

Sedex Members Ethical Trade Audit Report

Version 7



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Audit content

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

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

2-pillar audits include:

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

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

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

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

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

Audit details

Site details

Sedex site reference	ZS419739058	Site name	YiFuLong Outdoor Vietnam CO LTD
Business name	YiFuLong Outdoor Vietnam CO LTD	Site address	E6C lot, Road no#4, Viet Huong 2 IP, Tay Nam Ward Ho Chi Minh City VN 75000

Audit details

Sedex company reference	ZC419698315	Auditor company name	Intertek Vietnam
Audit company address	1st,5th,6th,7th, Soho Building, 38 Huynh Lan Khanh Street, Tan Son Hoa Ward, Ho Chi Minh City, VN, 75000		
Date of audit	2026-04-28	Audit conducted by	Son Le
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics		
Time in and out	<div>Day 1</div> <div>In08:30</div> <div>Out17:00</div>		
Audit type	Full initial		
Was the audit announced?	Semi announced		

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Was the Sedex SAQ available for review? Yes

Who signed and agreed CAPR? Andy Tan / CSR Manager

Any conflicting information SAQ/Pre-Audit Info No

Is further information available? No

Audit attendance

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

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)

As per requirement for SMETA 4P audit, one additional worker and one additional management representative were interviewed during the audit.

Lead auditor	Son Le	APSCA Number	32200793
Additional auditor	Nhon Nguyen	APSCA Number	32400655
	Hai Dang	APSCA Number	32400893

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Auditor team

Date of declaration 2026-04-28

Site representation

Declaration I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.

Full name Andy Tan





































Title CSR Manager

Date of declaration 2026-04-28

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.G Provide sufficient first-aid supplies ons...	Local law Base code	NC ZAF601424535
	3.H Where identified as necessary to reduce r...	Local law Base code	NC ZAF601424534
	3.M Ensure all machinery is installed, mainta...	Local law Base code	NC ZAF601424537
	3.N Ensure that all hazardous substances (e.g...	Local law Base code	NC ZAF601424536

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
- ℹ Some improvements recommended
- ✔ Robust management systems

Site details

Company and site details

Sedex company reference	ZC419698315	
Sedex site reference	ZS419739058	
Company name	YiFuLong Outdoor Vietnam CO LTD	
Business ownership type	GOODS	
Site name	YiFuLong Outdoor Vietnam CO LTD	
Site name in local language		
GPS location	GPS address	11°05'38.6"N 106°32'58.0"E
	Coordinates	11.094049558051832, 106.549453973328
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	Andy Tan
	Job title	CSR Manager
	Phone number	0976 520 823
	Email	info@sealock.com.hk

[← Management systems](#)

[Worker analysis →](#)

Company and site details

Applicable business and other legally required business license numbers and documents

- Business License No. 3702947862 issued on 15 January 2021, last update on 14 June 2024 by Binh Duong Province Department of Planning and Investment with no expiration date.
- Firefighting and prevention projects were approved by the local police on 03 February 2026 with no expiration date.
- Approval of firefighting and prevention project design of buildings was approved by the local police on 11 December 2020 with no expiration date.
- Acceptance of firefighting and prevention on 06 September 2021 with no expired date.
- Facility had already bought compulsory fire and explosive insurances for its building, equipment, machines, materials, and others on 30 December 2025 and valid until 30 December 2026.
- The facility had already conducted the inspection of grounding resistance of the earthing system on 01 August 2025 and valid until 01 August 2026.
- Acceptance of construction buildings on 18 November 2021 with no expired date.
- 28 members of the internal firefighting team were certified by local police 04 November 2025 and valid until 04 November 2030.
- 01 air compressor was used by the facility. They had all been inspected and certificated by the local authority before being used as legal requirements. The certificates are valid until 01 August 2026.
- Environmental registration was approved on 16 February 2023 with no expiration date.
- Working environment inspection was conducted on 06 August 2025 valid until 06 August 2026.

Site activities

Site function	Finished Product Supplier	
Site activities	Primary	Manufacture of luggage, handbags and the like, saddlery and harness
	Secondary	
	Other	
Product type	Bags	
Process overview	Main product: bags. Main processes: cutting, sewing, pressing, finishing and packing. The facility used on subcontractor for printing process with CONG TY TNHH IN AN TY PHAT located in Plot number 447, map sheet number 40, Phu Hoa neighborhood, Hoa Loi Ward, Ho Chi Minh City, Vietnam. No homeworking worker was used in the facility. The facility has installed 218 main machines such as cutting machines, sewing machines, pressing machines, air compressors.	
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour	

Site scope

Is the audited site a physically continuous area?	Yes
What is the area of audited site to its boundary?	3240m ²

[← Site details](#)

[Worker analysis →](#)

Site scope

Building 1	Last construction works on site	2021
	If building is shared, provide details	No sharing building.
	Number of floors	1
	Description of floor activities	One 1-storey building used for production and warehouse.
Building 2	Last construction works on site	2021
	If building is shared, provide details	No sharing building.
	Number of floors	1
	Description of floor activities	One 1-storey building used for 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	

Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	No
Does the site organise worker transport to the worksite?	Not provided The facility did not provide the transportation for employees.

[← Site details](#)

[Worker analysis →](#)

Work patterns

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

Is there any night shift work at the site? No

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact? No

Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community? No
There is no assessment conducted.

Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site? No
No Human Rights Impact Assessment (HRIA) was ever conducted at this site.

[← Site details](#)

[Worker analysis →](#)

Worker analysis

Gender disaggregated data available Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	39 (25.3%)	115 (74.7%)	- -	154 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	39 (25.3%)	115 (74.7%)	- -	154 (100%)
Temporary or fixed term employees	0 -	0 -	- -	0 (0%)
Agency or subcontracted workers	0 -	0 -	- -	0 (0%)
Seasonal workers	0 -	0 -	- -	0 (0%)
Self-employed workers	0 -	0 -	- -	0 (0%)
Informal workers including home workers	0 -	0 -	- -	0 (0%)
Apprentices, trainees or interns	0 -	0 -	- -	0 (0%)

* % of total workforce

[← Site details](#)

[Worker interviews →](#)

Migrant workers

	Men	Women	Other	Total
Domestic migrant workers	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	20 (36.4%)	35 (63.6%)	- -	55 (35.7%)
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? No

Describe how this may vary during peak periods There was no peak season in the facility.

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	25%	75%	-	100%

Workers by remuneration type

	Men	Women	Other	Total
Workers paid per unit (piece rate)	0 -	0 -	- -	0 (0%)
Workers paid based on a mix of 'piece work' and hourly rate	0 -	0 -	- -	0 (0%)
Workers paid hourly / daily rate	0 -	0 -	- -	0 (0%)
Salaried workers	39 (25.3%)	115 (74.7%)	- -	154 (100%)

* % 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	39 (25.3%)	115 (74.7%)	- -	154 (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	2 (66.7%)	1 (33.3%)	- -	3
Supervisors or team leaders	2 (28.6%)	5 (71.4%)	- -	7
Administrative staff	6 (54.5%)	5 (45.5%)	- -	11

[← Worker analysis](#)

[Worker interviews →](#)

Worker interview summary

Gender disaggregated data available Men and women

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

Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?

