

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 & 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 following Code Areas:

Included in a 2-Pillar audit:

1. Labour Standards Code Areas:
 - 0: Enabling accurate Assessment
 - 1: Employment is Freely Chosen
 - 1.A: Responsible Recruitment & 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
2. Health & Safety Code Area:
 - 3: Working Conditions are Safe and Hygienic
3. Environment Code Area:
 - 10.A: Environment 2-Pillar

Included in a 4-Pillar audit:

1. Labour Standards Code Areas
 - As 2-pillar
2. Health & Safety Code Area
 - As 2-pillar
3. Environment Code Area:
 - 10.A: Environment 2-Pillar
 - 10.B: Environment 4-Pillar
4. Business Ethics Code Area:
 - 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 and site details

Audit details

Sedex company reference	ZC1079596	Auditor company name	Intertek Taiwan
Date of audit	2025-01-10	Audit conducted by	Sedex member
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics		

Site details

Sedex site reference	ZS405832081	Site name	Danken Enterprise Co Ltd
Business name	Danken Enterprise Co Ltd	Site address	52046 田中鎮新工三路39號, 彰化縣, TW
Site phone	28883070	Site email	gsox@danken.com.tw

Audit parameters

Time in and out	Day 1	
	In	09:30
	Out	17:00
Audit type	Periodic	
Was the audit announced?	Announced	
Was the Sedex SAQ available for review?	Yes	
Who signed and agreed CAPR?	楊人俊 / 經理	
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	No
B: Present at the audit?	Yes	No	No
C: Present at the closing meeting?	Yes	No	No
Reason for absence at the opening meeting	Not applicable (There is no worker committee in the facility)		
Reason for absence during the audit	Not applicable (There is no worker committee in the facility)		
Reason for absence at the closing meeting	Not applicable (There is no worker committee 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)

Lead auditor	Terry Kuo	APSCA Number	21700226
Additional auditor	Leo Lee	APSCA Number	21700610
	Johnson Lin	APSCA Number	21700738
Date of declaration	2025-01-10		

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	楊人俊
Title	經理
Date of declaration	2025-01-10





































Summary of findings


Code area	Workplace requirement	Local law	Finding
3. Working conditions are safe and hygienic	3.S Ensure that any accommodation which the s...		NC ZAF600764542
	3.N Maintain a log of all hazardous substance...		NC ZAF600764543
	3.N Maintain a log of all hazardous substance...	§1	NC ZAF600777257
	3.M Ensure all machinery is installed, mainta...	§2	NC ZAF600777258
	3.P Develop emergency preparedness and respon...		NC ZAF600777260
1.A. Responsible recruitment and entitlement to work	1.A.I Verify that workers who are found to pa...		NC ZAF600777259


Local law issues

- §1 In accordance with Regulation of Labelling and Hazard Communication of Hazardous Chemicals: Article Article 5 Employers shall conspicuously label the following items on containers containing hazardous chemicals in accordance with the classification and label elements prescribed in Attachment 1. and the format of Attachment 2. The text for the labels in Chinese shall be primary, and if necessary, supplement with foreign languages that workers understand:
1. Hazard pictograms
 2. Contents:
 - (1) Name;
 - (2) Hazardous ingredients;
 - (3) Signal Words;
 - (4) Hazard statements;
 - (5) Precautionary statements;
 - (6) Name, address, and telephone number of manufacturer, importer or supplier.
-
- §2 In accordance with the Certificate of Administrative Regulations on Installment and Inspection of Elevator in Building: Article 5, The frequency of safety inspections of lifting equipment is stipulated as follows:
1. Cargo lift the delivery machine once every three years.


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

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

Not addressed

Fundamental improvements required

Some improvements recommended

Robust management systems

Site details

Company and site details

Sedex company reference	ZC1079596	
Sedex site reference	ZS405832081	
Company name	Dancken Enterprise Co Ltd	
Business ownership type	GOODS	
Site name	Dancken Enterprise Co Ltd	
Site name in local language	中文	
GPS location	GPS address	No.39, XINGONG 3rd Rd., Tienchung town, Changhua country, 52046, Taiwan.
	Coordinates	Latitude: 23.849714, Longitude: 120.572443
Is the worksite in a remote location, far from habitation?	Yes Latitude: 23.849714, Longitude: 120.572443	
Site contact	Contact name	Mr. Grand Yang
	Job title	Manager
	Phone number	28883070
	Email	gsox@danken.com.tw
Applicable business and other legally required business license numbers and documents	Business License#: 31351141, Facility Registration #: 07-000812	

Site activities

Site function	Factory Processing/Manufacturer Finished Product Supplier
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Site activities

Site activities	Primary	Manufacture of knitted and crocheted apparel
	Secondary	
	Other	
Product type	Manufacture of socks	
Process overview	The main production processes are listed as follows: Knitting, Linking, Setting. The main products manufactured by the facility are Socks. There are knitting machine (397 sets), printer (3 sets) and heat transfer press machine (4 sets) in the facility.	
What level of mechanization best describes the work at this site?	High mechanisation / low manual Labour	

Site scope

Is the audited site a physically continuous area?	Yes	
What is the area of audited site to its boundary?	2145m ²	
Building 1	Last construction works on site	2011
	If building is shared, provide details	NA
	Number of floors	3
	Description of floor activities	The facility consists of one 3-storey building, which is used as Production (1/2/3F), office (1/2/3F), and warehouse (1/2/3F).
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?	Yes
Is the accommodation within the perimeter of the site audited?	Onsite
Is the accommodation contractually mandated for workers?	Optional
Who provides the accommodation?	Site
Was all accommodation (whether directly or via third parties, off or onsite) included in this audit?	All None
Do children also live in the accommodation?	No
Does the site organise worker transport to the worksite?	Not applicable The dormitory is located inside the factory.

