected for review and it was verified that the facility has paid the full settlement money as per law. Service benefits are also paid as per law verified during audit.

\* Evidence Examined:

Wage and benefits policy  
Working hours policy  
28 Samples of payroll records from February 2026 (Current month),  
28 samples of payroll record from October 2025 (Peak month) and  
28 samples of payroll records from June 2025 (Random month).  
Social Insurance, medical insurance and unemployment insurance records and report.  
Sick leave & Maternity leave compensation records.  
Sampled of resigned workers.  
Vacation/annual leave records and compensation report.  
Training records.  
Worker files.  
Worker interview.  
Union Representative Interview.  
Worker representative interview Management interview.

## 5. Legal wages are paid

### Data points

**What is the basic wage paid to workers?** Wages are based on 'piece work' or the legal minimum wage, whichever is higher

**Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?** Only digital payments

**How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?** None

**Where the site has undertaken a Living Wage gap analysis against a credible Benchmark which Benchmark have they used?** Full-Fledged Anker Methodology

### Worker remuneration

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

### Summary information

**Is legal wage/legally recognised CBAs data available for any of these options?** Not available

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

<b>Maximum legal working hours</b>	<b>Max hours per day</b>	8.0
	<b>Max hours per week</b>	48.0
	<b>Max hours per month</b>	Non applicable
<b>Actual required working hours</b>	<b>Required hours per day</b>	8.0
	<b>Required hours per week</b>	48.0
	<b>Required hours per month</b>	Non applicable
<b>Maximum legal overtime hours</b>	<b>Max hours per day</b>	4.0
	<b>Max hours per week</b>	Non applicable
	<b>Max hours per month</b>	40.0
<b>Actual overtime hours</b>	<b>Max hours per day</b>	2.0
	<b>Max hours per week</b>	4.0
	<b>Max hours per month</b>	16.0
<b>Minimum legal wage</b>	<b>Min per hour</b>	22700.0
	<b>Min per day</b>	Non applicable
	<b>Min per week</b>	Non applicable
	<b>Min per month</b>	4730000.0
<b>Actual minimum wage</b>	<b>Actual per hour</b>	38100.0
	<b>Actual per day</b>	Non applicable
	<b>Actual per week</b>	Non applicable
	<b>Actual per month</b>	4966500.0

<b>Minimum legal overtime wage</b>	<b>Min per hour</b>	34050.0
	<b>Min per day</b>	Non applicable
	<b>Min per week</b>	Non applicable
	<b>Min per month</b>	Non applicable
<b>Actual minimum overtime wage</b>	<b>Actual per hour</b>	57150.0
	<b>Actual per day</b>	Non applicable
	<b>Actual per week</b>	Non applicable
	<b>Actual per month</b>	Non applicable

## Wage analysis

<b>Number of workers' records checked</b>	84
<b>Provide the date and details of the records</b>	28 sampled of payroll record for the month of February 2026 (Current month) 28 sampled of payroll record for the month of October 2025 (Peak month) 28 sampled of payroll record for the month of June 2025 (Random month).
<b>Are there different legal minimum/legally recognised CBAs wage grades?</b>	No
<b>For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?</b>	Above legal minimum
<b>Indicate the breakdown of workforce per earnings</b>	0% below legal minimum wage 0% meet legal minimum wage. 100% above legal minimum wage

**Are there any bonus schemes used?**

Yes

13 month salary

Holiday Bonus:

New Year day: 100,000 to 300,000 VND/Person

King Hung's day: 100,000 to 300,000 VND/person

International Labor day (1/5): 100,000 to 300,000 VND/person

Independent day (2/9): 200,000 to 300,000 VND/person

Middle Autumn: 100,000 to 200,000 VND/person

Worker's marriage: 500,000 VND/person

**Were accurate records shown at the first request?** Yes

**Were any inconsistencies found?** No

## 5.A. Living wages are paid

### Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
<b>Systems and evidence examined to validate this code section</b>	<p>The facility had reviewed total wage of workers which including allowances, incentives that workers take home. Surveying, calculated living wage, analysis the gap between Anker's benchmark and actual payment. The average workers' income was 8,000,000 VND per month while the Living wage at the facility's location (Region II) is 8,494,878 VND/month and there is GAP.</p> <p>The facility has an improvement plan for the 3 years and set the Wage review once a year.</p> <p>Evidences exam:</p> <ol style="list-style-type: none"> <li>1. Payroll records</li> <li>2. Living wage survey records</li> <li>3. Living wage analysis and calculation</li> <li>4. Living wage Improvement plan</li> <li>5. Wage scale 2025 and wage scale 2026</li> </ol>		