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

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

Number and size of group interviews 4 groups of 5 employees

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

[← Worker analysis](#)

[Measuring workplace impact →](#)

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)

Interviewed workers satisfied with the working and no areas of concern or complaint.

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

Freedom of movement
Job security
Overtime
Pay

Additional comments

Interviewed workers satisfied with the working.

Attitude of workers' committee/union representatives

The Trade Union was cooperative and supportive during the audit. Based on the interview with the Trade Union Chairman, association activities were support by the facility management.

Attitude of managers

The facility management showed a cooperative and supportive attitude during the audit. Auditors were allowed to conduct the facility tour at all places in the facility. All document requested were provided on time. At the closing meeting, all findings were accepted by the facility management.

Workers interviewed by type

	Total
Permanent workers	26
Temporary or fixed-term employees	0

[← Worker analysis](#)

[Measuring workplace impact →](#)

Workers interviewed by type

Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
Total number of workers interviewed	26

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	10	10	-	20
Workers interviewed individually	3	3	-	6

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	0	0	-	0
International migrant workers interviewed	0	0	-	0
Total migrant workers interviewed	0	0	-	0

Measuring workplace impact

Gender disaggregated data available Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	2.0%	3.0%	-	5.0%
Last full calendar year (2025)	2.0%	3.0%	-	5.0%
Previous full calendar year (2024)	3.0%	4.0%	-	7.0%

* 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)	2.0%	3.0%	-	5.0%
Last full calendar year (2025)	3.0%	3.0%	-	6.0%
Previous full calendar year (2024)	3.0%	4.0%	-	7.0%

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

Are accidents recorded? Yes

Accident was recorded by the Health and safety Committee Representative.

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

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

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

Lost day work cases (per 100 workers)*

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

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

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

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

[← Worker interviews](#)

[Code area 0 →](#)

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

Previous full calendar year (2024)	0.0%	0.0%	-	0.0%
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Percentage of workers that work on average more than 60 total hours in a given week

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

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current systems:</p> <ul style="list-style-type: none"> - The facility had a human rights policy approved by top managers, and it was posted at the bulletin board and worker's handbook. - Based on documents review, Andy Tan/ CSR Manager was responsible for monitoring the implementation of Human rights in the facility. - All suppliers were required to sign the commitment to follow the human rights when signing the business contract with the facility. - Employees were communicated the human rights on the orientation training and on annual basis. - Based on interviewed employees, all of employees were aware of human rights. - The facility has a transparent system in place for confidentially reporting and dealing with human rights impacts without fear of reprisals towards the reporter. - All employees' private information such as personal identity information is managed by HR. Without permission, nobody can review. - The facility conducted an annual internal audit to monitor the implementation. <p>Evidence examined:</p> <ul style="list-style-type: none"> - Human right policy - Training record - Employees' interviews 		

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
Explanation for management systems grades	<ul style="list-style-type: none"> - Policies and Procedures: Policies are thorough, well-crafted, and uniformly applied to guarantee that all employment is voluntary, with transparent documentation and in accordance with international norms. - Resources: A committed manager, endowed with adequate seniority and resources, is tasked with supervising the enforcement of policies that guarantee employment is chosen freely, demonstrating tangible proof of proficient management. - Training and Communication: Training and communication are thorough, consistent, and impactful, guaranteeing that every employee, from management to supervisors, is well-informed and comprehends the policies regarding freely chosen employment. - Monitoring: Monitoring systems are designed to be robust, conducted regularly, and meticulously documented to guarantee the consistent and effective enforcement of all policies pertaining to freely chosen employment.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 0](#)

[Code area 1.A →](#)

No findings

Systems and evidence examined to validate this code section

Current systems:

- The facility has a policy which prohibits forced labor and this was available for review.
- Based on documents review, Andy Tan/ CSR Manager was responsible for monitoring the implementation of recruitment and entitlement to work in the facility.
- There was a non-formalized application 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.
- No prison labor was noted during the audit.
- The terms and conditions of employment in the handbook state that the workers were free to leave the workplace outside of their working hours.
- All the management staff and security guards were given respective job descriptions which clearly stated their daily duties in compliance with the general concepts of the local laws.
- All 26 selected employees confirmed that they worked at the facility voluntarily and no enforcement to work overtime and the overtime forms were signed by workers before overtime performance.
- Employee's salaries are paid from 10th to 15th of following month via bank transferring. During the employment, the facility did not deduct or withhold any money from the employees' salary. No deposit was required upon hiring.
- The facility conducted an annual internal audit to monitor the implementation.

Evidence examined:

- Personnel files
- Resignation records
- Factory rules
- Management and worker's interviews
- Contracts for security guards
- Recruitment policy and announcement.

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

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<ul style="list-style-type: none"> - Policies and Procedures: Policies are comprehensive, detailed, and consistently implemented, ensuring ethical recruitment practices and full legal compliance. - Resources: Sufficient resources are allocated, including trained personnel and tools, ensuring all workers' legal entitlements are verified effectively. - Training and Communication: Comprehensive training ensures all employees understand ethical recruitment policies, with evidence of consistent implementation. - Monitoring: Robust monitoring systems are in place, including regular audits and reviews, ensuring consistent compliance

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

Current systems:

- The facility has a policy which prohibits forced labor and this was available for review.
- Based on documents review, Andy Tan/ CSR Manager was responsible for monitoring the implementation of recruitment and entitlement to work in the facility.
- There was a non-formalized application 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.
- No prison labor was noted during the audit.
- The terms and conditions of employment in the handbook state that the workers were free to leave the workplace outside of their working hours.
- All the management staff and security guards were given respective job descriptions which clearly stated their daily duties in compliance with the general concepts of the local laws.
- All 26 selected employees confirmed that they worked at the facility voluntarily and no enforcement to work overtime and the overtime forms were signed by workers before overtime performance.
- Employee's salaries are paid from 10th to 15th of following month via bank transferring. During the employment, the facility did not deduct or withhold any money from the employees' salary. No deposit was required upon hiring.
- The facility conducted an annual internal audit to monitor the implementation.

Evidence examined:

- Personnel files
- Resignation records
- Factory rules
- Management and worker's interviews
- Contracts for security guards
- Recruitment policy and announcement.