Work patterns

Approximate workers on site per month (% of peak)	January	75-90%	February	75-90%
	March	75-90%	April	75-90%
	May	75-90%	June	75-90%
	July	75-90%	August	75-90%
	September	75-90%	October	75-90%
	November	75-90%	December	75-90%
	Is there any night or back shift work at the site?	Yes	There are three shift in the facility, the day shift working hours is from 8:00 to 17:00 , the noon shift working hours is from 16:00 to 24:30 and the night shift working hours is from 24:00 to 8:30.	
What percentage of the workforce, including temporary and agency workers, work during the night/ back shift?	24%			

Work patterns

Was the audit conducted across all shift times, and did it include a representative sample of workers from each shift time in interviews and sampling?	No	The audit cannot be carried out during all shift hours. The working hours of the second shift are 16:00-24:30, and the night shift working hours is from 24:00 to 8:30.so only sampling can be carried out and interviews cannot be conducted.
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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	None
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	No	None

Worker analysis

Gender disaggregated data available

Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	53 (33.8%)	104 (66.2%)	- -	157 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	53 (33.8%)	104 (66.2%)	- -	157 (100%)
Temporary or fixed term employees	0 (0%)	0 (0%)	- -	0 (0%)
Agency or subcontracted workers	0 (0%)	0 (0%)	- -	0 (0%)
Seasonal workers	0 (0%)	0 (0%)	- -	0 (0%)
Self-employed workers	0 (0%)	0 (0%)	- -	0 (0%)
Informal workers including home workers	0 (0%)	0 (0%)	- -	0 (0%)
Apprentices, trainees or interns	0 (0%)	0 (0%)	- -	0 (0%)

* % of total workforce

Migrant workers

	Men	Women	Other	Total
Domestic migrant workers	0 (0%)	0 (0%)	- -	0 (0%)
International migrant workers	0 (0%)	38 (24.2%)	- -	38 (24.2%)
Total migrant workers	0 (0%)	38 (24.2%)	- -	38 (24.2%)

* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from

Taiwanese
Vietnamese

Workers by age

	Men	Women	Other	Total
18 - 24 years old	0 (0%)	5 (3.2%)	- -	5 (3.2%)
15 - 17 years old	0 (0%)	0 (0%)	- -	0 (0%)
Under 15 years old	0 (0%)	0 (0%)	- -	0 (0%)

* % of total workforce

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

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

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Taiwanese	34%	42%	-	76%
Vietnamese	0%	24%	-	24%

Workers by remuneration type

	Men	Women	Other	Total
Workers paid per unit (piece rate)	0 (0%)	0 (0%)	- -	0 (0%)
Workers paid based on a mix of 'piece work' and hourly rate	0 (0%)	0 (0%)	- -	0 (0%)
Workers paid hourly / daily rate	0 (0%)	0 (0%)	- -	0 (0%)
Salaried workers	53 (33.8%)	104 (66.2%)	- -	157 (100%)

* % of total workforce

Workers by payment cycle

	Men	Women	Other	Total
Paid daily	0 (0%)	0 (0%)	- -	0 (0%)
Paid weekly	0 (0%)	0 (0%)	- -	0 (0%)
Paid monthly	53 (33.8%)	104 (66.2%)	- -	157 (100%)
Other	0 (0%)	0 (0%)	- -	0 (0%)

* % of total workforce

If other payment cycle entered, please provide details None

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	0 (0%)	0 (0%)	- -	0
Supervisors or team leaders	1 (0.6%)	3 (1.9%)	- -	4
Administrative staff	4 (2.5%)	15 (9.6%)	- -	19

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

Did workers understand the purpose of the audit? Yes

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

Was there any indication that workers had been 'coached' in how they should respond to questions? No

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

Attitude of workers

In which areas did workers raise significant concerns or complaints?	Other (provide details) None
What did the workers like the most about working at this site?	Job security Accommodation standards Freedom of movement Communication (e.g. from management) Equal opportunities Social benefits & insurance (e.g. ability to book annual leave, maternity leave, pensions etc.)
Additional comments	Wages are always paid on time. The facility management was kind to them. The working environment was comfortable.
Attitude of workers' committee/union representatives	N/A, There is no workers committee/union in facility.
Attitude of managers	The facility management showed a positive attitude to this audit during the whole process. All necessary documents were provided timely, locked areas encountered during the audit were unlocked timely and a private room was arranged for employees' interview. At the end of the audit, all the findings were accepted by the facility management. No negative information was raised by managers.

Workers interviewed by type

	Total
Permanent workers	26
Temporary or fixed-term employees	0
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 by group/individual

Workers interviewed in groups	0	20	-	20
Workers interviewed individually	6	0	-	6

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	0	0	-	0
International migrant workers interviewed	0	10	-	10
Total migrant workers interviewed	0	10	-	10

Measuring workplace impact

Gender disaggregated data available Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.6%	4.4%	-	5.0%
Last full calendar year (2024)	2.55%	12.1%	-	14.65%
Previous full calendar year (2023)	6.37%	21.66%	-	28.03%

* 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)	0.3%	1.57%	-	1.87%
Last full calendar year (2024)	0.25%	1.25%	-	1.5%
Previous full calendar year (2023)	0.39%	1.88%	-	2.27%

* Number of days lost through job absence in the year, calculated as (the number of employees on 1st day of the year + number employees on the last day of the year) / 2)* number available workdays in the year*100

Are accidents recorded? Yes

Accidents records were provided to reviewed. (January 2024 to December 2024)

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

	Men	Women	Other	Total
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Annual number of work related accidents and injuries (per 100 workers)*

Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	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 (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	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 standard hours in a given week

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

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

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

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

Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Local law	Finding
No findings			
Systems and evidence examined to validate this code section	1. Anti-bribery policy of the facility stated that no under-the-table money giving and inappropriate gift giving; the facility communicates the policy on orientation training and shown in the procedure. 2. Anti-bribery policy statement is shown in the procedure.		