## 6. Working hours are not excessive

### Management systems

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

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

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

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

## Management systems

### Explanation for management systems grades

- The facility has established a comprehensive working hours policy and procedure that fully complies with all applicable laws and regulations. The policy is well-documented and provides detailed explanations of working hour limits, overtime, and associated entitlements, ensuring that all legal requirements are met. Policies and procedures are reviewed at least once every year. This practice ensures sustainable compliance over time.
- The facility has appointed HR Deputy Manager Ms. Tran Thi Kim Em with the necessary seniority management to oversee the implementation and management of the working hours policy. They have well knowledge on legal requirement for minimum wages, working hours & overtime. They are responsible for effectively enforcing the policy and promptly addressing any issues related to working hours and overtime. The manager regularly monitors attendance records and overtime reports to ensure compliance with the established policies and to identify any potential violations. They are reactive to any changes regarding working hours by law and aligns the policy procedure with the law.
- The facility communicates their working hour policy through orientation training to all workers once at hired and on annually. The policy are visible posted on Company's notice boards for workers review. Working hours are also mentioned in appointment letters also. However, during worker interview, it was noted that some of interviewee are poor in reading and writing Vietnamese. Due to the peculiarities of the geographical location and history of Soc Trang (former province), 30% of the province's population is ethnic Khmer, so many people do not go to learn Vietnamese. The factory currently has 15% of workers who do not go to school, so they do not know how to read and write Vietnamese neither Khmer. As per facility management, the factory always provided Khmer interpreter to support those Vietnamese-Khmer workers who are poor in reading and writing Vietnamese help them to understanding company's working hours policies and procedures, overtime policy and procedure, overtime rate and calculation, term of employment. During the interview process, all the interviewees stated that they understood company's working hours and overtime policy and procedure, overtime compensation.
- The facility has system to monitoring the total regular working hour per day and per week, overtime per day, per week and per month, weekly rest to ensure no worker worked excessive the legal limited hour and to ensure worker have one day off after 6 consecutive working days. In detail, person in charge of working hour policy conducted the overview regular working hours and overtime working hours per day and per week on weekly and monthly. From the software, person in charge can review the accumulation of total working hours per week and per month per each worker to ensure he/she does not work excess the legal limited. When worker submit voluntary application for overtime work, person in charge will review if he/she still have fund of overtime hours or not before the acceptance. If he/she already reach to the legal

[← Code area 5.A](#)

[Code area 7 →](#)

## Management systems

limited, facility management will not accept for overtime application.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

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

- The facility adheres strictly to all working hours regulations, complying with both national laws and international standards. Standard working hours, excluding overtime, are clearly defined by contract and do not exceed 8 hours per day and 48 hours per week. Overtime, which is always voluntary, is managed responsibly with careful consideration of its frequency and extent, ensuring it is not used to replace regular employment. Overtime is compensated at a premium rate of 150% of the regular pay rate, in line with recommended practices, and is carefully monitored to maintain compliance with legal and ethical standards. Current system, the facility do not work overtime.
- The facility ensures that total working hours in any 7-day period from Monday to Saturday. The facility also provides workers with at least one day off after six (6) consecutive working days.
- The facility is using biometric system to track time in and time out, all regular working hour and overtime (if any) are properly recorded and retained. Employees' working hours records are kept for at least 5 years.

Evidence verified:

- Company working rules
- Working hours policy
- Collective Bargaining Agreement.
- 28 samples of time sheet in February 2026 (Current month),
- 28 samples of time sheet in October 2025 (Peak month) and
- 28 samples of time sheets in June 2025 (Random month).
- Training records
- Canteen records
- Clinic records
- Production records
- Overtime voluntary register log.
- 28 sampled of worker files
- Worker interview
- Union representative interview.
- Management interview.

## 6. Working hours are not excessive

### Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	150%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	Not applicable. The site paid at least 150% for normal day overtime against to normal rate.
Excluding overtime, what are the regular working hours per week for workers at this site?	48.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	50.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	52.0
Maximum number of days worked without a day off in sample	6

[← Code area 6](#)

[Code area 7 →](#)

## 7. No discrimination is practiced

### Management systems

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

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

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

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

## Management systems

### Explanation for management systems grades

- The facility has a documented anti-discrimination policy, duly approved by top management, which provides a detailed explanation of every aspect of the policy. The factory upholds strict, documented anti-discrimination policies that prohibit any form of discrimination based on race, gender, age, religion, or other protected characteristics. Policies are reviewed regularly to remain aligned with local laws and international standards.
- The facility has Social Responsible Committee with designated personnel to monitoring the anti-discrimination policy. Ms. Nguyen Ngoc Doan (Production Supervisor) and Ms. Tran Thi Kim Em (HR Deputy Manager) responsibility for the for implementing policy & procedures management of this item of the code. She is experienced on Labor and Social Compliance, Employee Relations and handling discrimination or harassment cases are part of the job. She is also efficient with Knowledge of Anti- Discrimination Laws & labor laws, human rights, and workplace standards, such as those outlined by the ILO (International Labour Organization). She works with department heads to monitor hiring, promotions, and other HR functions, ensuring all processes are free of bias. The manager also handles any reports of discrimination, ensuring a swift and confidential resolution.
- The facility regularly communicates its non-discrimination policy to all employees through trainings and posting the policy on notice boards. The recent training was conducted in January 12, 2026. However, during the worker interview, it was noted that some of interviewees are poor in reading and writing Vietnamese. Due to the peculiarities of the geographical location and history of Soc Trang province, 30% of the province's population is ethnic Khmer, so many people do not go to learn Vietnamese. The factory currently has 15% of workers who do not go to school, so they do not know how to read and write Vietnamese neither Khmer. As per facility management, the factory always provided Khmer interpreter to support Vietnamese-Khmer workers who are poor in reading and writing Vietnamese and help them understanding company's anti-discrimination policies and procedures, grievance system, term of employment, discipline procedures. During the interview process, all the interviewees confirmed that they understood company's anti-discrimination policy.
- The person in charge of non-discrimination policy regularly monitor the implementation of this policy by random inspect the hiring process, grievance system, compensate, promotion, discipline practice, etc. In addition, the facility has internal labor and social practice assessment procedure and maintain conducting on annually to monitor and evaluate the implementation of facility's policies and procedure. During the internal assessment, if there's non-conformity or non-compliance issue captured, a formal corrective prevention plan will be established with root cause analysis, corrective prevention plan with personnel in charge and target of completion date. From the recent internal monitoring report, the facility's non-discrimination policy