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

Does the site use labour providers and/or formal, temporary, seasonal or guest worker programmes? Workers are recruited, selected, and hired directly by our company

How do the labour providers recruit and hire workers? Directly

Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey? 0

Are there any subcontracted workers (excluding dispatched labour) on site? No

Were all non-employee (e.g. agency or subcontracted) workers included within the scope of this audit for the purpose of document review and (if onsite on date of audit) interview? Not Applicable

Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review? Not Applicable

Migrant workers

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

[← 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 - all new workers were recruited locally by the site

Select 1 to 3 sending countries/regions of new workers. Record fees and costs in the following tables. Vietnam

New workers totals

Vietnam

Number of workers 65

Recruitment fees

Vietnam

Payments made in exchange for work -

Recruitment services which are not optional -

Other or uncategorised ✓

[← Code area 1.A](#)

[Code area 2 →](#)

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	-
Payments made to illegitimate actors during the course of employment	-
Other or uncategorised	✓

[← Code area 1.A](#)

[Code area 2 →](#)

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

Vietnam	
Yes - to a recruiter	-
Yes - to the audited site	-
Yes - to a third party	-
No - could not verify	✓

Highest total costs incurred

Vietnam	
Currency	VND
Highest total costs incurred	0.0

Additional comments	The facility recruited 65 new workers directly without the recruitment fee. All workers are Vietnamses. No recruitment fees found in the facility.
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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

Explanation for management systems grades

- Policies and Procedures: Policies are clear, detailed, and consistently applied, fully supporting the right to freedom of association and collective bargaining, with strong awareness and application confirmed through interviews and meeting minutes.
- Resources: Resources are fully available and effectively used to support freedom of association and collective bargaining, with comprehensive support confirmed by interviews and documented in works committee meeting minutes.
- Training and Communication: Training is comprehensive and ongoing, ensuring all employees and committee members are well-informed about their rights to freedom of association and collective bargaining, supported by training records and confirmed through interviews.
- Monitoring: Monitoring systems are robust, regularly updated, and effective in ensuring that the rights to freedom of association and collective bargaining are respected, with all findings documented and addressed, as confirmed by interviews and works committee meeting minutes.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current systems:</p> <ul style="list-style-type: none"> - The facility has a policy of freedom of association and right to collective bargaining and this was available for review. - The Trade Union of YIFULONG OUTDOOR VIETNAM CO., LTD has been established on 30 January 2026 with 5 members. The president is Ms. Vo Cam Tu. - The last meeting of the Trade Union was on 25 October 2025. The meeting was about 40 minutes. The topics were health and safety issues, food hygiene, and social responsibilities implementation in the factory. The meeting minutes were communicated to all employees by oral presentation and posted on the bulletin board for all employees to read. The meeting report was provided for review. - Based on employee's interviews, all selected employees said they were given the full rights to join any legal and external associations, and all of them are labour union members. And they had all rights in wages and benefits and working conditions as others. - Interviewed workers confirmed that the members of the trade union had been elected by fellow workers. - The latest CBA was registered 12 September 2024. - The facility conducted an annual internal audit to monitor the implementation. <p>Evidence examined:</p> <ul style="list-style-type: none"> - Minutes of the works committee meeting - Site policy on freedom of association - Interview with workers - Interview with workers committee. 		

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?	<ul style="list-style-type: none"> - The Trade Union of YIFULONG OUTDOOR VIETNAM CO., LTD has been established on 30 January 2026 with 5 members. The president is Ms. Vo Cam Tu. - The last meeting of the Trade Union was on 25 October 2025. The meeting was about 40 minutes. The topics were health and safety issues, food hygiene, and social responsibilities implementation in the factory. The meeting minutes were communicated to all employees by oral presentation and posted on the bulletin board for all employees to read. The meeting report was provided for review.
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)?	No worker representative bodies
Are the worker representatives freely elected by the workforce as a whole?	Not Applicable
Does union/worker committee membership reflect the gender composition of the workforce?	Yes

[← Code area 2](#)

[Code area 3 →](#)

Does the membership reflect the nationality composition of the workforce? Yes

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

Some Improvements Recommended

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

Some Improvements Recommended

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

Some Improvements Recommended

Monitor the effectiveness of procedures to meet policy and workplace requirements

Some Improvements Recommended

Management systems

Explanation for management systems grades

- Policies and Procedures: The safety healthy working policy and procedure are thoroughly documented, effectively communicated, and uniformly enforced. This is ensuring employee working conditions at the workplaces meet the requirements but require review to improve the findings.
- Resources: Adequate resources are readily accessible and efficiently employed, guaranteeing the upkeep of all safety equipment, the currency of training, and the adept management of health and safety resources, as corroborated by maintenance logs, certifications, and interviews but require review to improve the findings.
- Training and Communication: Training is thorough and continuous, guaranteeing that all employees are fully versed in health and safety protocols, with consistent updates and refresher courses, as evidenced by training logs, certifications, and discussions with staff and the Health & Safety committee but require review to improve the findings.
- Monitoring: Monitoring systems are operational but require improvement, with following findings: 289 - First aid box available but contents are missing, out of date or otherwise inadequate; 278 - Personal Protective Equipment (PPE) provided but incidents of workers not using PPE where appropriate; 264 - Machines lack appropriate safety guards (e.g. eye or needle guards on sewing machines, belt/hand guards on other machines); 230 - No material safety data sheet (MSDS) obtained/available.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.G Provide sufficient first-aid supplies ons...	Local law Base code	NC ZAF601424535
	3.H Where identified as necessary to reduce r...	Local law Base code	NC ZAF601424534
	3.M Ensure all machinery is installed, mainta...	Local law Base code	NC ZAF601424537
	3.N Ensure that all hazardous substances (e.g...	Local law Base code	NC ZAF601424536

[← Code area 2](#)

[Code area 4 →](#)

[← Code area 2](#)

[Code area 4 →](#)

Audit company:
Intertek Vietnam

Audit reference:
ZAA600200820

Start Date:
2026-04-28

End Date:
2026-04-28

Systems and evidence examined to validate this code section

Current systems:

1. General Health and Safety management

- The facility has the general and occupational Health & Safety policies and procedures, instructions. Procedures are set up in accordance with the actual situation of the facility, ensuring sustainable compliance is maintained. Responsibilities and processes to implement policies and procedures are clear.
- Andy Tan/ CSR Manager has been assigned to health, safety and environmental issues in the facility.
- The general housekeeping was clean and tidy. There are full restrooms in the facility. A cleaning team was in charge of cleaning and hygiene of the workshops. Clean toilets with 3 toilet rooms for male and 5 toilet rooms for female are provided.
- The latest drinking water testing was conducted on 14 July 2025 with all parameters satisfied
- OHS risk assessment was conducted on 01 December 2025.
- All employees received trainings on occupational Health & Safety policies and procedures with orient training, refreshing training and required training by legal law. These trainings are recorded by HR Department.
- The facility conducted an annual internal audit to monitor the implementation.

2. Electrical safety

- There are competent electricians at the site and their training certificates were available for review.
- The facility has 01 competent electrician who have completed the basic electrician training course.
- The electric panels were provided with warning signs and inner cover.

3. Fire Safety

- Firefighting and prevention projects were approved by the local police on 03 February 2026 with no expiration date.
- Approval of firefighting and prevention project design of buildings was approved by the local police on 11 December 2020 with no expiration date.
- Acceptance of firefighting and prevention on 06 September 2021 with no expired date.
- Facility had already bought compulsory fire and explosive insurances for its building, equipment, machines, materials, and others on 30 December 2025 and valid until 30 December 2026.
- The facility had already conducted the inspection of grounding resistance of the earthing system on 01 August 2025 and valid until 01 August 2026.
- Acceptance of construction buildings on 18 November 2021 with no expired date.
- The latest fire drill and evacuation drill were conducted for all employees on 20 April 2025 and 11 October 2025 for all employees at both day shift and night shift.
- 28 members of the internal firefighting team were certified by local police 04 November 2025 and valid until 04 November 2030.
- A total of 32 fire extinguishers, 06 fire alarms, 12 fire hoses, 02 fire hydrants, 07

smoke detectors, 03 beam detectors, 03 fire pumps and 01 sprinkler system were installed in the facility.

