
Auditee :	Network Apparel Ltd.
Audit Date From :	07/03/2016
Audit Date To :	07/03/2016
Expiry Date of the Audit :	07/03/2017
Auditing Company :	ALGI
Auditor's Name(s) :	Shah Nazmul, Mehadi Hassan(Lead), Rabeya Mariam
Auditing Branch (if applicable) :	ALGI Bangladesh



BSCI Audit Summary Report

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Rating Definitions



Rating	A combination of ratings per performance area where:	Consequence																																													
<p>A OUTSTANDING</p>	<p>o Minimum 7 performance area rated A o No Performance area rated C, D or E</p> <p><i>These are three examples:</i></p> <table border="1" style="width: 100%; text-align: center;"> <tr><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td></tr> <tr><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>B</td><td>B</td><td>B</td></tr> <tr><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td></tr> </table>	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	B	B	B	A	A	A	A	A	A	A	A	B	B	B	B	B	B	B	<p>The auditee has the level of maturity to maintain its improvement process without needing follow-up audit.</p>
A	A	A	A	A	A	A	A	A	A	A	A	A	A	A																																	
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<p>B GOOD</p>	<p>o Maximum 3 performance area rated C o No performance area rated D or E</p> <p><i>These are three examples:</i></p> <table border="1" style="width: 100%; text-align: center;"> <tr><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td></tr> <tr><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>C</td></tr> <tr><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>B</td><td>C</td><td>C</td><td>C</td><td>C</td></tr> </table>	A	A	A	A	A	A	B	B	B	B	B	B	B	B	B	A	A	A	A	A	B	B	B	B	B	B	B	B	B	C	B	B	B	B	B	B	B	B	B	B	B	C	C	C	C	<p>The auditee has the level of maturity to maintain its improvement process without needing follow-up audit.</p>
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B	B	B	B	B	B	B	B	B	B	B	C	C	C	C																																	
<p>C ACCEPTABLE</p>	<p>o Maximum 2 performance areas rated D o No performance area rated E</p> <p><i>These are three examples:</i></p> <table border="1" style="width: 100%; text-align: center;"> <tr><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>C</td><td>C</td><td>C</td><td>C</td><td>C</td></tr> <tr><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>B</td><td>B</td><td>B</td><td>B</td><td>C</td><td>C</td><td>C</td><td>C</td><td>D</td><td>D</td></tr> <tr><td>C</td><td>C</td><td>C</td><td>C</td><td>C</td><td>C</td><td>C</td><td>C</td><td>C</td><td>C</td><td>C</td><td>C</td><td>C</td><td>D</td><td>D</td></tr> </table>	A	A	A	A	A	A	A	A	A	A	C	C	C	C	C	A	A	A	A	A	B	B	B	B	C	C	C	C	D	D	C	C	C	C	C	C	C	C	C	C	C	C	C	D	D	<p>The auditee needs follow up on its progress. The auditee develops a remediation plan within 60 days following the completion of the audit.</p>
A	A	A	A	A	A	A	A	A	A	C	C	C	C	C																																	
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C	C	C	C	C	C	C	C	C	C	C	C	C	D	D																																	
<p>D INSUFFICIENT</p>	<p>o Maximum 6 performance area rated E</p> <p><i>These are three examples:</i></p> <table border="1" style="width: 100%; text-align: center;"> <tr><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>D</td><td>D</td><td>D</td><td>D</td></tr> <tr><td>A</td><td>A</td><td>A</td><td>B</td><td>B</td><td>B</td><td>C</td><td>C</td><td>C</td><td>D</td><td>D</td><td>D</td><td>D</td><td>E</td><td>E</td></tr> <tr><td>D</td><td>D</td><td>D</td><td>D</td><td>D</td><td>D</td><td>D</td><td>D</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td></tr> </table>	A	A	A	A	A	A	A	A	A	A	A	D	D	D	D	A	A	A	B	B	B	C	C	C	D	D	D	D	E	E	D	D	D	D	D	D	D	D	E	E	E	E	E	E	E	<p>The auditee needs follow up on its progress. The auditee develops a remediation plan within 60 days following the completion of the audit.</p>
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<p>E UNACCEPTABLE</p>	<p>o Minimum 7 performance areas rated E</p> <p><i>These are three examples:</i></p> <table border="1" style="width: 100%; text-align: center;"> <tr><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>A</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td></tr> <tr><td>A</td><td>A</td><td>B</td><td>B</td><td>C</td><td>D</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td></tr> <tr><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td><td>E</td></tr> </table>	A	A	A	A	A	A	E	E	E	E	E	E	E	E	E	A	A	B	B	C	D	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	<p>BSCI participants shall closely oversee the auditee's progress as it may represent a higher risk than other business partners</p>
A	A	A	A	A	A	E	E	E	E	E	E	E	E	E																																	
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<p>Zero Tolerance</p>	<p>A Zero Tolerance issue was identified (see Annex 5)</p>	<p>Immediate actions are required. The BSCI Zero Tolerance Protocol is to be followed.</p>																																													