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 sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review? No

1. Employment is freely chosen

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	Robust Management Systems
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
Explanation for management systems grades	The facility has developed and maintains policies related to freedom of choice in employment in the Corporate Social Responsibility Policy. The facility has appointed a manager with sufficient seniority (Mr. Grand Yang / Manager) responsible for implementing procedures. The facility communicates and trains employees and other workers (including managers and supervisors) annually on relevant policies and procedures. The facility regularly monitors the effectiveness of procedures that meet policy and workplace requirements. however, the fees policy has established, but not have any action during audit date.

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings

Systems and evidence examined to validate this code section

1. The factory has a policy which prohibits forced labour and this is available for review.
2. There is a non-formalised application procedure which states that workers must present their ID's for proof of age but that only copies must be kept in the personnel files and the original given back to the workers.
3. Based on interviewed employees, they are informed by management that they are free to leave jobs with a 10 to 30 days prior notice to the management per local law requirement.
4. The terms and conditions of employment in the handbook state that the workers are free to leave the workplace outside of their working hours.
5. The factory did not require any payment for work tools, PPE, IC/staff card, training, etc.
6. The factory did not use prison labour.
7. The above was confirmed in management and employee interview.
8. Through the Working rules review, stated that all workers could quit his/her job with legal notice without any penalty.
9. Through management interview (Mr. Grand Yang / Manager), he stated that all employees joined/worked in the facility voluntarily and no any force in the facility.
10. All selected employees confirmed that they worked at the facility voluntarily and no enforcement to work overtime.
11. Based on all interviewed, employees stated that their ID card and national health card just show to employer for registrations of labour and health insurance. The facility just keeps copied ID card and copied national health card; original ID card and copied national health card are kept by themselves.
12. Through the facility tour and interviewed employees, all selected employees said they could leave once their shift ended. They are free to get access to the potable drinking water and the toilets. Besides, it was observed that no employees appeared to be under pressure.
13. Based on payroll records review and selected employees' interview, all deductions only including labour insurance and health insurance and they are mandated. All of them expressed that their wages are paid by the facility directly and without delay.

1. Employment is freely chosen

Data points

If required under local law, is there a published 'modern slavery' or similar statement?	Not Applicable
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Does the site utilise any workers who are prisoners?	No
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Does the site use the labour of persons required to work under any government scheme?	No
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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	The facility develops and maintains relevant entitlement to work policies and procedures. The facility does not regularly monitor the effectiveness of procedures that comply with policy and workplace requirements (such as internal audits). Therefore, some non-compliance issues arise.

Summary of findings

Code area	Workplace requirement	Local law	Finding
1.A. Responsible recruitment and entitlement to work	1.A.I Verify that workers who are found to pa...		NC ZAF600777259

Systems and evidence examined to validate this code section

- 1.The facility had a policy, endorsed at the highest level, covering human rights impacts and issues.
 - 2.The facility had a designated person Mr. Grand Yang / Manager Responsible for implementing standards concerning Human rights.
 - 3.The facility had identified their stakeholders and salient issues.
 - 4.The facility measured their direct, indirect, and potential impacts on stakeholders (rights holders) human rights.
 - 5.Where businesses have an adverse impact on human rights within any of their stakeholders, they address these issues and enable effective remediation.
 - 6.The facility had a transparent system in place for confidentially reporting and dealing with human rights impacts without fear of reprisals towards the reporter.
 - 7.The facility has assigned Mr. Grand Yang / Manager, who takes responsibility for compliance with the human rights assessment.
 - 8.Based on interviewed management and CoC reviewed, facility will not use any forced or involuntary labour, whether prison, bonded, indentured or otherwise.
 - 9.Based on CoC reviewed and document reviewed, the human rights policy is shown on bulletin board.
-

Findings: non-compliances

ZAF60077259

Non-compliance

Code area

1.A Responsible recruitment and entitlement to work

Status

Open*

Workplace requirement

1.A.I Verify that workers who are found to pay recruitment fees or related costs (legal or otherwise, as defined by the ILO and including travel and visa costs), are fully reimbursed in a timely manner.

Time given to resolve

Verification method

Collaborative action required

Issue title

830 - CAR: Recruitment fees and/or costs have been paid, not contrary to law, there is a plan to fully reimburse workers, but the site has not done so fully at the time of audit

Area of non-compliance/non-conformance

Base code

Description

Based on the document review and foreign migrant workers interview, all Vietnam foreign migrant workers confirmed that the facility management does not impose any recruitment fees on them. However, they have paid the recruitment fee to local human agency in Vietnam (approximately VND 87,542,500-89,461,000). They pay the recruitment fee by themselves without debt. They also need to pay the monthly service fee to labor agency in Taiwan. (NTD 1800/month for the first year, NTD 1700/month for the second year and NTD. 1500/ month for the third year) and residence permit fees, those recruitment fees are meet legal requirement but violated ETI code of worker pay no recruitment fee at any stage of the recruitment process. 根據文件 審查和外來務工人員面談，所有外來務工人員均確認 施管理部門不向他們收取任何招聘費用。但是，他們已經向越南當地的人力仲介機構支付了招聘費（約越南幣 87,542,500-89,461,000元）。他們自己支付招聘費，沒有債務。他們還需要每月向台灣勞務中介支付服務費。（第一年1800新台幣/月，第二年1700新台幣/月，第三年1500新台幣/月）和居留許可證申請費，這些招聘費符合當地法令要求，但違反了ETI代碼 工人在招聘過程的任何階段都無需支付招聘費。

Corrective and preventative actions

It's recommended that the facility should follow the ETI code to ensure no recruitment fee for foreign workers
請貴工廠遵循ETI規範，確保外籍員工在招聘流程中不會支付任何費用。

* PDF generated at 07:21 (UTC) on 17 Jan 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

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 and hired by licensed labour providers None
Provide business names for all labour providers and programmes used	TOP ASIA Manpower Agency &consult Corp.
How do the labour providers recruit and hire workers?	Through another labour provider or recruitment agency (please explain) None
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 (including 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?	Yes
List the sending countries	Vietnam
Percentage of workers that are migrant	24%

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

Recruitment fees

Were you able to detect recruitment fees and costs paid by workers during the recruitment and employment process? Yes

What recruitment fees and costs do workers pay during the recruitment and employment process?