[← Code area 6](#)

[Code area 8 →](#)

## Management systems

need minor issue and had been corrected.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

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

- The facility is dedicated to promoting a fair and inclusive work environment by adhering to strict non-discrimination practices in the workplace. The company has a documented Anti-discrimination policy that ensures no form of discrimination including race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership, or political affiliation. Audit team selected records and workers interview representative of the workforce and taking into consideration of the vulnerabilities and intersectionality of different worker profiles.
- The workers hired based on the skills and experience and compensation and salary is according to their grade, promotion decision based on defined performance criteria, the company has documented disciplinary action policy that is followed before termination of any worker. Training on Anti-discrimination policy is provided to all workers, management and staffs, training records are maintained. Randomly selected 28 workers personal files, compensation and benefits records were checked, no evidence of any discrimination was found.
- The company has a HR department that assess workers based on skills and efficiency. This data is used for increment and promotions irrespective of their gender. The company has maternity and benefits policy, during worker interviews female workers confirm that there was no pregnancy test required during recruitment and female workers are paid the maternity benefits and leaves as per the law.
- The company has documented grievance procedure, training on grievance procedure is included in the training plan and is conducted regularly covering all workers.
- The factory has policies for female employees and creates all conditions to support and protect their health such as: maternity leave for 6 month with fully paid, Childcare support of 50,000 VND/child per month, female employees after returning to work from maternity leave only work 6 hours a day but are fully paid for 8 hours, Female employees during pregnancy only work 7 hours but are fully paid 8 hours of salary, female employees during the menstrual cycle are entitled to 1 hour off per day and are paid full salary.
- In particular, the facility always ensures full implementation of legal regulations and customer standards in ensuring fairness for subjects such as pregnant women, women with children under 12 months old, domestic migrant workers, etc. Workers feel very satisfied with the facility's working environment.

\* Evidence examined:

- Facility Walkthrough.
- Company working rules
- Anti-discrimination policies and procedures
- Grievance system
- Discipline procedure/discipline records.

28 worker files  
Worker interview  
Union representative interview.  
Observed from the facility tour  
Training records.  
Payroll & time sheets  
Management interview.

---

7. No discrimination is practiced

## Data points

Percentage of women workers in skilled or technical roles (e.g. where specific qualifications are needed, such as engineer/laboratory analyst)? 4%

Representation of women in managerial roles (ratio of women workers to women managers) 7%

Representation of women in supervisory roles (ratio of women workers to women supervisors) 5%

Three most common nationalities in managerial and supervisory roles Vietnamese

## 8. Regular employment is provided

### Management systems

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

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

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

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

## Management systems

### Explanation for management systems grades

- The company has a documented Recruitment Procedure. All workers are directly employed by the facility on permanent basis. All workers are issued appointment letters duly signed by the workers and facility representative. The company also has documented termination procedure. Both procedures are reviewed annually ensuring that legal requirements are incorporated in the procedures. This ensures sustainable compliance overtime. The factory always ensures stable jobs for workers, in the past 12 months, there haven't been cases of workers being stopped from work due to lack of jobs.
- The facility has Social Responsible Committee with designated personnel to monitoring the recruitment and hiring policy and procedure. The HR officer is responsible to ensure employees/workers are employed on permanent following company policy and in compliance with legal requirements. She holds are senior position in HR department and has access to all worker information and can easily access the required worker information if required. She was found fully aware of the legal requirements related to regular recruitment and other requirements related to this code area. In addition, the recruitment committee has been formed to facilitate the effective implementation of recruitment procedure.
- From document review, worker interview and interaction with facility management, it was verified that all workers/employee, supervisor and facility management received training in recruitment and hiring policy, termination and retrenchment procedure once at hired and on yearly. After each training session, there is always a multiple-choice test to assess the acquisition of input and output knowledge for each student. The facility retained training plan, training materials, training log and attendance log and made available for review during assessment. Due to the peculiarities of the geographical location and history of Soc Trang (former province), 30% of the province's population is ethnic Khmer, so many people do not go to learn Vietnamese. The factory currently has 14% of workers who do not go to school, so they do not know how to read and write Vietnamese neither Khmer. This is a region specific risk that must be considered during recruitment. As per facility management, the factory always provided Khmer interpreter to support Vietnamese-Khmer workers who are poor in reading and writing Vietnamese. When signing labor contracts, Khmer interpreter will read the contact in detail to ensure workers fully understood the term and condition of the contract before sign and help them understanding company policy and procedure in hiring, term of employment and other regulation. During the interview process, all the interviewees stated they understood company term of employment and company policies.
- The factory always controls and monitors the recruitment process, inspects each specific case to ensure that there is no case of exceeding the probationary period but has not signed the contract.