Producer : Network Apparel Ltd.

DBID : 348260 and Audit Id : 44679

Audit Date : 07/03/2016

Audit Type : Full Audit

Main Auditee Information

Name of producer :	Network Apparel Ltd.		
DBID number :	348260		
Audit ID :	44679		
Address :	228/3, Shahid Rawshon Sarak, Chandana, Gazipur		
Province :	Dhaka	Country :	Bangladesh
Management Representative :	Md. Muzibul Hoque, Manager (HR, Admin & Compliance)		
Contact person:	Md. Muzibul Hoque	Sector :	Non-Food
Industry Type :	Textiles, clothing, leather	Product group :	Apparel
Product Type :	Knit Items		

Audit Details



Audit Range :	<input checked="" type="checkbox"/> Full Audit	<input type="checkbox"/> Follow-up Audit	
Audit Scope :	<input checked="" type="checkbox"/> Main Auditee	<input type="checkbox"/> Main Auditee & Farms	
Audit Environment :	<input checked="" type="checkbox"/> Industrial	<input type="checkbox"/> Agricultural	
Audit Announcement :	<input checked="" type="checkbox"/> Fully-Announced	<input type="checkbox"/> Fully-Unannounced	<input type="checkbox"/> Semi-Announced
Random Unannounced Check (RUC) :	No		
Audit extent (if applicable) :	none		
Audit interferences or contingencies (if applicable) :	none		
Overall rating :	C		
Need of follow-up :	Yes	If YES, by : 07/03/2017	

Rating per Performance Area (PA)

PA 1	PA 2	PA 3	PA 4	PA 5	PA 6	PA 7	PA 8	PA 9	PA 10	PA 11	PA 12	PA 13
C	D	A	A	B	A	B	A	A	A	A	B	A

Executive summary of audit report

Network Apparel Ltd. is located at 228/3, Shahid Rawshon Sarak, Chandana, Gazipur, Dhaka, Bangladesh. Total land area occupied by this facility is 44,350 square feet where production area is about 30,000 square feet and warehouse area is about 4,500 square feet.

The factory was started its operation in the current location in the year of 2014 and specialized in Knit Item. Main production processes includes cutting, sewing, finishing and packing. Based on management interview, their major clients are from Europe and North America. On the audit day, there were total 450 employees in the factory of which 418 employees were production workers.

The facility consists of two buildings. Buildings descriptions are as follow:

Building- 01 (6 storied):

Ground floor is occupied by office, medical room, child care room, accessories store, finished goods area and maintenance room.

1st floor is occupied by sewing section, finishing section, inspection room and office.

2nd floor is occupied by main office (combined) and Network Clothing Ltd. (Another factory by same management).

3rd floor are occupied by Lab room (combined) and Network Clothing Ltd. (Another factory by same management).