- Transportation to the country or region (for the job)
- Document processing (e.g. work permit, visa, passport)
- Recruitment fee
- Medical examination, tests or vaccinations
- Costs for training and orientation
- Skills or qualification testing

Were recruitment fees or costs identified during worker interviews? Yes

What was the highest total combined amount of recruitment fees and costs paid within the last 12 months by an interviewed worker?

Highest fee paid	27,374,000
Currency	VND
Nationality	Vietnamese
Gender	Female
Additional comments	Based on the document review and foreign migrant workers interview, all foreign migrant workers confirmed that the facility management does not impose any recruitment fees on them, the facility didn't refund recruitment fees, monthly service fees, residence permit fees and health examination fees for all foreign employees when they on boarding.

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	The facility has developed and maintains policies related to freedom of association and the right to collective bargaining, which are respected in the Corporate Social Responsibility Policy and the Human Rights Policy. The facility has appointed a manager with sufficient seniority (Mr. Grand Yang / Manager) responsible for implementing procedures. The facility communicates and trains employees and other workers (including managers and supervisors) annually on relevant policies and procedures. The facility regularly monitors the effectiveness of procedures that meet policy and workplace requirements.

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings
Systems and evidence examined to validate this code section			<ol style="list-style-type: none"> 1. Through document review, the facility holds labour-management conference on three (3) months basis according to local law requirement. The last conference was held on 26 December 2024. 2. Through management interview (Mr. Grand Yang / Manager) the facility respected the legal rights of workers for freedom of association. The management does communicate to workers of their rights related to freedom of association when they are hired. 3. Through management and employee's interview, there is no union or employees' committee in the facility.

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? No

Are they active?

Does the employer recognise the trade union? No

Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)? Yes

Are the worker representatives freely elected by the workforce as a whole? No

Does union/worker committee membership reflect the gender composition of the workforce? Yes

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	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	Some Improvements Recommended
Explanation for management systems grades	The facility has developed and maintains policies related to working conditions that are safe and hygienic, which are respected in the Corporate Social Responsibility Policy and the Human Rights Policy. The facility has appointed a manager with sufficient seniority (Mr. Grand Yang / Manager) responsible for implementing procedures. The facility communicates and trains employees and other workers (including managers and supervisors) annually on relevant policies and procedures. The facility does not regularly monitor the effectiveness of procedures that comply with policy and workplace requirements (such as internal audits). Therefore, some non-compliance issues arise.

Summary of findings

Code area	Workplace requirement	Local law	Finding
3. Working conditions are safe and hygienic	3.S Ensure that any accommodation which the s...		NC ZAF600764542
	3.N Maintain a log of all hazardous substance...		NC ZAF600764543
	3.N Maintain a log of all hazardous substance...	§1	NC ZAF600777257
	3.M Ensure all machinery is installed, mainta...	§2	NC ZAF600777258
	3.P Develop emergency preparedness and respon...		NC ZAF600777260

Systems and evidence examined to validate this code section

1. There is one qualified, Grade A manager of occupational safety and health in the facility to oversee compliance of health and safety and provided health and safety training to all employees. (The last health and safety training was conducted on 22 February 2024).
2. The facility conducts fire drill every six months as per legal requirement. (Date: 5 December 2024).
3. Based on facility tour and document review, all fire extinguishers are accessible and free of obstructions. The facility checks the pressure once per month and maintains these logs.
4. Based on facility tour and document review, each exit is marked with exit indicators and Emergency lights and evacuation indicators are installed in the whole production areas. Random selected One (1) sets of Emergency lights for test during audit process and found them are working functional.
5. Based on the facility tour, all aisles and exits are kept clear and free from obstruction at all time.
6. Based on selected interviewed employees, all employees stated that the temperature of the working area is suitable for and they feel comfortable because the facility is ventilated well.
7. The facility provides clean toilets to employees and separates them by gender.
8. Based on facility tour, all electrical installations are checked regularly by electrician.
9. The facility uses chemicals in production areas. There is related SDS on site for reference to all employees.
10. Based on facility tour and interviewed management, the facility provided PPE to all employees to avoid occupational injury. PPE including mask, earplug and gloves.
11. Provided potable and drinking water for employees. Based on facility tour and interviewed employees, all selected employees indicated that they were free enough to get access to the potable drinking water without limitation.
12. No kitchen is available for employees to use.
13. The facility has 3 employees obtained first aid certificate, Mr. Hsiao is qualified first aid personnel in the facility which is complied with local law requirement. There are first aid kits installed in each production area.

Findings: non-compliances

ZAF600764542

Non-compliance

Due 2024-04-02

Code area

3 Working conditions are safe and hygienic

Status

Closed (2025-01-10)*

Workplace requirement

3.5 Ensure that any accommodation which the site provides poses no risk to worker health and safety, and is assessed to ensure it meets local housing and safety requirements by someone suitably qualified. This includes accommodation provided by a contracted third party or any labour agencies engaged by the site.