[← Code area 7](#)

[Code area 8.A →](#)

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
<b>Systems and evidence examined to validate this code section</b>	<ul style="list-style-type: none"> <li>- All workers are directly employed by the facility on permanent basis. The facility does not have any apprenticeships, temporary, irregular or sub-contracted worker.</li> <li>- All workers are issued a labor contract in local language as required by law. The labor contract is signed by the workers and the facility representative. Sampled of 28 workers personal files were checked, and copies of duly signed appointment letters were available. The labor contract includes all terms &amp; conditions of the employment and states that the workers are employed on permanent basis. This was confirmed during worker interviews.</li> <li>- All employees/workers are entitled to legally mandated benefits like Social Insurance, Medical Insurance, unemployment Insurance and other service benefit, earned leave and maternity benefit. During review of payroll, it was found that only unauthorized absenteeism deduction is made from the salary (when applicable) in line with legal requirements.</li> <li>- The facility's Termination policy states that if the employer terminates any permanent worker, the employer must notify the employee prior 45 days as per law. During audit no terminated worker were found also confirmed through worker and management interview.</li> <li>- During management interview, management were found aware about the termination policy.</li> </ul> <p>* Evidence examined:</p> <ul style="list-style-type: none"> <li>Company working rule</li> <li>Recruitment and hiring procedures</li> <li>Discipline procedure/discipline records</li> <li>Termination policy and procedure.</li> <li>List of resignation/termination from last 12 months Compensation records for resignation employees.</li> <li>Employee files/labor contract agreement.</li> <li>Training records</li> <li>Worker interview</li> <li>Management Interview</li> </ul>		

8. Regular employment is provided

## Data points

Percentage of workers that are permanently or temporarily employed	100.0%
Percentage of workers that have been engaged via irregular, sub-contracted or non-employment models of labour, rather than permanent or temporary contracts of employment	0.0%
Percentage of workers employed as apprentices, trainees or interns	1.16%

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

### Management systems

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

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

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

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

## Management systems

### Explanation for management systems grades

- The facility representative submitted the related policies and procedures and provided adequate explanation. The policies and procedures were developed to ensure that all usage the usage of Sub-contracting and homeworkers meet all the International law, local legal requirement and the Clients' requirements. The facility policies and procedures stated that no home workers would be used in any situation to ensure commitment and control of the product's safety and quality. The facility policies and procedures stated that subcontractors would not be encouraged to be used unless the force majeure cases. In any case when subcontracting is engaged, the procedures must be implemented in which the selection of subcontractors must be conducted and documented with the criteria and the requirements on production capacity, cost, production lead time, compliance status on social responsibility and security requirements.
- The HR Deputy Manager Ms. Tran Thi Kim Em is responsible for implementing the requirements. All the engagement of subcontracting must be suggested to the top management of the facility to seek approval from the client. A document cross check was conducted to ensure that subcontracting had not happened during the last 12 months. Since this facility is frozen seafood processing, in order to ensure the quality standard, all production process are happened in the facility and must not using subcontractor.
- The policies and procedures were communicated to all the employees/workers in the facility including the managers and supervisors in production. The recent refresh training was conducted on January 12, 2026. Related documents on communication were maintained by the HR Department. However, during the worker interview, it was noted that some of interviewees are poor in reading and writing Vietnamese. Due to the peculiarities of the geographical location and history of Soc Trang (Former province - Now this location is part of Can Tho City), 30% of the province's population is ethnic Khmer, so many people do not go to learn Vietnamese. The factory currently has 15% of workers who do not go to school, so they do not know how to read and write Vietnamese neither Khmer. As per facility management, the factory always provided Khmer interpreter to support Vietnamese-Khmer workers who are poor in reading and writing Vietnamese and help them understanding term of employment, company policies and procedure regarding supplier/sub-contractor and homeworker policy. During the interview process, all the interviewees confirmed understood company policies and procedure regarding sub-contractor and homeworkers.
- All the related procedures are reviewed at least annually for the necessary updating to ensure all guidance and requirements are in accordance with the international and local requirements, clients' standards and those documents are up to date and feasibility.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
<b>Systems and evidence examined to validate this code section</b>	<ul style="list-style-type: none"> <li>- The facility has policies and procedures on subcontractor in the workplace, however, since all production process must happened and strictly connecting within facility premises only, therefore no other subcontractor for production onsite either offsite facility.</li> <li>- During the audit process, the audit team had reviewed document, security record, conducting worker interview and management interview to verified the use of homeworkers. Current system, there is no homeworkers nor homework.</li> </ul> <p>Evidence examined:</p> <ul style="list-style-type: none"> <li>Business License</li> <li>Company working rules</li> <li>Suppliers/Subcontractor policy and procedure.</li> <li>Production records</li> <li>Sampled of shipping documents.</li> <li>Security records</li> <li>Training records</li> <li>Worker interview</li> <li>Management Interview</li> </ul>		

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

### Data points

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

Gender disaggregated data available

#### Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homemaker?