4th floor is occupied by cutting section, fabric store, CAD room, maintenance room and office (combined).

5th floor is occupied by dining hall, staff dining hall, prayer room and canteen.

Roof top is 100% free.

Building-02 (single storied): Generator, boiler, compressor and sub-station.

Based on documents review, management and worker interview, wages are paid monthly in cash within seven working days in next month. The regular working hours are from 8:00 AM to 5:00 PM with one hour of lunch break from 01:00 PM to 02:00 PM. There are three shifts for security guard:: Shift A: 6:00 AM to 2:00 PM, Shift B: 2:00 PM to 10:00 PM & Shift C: 10:00 PM to 6:00 AM. Normal working days are from Saturday to Thursday.

During the current audit, payroll records from February 2015 to January 2016 and attendance records from February 2015 to January 2016 were provided for review. The auditor selected 25 samples January 2016 (recent month), 25 samples from July 2015 (random month) and 25 samples from March 2015 (random month) for review.

Md. Muzibul Hoque, Manager (HR, Admin and Compliance) has agreed and signed the CAP.

Ratings Summary



Auditee's background information			
Auditee's name :	Network Apparel Ltd.	Legal status :	Private Limited Company
Local Name :		Year in which the auditee was founded :	2014
Address :	228/3, Shahid Rawshon Sarak, Chandana,	Contact person (please select) :	Md. Muzibul Hoque
Province :	Dhaka	Contact's Email :	muzibul.ncl@gmail.com
City :	Gazipur	Auditee's official language(s) for written communications :	Bangla
Region :	South Asia	Other relevant languages for the auditee :	English
Country :	Bangladesh	Website of auditee (if applicable) :	www.ncibd.net
GPS coordinates :	None	Total turnover (in Euros) :	64852800.00
Sector :	Non-Food	Of which exports % :	100.00
Industry :	Textiles, clothing, leather	Of which domestic market % :	0.00
If other, please specify :	None	Production volume :	250,000 Pcs pe rmonth
Product Group :	Apparel	Production cost calculation :	Yes
If other, please specify :	None	Lost time injury calculation cost :	No
Product Type :	Knit Items		

Auditee's employment structure at the time of the audit			
Total number of workers :	450	Total number of workers in the production unit to be monitored (if applicable) :	0
	MALE WORKERS	FEMALE WORKERS	
Permanent workers	135	315	
Temporary workers	0	0	
In management positions	8	2	
Apprentices	0	0	
On probation	0	0	
With disabilities	0	0	
Migrants (national citizens)	0	0	
Migrants (foreign citizens)	0	0	
Workers on the permanent payroll	135	315	
Production based workers	0	0	
With shifts at night	3	0	
Unionised	0	0	
Pregnant	-	1	
On maternity leave	-	0	

Finding Report



Performance Area 1 : Social Management System and Cascade Effect

GOOD PRACTICES	AREAS OF IMPROVEMENT	DEADLINE DATE
Full Audit [44679] Audit Date: 07/03/2016 PA Score: C		
	1.1: Though the factory management started to adopt changes of BSCI code, still they have lacking of initiatives towards integrating the BSCI Code into the auditee business culture, understand the content of the BSCI Code and Terms of Implementation for business partners to be involved in the BSCI monitoring process, understand the need to develop the internal procedures to integrate the BSCI Code into day-to-day business practices. কারখানার ব্যবসায়িক সংস্কৃতির মধ্যে BSCI কোড এর প্রতি পূর্ণ অঙ্গীকার প্রদর্শন করার জন্য যথামত উদ্যোগ গ্রহণ করা হয়নি। 1.3: The factory did not have any structured system to select its subcontractor & Suppliers, did not train related staff those who will enforce BSCI requirements to suppliers and subcontractors and did not monitor their social performance as per BSCI requirements. অনুযায়ী সাব কন্ট্রাকটরের ও সরবরাহকারীর সামাজিক কর্মকাণ্ডগুলো নিরীক্ষণ করে না।	28/02/2017
Remarks from Auditee: None		