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Issue title

370 - First aid kits not available in workers' accommodation

Description

Based on the dormitory tour, it was noted that the first aid kits were not available in the dormitory.

Description (carried over)

Based on the dormitory tour, it was noted that the first aid kits were not available in the dormitory.

Corrective and preventative actions

It is recommended that the facility should provide first aid kits in dormitory.

Corrective and preventative actions (carried over)

It is recommended that the facility should provide first aid kits in dormitory.

* PDF generated at 07:21 (UTC) on 17 Jan 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF600764543

Non-compliance

Due 2024-04-02

Code area

3 Working conditions are safe and hygienic

Status

Closed (2025-01-10)*

Workplace requirement

3.N Maintain a log of all hazardous substances (e.g. chemicals and pesticides) on site. Ensure that these are managed appropriately at all times in line with safety instructions, including storage, use and disposal.

Time given to resolve

60 days

Issue title

231 - Material safety data sheet (MSDS) is incomplete/inaccurate/not in worker language/not understood by workers

Verification method

Desktop audit

Area of non-compliance/non-conformance

Description

Based on the facility tour, it was observed that the SDS of diesel at the generator area was updated on 2018/08/15 that exceeded the standard of updated/ reviewed at least every three years.

Description (carried over)

Based on the facility tour, it was observed that the SDS of diesel at the generator area was updated on 2018/08/15 that exceeded the standard of updated/ reviewed at least every three years.

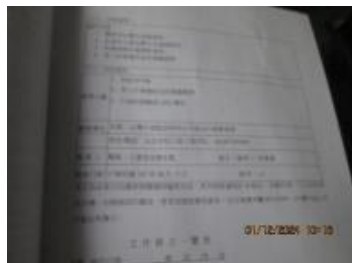
Corrective and preventative actions

It is recommended that the facility should update the SDS of diesel at the generator area at least every three years.

Corrective and preventative actions (carried over)

It is recommended that the facility should update the SDS of diesel at the generator area at least every three years.

Evidence



[IMG_1749.JPG](#)



* PDF generated at 07:21 (UTC) on 17 Jan 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF600777257

Non-compliance

Due 2025-03-18

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.N Maintain a log of all hazardous substances (e.g. chemicals and pesticides) on site. Ensure that these are managed appropriately at all times in line with safety instructions, including storage, use and disposal.

Time given to resolve

60 days

Issue title

232 - Non-hazardous chemicals are stored unlabelled or labelling is incorrect

Verification method

Desktop audit

Description

Based on facility tour, it was noted the one-bottle chemicals lack labeling in the production area.
根據工廠參觀，我們發現生產區域的一瓶化學品缺乏標籤。

Area of non-compliance/non-conformance

Local law
Base code

Corrective and preventative actions

It is recommended that the facility should post labeling of chemicals in the production area.
建議工廠應在生產區域張貼化學品標籤。

Local law reference

In accordance with Regulation of Labelling and Hazard Communication of Hazardous Chemicals: Article Article 5 Employers shall conspicuously label the following items on containers containing hazardous chemicals in accordance with the classification and label elements prescribed in Attachment 1. and the format of Attachment 2. The text for the labels in Chinese shall be primary, and if necessary, supplement with foreign languages that workers understand:

- 1.Hazard pictograms
- 2.Contents:
 - (1) Name;
 - (2) Hazardous ingredients;
 - (3) Signal Words;
 - (4) Hazard statements;
 - (5) Precautionary statements;
 - (6) Name, address, and telephone number of manufacturer, importer or supplier.

Evidence



[IMG_7530.JPG](#)



* PDF generated at 07:21 (UTC) on 17 Jan 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF600777258

Non-compliance

Due 2025-02-16

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

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

Time given to resolve

30 days

Issue title

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

Verification method

Desktop audit

Description

During the facility tour, it was noted that the factory's cargo lift does not have an inspection permit.
在工廠參觀期間，注意到工廠的貨梯沒有檢查許可證。

Area of non-compliance/non-conformance

Local law
Base code

Corrective and preventative actions

It is suggested that the facility shall have an inspection permit for the cargo lift.
建議該設施應擁有貨梯的檢驗許可證。

Local law reference

In accordance with the Certificate of Administrative Regulations on Installment and Inspection of Elevator in Building: Article 5, The frequency of safety inspections of lifting equipment is stipulated as follows:
1. Cargo lift the delivery machine once every three years.

Evidence



[IMG_7523.JPG](#)



* PDF generated at 07:21 (UTC) on 17 Jan 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF600777260

Non-compliance

Due 2025-03-18

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.P Develop emergency preparedness and response plans for risks identified (including natural disasters and other potential emergencies). Where worker evacuation is required, drills should be conducted at least annually (or more frequently if required by law).

Time given to resolve

60 days

Issue title

874 - The emergency preparedness plans and procedures are inadequate in relation to identified risks

Verification method

Desktop audit

Area of non-compliance/non-conformance

Base code

Description

Based on document review, the emergency response plan, excludes floods, earthquakes, infectious diseases etc...and recovery plans in procedure.

根據文件審查，緊急應變計畫未包含洪水、地震、傳染病等..和復原計畫。

Corrective and preventative actions

It is recommended that the emergency response plan, should include floods, earthquakes, infectious diseases etc...and recovery plans.