Are full records of homeworkers available at the site?

Does the supplier buy products or services from suppliers that use homeworkers? No  
 During document review and facility management interview, it was verified that the suppliers are not use homeworkers.

#### Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No  
 During the facility walkthrough, worker interview, it was verified that the facility has no on-site sub-contract worker.

[← Code area 8.A](#)

[Code area 9 →](#)

Are any sub-contractors used?                      No

---

[← Code area 8.A](#)

[Code area 9 →](#)

## 9. No harsh or inhumane treatment is allowed

### Management systems

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

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

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

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

## Management systems

### Explanation for management systems grades

- The company has documented on Anti-Harassment and abuse policy that prohibits any form of harassment at the workplace. The policy is also included in the Company's Code of Conduct. The company has documented procedure for grievance procedure and disciplinary action procedure.

- The facility has appointed Mr. Nguyen Ngoc Doan (Production Supervisor) and Ms. Tran Thi Kim Em (HR Deputy Manager) who oversees the implementation of policies and procedures related to anti-harassment, zero-tolerance policy, and disciplinary procedures. Additionally, welfare officers and an anti-harassment committee, managed by the senior manager, actively contribute to maintaining workplace safety and compliance. This manager is responsible for developing and enforcing clear guidelines for reporting harassment issues and managing the established grievance mechanism, which allows employees to voice their concerns confidentially.

- All facility management and workers are received training in anti-harassment and abuse policy once at hire and on annually. The facility senior management and supervisors are signed to confirming understood the facility's Anti-Harassment and abuse policy.

However, during the worker interview, it was noted that some of interviewees are poor in reading and writing Vietnamese. Due to the peculiarities of the geographical location and history of Soc Trang (Former province), 30% of the province's population is ethnic Khmer, which is a remote province, so many people do not go to learn Vietnamese. The factory currently has 15% of workers who do not go to school, so they do not know how to read and write Vietnamese neither Khmer. As per facility management, the factory always provided Khmer interpreter to support Vietnamese-Khmer workers who are poor in reading and writing Vietnamese help them to understanding the company's anti-harassment and abuse policy and procedure, term of employment, grievance system. During the interview process, all the interviewees confirmed understanding company's anti-harassment and abuse policy and procedure.

- The person in charge of Anti-harassment and abuse policy regularly monitoring the implementation by observe the behavior between facility management and employees/workers, closing working with worker representative for listening any concerns from worker regarding behavior of facility management and report to Top management for investigate and resolution.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
<a href="#">← Code area 8.A</a>			<a href="#">Code area 10.A →</a>

No findings

[← Code area 8.A](#)

[Code area 10.A →](#)

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

- The facility has an establishment of Anti - Harassment and abuse policy that states any form of physical abuse, psychological violence and harassment, Harassment or intimidation, Sexual violence and harassment is strictly prohibited.
- The grievance policy also defines how workers can raise grievances without fear of retaliation and hiding their identity. No harsh or inhumane treatment of workers, including gender-based violence and harassment was found during audit and it was verified through floor visit and worker interview.
- The facility communicates the Anti-harassment and abuse policy through training session to all workers, management and supervisors. The training sessions covers the prohibiting harsh or inhumane treatment, gender-based violence, anti-harassment policy and reporting mechanisms in place and legal laws regarding harassment. The policy is communicated and promoted through notice boards, posters, and staff information sessions.
- During the audit, randomly selected workers' handbook was checked and the anti-harassment policy and grievance policy were found included in the worker's handbook. There is an Anti-harassment committee that has responsibility to conduct regular team meetings with management to discuss about the harassment reports, investigations and resolve cases. During the interviews the committee members were found aware of their responsibilities.

The facility has documented disciplinary policy and procedures. Disciplinary policy and procedures are well-defined and consistently applied, ensuring a manner that is reasonable, non-abusive, non-coercive and transparent. The policy and procedure have been communicated to all workers by orientation, refresher training and displayed on the notice board.

No records were found regarding disciplinary incidents as there were no such cases occurred. Also verified during worker interview.

The facility has conducted Human Rights Risk assessment in detail. They tracked and responded to the implementation of their mitigatory activities, to ensure they are fit for purpose and updated where necessary.

Training program in harsh and inhumane treatment do not relate to the gender- based violence and harassment risk assessment and control measures identified during risk assessment.

The company policy states all workers have access to the information and access to the relevant training. Anti-harassment, abuse policy and procedure are in place that are well defined and communicated displaying on the policy board of the factory. During the work interview it was verified and observed that workers are aware of the company policy.

During the review of manager and supervisor training records it was noted that they receive training on Anti-harassment to prevent Anti-harassment and abuse at the workplace. Verified through interview that and training records review.