Performance Area 2 : Workers Involvement and Protection

GOOD PRACTICES	AREAS OF IMPROVEMENT	DEADLINE DATE
Full Audit [44679] Audit Date: 07/03/2016 PA Score: D		
	2.1: Factory formed a participatory committee through election on 2015 but members of the committee were found not aware about their responsibilities. কমিটির সদস্যরা তাদের দায়িত্ব সম্পর্কে সচেতন না। 2.3: Workers were found not well informed regarding their overtime calculation, entitled leave, service benefits etc. শ্রমিকরা তাদের ওভারটাইম গণনা, ছুটি, সেবা সংক্রান্ত সুবিধা ইত্যাদি সম্পর্কে ভাল অবগত না। 2.5: Workers are not well aware about the grievance resolution process & the process of appealing against any disciplinary action. অভিযোগ সমাধান প্রক্রিয়া এবং কোনো শাস্তিমূলক ব্যবস্থার বিরুদ্ধে আবেদন প্রক্রিয়া সম্পর্কে ভাল সচেতন নয়। তাছাড়া অভিযোগ পদ্ধতির উপর নিয়মিত জরিপের কোন অনুশীলন নাই।	28/02/2017
Remarks from Auditee: None		

Performance Area 3 : The rights of Freedom of Association and Collective Bargaining

GOOD PRACTICES	AREAS OF IMPROVEMENT	DEADLINE DATE
Full Audit [44679] Audit Date: 07/03/2016 PA Score: A		
	3.3 was marked as N/A as no worker was found who is directly involved with any trade union.	
Remarks from Auditee: None		

Performance Area 4 : No Discrimination

GOOD PRACTICES	AREAS OF IMPROVEMENT	DEADLINE DATE
Full Audit [44679] Audit Date: 07/03/2016 PA Score: A		
Remarks from Auditee: None		

Performance Area 5 : Fair Remuneration		
GOOD PRACTICES	AREAS OF IMPROVEMENT	DEADLINE DATE
Full Audit [44679] Audit Date: 07/03/2016 PA Score: B		
a) The facility provided attendance bonus to the workers. b) The facility calculate remuneration quick scan prior to the audit.	5.4: The factory management did not take initiative to achieve living wages through they are ensuring minimum wage as per law. Noted that living wages of the region is BDT 11,220 (approx) and minimum wages for the industry is BDT 5300. কারখানার অঞ্চলের জন্য জীবন ধারণের মজুরি কারখানা ব্যবস্থাপক দ্বারা নির্ণিত না এবং ন্যূনতম মজুরি ও জীবন ধারণের মজুরির মধ্যে পাথক্য কমানো নিয়ে কোন উদ্যোগ নেই।	28/02/2017
Remarks from Auditee: None		
Performance Area 6 : Decent Working Hours		
GOOD PRACTICES	AREAS OF IMPROVEMENT	DEADLINE DATE
Full Audit [44679] Audit Date: 07/03/2016 PA Score: A		
Remarks from Auditee: None		
Performance Area 7 : Occupational Health and Safety		
GOOD PRACTICES	AREAS OF IMPROVEMENT	DEADLINE DATE
Full Audit [44679] Audit Date: 07/03/2016 PA Score: B		
	7.4: The facility formed a OHS committee but members of the committee were found not aware about their responsibility due to lac of active communication between management staff & OHS committee members. স্বাস্থ্য ও নিরাপত্তা কমিটি তাদের দায়িত্ব সম্পর্কে সচেতন নয়। 7.6: 05 out 10 workers (over lock machine operators) were found not using eye guard in sewing section. শ্রমিকরা চোখের পাহারা ব্যবহার করে না। 7.9: Potential hazards of the factory are not identified and no initiative has taken to identify. কারখানা সম্ভাব্য হাজার্ড চিহ্নিত করেনা। 7.10: Factory keeping record of injury but no system in place to analyze the injury & taken corrective action by identifying root cause which will improve the occupational health and safety. আঘাতের মূল কারণ আর তদন্ত হয়না যা পেশাগত স্বাস্থ্য ও নিরাপত্তা উন্নত করবে। 7.11: a) 01 out of 02 generator of the factory did not have having permission from concern authority. Noted that factory have applied for the generator to the concern authority. জেনারেটর এর জন্য অনুমোদন নাই 7.13: No competency certificate (ABC certificate) was found for their 03 out of 03 electrician from the concern authority. উপযুক্ত কর্তৃপক্ষ থেকে তাদের Electrician এর কোন সক্ষমতা সার্টিফিকেট নাই। 7.16: No evacuation plan was found posted in accessories store. কোন উত্থান পরিকল্পনা পাওয়া যায়নি আনুষঙ্গিক স্টোর রুমে। 7.19: Written emergency procedures did not include dealing with cases of trauma and serious illness. ট্রমার ক্ষেত্রে তার আচরণ লিখিত জরুরী পদ্ধতি মধ্যে অন্তর্ভুক্ত করা হয়নি। 7.25: Factory did not provide any evidence that level of illumination is adequate, considering wavelength range, duration of exposure. কারখানাতে প্রয়োজনীয় স্থান সমূহে আলো পরীক্ষা করা হয়নি।	28/02/2017
Remarks from Auditee: None		
Performance Area 8 : No Child Labour		
GOOD PRACTICES	AREAS OF IMPROVEMENT	DEADLINE DATE
Full Audit [44679] Audit Date: 07/03/2016 PA Score: A		
Remarks from Auditee: None		

