SMETA
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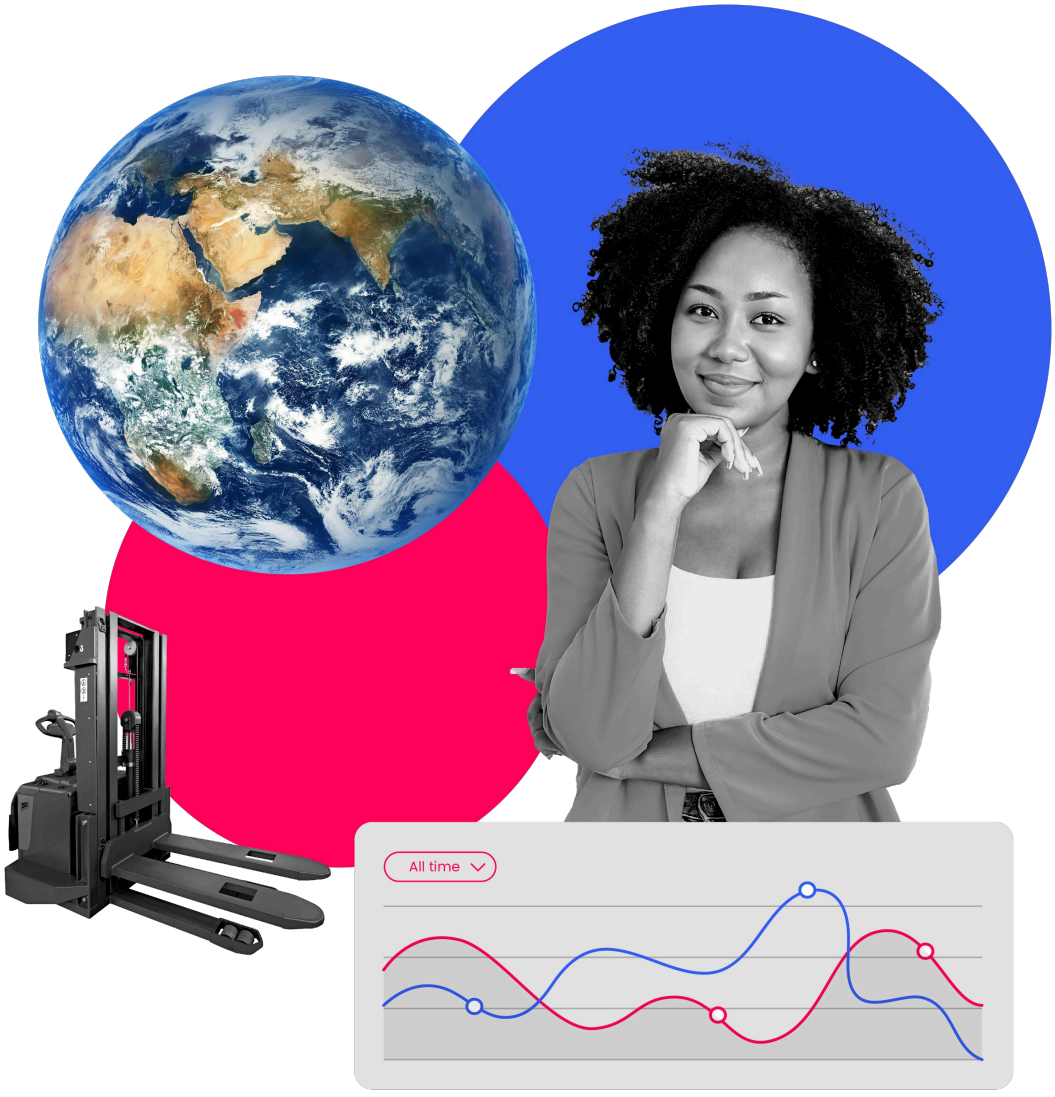
Sedex Members Ethical Trade Audit Report

Version 7



Sedex, 18 St Swithin's Lane, London, EC4N 8AD, United Kingdom

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- 7. No discrimination is practiced
- 8. Regular employment is provided
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9. No harsh or inhumane treatment is allowed

10.A. Environment 2-Pillar

Attachments

Audit content

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

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

2-pillar audits include:

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

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

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

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

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

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Findings →

Audit details

Site details

Sedex site reference	ZS1081224	**Site name**	D&D Dozza srl
Business name	D&D Dozza srl	**Site address**	Viale Europa, 20, Soligo, TV, Italia N/A Soligo IT 31010

Audit details

Sedex company reference	ZC1055462	**Auditor company name**	BUREAU VERITAS CPS - EMEA
Audit company address	7th Floor. Octa Tower. 8 Lam Chak Street, Kowloon Bay, Kowloon, HONG KONG, CN, -		
Date of audit	2025-11-24	**Audit conducted by**	Marilena Grasso
Audit pillars	Labour Standards | Health and safety		
Time in and out	Day 1 In 09:30 Out 17:30		
Audit type	Periodic		
Was the audit announced?	Semi announced		