- Warning signs of “No smoking” and “No fire” were posted in the facility.
- Evacuation routes with arrows for direction were painted on the floor in all production sections.

4. Medical services.

- There were 03 first aid kits in the facility. Additionally, the facility has contracted with a nearby hospital for emergency case treatment.
- 20 members of first aid team were trained on 04 July 2025 with certificates valid for 1 year.

5. Machine safety

- The machines were provided with safety warning signs.
- As noted from documents review and facility tour, maintenance plans and maintenance records of all machines were available for review.
- 01 air compressor was used by the facility. They had all been inspected and certificated by the local authority before being used as legal requirements. The certificates are valid until 01 August 2026.

6. Chemical safety

- Chemicals were used in the facility such lubricants and diesel. No banned chemical was used.
- The chemical storage area is limited to authorized personnels in appropriate PPE and equipped with valid automatic fire extinguisher balls and eyewash stations.
- The employees who handle or have access to the chemicals receive training in chemical safety.

Evidence examined:

- Health and safety procedures, instructions and training records.
- First aid training records, medical logbook and accident records, medical check-up records.
- Firefighting and prevention project, fire drill and fire-fighting training records.
- Drinking water test records.
- Maintenance plan and records for machines, fire-fighting equipment, electricity.
- Chemical handling, storage procedures
- Machine inspection certificates.
- Health and safety policy
- Health and safety manual
- Health and safety committee minutes
- Training records and certificates
- Fire equipment maintenance records
- Fire drill records
- Building structure safety certificate
- Trained first aider register

- Interviews with workers and H&S committee members
- Accident reports
- Sanitation permit for kitchen
- Health certificates for kitchen staff
- Potable water testing certificates
- Interviews with H&S manager

Findings: non-compliances

ZAF601424535

Non-compliance

Due 2026-07-12

Code area

3 Working conditions are safe and hygienic

Status

Closed (2026-05-14)*

Workplace requirement

3.G Provide sufficient first-aid supplies onsite, and ensure that adequately trained personnel are available during all shifts.

Time given to resolve

60 days

Issue title

289 - First aid box available but contents are missing, out of date or otherwise inadequate

Verification method

Desktop audit

Description

Based on the facility tour, document review and management confirmation, it was noted that 01 out of 03 observed first aid kits in the cutting section were provided with 25 items instead of the 27 items required by law (missing medical cotton and saline solution (NaCl 0.9%).

Area of non-compliance/non-conformance

Local law

Base code

Corrective and preventative actions

It is recommended that the facility should provide first aid items sufficiently as required by the law.

Local law reference

Circular No: 19/2016/TT-BYT on guidelines for occupational health and safety management, Article 6. Requirements for first aid kits, 1. First aid kits shall be available in the workplace, at accessible and visible positions, with Red Cross symbol thereof. 2. Quantity of first aid kits and items thereof shall be conformable to Annex 4 hereof (27 supplies). 6. First aid kits, emergency equipment and quantity of emergency response team members shall be regularly checked to ensure the compliance with provisions hereof.

Evidence

[← Code area 3](#)

[Code area 4 →](#)



NC The first-aid kit was
missing items.jpg

* PDF generated at 05:37 (UTC) on 14 May 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601424534

Non-compliance

Due 2026-06-12

Code area

3 Working conditions are safe and hygienic

Status

Closed (2026-05-14)*

Workplace requirement

3.H Where identified as necessary to reduce residual risk, provide (without charge to workers) and ensure the use of appropriate personal protective equipment (PPE).

Time given to resolve

30 days

Issue title

278 - Personal Protective Equipment (PPE) provided but incidents of workers not using PPE where appropriate

Verification method

Desktop audit

Description

Based on the facility tour, document review and management confirmation, it was noted that 5 out of 30 observed workers did not use provided anti-dust masks while working at the sewing area.

Remark: The facility provided PPEs to workers free of charge.

Area of non-compliance/non-conformance

Local law

Base code

Corrective and preventative actions

It is recommended that the facility should ensure all workers wear personal protective equipment required while working.

[← Code area 3](#)

[Code area 4 →](#)

Local law reference

Law No. 84/2015/QH13, Article 23. Personal protective equipment, 1. Every employee who does dangerous or harmful works shall be adequately provided with personal protective equipment by the employer and he/she is required to use it during the course of work. 3. The employer shall provide personal protective equipment according to following rules: a) Provide personal protective equipment in conformity with their types, entities, quantity, quality assurance according to national technical regulations and standards; b) Do not give money instead of providing personal protective equipment; do not compel employees to self-buy or collect money from employees to buy personal protective equipment; c) Give instructions and observe employees using personal protective equipment.

Evidence



[NC workers did not wear face masks while working.jpg](#)



* PDF generated at 05:37 (UTC) on 14 May 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601424537

Non-compliance

Due 2026-06-12

Code area

3 Working conditions are safe and hygienic

Status

Closed (2026-05-14)*

[← Code area 3](#)

[Code area 4 →](#)

Workplace requirement

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

Time given to resolve

30 days

Issue title

264 - Machines lack appropriate safety guards (e.g. eye or needle guards on sewing machines, belt/hand guards on other machines)

Verification method

Desktop audit

Description

Based on the facility tour, document review and management confirmation, it was noted that the needle guards installed on 03 out of 30 observed sewing machines were used improperly at the high positions, which reduce their effectiveness in preventing needle-related injuries for workers at the sewing areas.

Area of non-compliance/non-conformance

Local law

Base code

Corrective and preventative actions

It is recommended that the facility shall ensure all needle guards are properly used at appropriate positions and regularly checked to ensure effective protection during operation.

Local law reference

Law No. 84/2015/QH13, Article 16. Responsibility of the employer for assurance of occupational safety and hygiene at the workplace, 2. Machinery, equipment, materials and substance shall be used, operated, maintained and preserved at the workplace in conformity with technical standards of occupational safety and hygiene, or technical regulation on occupational safety and hygiene that promulgated, applied and internal regulations and process for assuring occupational safety and hygiene at the workplace. 5. Machinery, equipment, materials, workshops, and depots must be periodically inspected and maintained. 6. There are warning, and instruction signs made in Vietnamese and popular language of employees in relation to occupational safety and hygiene for machinery, equipment, materials and substances that having strict safety and hygiene requirements at the workplace, preservation places, usage places that are placed at obvious locations.

Evidence

[← Code area 3](#)

[Code area 4 →](#)



[NC Needle guard was too high.jpg](#)

* PDF generated at 05:37 (UTC) on 14 May 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601424536

Non-compliance

Due 2026-07-12

Code area

3 Working conditions are safe and hygienic

Status

Closed (2026-05-14)*

Workplace requirement

3.N Ensure that all hazardous substances (e.g. chemicals and pesticides) are officially registered where possible, Material Safety Data Sheets are used, and they are managed appropriately at all times in line with registration and safety instructions, including storage, use and disposal.

Time given to resolve

60 days

Verification method

Desktop audit

Issue title

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

Area of non-compliance/non-conformance

Local law

Base code

Description

Based on the facility tour, document review and management confirmation, it was noted that 01 out of 03 observed chemical types (CHAT TAY RUA) stored at the production area were not provided for workers' reference at the workplaces. Remark: MSDS of this chemical was kept at main office only.