Performance Area 9 : Special protection for young workers		
GOOD PRACTICES	AREAS OF IMPROVEMENT	DEADLINE DATE
Full Audit [44679] Audit Date: 07/03/2016 PA Score: A		
	9.1, 9.2, 9.3, 9.4, 9.5 and 9.6 have been marked as Not Applicable as no young working has been detected during audit.	
Remarks from Auditee: None		
Performance Area 10 : No Precarious Employment		
GOOD PRACTICES	AREAS OF IMPROVEMENT	DEADLINE DATE
Full Audit [44679] Audit Date: 07/03/2016 PA Score: A		
Remarks from Auditee: None		
Performance Area 11 : No Bonded Labour		
GOOD PRACTICES	AREAS OF IMPROVEMENT	DEADLINE DATE
Full Audit [44679] Audit Date: 07/03/2016 PA Score: A		
Remarks from Auditee: None		
Performance Area 12 : Protection of the Environment		
GOOD PRACTICES	AREAS OF IMPROVEMENT	DEADLINE DATE
Full Audit [44679] Audit Date: 07/03/2016 PA Score: B		
	12.4: Wastage was found not segregated by its type & hazards in wastage area. কারখানার বর্জ্য তার ধরন ও বিপত্তি অনুযায়ী পৃথকীকৃত ছিল না। 12.5: No mechanism was found in place to promote water conservation and water waste reduction. জল সংরক্ষণ এবং জল বর্জ্য হ্রাস উন্নীত করার প্রক্রিয়া দেখা যায়নি।	28/02/2017
Remarks from Auditee: None		
Performance Area 13 : Ethical Business Behaviour		
GOOD PRACTICES	AREAS OF IMPROVEMENT	DEADLINE DATE
Full Audit [44679] Audit Date: 07/03/2016 PA Score: A		
	13.1: The facility have anti bribery policy and training was provided to the workers and managers regarding anti-corruption but anti bribery agreement was not signed by their suppliers. নীতিবিরোধী নীতি আছে কিন্তু কোন ঘুম বিরোধী চুক্তি তাদের সরবরাহকারীদের সাথে স্বাক্ষরিত হয়নি।	28/02/2017
Remarks from Auditee: None		