← Contents

Findings →

Was the Sedex SAQ available for review?	Yes
Who signed and agreed CAPR?	Michela Surian / HR Manager
Any conflicting information SAQ/Pre-Audit Info	No
Is further information available?	No

Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	No	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	No trade union representative in place, the HS worker was not available because busy in its duties		
Reason for absence during the audit	No trade union representative in place, the HS worker was not available because busy in its duties		
Reason for absence at the closing meeting	No trade union representative in place, the HS worker was not available because busy in its duties		

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Findings →

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)	The semi-announced window for this audit is from November 17, 2025 to November 30, 2025.

Lead auditor	Marilena Grasso	**APSCA Number**	21702352
Additional auditor			
Date of declaration	2025-11-24		

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Findings →

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	Michela Surian
Title	HR Manager
Date of declaration	2025-11-24

← Contents

Findings →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.L Implement effective processes to manage f...	Local law	NC ZAF601188125
4. Child labour shall not be used	4.F Maintain a written policy and process out...	Base code	NC ZAF-
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF-
	5.A.A Review workers' total pay including ben...	Base code	NC ZAF-
6. Working hours are not excessive	6.H Ensure that overtime is always compensate...	Local law Base code	NC ZAF-

Management systems

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

Site details

Company and site details

Sedex company reference	ZC1055462	
Sedex site reference	ZS1081224	
Company name	D&D Dozza srl	
Business ownership type	GOODS	
Site name	D&D Dozza srl	
Site name in local language		
GPS location	**GPS address**	Via Europa 20, 31010 Farra Di Soligo (TV)
	Coordinates	45°54'8" N, 12°9'5" E
Is the worksite in a remote location, far from habitation?	No	
Site contact	**Contact name**	Michela Surian
	Job title	HR Manager
	Phone number	00390438980730
	Email	export@dedframes.com

← Management systems

Worker analysis →

Company and site details

Applicable business and other legally required business license numbers and documents	Business license: TV-202797, VAT # IT 02323990263 Building conformity certificate: #14844 07/08/2022 (warehouse) #94/2002, protocol n. 3297/04 19/03/2004; Grounding Conformity # 10/08/2023; Grounding verification certificate: # 18/06/2024; Fire Prevention Certificates (CPI): # 17/08/2022 protocol n. 55458 activities 74.2.B, 37.2.C; Social security contributions regularity certificate (DURC) exp. 05/02/2026; Air Emission authorization: # protocol n. 2009/3685, 17/02/2010 Risk Assessment: 31/01/2023.

← Management systems

Worker analysis →

Site activities

Site function	Finished Product Supplier	
Site activities	**Primary**	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
	Secondary	
	Other	
Product type	Mirror, Frames, Canvas	
Process overview	Products: mirror, frames, canvas Incoming of raw materials, cutting, stapling, assembling, packaging Main machineries 5 Sectioning machines, 9 stapling machines, 3 packing machines	
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour	

Site scope

Is the audited site a physically continuous area?	Yes
What is the area of audited site to its boundary?	8000m²

← Site details

Worker analysis →

Site scope

Building 1	**Last construction works on site**	2002
	If building is shared, provide details	This is not a shared building
	Number of floors	2
	Description of floor activities	Ground floor: production area, warehouse, offices 1st floor: meeting room, offices
Is there any difference between the site scope of the audit and the Sedex site profile?	No	
Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site?	No	
Is any activity conducted onsite not included within the scope of the audit?	No	

Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	No
Does the site organise worker transport to the worksite?	Not provided The employees provide by themself for the transportation

← Site details

Worker analysis →

Work patterns

Approximate workers on site per month (% of peak)	**January**	95-100%	**February**	95-100%
	March	95-100%	**April**	95-100%
	May	75-90%	**June**	90-95%
	July	95-100%	**August**	90-95%
	September	90-95%	**October**	95-100%
	November	95-100%	**December**	95-100%

Is there any night shift work at the site?	No

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	Other certification ISO 9001 released by SGS, certification number IT15/930 expiring date 14/12/2025 FSC released by SGS, certification number SGSCH-COC-008519 expiring date 02/04/2030
Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community?	No No the site has not assessed for negative impacts on the human rights
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	No NA

← Site details

Worker analysis →

Worker analysis

Gender disaggregated data available	Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	12 *(37.5%)*	20 *(62.5%)*	- -	32 *(100%)*