建議緊急應變計畫應包括洪水、地震、傳染病等...以及復原計畫。

* PDF generated at 07:21 (UTC) on 17 Jan 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

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 Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	No
Who organises accommodation for workers?	The company owns or operates worker accommodation (onsite)
Who organises worker transportation between accommodation and worksite?	Workers organise their own transport
Who organises worker transportation while at work?	Workers organise their own transport
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Yes Last Buildings public security inspection was on 8 October 2024
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
Does the site have a structural engineer evaluation?	Yes

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	<p>The facility has developed and maintains policies related to having no child labor used, which are respected in the Corporate Social Responsibility Policy and the Human Rights Policy.</p> <p>The facility has appointed a manager with sufficient seniority (Mr. Grand Yang / Manager) responsible for implementing procedures.</p> <p>The facility communicates and trains employees and other workers (including managers and supervisors) annually on relevant policies and procedures.</p> <p>The facility regularly monitors the effectiveness of procedures that meet policy and workplace requirements.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings
Systems and evidence examined to validate this code section			<ol style="list-style-type: none"> Through the personnel files review, confirmed the youngest employee is 20 years old. During the site observation, there is no worker under 16 years old on site. Through management interview (Mr. Grand Yang/ Manager) stated that all workers working at the facility are above the minimum legal age of 16 years old. He stated that the youngest worker is 20 years old. The physical appearance of the employees is consistent with their ages and employment history as documented in their personnel files. The copied ID card contained in their personal files regarding their ages and employment history is consistent with the interview.

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	3%
Enter the legal age of employment	16
Enter the age of the youngest worker identified	20
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%
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

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	The facility has developed and maintains policies related to legal wages paid. The facility has appointed a manager with sufficient seniority (Mr. Grand Yang / Manager) responsible for implementing procedures. The facility communicates and trains employees and other workers (including managers and supervisors) annually on relevant policies and procedures. The facility regularly monitors the effectiveness of procedures that meet policy and workplace requirements.

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings
Systems and evidence examined to validate this code section			<ol style="list-style-type: none"> All employees are provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid. Based on payroll records review; found lowest wage is NTD 27,470 per month. Legal minimum wage is NTD 27,470 per month or NTD 183 per hour; wages of employees are meet legal minimum wage requirement. There is no disciplinary or unreasonable deduction. Through employee's interview, employees stated that the pay stubs and wages are received on the 5th day of each month with no any delay. The facility paid premium rate for overtime rendered as follows: <ol style="list-style-type: none"> 134% for first two overtime hours and 167% for overtime hours after two hours on regular days. 200% on Saturday, Sundays and national holidays.

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	The legal minimum wage Wages are based on job skills and experience
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

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	
Maximum legal working hours	Max hours per day	8.0
	Max hours per week	40.0
	Max hours per month	Non applicable
Actual required working hours	Required hours per day	8.0
	Required hours per week	40.0
	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	46.0

Actual overtime hours	Max hours per day	0.0
	Max hours per week	0.0
	Max hours per month	0.0
Minimum legal wage	Min per hour	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	27470.0
Actual minimum wage	Actual per hour	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	27470.0
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	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	26
Provide the date and details of the records	26 samples from December 2024 (current month) 26 samples from June 2024 (random month) 26 samples from January 2024 (random month)
Are there different legal minimum/ legally recognised CBAs wage grades?	No

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
Indicate the breakdown of workforce per earnings	100.0% of workforce earning above minimum wage.
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	Local law	Finding
No findings			
Systems and evidence examined to validate this code section	<ol style="list-style-type: none"> 1. All employees are provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid. 2. Based on payroll records review; found lowest wage is NTD 27,470 per month. Legal minimum wage is NTD 27,470 per month or NTD 183 per hour; wages of employees are meet legal minimum wage requirement. There is no disciplinary or unreasonable deduction. 3. Through employee’s interview, employees stated that the pay stubs and wages are received on the 5th day of each month with no any delay. 4. The facility paid premium rate for overtime rendered as follows: <ol style="list-style-type: none"> a) 134% for first two overtime hours and 167% for overtime hours after two hours on regular days. b) 200% on Saturday, Sundays and national holidays. 		

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	The facility has developed and maintains policies related to working hours that are not excessive. The facility has appointed a manager with sufficient seniority (Mr. Grand Yang / Manager) responsible for implementing procedures. The facility communicates and trains employees and other workers (including managers and supervisors) annually on relevant policies and procedures. The facility regularly monitors the effectiveness of procedures that meet policy and workplace requirements.

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings

Systems and evidence examined to validate this code section

1. Through attendance and payroll records review and employees' interview, the facility's regular working hours are 8 hours per day and 40 hours per week. The regular working hours and overtime hours complies with the local regulations.
2. All interviewed employees said that they had the rights to refuse overtime. Employees were given an equal opportunity to work overtime. The employees were compensated for overtime work.
3. Through the facility tour, the facility utilizes electronic time recording system of attendance records regularly, which is reliable and fair to count the working hours.
4. Through employees' interview, stated that the facility controls their working day at least 2 days off for per seven days.
5. Through attendance records review, normal working hours are 8 hours per day and 40 hours per week; the 0 overtime hours in per day and 0 hours in per month, which are the same as the local law requirement.
6. Employees are provided with pay slips that clearly indicate overtime hours and overtime compensation.
7. Through reviewing of the provided attendance records and employees interviewed, working hour statistics were the following:
 - a) For December 2024 (Current month), the average number of hours worked in a week for the 26 samples was 40 hours. The maximum working hours a week was 40 hours (Normal and OT) - (26 out of 26 samples). The maximum weekly working days is 5 days (26 out of 26 samples).
 - b) For June 2024 (Second month), the average number of hours worked in a week for the 26 samples was 40 hours. The maximum working hours a week was 40 hours (Normal and OT) - (26 out of 26 samples). The maximum weekly working days is 5 days (26 out of 26 samples).
 - c) For January 2024 (Third month), the average number of hours worked in a week for the 26 samples was 40 hours. The maximum working hours a week was 40 hours (Normal and OT) - (26 out of 26 samples). The maximum weekly working days is 5 days (26 out of 26 samples).