Evidence examined:

Anti-harassment policy.  
Grievance policy & procedure.  
Grievance Record.  
Risk assessment.  
Training records.  
Management interview and workers interview.  
Union representative Interview.  
Walkthrough.

---

9. No harsh or inhumane treatment is allowed

## Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	Yes, there is a formal grievance process The grievance process is available to all workers
What type of grievance mechanism(s) are available?	The facility has written comprehensive grievance process and worker feedback.
Number of grievances raised in the last 12 months	27
Number of grievances resolved in the last 12 months	27

## 10.A. Environment 2-Pillar

### Management systems

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

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

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

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

## Management systems

### Explanation for management systems grades

- The facility has developed a comprehensive environmental policy and procedure to ensure compliance with all applicable legal environmental laws and regulations. It integrates environmental considerations into business practices and complies with relevant local, regional, and national regulations. A clear process is in place to stay updated on regulatory changes, and the facility maintains the necessary documentation and permits for resource usage and waste disposal, including water, energy, and materials.
- The facility has appointed the QA officer Mr. Vo Anh Tuan to manage the implementation and oversight of environmental policies and procedures in compliance with EMS. They are responsible for all communications and monitoring related EMS.
- The facility has established communication and training programs to educate employees, including managers and supervisors, about environmental policies and procedures. Training on waste management is also given to cleaners. However, during the worker interview, it was noted that some of interviewees are poor in reading and writing Vietnamese. Due to the peculiarities of the geographical location and history of Soc Trang (Former province), 30% of the province’s population is ethnic Khmer, which is a remote province, so many people do not go to learn Vietnamese. The factory currently has 15% of workers who do not go to school, so they do not know how to read and write Vietnamese neither Khmer. As per facility management, the factory always provided Khmer interpreter to support Vietnamese-Khmer workers who are poor in reading and writing Vietnamese and help them to understand the company policy and procedure in environment, waste discharge procedure, waste classification procedure, reduce-reuse and recycle policy and the interviewees confirmed understanding.
- The facility has established a monitoring system that accurately measures the consumption of key utilities, including water, energy, and natural resources, evaluate wastewater discharge, air emission and waste generation. Monitoring report is submitted to the government as per legal required and retained. During monitoring report, all parameter of air-emission, dust, noise, wastewater discharge are within the standards.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 9](#)

[Code area 10.B →](#)

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

The site meets all applicable legal environmental laws and regulations. The environmental protection policy was established on July 1, 2025 with document No. CS-01.

Industrial and living waste were stored in separate areas and treated by a functional company, with adequate records available for review.

Facility conducted environmental risk assessment on 10-Dec-2024.

During site tour, the general working environment was observed to be clean and in good condition. No substantial pollution was observed throughout the site during the audit.

An environmental protection policy, signed by top management, was communicated to all employees.

- Environmental officer, was appointed to monitor environmental issues at the facility.
- Environmental awareness training was provided to all employees on an annual basis.

Evidence examined:

- Environment Permits
- Underground water user permit.
- Wastewater test reports
- Air-emission test reports
- Environment annual report 2025
- Environmental policy & procedure.
- Environmental long term strategies plan.
- Environmental impact analysis.
- Environmental Risk Assessment.
- EMS committee with Job description
- EMS awareness training
- Waste management policy
- Waste disposal agreements
- Hazardous waste disposal service contract
- Hazardous waste signed manifest
- Wastewater discharge records
- Energy tracking records
- Water usage tracking records
- Facility walkthrough
- Management interview

## 10.A. Environment 2–Pillar

### Data points

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

No

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

Environment License No.03/GPMT-UBND issued on January 8, 2026  
Underground Water Using permit No. 70/GP-UBND issued on December 31, 2025.

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

No

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

No

[← Code area 10.A](#)

[Code area 10.B →](#)

## 10.B. Environment 4-Pillar

### Summary of findings

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

No findings

[← Code area 10.A](#)

[Code area 10.C →](#)

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

The site meets all applicable legal environmental laws and regulations.

The site has environmental protection policy was establish on July 1, 2025 with document No. CS- 01.

The site identify and monitor potential negative environment impacts of operations and supply chain and have in place systems that prevent, mitigate or remedy the impacts of their own operations.

During a site tour, the general working environment was observed to be clean and in good condition. No substantial pollution was observed throughout the factory during the audit.

- Environmental officer, was appointed to monitor environmental issues at the facility. She establish resource-use targets and a plan to reach them. They record all data of energy use, water use, solid waste, material use, hazardous substance use and waste, and effluent discharge.
- Environmental awareness training to communicate policies and processes, training documents was endorsed at the highest level, that includes commitments to improve environmental performance and an approach to managing environmental impacts on relevant stakeholders was provided to all employees on an annual basis.

Evidence examined:

- Environment License
- Underground water user permit
- Environment monitoring report
- Environmental policy & procedure.
- Environmental long term strategies plan.
- Environmental impact analysis.
- Environmental Risk Assessment.
- EMS committee with Job description
- EMS awareness training
- Waste management policy
- Waste disposal agreements
- Electricity bills, Water bill.
- Employees and management interview.
- Site tour.