Summary



Audit Type	Date	Audit Id	PA1	PA2	PA3	PA4	PA5	PA6	PA7	PA8	PA9	PA10	PA11	PA12	PA13	Overall Rating
Full Audit	07/03/2016	44679	C	D	A	A	B	A	B	A	A	A	A	B	A	C

Producer Photos



External photo(s) of the production unit(s)
Building overview.JPG



Photo of the canteen (if applicable)
Dining hall.JPG



Photo of the inside of the main production hall
Ironing section.JPG



External photo(s) of the production unit(s)
Factory gate.JPG



Photo of the code of conduct on display
BSCI CoC poster.JPG



Photo of the inside of the main production hall
Notice board.JPG



External photo(s) of the production unit(s)
Roof top.JPG



Photo of the inside of the main production hall
Accessories store.JPG



Photo of the inside of the main production hall
PA system.JPG



External photo(s) of the production unit(s)
Security post.JPG



Photo of the inside of the main production hall
Air cooling system.JPG



Photo of the inside of the main production hall
Packing section.JPG



Photo first aid facilities
First aid box.JPG



Photo of the inside of the main production hall
Barred window.JPG



Photo of the inside of the main production hall
Pest control system.JPG



Photo first aid facilities
Medical room.JPG



Photo of the inside of the main production hall
Boiler.JPG



Photo of the inside of the main production hall
Policy board.JPG



Photo of fire safety equipment
Emergency light.JPG



Photo of the inside of the main production hall
Compressor.JPG



Photo of the inside of the main production hall
Sewing section.JPG



Photo of fire safety equipment
Fire alarm bell.JPG



Photo of the inside of the main production hall
Cutting section.JPG



Photo of the inside of the main production hall
Training room.JPG



Photo of fire safety equipment
Fire alarm switch.JPG



Photo of the inside of the main production hall
Emergency evacuation plan.JPG



Photo of the inside of the main production hall
Transformer.JPG



Photo of fire safety equipment
Fire extinguishers.JPG



Photo of the inside of the main production hall
Emergency exit sign.JPG



Photo of the nursery (if applicable)
Child care room.JPG



Photo of fire safety equipment
Fire fighting equipments.JPG



Photo of the inside of the main production hall
Exhaust fan.JPG



Photo of the personal protection equipments (if applicable)
PPE using at cutting section.JPG



Photo of fire safety equipment
Fire hydrant point.JPG



Photo of the inside of the main production hall
Exit sign.JPG



Photo of the sanitary facilities
Drinking water facility.JPG



Photo of fire safety equipment
Fire hydrant pump.JPG



Photo of the inside of the main production hall
Fabric store.JPG



Photo of the sanitary facilities
Drinking water filtering system.JPG



Photo of fire safety equipment
Fire rated door.JPG



Photo of the inside of the main production hall
Facility lift.JPG



Photo of the sanitary facilities
Hand wash basin.JPG



Photo of fire safety equipment
Fog light.JPG



Photo of the inside of the main production hall
Facility staircase.JPG



Photo of the sanitary facilities
Toilet for female.JPG

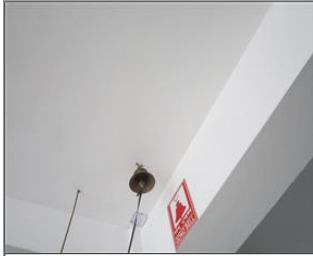


Photo of fire safety equipment
Gong bell.JPG



Photo of the inside of the main production hall
Finished goods area.JPG



Photo of the sanitary facilities
Toilet for male.JPG



Photo of fire safety equipment
Smoke detector.JPG



Photo of the inside of the main production hall
Finishing section.JPG



Photo of non-conformity
Eye guard not using.JPG



Photo of fire safety equipment
Sprinkler.JPG



Photo of the inside of the main production hall
Generator.JPG



Photo of non-conformity
Wastage not segregated.JPG



Photo of fire safety equipment
Water hose reel.JPG



Photo of the inside of the main production hall
Grievance box.JPG