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	10 *(34.5%)*	19 *(65.5%)*	- -	29 *(90.6%)*
Temporary or fixed term employees	0 *(0%)*	1 *(100%)*	- -	1 *(3.1%)*
Agency or subcontracted workers	2 *(100%)*	0 *(0%)*	- -	2 *(6.3%)*
Seasonal workers	0 -	0 -	- -	0 *(0%)*
Self-employed workers	0 -	0 -	- -	0 *(0%)*
Informal workers including home workers	0 -	0 -	- -	0 *(0%)*
Apprentices, trainees or interns	0 -	0 -	- -	0 *(0%)*

* % of total workforce

← Site details

Worker interviews →

Migrant workers

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

* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from	No migrant worker

Workers by age

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

* % of total workforce

← Worker analysis

Worker interviews →

Is the worker analysis data relevant for peak season and current to the audit?	Yes
Please list the nationalities of all workers, with the three most common nationalities listed first	Italian

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Italian	35%	65%	-	100%

Workers by remuneration type

	Men	Women	Other	Total
Workers paid per unit (piece rate)	- -	- -	- -	0 *(0%)*
Workers paid based on a mix of 'piece work' and hourly rate	- -	- -	- -	0 *(0%)*
Workers paid hourly / daily rate	- -	- -	- -	0 *(0%)*
Salaried workers	12 *(37.5%)*	20 *(62.5%)*	- -	32 *(100%)*

* % of total workforce

← Worker analysis

Worker interviews →

Workers by payment cycle

	Men	Women	Other	Total
Paid daily	- -	- -	- -	0 *(0%)*
Paid weekly	- -	- -	- -	0 *(0%)*
Paid monthly	12 *(37.5%)*	20 *(62.5%)*	- -	32 *(100%)*
Other	0 -	0 -	- -	0 *(0%)*

* % of total workforce

If other payment cycle entered, please provide details	100% monthly paid

People in managerial, supervisorial and administrative roles

	Men	Women	Other	Total
Employees in management positions	0 -	0 -	- -	0
Supervisors or team leaders	2 *(50%)*	2 *(50%)*	- -	4
Administrative staff	0 *(0%)*	1 *(100%)*	- -	1

← Worker analysis

Worker interviews →

Worker interview summary

Gender disaggregated data available	Men and women
Which methods of worker engagement were used?	Individual interviews Group interviews

Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?	
Was the interview sample representative of all types of nationality and employment types of workers?	Yes
Was the interview sample representative of the gender composition of the workforce?	Yes
Number and size of group interviews	1 group of 5
Did workers understand the purpose of the audit?	Yes
Were interviews conducted in circumstances to ensure privacy, with the confidentiality of the interview process communicated to the workers?	Yes

← Worker analysis

Measuring workplace impact →

Was there any indication that workers had been 'coached' in how they should respond to questions?	No
What was the general attitude of the workers towards their workplace?	Favorable

Attitude of workers

In which areas did workers raise significant concerns or complaints?	Other (provide details) No concern coming from the interviewed
What did the workers like the most about working at this site?	Communication (e.g. from management) Contracts Diversity Equal opportunities Freedom of movement Grievance mechanisms Hours worked, rest days or breaks Job security Overtime Pay Work atmosphere (e.g. treatment by supervisors) Work environment – comfort (e.g. temperature, noise or dust levels)
Additional comments	1 group of 5 employees plus 5 individual employees were interviewed in a private office, the workers were chosen from different working areas, between them permanent/temporary workers, agency workers. All employees declared that their own rights are respected.
Attitude of workers' committee/union representatives	There are no trade union representative onsite, there is instead an HS workers representative, it does not disclose as same as the workers any concern. It confirmed that their rights are respected and are allowed to carry out any activities they need
Attitude of managers	The management involved in the Audit was cooperative during the all Audit, the site tour, the documentation review and the interview were conducted without interferences

← Worker analysis

Measuring workplace impact →

Workers interviewed by type

	Total
Permanent workers	8
Temporary or fixed-term employees	1
Agency or subcontracted workers	1
Seasonal workers	0
Other workers	0
Total number of workers interviewed	10

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	2	3	-	5
Workers interviewed individually	1	4	-	5

← Worker analysis

Measuring workplace impact →

Migrant workers interviewed

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

← Worker interviews

Measuring workplace impact →

Measuring workplace impact

Gender disaggregated data available	Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	6.0%	-	6.0%
Last full calendar year (2024)	6.0%	6.0%	-	12.0%
Previous full calendar year (2023)	2.0%	2.0%	-	4.0%

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

Rate of absenteeism (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	1.0%	2.0%	-	3.0%
Last full calendar year (2024)	4.0%	10.0%	-	14.0%
Previous full calendar year (2023)	2.0%	5.0%	-	7.0%

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

Are accidents recorded?	Yes The injury records must be communicated to the local competent authority