## 10.B. Environment 4-Pillar

### Data points

<p>Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?</p>	<p>Yes</p>
<p>What additional specific environmental policies does the site capture?</p>	<ul style="list-style-type: none"> <li>Zero-waste and recycling protocols</li> <li>Circular economy and resource efficiency</li> <li>Prioritising local suppliers</li> <li>Switching to renewable energy sources</li> <li>Packaging optimization</li> <li>Responsible use and management of water</li> <li>Sustainable material sourcing</li> <li>Biodiversity and eco system impact management</li> </ul>
<p>Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?</p>	<p>Yes</p> <p>The facility has banded chemical list to monitor based on from clients, demand, banded chemical list that published by the Government.</p> <p>Chemical purchase procedure that prohibit to purchase banded chemical.</p> <p>The facility has written procedure for chemical control, handling, storage and disposal in the workplace and regular inspect, monitoring and evaluate the implementation and effective fo the procedure.</p>
<p>Does the site have reduction targets in place to manage climate related risks?</p>	<p>Yes, to increase low-carbon energy consumption or production</p>
<p>Are any of these science-based targets?</p>	<p>No, but we anticipate setting one in the next two years</p>
<p>Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 &amp; 3))?</p>	<p>Yes</p> <p>The facility set reduction water usage: 4,900</p> <p>The facility set reduction target for energy usage: 174 KW</p> <p>The facility set reduction target for waste discharge: 3.1 Ton</p>

[← Code area 10.B](#)

[Code area 10.C →](#)

Has the site checked that any sub-contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?

Not Applicable

### Usage/discharge analysis

	Last full calendar year (2025)	Previous full calendar year (2024)
Total electricity consumption from non-renewable sources (kWh)	5,818,918	5,518,000
Total electricity consumption from renewable sources (kWh)	0	0
Sources of renewable energy used	Other (provide details) Not applicable, the facility has not using renewable energy.	Other (provide details) Not applicable. The facility has not using renewable energy.
Types of renewable energy used	Other (provide details) Not applicable.	Other (provide details) Not applicable.
Total natural gas consumption (kWh)	0	0
Usage of other purchased fuels	2160 Kgs (LPG)	1,400 Kgs (LPG)
Has the site completed any carbon footprint analysis?	No	No
Water sources	Underground	Underground

[← Code area 10.B](#)

[Code area 10.C →](#)

Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	52,530	50,677
Water discharged	Cha Va Cannel	Cha Va Cannel
Water volume discharged (m3)	18,251	18,279
Water volume recycled (m3)	0	0
Total waste produced (mt)	31.5	30
Total hazardous waste produced (mt)	0.3	0.3
Waste to recycling (mt)	25.5	24
Waste to landfill (mt)	6	6
Waste to other (mt)	0	0
Total product produced (mt)	4,100	3,900

[← Code area 10.B](#)

[Code area 10.C →](#)

## 10.C. Business ethics

### Management systems

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

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

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

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

[← Code area 10.B](#)

## Management systems

### Explanation for management systems grades

- The company has a documented Business ethics policy & procedure. Both procedures are reviewed annually ensuring that legal requirements are incorporated in the procedures.

There are about 12 ethical principles: honesty, fairness, leadership, accountability, integrity, compassion, respect, responsibility, loyalty, respect for the law, transparency, and environmental concerns.

- The Sales Manager Ms. Nguyen Thi Hong Dung (Chief Account) is responsible to ensure company policy and all practice in compliance with legal requirements. They have a strong knowledge that fostering an environment of ethical behavior and decision-making takes time and effort and starts at the top management. The facility create a code of conduct/ethics, guiding principles, reporting procedures, and training programs to enforce and encourage ethical behavior.

- The code of conduct/ethics procedure of the company is communicated to the managers and supervisors by issuing copies of the procedure to all managers. Recent refresh training was conducted in January 12, 2026. However, during the worker interview, it was noted that some of interviewees are poor in reading and writing Vietnamese. Due to the peculiarities of the geographical location and history of Soc Trang (Former province), 30% of the province's population is ethnic Khmer, which is a remote province, so many people do not go to learn Vietnamese. The factory currently has 15% of workers who do not go to school, so they do not know how to read and write Vietnamese neither Khmer. As per facility management, the factory always provided Khmer interpreter to support Vietnamese-Khmer workers who are poor in reading and writing Vietnamese help them to understanding the company's business ethic policy and procedure, training materials, company working rules, discipline procedure. During the interview, all the interviewees stated that they understood company policy and procedure regarding business ethic and company code of conduct.

- The monitoring internal assessments were conducted twice per year by CSR team also check the effectiveness of the procedure and other requirements of this code area to ensure that the facility follow with the legal requirements and standards of their industry under the local and national laws of the jurisdictions in which the facilities are doing business, along with any applicable international laws. The assessments cover all labor and employment laws of those jurisdictions, as well as laws governing the conduct of business in general, including rules and standards of ethics dealing with corruption and transparency, and any relevant environmental laws. We found that no notices of non-compliances issued against the facility, including any legal proceedings or outstanding allegations concerning the facilities operation from operating.