Corrective and preventative actions

It is recommended that the facility should ensure MSDS for all chemicals are available at the workplaces.

[← Code area 3](#)

[Code area 4 →](#)

Local law reference

QCVN 05 : 2020/BCT, 2. Requirements concerning documents, boards and signs Factories, warehouses and areas with activities related to hazardous chemicals must have the following documents, boards and signs: 2.5. Chemical incident response procedures and lists of chemicals and MSDSs, which should be placed in noticeable and accessible positions. A list of chemicals must contain information about chemicals' names and trade names, classification, pictograms, maximum quantities stored at a time and storage areas.

Evidence



[NC MSDS was not available.jpg](#)



* PDF generated at 05:37 (UTC) on 14 May 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, senior manager or business owner
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	Yes
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes Chemicals were used in the facility such inks, solvents, lubricants and diesel. No banned chemical was used.
Who organises accommodation for workers?	Not applicable
Who organises worker transportation between accommodation and worksite?	Not applicable
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 No structural addition was in the facility.
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? No

[← 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
Explanation for management systems grades	<ul style="list-style-type: none"> - Policies and Procedures: The anti-child labor policy is thoroughly documented, effectively communicated, and uniformly enforced. This includes stringent age verification processes during recruitment, as evidenced by personnel records and the most recent list of employees. - Resources: Adequate resources are allocated and utilized effectively to implement the anti-child labor policy. This is ensured by dependable age verification systems that are systematically employed during recruitment, as documented in personnel files and recruitment records. - Training and Communication: Training on the anti-child labor policy is thorough and ongoing, ensuring that all employees, especially those involved in recruitment, are fully aware of and consistently apply age verification procedures, as confirmed by training records and personnel file reviews. - Monitoring: Monitoring systems are robust, regularly updated, and effective in ensuring that the anti-child labor policy is consistently enforced, with all findings documented and addressed promptly, as confirmed by audits of personnel files and the latest employee list.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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No findings

Systems and evidence examined to validate this code section

Current systems:

- The facility has a Anti-child labor policy with clear implementation procedures
- Based on documents review, Andy Tan/ CSR Manager was responsible for monitoring the implementation of Anti-child labor in the facility.
- Personnel files with labour contract for all selected employees were available for review.
- The facility required all applicants to present their original ID cards, family books, residence records, national voting cards and birth certificates as age verification documents and maintain photocopy of records reviewed on their personnel files.
- Each employment application contained date of birth, ID. number and the duly date signed and employee's signature.
- During this audit, 26 employees were selected from different sections as the sample for interviews.
- Based on the facility tour, document review and employees' interviews, there was no employee less than 18 years of age working in the facility.
- The facility conducted an annual internal audit to monitor the implementation.

Evidence examined:

- Personnel files of all workers including copies of birth certificate, identity card, application letter
- Latest list of employees
- Anti-child labor policy
- Recruitment procedure and announcement.

[← Code area 3](#)

[Code area 5 →](#)

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	35%
Enter the legal age of employment	18
Enter the age of the youngest worker identified	0
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0.0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

[← Code area 4](#)

[Code area 5 →](#)

5. Legal wages are paid

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<ul style="list-style-type: none"> - Policies and Procedures: A comprehensive policy ensuring legal wages are paid is documented, with clear wage scales and payment structures that are consistently reflected in payrolls, contracts, and approved by relevant authorities but require review to improve the findings. - Resources: Sufficient resources are fully allocated and effectively managed to ensure that all wages meet legal wage standards, as confirmed by consistent payrolls, social security records, and severance payments but require review to improve the findings. - Training and Communication: Training and communication about legal wage entitlements are comprehensive and ongoing, ensuring all employees fully understand their wage structures and rights, as confirmed by interviews and labor contract reviews but require review to improve the findings. - Monitoring systems are robust, regularly updated, and effective in ensuring that legal wages are consistently paid, with all findings documented and addressed promptly, as confirmed by audits of payrolls, leave records, and employee contracts.

Summary of findings

[← Code area 4](#)

[Code area 5.A →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current systems:</p> <ul style="list-style-type: none"> - The facility has established a wage and benefit policy with clear implement procedures. The latest wage scale was approved on 02 January 2026 by top managers. - Based on documents review, Andy Tan/ CSR Manager was responsible for monitoring the implementation of wage and benefit in the facility. - The facility applies monthly wage for all employees. The minimum wage paid by the facility to employees was VND 5,854,275 per month, which were in compliance with the local law VND 5,310,000 per month (Zone 1). - All employees were paid from 10th to 15 th of the following month via bank transferring. The pay slip in local language was distributed together with each payment period to each employee. - All workers were provided with written and understandable information about their employment conditions in respect to wages before they entered employment and about the particulars of their wages for the pay period concerned each time that they are paid. - Social, health and unemployment insurance were paid to all eligible employees until March 2026. - 12-14 days of annual leave were sufficiently provided to employees in the year. - Total eleven (11) holidays are provided and paid to all employees in the year. - The sick and maternity leave allowance is paid correctly to all employees in timely basic. - The maternity leave of 6 months was provided to all female pregnant employees with full pay. - The facility conducted an annual internal audit to monitor the implementation. <p>Evidence examined:</p> <ul style="list-style-type: none"> - The payrolls and attendant records from April 2025 to March 2026 (12 months). - Approved wage scale. - The payrolls and attendant records from April 2025 to March 2026 (12 months). - Annual leave records from April 2025 to March 2026 (12 months). - Leave applicant records from April 2025 to March 2026 (12 months). - Severance payment record from April 2025 to March 2026 (12 months). - Social security payment records from April 2025 to March 2026 (12 months). - Employee files and labour contracts of all selected employees. - Living wage review records. 		

[← Code area 4](#)

[Code area 5.A →](#)

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	The legal minimum wage
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
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Summary information

Is legal wage/legally recognised CBAs data available for any of these options?	Monthly
Is actual wage data available on site for any of these options?	Monthly

[← Code area 4](#)

[Code area 5.A →](#)

Maximum legal working hours	Max hours per day	8.0
	Max hours per week	48.0
	Max hours per month	Non applicable
Actual required working hours	Required hours per day	8.0
	Required hours per week	48.0
	Required hours per month	Non applicable
Maximum legal overtime hours	Max hours per day	4.0
	Max hours per week	Non applicable
	Max hours per month	40.0
Actual overtime hours	Max hours per day	3.5
	Max hours per week	7.5
	Max hours per month	22.0
Minimum legal wage	Min per hour	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	5310000.0
Actual minimum wage	Actual per hour	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	5854275.0

Minimum legal overtime wage	Min per hour	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	Actual per hour	42218.0
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	78
Provide the date and details of the records	<ul style="list-style-type: none"> - 26 selected samples in March 2026 (current month, from 01 March 2026 to 31 March 2025). - 26 selected samples in November 2025 (random month, from 01 November 2025 to 30 November 2025). - 26 selected samples in July 2025 (random month, from 01 July 2025 to 31 July 2025).
Are there different legal minimum/legally recognised CBAs wage grades?	<p>Yes</p> <p>Decree No. 293/2025/ND CP on 10 November 2025 on new regional minimum wage regulations in Vietnam and is effective date from 1 January 2026:</p> <ul style="list-style-type: none"> -Region 1: VND 5,310,000 per month -Region 2: VND 4,730,000 per month -Region 3: VND 4,140,000 per month -Region 4: VND 3,700,000 per month
For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Above legal minimum