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	134%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	133% for first two overtime hours and 167% for overtime hours after two hours on regular days. 200% on Saturday, Sundays and national holidays
Excluding overtime, what are the regular working hours per week for workers at this site?	40.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	40.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	40.0
Maximum number of days worked without a day off in sample	5

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	<p>The facility has developed and maintains policies related to no discrimination, which are respected in the Corporate Social Responsibility Policy and the Human Rights Policy.</p> <p>The facility has appointed a manager with sufficient seniority (Mr. Grand Yang / Manager) responsible for implementing procedures.</p> <p>The facility communicates and trains employees and other workers (including managers and supervisors) annually on relevant policies and procedures.</p> <p>The facility regularly monitors the effectiveness of procedures that meet policy and workplace requirements.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings
Systems and evidence examined to validate this code section			<ol style="list-style-type: none"> 1. Through reviewing the working rules, employment records, contracts, recruitment policy, payroll records and attendance, no evidence of discrimination was observed in the facility. 2. All selected employees also emphasized that they were treated by their employer, supervisors and coworkers with respect and dignity 3. Mr. Grand Yang / Manager confirmed that the facility has a policy to prohibit discrimination in salary and the salaries are depend on the work condition, employee's seniority, experience, position and skill. 4. All selected employees confirmed that if there was any discrimination situation happening to them inside the facility, they could report to their representatives.

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)?	1%
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)	2%
Three most common nationalities in managerial and supervisory roles	Taiwanese

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>The facility has developed and maintains policies related to providing regular employment, which are respected in the Corporate Social Responsibility Policy and the Human Rights Policy.</p> <p>The facility has appointed a manager with sufficient seniority (Mr. Grand Yang / Manager) responsible for implementing procedures.</p> <p>The facility communicates and trains employees and other workers (including managers and supervisors) annually on relevant policies and procedures.</p> <p>The facility regularly monitors the effectiveness of procedures that meet policy and workplace requirements.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings

Systems and evidence examined to validate this code section

1. The facility requests all employees in the facility the need to join in health and labour insurances as per legal law requirement. And the deduction of health and labour insurances is clearly listed in pay records and no mistake was noted.
2. Through employment contract review, all employees in the facility are permanent and no forced deposit condition or other involuntary condition was observed. There is no contractor, sub-contractor, homemaker and apprenticeship in the facility.
3. Through management interview (Mr. Grand Yang / Manager) stated that obligations on employment contract are according to Taiwan Labour Standards Law.
4. All content of contracts is discussed to all new recruits before they sign the contract.
5. Based on employees interviewed, all Taiwan workers said they don't pay any no recruitment fee at any stage of the recruitment process.
6. Based on the document review and foreign migrant workers interview, all Vietnam foreign migrant workers confirmed that the facility management does not impose any recruitment fees on them. However, they have paid the recruitment fee to local human agency in Vietnam (approximately VND 87,542,500-89,461,000). They pay the recruitment fee by themselves without debt. They also need to pay the monthly service fee to labor agency in Taiwan. (NTD 1800/month for the first year, NTD 1700/month for the second year and NTD. 1500/ month for the third year) and residence permit fees, those recruitment fees are meet legal requirement but violated ETI code of worker pay no recruitment fee at any stage of the recruitment process.

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%
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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	The facility has developed and maintains policies related to sub-contracting and homeworkers that are used responsibly, which are respected in the Corporate Social Responsibility Policy and the Supplier Evaluation Operation Standard. The facility has appointed a manager with sufficient seniority (Mr. Grand Yang / Manager) responsible for implementing procedures. The facility did not communicate and train employees and other workers (including managers and supervisors) annually on relevant policies and procedures. The facility regularly monitors the effectiveness of procedures that meet policy and workplace requirement.

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings
Systems and evidence examined to validate this code section			1. Based on the facility tour, production records, and inspection records review, there is no subcontracting in the facility. 2. Based on interviews with Mr. Grand Yang / Manager and 26 employees, it is confirmed that no subcontractor and home-worker worker is used in the facility.

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? Information not available
None

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No
None

Are any sub-contractors used? No

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	<p>The facility has developed and maintains policies related to no harsh or inhumane treatment, which are respected in the Corporate Social Responsibility Policy and the Human Rights Policy.</p> <p>The facility has appointed a manager with sufficient seniority (Mr. Grand Yang / Manager) responsible for implementing procedures.</p> <p>The facility communicates and trains employees and other workers (including managers and supervisors) annually on relevant policies and procedures.</p> <p>The facility regularly monitors the effectiveness of procedures that meet policy and workplace requirements.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings
Systems and evidence examined to validate this code section			<ol style="list-style-type: none"> 1. Mr. Grand Yang / Manager stated that they encourage any employee who feels subjected to harassment or abuse to report instances of harassment or abuse. And once such case happened, the facility management would resolve it timely. 2. Based on all interviewed employees stated that they can voice out their complaint to management directly if there was any harassment or abuse. Mr. Grand Yang / Manager stated that the complaint of any employee is confidential. 3. Based on 26 out of 26 interviewed employees, physically abusive, threatening, exploitative or any other uncomfortable behaviour are never happened before when employees against the rule in the facility. 4. Based on facility has established Work Rules and CoC review and interviewed management, the facility will treat each employee with dignity and respect, and will not use corporal punishment, threats of violence or other forms of physical, sexual, psychological or verbal harassment or abuse.

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

What type of grievance mechanism(s) are available?

Hotline, suggestion box and email of Ministry of Labour

Number of grievances raised in the last 12 months

0

Number of grievances resolved in the last 12 months

0

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	The facility has developed and maintains policies related to environmental management, which are respected in the Corporate Social Responsibility Policy, Environmental Management Manual, and Chemical Use Management Procedure. The facility has appointed a manager with sufficient seniority (Mr. Grand Yang / Manager) responsible for implementing procedures. The facility communicates and trains employees and other workers (including managers and supervisors) annually on relevant policies and procedures. The facility does regularly monitor the effectiveness of procedures that comply with policy and workplace requirements (such as internal audits).