[← Code area 10.B](#)

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
<b>Systems and evidence examined to validate this code section</b>	<ul style="list-style-type: none"> <li>- The site updated a Business Ethics Policy issued in according to decision No. 39/2022/QD-MD on November 19, 2022 and reviewed on July 1, 2025, communicate and displayed.</li> <li>- Site Director was responsible for implementing business ethics.</li> <li>- Effective training and communication of policies and procedures to all workers. Internal monitoring procedures and corrective action procedures are implemented.</li> <li>- A transparent system (hotline, mailbox, and direct reporting) was in place for confidential reporting and handling unethical practices without fear of retaliation. - Document review and management interviews indicated compliance with all legal regulations regarding business ethics.</li> </ul> <p>Evidence examined:</p> <ul style="list-style-type: none"> <li>- Training records</li> <li>- Business ethic commitment.</li> <li>- Anti-bribery policy</li> <li>- Business ethic committee</li> <li>- Grievance policy</li> <li>- Mailbox records</li> <li>- Management and worker interview</li> </ul>		

[← Code area 10.B](#)

10.C. Business ethics

## Data points

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

No

Provide any certified anti-bribery management systems for the site

Not applicable.

[← Code area 10.C](#)

## Attachments



[Company sign board.jpeg](#)



[Factory exterior.jpeg](#)



[Facility exterior 2.jpeg](#)



[Factory exterior 3.jpeg](#)



[Facility exterior 5.jpeg](#)



[Factory exterior 4.jpeg](#)



[Policies posted.jpeg](#)



[Receiving materials.jpeg](#)



[Receiving materials 2.jpeg](#)



[Filing process 1.jpeg](#)



[Filing nprocess.jpeg](#)



[Trimming.jpeg](#)



[Cold Storage.jpeg](#)



[Exit sign and emergency light.jpeg](#)



[Exit route.jpeg](#)



[Exit route with clear direction.jpeg](#)



[Exit in WH 2.jpeg](#)



[Exit door 2 in WH.jpeg](#)



[Exit door 2.jpeg](#)



[Packing process 2.jpeg](#)



[Fire-fighting equipment.jpeg](#)



[Fire-extinguishers at the frozen warehouse.jpeg](#)



[Fire-extinguishers 1.jpeg](#)



[Fire hose.jpeg](#)



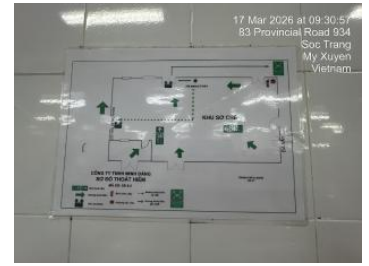
[Fire pump house.jpeg](#)



[Fire alarm control Panels.jpeg](#)



[Fire alarm button.jpeg](#)



[Evacuation map.jpeg](#)



[Second stair.jpeg](#)



[Changing cloth room.jpeg](#)



[First aid kit.jpeg](#)



[Loading areas.jpeg](#)



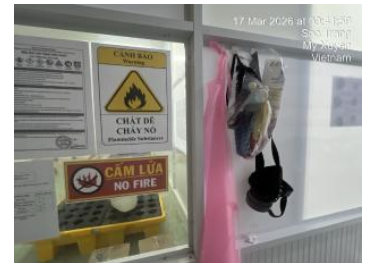
[Cascade refrigeration system.jpeg](#)



[Canteen.jpeg](#)



[Hearing noise.jpeg](#)



[Warning sign at chemical store.jpeg](#)



[Chemical Storage.jpeg](#)



[Chemical label.jpeg](#)



[MSDS posted.jpeg](#)



[Trash.jpeg](#)



[Wastewater treatment plant.jpeg](#)

[Spices Storage.jpeg](#)

[Comment box.jpeg](#)

[Exit sign and emergency light.jpeg](#)

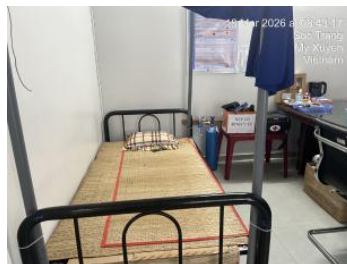
 A document titled "BẢNG KIỂM TRA VÀ BÁO CÁO" (Inspection and Report Table) with columns for various items and their status.


[Temperature measure report.jpeg](#)

[Air-compressor machine.jpeg](#)

[CAPR - ZAA600191708 Signed.pdf](#)

[Lound Speaker.jpeg](#)

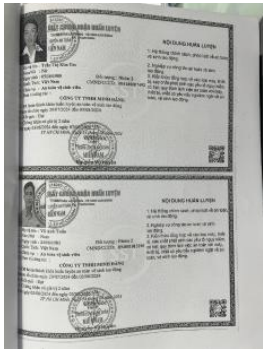


[Salary remittance slip.jpeg](#)

[Warning sign.jpeg](#)

[Sick bed.jpeg](#)

[OHS training for Employer.jpeg](#)



[OHS training certificate.jpeg](#)



[Medical trained.jpeg](#)



[Room for workers take rest after during break hours.jpeg](#)



[Descaling.jpeg](#)