[← Code area 5](#)

[Code area 5.A →](#)

Indicate the breakdown of workforce per earnings	100% of workforce earning above minimum wage. The facility applies monthly wage for all employees. The minimum wage paid by the facility to employees was VND 5,854,275 per month which were in compliance with the local law VND 5,310,000 per month (Zone 1)
Are there any bonus schemes used?	No
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		
Systems and evidence examined to validate this code section	<p>Current systems:</p> <ul style="list-style-type: none"> - The facility has calculated the basic need wage and unsure to pay at least basic need wage for employees for 2025 with evidence that workers' representatives consulted when defining the remuneration practice. The facility complied with the local minimum wage settled on behalf of all employees as per local law requirements. - The facility conducted an annual internal audit to monitor the implementation. <p>Evidence examined:</p> <ul style="list-style-type: none"> - The payrolls and attendant records from April 2025 to March 2026 (12 months). - Approved wage scale. - The payrolls and attendant records from April 2025 to March 2026 (12 months). - Annual leave records from April 2025 to March 2026 (12 months). - Leave applicant records from April 2025 to March 2026 (12 months). - Severance payment record from April 2025 to March 2026 (12 months). - Social security payment records from April 2025 to March 2026 (12 months). - Employee files and labour contracts of all selected employees. - Living wage review records. 		

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
Explanation for management systems grades	<ul style="list-style-type: none"> - Policies and Procedures: Policies are thorough, well-formulated, and uniformly applied to guarantee that working hours remain reasonable, supported by clear documentation and in accordance with international norms. - Resources: A committed manager, endowed with adequate seniority and resources, is tasked with supervising the enforcement of working hours policies, guaranteeing adherence to regulations and standards, and providing clear proof of effective management. - Training and Communication: Training and communication are typically effective; however, they could be enhanced by increasing their frequency, depth, and reach to ensure that all employees have a comprehensive understanding of the policies. - Monitoring: Monitoring systems are designed to be robust, conducted on a regular basis, and meticulously documented to guarantee the consistent and effective enforcement of all policies pertaining to working hours.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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No findings

Systems and evidence examined to validate this code section

Current systems:

- The facility has established a working hours policy with clear implementation procedures.
- Based on documents review, Andy Tan/ CSR Manager was responsible for monitoring the implementation of working hours in the facility.
- The regular working hours were eight (8) hours per day and six (6) days per week. The workers work with one working shift from 07:30 to 16:30 with 60-minute break.
- All employees were entitled to at least 1 day off after 6 working days.
- The facility uses one fingerprint scanning system to record the time in/ time out of all workers.
- No peak season was in the facility.
- Employees worked overtime voluntarily.
- There was no inconsistency found amongst time records, production records and security records.
- The facility conducted an annual internal audit to monitor the implementation.
- There was no inconsistency found amongst time records, production records and security records.
- Based on the provided payrolls and time records, the maximum OT working hours were noted as following:
2.5 hours/day in March 2026 (current month)
3.5 hours/day in November 2025 (random month)
3.5 hours/day in July 2025 (random month)

6.5 hours/week in February 2026 (current month)
60 hours/week in November 2025 (random month)
7.5 hours/week in July 2025 (random month)

19.5 hours/month in February 2026 (current month)
12.5 hours/month in November 2025 (random month)
22.0 hours/month in A July 2025 (random month)

Evidence examined:

- Employees' interviews
- Management interview
- Local and national laws
- Factory policy on working hours
- Time records from March 2025 to February 2026 (12 months).
- Pay slips with recorded hours all workers interviewed
- Workers contracts
- 12 months hour records to establish highest and lowest hours over all employees
- Quality and production records to cross check hours
- Daily production records

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	150%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	N/A
Excluding overtime, what are the regular working hours per week for workers at this site?	48.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	51.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	55.5
Maximum number of days worked without a day off in sample	6

[← Code area 6](#)

[Code area 7 →](#)

7. No discrimination is practiced

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<ul style="list-style-type: none"> - Policies and Procedures: Policies are thorough, well-crafted, and uniformly applied to guarantee non-discriminatory practices, supported by clear documentation and in accordance with international norms. - Resources: A committed manager, equipped with adequate seniority and resources, is tasked with supervising the enforcement of non-discrimination policies, guaranteeing equal treatment and opportunities for all staff members, and providing clear proof of effective management. - Training and Communication: Training and communication are thorough, consistent, and impactful, guaranteeing that every employee, from management to supervisors, is well-informed and comprehends the non-discrimination policies. - Monitoring: Monitoring systems are designed to be robust, conducted regularly, and meticulously documented to guarantee the consistent and effective enforcement of all non-discrimination policies

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current systems:</p> <ul style="list-style-type: none"> - The facility has established an anti-discrimination policy with clear implement procedures. - Based on documents review, Andy Tan/ CSR Manager was responsible for monitoring the implementation of anti-discrimination in the facility. - Based on interviewed employees and management, there is no evidence of any discriminatory practices based on the race, religion, age, nationality, social association, sexual orientation, gender or disability. - During the audit, all selected employees confirmed they were treated with respect and dignity. - All selected employees also emphasized that they were treated by their employer, supervisors and co-employees with respect and dignity. - No worker was required to do the examination of the hepatitis B virus and HIV. - Anti-discrimination procedure on hiring, compensation, promotion and access to training were available during the audit. - Gender divisions did not exist in the factory; both female and male workers were distributed in all types of work. - There was an internal grievance process, and all interviewed workers were aware of the grievance channels in case they encountered any discrimination cases. - There was no evidence of sexual harassment. - The facility conducted an annual internal audit to monitor the implementation. <p>Evidence examined:</p> <ul style="list-style-type: none"> - The hiring and termination procedure leave application records and employee handbook. - Payrolls - Training records - Attendance records - Termination records. 		

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)? 60%

Representation of women in managerial roles (ratio of women workers to women managers) 0%

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

Three most common nationalities in managerial and supervisory roles Vietnamese (100%)

[← Code area 7](#)

[Code area 8 →](#)

8. Regular employment is provided

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>- Policies and Procedures: Policies are thorough, well-crafted, and uniformly regular, stable employment is provided to all employees, thereby fostering a secure and supportive work environment. The facility commits to providing regular employment to all employees. Employment contracts shall be clear, detailed, and compliant with all applicable labor laws and regulations. Temporary or casual employment shall be minimized and used only when absolutely necessary, such as during peak workload periods or for special projects.</p> <p>- Resources: A committed manager, equipped with adequate seniority and resources, is tasked with supervising the enforcement of non-discrimination policies, guaranteeing equal treatment and opportunities for all staff members, and providing clear proof of effective management.</p> <p>- Training and Communication: Training and communication are thorough, consistent, and impactful, guaranteeing that every employee, from management to supervisors, is well-informed and comprehends the regular employment policies.</p> <p>- Monitoring: Monitoring systems are designed to be robust, conducted regularly, and meticulously documented to guarantee the consistent and effective enforcement of all regular employment policies.</p>

[← Code area 7](#)

[Code area 8.A →](#)

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current systems:</p> <ul style="list-style-type: none"> - The facility has procedures for recruitment and termination of contracts. Procedures are set up in accordance with the actual situation of the facility, ensuring sustainable compliance is maintained. Responsibilities and processes to implement policies and procedures are clear. - Based on documents review, Andy Tan/ CSR Manager was responsible for monitoring the implementation of employment in the facility. - Based on reviewed documents and interviewed employees, all employees were interviewed and hired directly by the facility. - They were given an orientation on the facility rules and regulations including labor issues, wages and benefits, working time, and health and safety. - A labor contract was signed by both employee and employer after employee's probation period was passed. - All workers were not required to sign blank papers, resignation letter etc. - The facility conducted an annual internal audit to monitor the implementation. <p>Evidence examined:</p> <ul style="list-style-type: none"> - The hiring and termination practices (not formalized) - Personal files - Payroll records were provided for review. 		