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings
Systems and evidence examined to validate this code section			<ol style="list-style-type: none"> 1. Based on the facility tour observation, no evidence of environmental issues non-compliance. Through chemical storage records review, no outlawed chemicals are used. 2. The facility is sorting waste to paper, bottles/cans, plastic, metals, and living wastes. Paper, bottles/cans, plastic, and metals are recycled. 3. Based on the environmental policy review, the facility updated the changes in environmental regulations. EHS personnel take responsibility for updated environmental regulations; EHS personnel checks updated regulations from websites once every three months. 4. The latest training records are provided for review during an audit 5. The responsible person, Mr. Grand Yang / Manager takes care of the environmental activity, regulations, and customer requirements.

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?

None

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?

Yes

None

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Local law	Finding
No findings			
Systems and evidence examined to validate this code section	<ol style="list-style-type: none"> 1. Based on the facility tour observation, no evidence of environmental issues non-compliance. Through chemical storage records review, no outlawed chemicals are used. 2. The facility is sorting waste to paper, bottles/cans, plastic, metals, and living wastes. Paper, bottles/cans, plastic, and metals are recycled. 3. Based on the environmental policy review, the facility updated the changes in environmental regulations. EHS personnel take responsibility for updated environmental regulations; EHS personnel checks updated regulations from websites once every three months. 4. The latest training records are provided for review during an audit 5. The responsible person, Mr. Grand Yang / Manager takes care of the environmental activity, regulations, and customer requirements. 		

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?

Sustainable material sourcing
Zero-waste and recycling protocols

Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?

Yes
None

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 (2024)	Previous full calendar year (2023)
Total electricity consumption from non-renewable sources (kWh)	3,152,200	2,089,700
Total electricity consumption from renewable sources (kWh)	Data not available	Data not available
Sources of renewable energy used	None	None
Types of renewable energy used	Data not available	Data not available
Total natural gas consumption (kWh)	77,210	51,022

Usage of other purchased fuels	0	0
Has the site completed any carbon footprint analysis?	No	No
Water sources	Tap-water	Tap-water
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	4,083	3,754
Water discharged	Toilet and Domestic water	Toilet and Domestic water
Water volume discharged (m3)	0	0
Water volume recycled (m3)	0	0
Total waste produced (mt)	62.6	41.8
Total hazardous waste produced (mt)	0	0
Waste to recycling (mt)	0	0
Waste to landfill (mt)	0	0
Waste to other (mt)	0	0
Total product produced (mt)	Data not available	Data not available

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	The facility has developed and maintains policies related to ethics and the right to collective bargaining, which are respected in the Corporate Social Responsibility Policy and the Human Rights Policy. The facility has appointed a manager with sufficient seniority (Mr. Grand Yang / Manager) responsible for implementing procedures. The facility communicates and trains employees and other workers (including managers and supervisors) annually on relevant policies and procedures. The facility regularly monitors the effectiveness of procedures that meet policy and workplace requirements.

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings
Systems and evidence examined to validate this code section			<ol style="list-style-type: none"> 1. Anti bribery policy of the facility stated that no under the table money giving and inappropriate gift giving; the facility communicates the policy on orientation training and posted on bulletin. 2. Anti bribery policy is posted on the bulletin board and communicates with new employees during the orientation. 3. A transparent system in place for confidentially reporting and dealing with, unethical business practices, without fear of reprisals towards the reporter. 4. The facility communicate their Business Ethics policy to their suppliers.

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

None

Attachments



[41. Foreign worker dormitory \(Bedroom\).JPG](#)



[43.Foreign worker dormitory \(Showroom\).JPG](#)



[42.Foreign worker dormitory \(Fire extinguisher\).JPG](#)



[34.Foreign worker dormitory \(Canteen\).JPG](#)



[40. Foreign worker dormitory \(Emergency directed light\).JPG](#)



[33.View of foreign worker dormitory.JPG](#)



[35.Foreign worker dormitory \(Generator\).JPG](#)



[36.Foreign worker dormitory \(Fire pump\).JPG](#)



[31. Escape direction.JPG](#)



[38. Foreign worker dormitory \(Drinking fountain\).JPG](#)



[32.First aid kit.JPG](#)



[29.Employee suggestion box.JPG](#)





[23.SDS.JPG](#)



[28.Warehouse.JPG](#)



[39. Foreign worker dormitory \(Emergency light\).JPG](#)



[30.Evacuation map.JPG](#)



[37.Foreign worker dormitory \(First aid kit \).JPG](#)



[24.Warning advice on noise.JPG](#)



[27.Outdoor fire hydrant.JPG](#)



[19.Attendance system.JPG](#)



[20.Smoke exhaust device.JPG](#)



[22.Fire Hydrant.JPG](#)



[26.Emergency light.JPG](#)



[25.Emergency stop button.JPG](#)



[21.Handrail.JPG](#)



[18. Production area.JPG](#)



[13.Drinking fountain.JPG](#)



[14.Generator.JPG](#)



[17. Fire pump.JPG](#)



[16. Production area.JPG](#)



[12.Toilet.JPG](#)



[10.Washing facility.JPG](#)



[15.Exit sign light.JPG](#)



[11.PPE.JPG](#)



[9.Employee notice boards.JPG](#)



[2. Name of the facility.JPG](#)



[8.Electrical box.JPG](#)



[6.Security System.JPG](#)



[5.Fire extinguisher.JPG](#)



[3.Address of factory.JPG](#)



[7.Fire detector central control.JPG](#)



[4.Ventilation equipment.JPG](#)



[1.View of factory.JPG](#)





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