8. Regular employment is provided

Data points

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

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

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<ul style="list-style-type: none"> - Policies and Procedures: Comprehensive policies are well-developed and consistently enforced, ensuring that all sub-contracting and homeworking practices are authorized by the client and aligned with local and international regulations. - Resources: A dedicated manager with sufficient seniority and resources is responsible for overseeing sub-contracting and homeworking practices, ensuring compliance with client and legal requirements, with clear evidence of effective management. - Training and Communication: Training and communication are comprehensive, regular, and effective, ensuring that all employees and managers are fully aware of and understand the policies on responsible sub-contracting and homeworking, with evidence of clear communication with clients and contractors. - Monitoring: Monitoring systems are robust, regularly conducted, and thoroughly documented, ensuring that all sub-contracting and homeworking practices are aligned with client requirements and local laws, with audits conducted regularly and records available for review.

Summary of findings

[← Code area 8](#)

[Code area 9 →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current systems:</p> <ul style="list-style-type: none">- The factory has the procedure on subcontractor management updated on 03 January 2026.- The commitment letter was assigned by subcontractors management to ensure the compliance with the legal and customer regulations on social responsibility as no child labour, no Harsh or Inhumane.- The subcontractor audit was conducted annually. <p>Evidence examined:</p> <ul style="list-style-type: none">- Site tour (Calculation on total production and estimated capacity)- Materials in/out records- Management interview- Workers' interviews		

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
It was noted that the facility did not use homeworkers and buy products or services from suppliers that use homeworkers.

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No
The facility used on subcontractor for printing process with CONG TY TNHH IN AN TY PHAT located in Plot number 447, map sheet number 40, Phu Hoa neighborhood, Hoa Loi Ward, Ho Chi Minh City, Vietnam.

[← Code area 8.A](#)

[Code area 9 →](#)

Are any sub-contractors used?	Yes	
Sub-contractor 1	Processes subcontracted	Printing process
	Name of factory	CONG TY TNHH IN AN TY PHAT
	Address	Plot number 447, map sheet number 40, Phu Hoa neighborhood, Hoa Loi Ward, Ho Chi Minh City, Vietnam.
	Dates used	03 January 2026

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
Explanation for management systems grades	<ul style="list-style-type: none"> - Policies and Procedures: Comprehensive policies preventing harsh or inhumane treatment are documented, clearly communicated, and consistently applied, with alignment between practices and policies, as confirmed by grievance procedure documentation and training records. - Resources: Sufficient resources are fully allocated and effectively managed to prevent harsh or inhumane treatment, with reliable systems to monitor and address grievances, as confirmed by consistent records and training documentation. - Training and Communication: Training and communication efforts are comprehensive and ongoing, ensuring all employees and management are fully aware of and committed to preventing harsh or inhumane treatment, with consistent understanding confirmed through interviews and training records. - Monitoring: Monitoring systems are robust, regularly updated, and effective in ensuring that no harsh or inhumane treatment occurs, with all findings documented and addressed promptly, as confirmed by audits of grievance procedures and interviews.

Summary of findings

[← Code area 8.A](#)

[Code area 10.A →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current systems:</p> <ul style="list-style-type: none"> - Based on documents review, Andy Tan/ CSR Manager was responsible for monitoring the implementation of no harsh or inhumane treatment in the facility. - The facility has policy on prevention of harassment and abuse and a procedure for internal grievance procedure. Procedures are set up in accordance with the actual situation of the facility, ensuring sustainable compliance is maintained. Responsibilities and processes to implement policies and procedures are clear. - Based on the documentation review, it was noted that the factory management had established a disciplinary procedure for workers' misbehaviour which included oral warning, written warning and finally termination and the site, had developed a training program for all employees on the procedure. Workers' interviews confirmed that workers were aware of the disciplinary procedure, management interview, documents review, and workers' interviews, there was a policy on Harsh Treatment. - There was an internal process for grievance which a grievance box was installed in the workshop, where workers can report any grievances anonymously (harassment, bullying, discrimination etc.), any received complaint will be handled by management, without any reprisal for the worker in question. This system was installed, and most of workers knew about this. - No deduction from wage and benefits was made because of any reason. - Through the facility management and employees' interviews, it was noted that no case of abuse or discipline was happened in the facility and the disciplinary procedure of the facility was verbally warning and employees signed a slip to confirm they had understood the procedure. - The facility conducted an annual internal audit to monitor the implementation. <p>Evidence examined:</p> <ul style="list-style-type: none"> - The relevant policy on prevention of harassment and abuse - Training records - Internal grievance procedure documentation. 		

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
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What type of grievance mechanism(s) are available?	<ul style="list-style-type: none"> - Directly communication - Workplace dialogue - Suggestion box
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Number of grievances raised in the last 12 months	1
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Number of grievances resolved in the last 12 months	1
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[← Code area 9](#)

[Code area 10.A →](#)

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
Explanation for management systems grades	<ul style="list-style-type: none"> - Policies and Procedures: Comprehensive policies are well-developed and consistently enforced, ensuring compliance with local, regional, national environmental laws and client standards, with all necessary permits in place. - Resources: A dedicated manager with sufficient seniority and resources is responsible for overseeing the implementation of environmental policies, ensuring full compliance with local and client environmental standards, with permits regularly reviewed and updated. - Training and Communication: Training and communication are comprehensive, regular, and effective, ensuring that all employees, including management and supervisors, are fully aware of and understand the environmental policies and compliance requirements, with evidence of clear communication with clients and regulatory authorities. - Monitoring: Monitoring systems are robust, regularly conducted, and thoroughly documented, ensuring full compliance with environmental laws and client requirements, with regular audits conducted and permits consistently reviewed and maintained.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current systems:</p> <ul style="list-style-type: none"> - The facility has Policy on environment protection. Procedures are set up in accordance with the actual situation of the facility, ensuring sustainable compliance is maintained. Responsibilities and processes to implement policies and procedures are clear. - Andy Tan/ CSR Manager has been assigned to health, safety and environment issues in the facility. - Based on the facility tour, it is observed that general housekeeping in the production areas was in good conditions and organizations. - All waste including production, living and hazardous wastes were separated in storage. - Based on interviewed employees, all employees satisfied with the environmental conditions of the facility. -Environmental registration was approved on 16 February 2023 with no expiration date. -Working environment inspection was conducted on 06 August 2025 valid until 06 August 2026. - Environmental policy was posted on notice board. - Electricity and water consumption were monitored and recorded monthly. - All employees were received training annually. - The facility conducted an annual internal audit to monitor the implementation. <p>Evidence examined:</p> <ul style="list-style-type: none"> - Surrounding environment monitoring records. - Environment impact assessment. - Registration list of hazardous wastes. - Environmental permit/ registration. - Energy/ water payment bills. 		

10.A. Environment 2-Pillar

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?	No
Does the site have any valid environmental or energy management certificates?	The facility did not have the certificate of environmental or energy management system.
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		
Systems and evidence examined to validate this code section	<p>Current systems:</p> <ul style="list-style-type: none"> - The facility has Policy on environment protection. Procedures are set up in accordance with the actual situation of the facility, ensuring sustainable compliance is maintained. Responsibilities and processes to implement policies and procedures are clear. - Andy Tan/ CSR Manager has been assigned to health, safety and environment issues in the facility. - Based on the facility tour, it is observed that general housekeeping in the production areas was in good conditions and organizations. - All waste including production, living and hazardous wastes were separated in storage. - Based on interviewed employees, all employees satisfied with the environmental conditions of the facility. -Environmental registration was approved on 16 February 2023 with no expiration date. -Working environment inspection was conducted on 06 August 2025 valid until 06 August 2026. - Environmental policy was posted on notice board. - Electricity and water consumption were monitored and recorded monthly. - All employees were received training annually. - The facility conducted an annual internal audit to monitor the implementation. <p>Evidence examined:</p> <ul style="list-style-type: none"> - Surrounding environment monitoring records. - Environment impact assessment. - Registration list of hazardous wastes. - Environmental permit/ registration. - Energy/ water payment bills. 		

[← Code area 10.A](#)

[Code area 10.C →](#)

10.B. Environment 4-Pillar

Data points

Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	Yes
What additional specific environmental policies does the site capture?	Switching to renewable energy sources Responsible use and management of water
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Yes Andy Tan/ CSR Manager was in charge of checking client's requirements and legislation regarding the environment every 6 months.
Does the site have reduction targets in place to manage climate related risks?	None
Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 & 3))?	No
Has the site checked that any sub-contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	Not Applicable

Usage/discharge analysis

Last full calendar year (2025)	Previous full calendar year (2024)
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[← Code area 10.B](#)

[Code area 10.C →](#)

Total electricity consumption from non-renewable sources (kWh)	198,793	43,735
Total electricity consumption from renewable sources (kWh)	0	0
Sources of renewable energy used	None	None
Types of renewable energy used	Other (provide details) No renewable energy was used.	Other (provide details) No renewable energy was used.
Total natural gas consumption (kWh)	Data not available	Data not available
Usage of other purchased fuels	Data not available	Data not available
Has the site completed any carbon footprint analysis?	No	No
Water sources	Local water authority	Local water authority
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	3,065	2,648
Water discharged	WWTP of Viet Huong 2 Industrial Zone	WWTP of Viet Huong 2 Industrial Zone
Water volume discharged (m3)	2,452	2,119
Water volume recycled (m3)	0	0
Total waste produced (mt)	12.1	11.1
Total hazardous waste produced (mt)	0.1	0.1

[← Code area 10.B](#)

[Code area 10.C →](#)

Waste to recycling (mt)	7	6
Waste to landfill (mt)	0	0
Waste to other (mt)	5	4
Total product produced (mt)	317	70

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
Explanation for management systems grades	<ul style="list-style-type: none"> - Policies and Procedures: Comprehensive business ethics policies are documented, clearly communicated, and consistently applied, with alignment between practices and policies, as confirmed by training records and interviews. - Resources: Sufficient resources are fully allocated and effectively managed to ensure ethical business practices, with reliable systems to monitor and enforce ethical behavior, as confirmed by consistent records and audits. - Training and Communication: Training and communication efforts are comprehensive and ongoing, ensuring all employees and management are fully aware of and committed to ethical business practices, with consistent understanding confirmed through interviews and training records. - Monitoring: Monitoring systems are robust, regularly updated, and effective in ensuring compliance with business ethics policies, with all findings documented and addressed promptly, as confirmed by audits and interviews.

Summary of findings

[← Code area 10.B](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<p>Current systems:</p> <ul style="list-style-type: none"> - Written policy on business practices has been issued by CSR department. It was stated that the facility forbids all means of bribery, corruption or ethical issues in the operation of the facility. The definitions of forbidden activities were defined in the policy. The business ethics policy was reviewed on 02 January 2026. - Andy Tan/ CSR Manager was designated as the person responsible for implementing standards concerning Business Ethics. -Training on business integrity was provided for all relevant employees periodically. -Complaint from workers and suppliers was reported to Andy Tan/ CSR Manager. -There were three ways for the facility to identify the ethical issues in the facility, including feedback of employees through hot lines and suggestion boxes, and highly classified email. -Supplier evaluation and selection procedures have been established by CSR department. <p>Evidence examined:</p> <ul style="list-style-type: none"> -Anti-bribery policy. -The procedure for monitoring and controlling of integrity in the facility. 		

[← 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	No certified anti-bribery management systems was in the facility.

[← Code area 10.C](#)

Attachments



[PPE sign.jpg](#)



[Time record machine.jpg](#)



[Warning sign.jpg](#)



[Suggestion box.jpg](#)



[Notice board.jpg](#)



[Worker with PPE.jpg](#)



[Exit door.jpg](#)



[Emergency and exit light.jpg](#)



[Fire hydrant and fire hose.jpg](#)



[Sprinkler system.jpg](#)



[Assembly point.jpg](#)



[Facility overview.jpg](#)



[Exit route was clearly marked.jpg](#)



[NC Needle guard was too high.jpg](#)



[NC MSDS was not available.jpg](#)



[Fire alarm testing.jpg](#)



[Parking lot.jpg](#)



[Chemical storage \(2\).jpg](#)



[Finished goods warehouse.jpg](#)



[Water station.jpg](#)



[Eating area.jpg](#)



[Fire extinguisher.jpg](#)



[Hazardous waste warehouse.jpg](#)



[NC The first-aid kit was missing items.jpg](#)



[Electrical cabinet with inner door.jpg](#)



[Fire alarm.jpg](#)



[Emergency light testing.jpg](#)



[Material warehouse.jpg](#)



[Pressing area.jpg](#)



[Electrical cabinet with warning sign.jpg](#)



[Beam detector.jpg](#)



[Fire alarm control panel.jpg](#)



[QC section.jpg](#)



[Escape map.jpg](#)



[Inspection section.jpg](#)



[Facility name.jpg](#)



[Main gate.jpg](#)



[Security room.jpg](#)



[First aid kit.jpg](#)



[Chemical storage.jpg](#)



[Fire pumps.jpg](#)



[Air compressor area.jpg](#)



[Fire hose testing.jpg](#)



[MSDS.jpg](#)



[Sewing section.jpg](#)



[NC workers did not wear face masks while working.jpg](#)



[Cutting section.jpg](#)



[Emergency eyewash.jpg](#)



[Separate toilet with female and male.jpg](#)



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