← Worker interviews

Code area 0 →

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

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2024)	0.0%	1.0%	-	1.0%
Previous full calendar year (2023)	0.0%	1.0%	-	1.0%

* 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%	16.0%	-	16.0%
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 total hours in a given week

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

← Worker interviews

Code area 0 →

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

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

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

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

← Measuring workplace impact

Code area 0 →

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Audit conducted and completed without any obstruction to requested documents, interviewees, and the facility. Records provided were found to be genuine and authentic. No bribes offered or threats made to the auditor. No significant differences noted between site description on SEDEX and actual situation onsite. The company has implemented a Code of Ethics, which covers human rights impacts and issues. The code is published on onsite noticeboards, with training is delivered to relevant staff. Interviewed personnel appeared to be aware of their rights and the policies. Evidence was provided that the company operates legally in the premises, with correct business licenses and permissions in place. No internal sub-contractors and no homeworkers are employed. Evidence examined: Facility tour; Interviews with management & workers; Business license, building conformity certificates, electrical grounding certificate, Fire Prevention Certificate, various technical reports, council approval submissions; Code of Ethics; Org chart; SEDEX SAQ; Environmental Declaration; Various policies and procedures; Personnel records; Training and internal audit records; Company website.

← Measuring workplace impact

Code area 1 →

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

← Code area 0

Code area 1 →

1. Employment is freely chosen

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Policies and procedures The company has fully meant on Workplace Requirement, the policy and procedure are appropriate for the site context. Forced, bonded or involuntary prison labor are forbidden by law and the company has clearly statement for it in its Ethic Code. The procedures established by the National Collective Labor Contract for each Industry sector outlines the mechanism to be followed such as hiring letters containing all the aspect linked to the employees, IDs copies, disciplinary measures, notice time etc. All remediation procedures are regulated by the Laws and the applicable contract Resource There is a designed person in charge for the Workplace Requirement that has responsibility for any implementation need. The HR and the CEO are also responsible for the compliance of this code area Communication & Training Employees, comprehending managers and supervisors are regularly trained, feedback on training understanding was reported by the employees interviewed Monitoring There are clear procedures for monitoring the effectiveness of procedures and documentation and make according if required.

← Code area 0

Code area 1.A →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Forced, bonded or involuntary prison labor is prohibited by Italian law (D.Lgs. 300/1970 Workers Statute), and the company's commitment towards eliminating this type of labour is reflected in their company policies and related procedures. All interviewed workers confirmed that they work voluntarily, and this was further verified through the review of employment contracts, working hours and wages. All workers confirmed that they could freely leave the factory at any time, for a valid reason, after notifying their supervisor; they could also resign from their position without repercussions, subject to notice periods as required by law. No evidence of identity documents being kept in original on file. Workers are hired, rostered on, and paid in accordance with local law and applicable CBA Evidence examined: Facility tour; Interviews with management & workers; Business license, building conformity certificates, electrical grounding certificate, Fire Prevention Certificate, various technical reports, council approval submissions; Code of Ethics; SEDEX SAQ; Various policies and procedures; Personnel records; Training; Company website.

← Code area 0

Code area 1.A →

1. Employment is freely chosen

Data points

If required under local law, is there a published 'modern slavery' or similar statement?	Not Applicable
Does the site utilise any workers who are prisoners?	No
Does the site use the labour of persons required to work under any government scheme?	No

← Code area 1

Code area 1.A →

1.A. Responsible recruitment and entitlement to work

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	The site has developed adequate policies in relation to Responsible recruitment and entitlement to work, which are contained in the Codes of Ethics & Conduct. The policies and related procedures are note completely reviewed to ensure they are maintained up-to-date and suitable to actual site conditions, some improvement are needed on agency workers. A senior manager has been appointed and is responsible for ensuring that procedures are adequately implemented, in collaboration with HR. Policies and procedures are communicated to employees, with adequate training delivered to relevant workers. The effectiveness of the procedures is monitored but, do not consistently include agency workers. Although no shortfalls resulting in non-conformances were identified, it is recommended to improve the dedicated resources and monitoring aspects of the management system to ensure that the various elements are likely to contribute to a strong chance of compliance over time.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

← Code area 1

Code area 2 →

No findings

Systems and evidence examined to validate this code section	As part of the selection process, each applicant must provide a form of ID to provide their identity, right to work in Italy for migrant workers and their age. No evidence of identity documents being kept in original on file, and no differences noted in hiring practices or wage payments based on gender, age, or nationality. Interviewed workers confirmed that this process is consistently applied. All workers have a signed employment contract that complies with local law (D.Lgs. 104/2022). No on-site subcontractors were noted. Fees are not allowed by Law neither requested by the company during or after the hiring process. Evidence examined: interviews with management & personnel; personnel files; Code of ethics; social contributions regularity certificate (DURC); business license; monitoring records.

← Code area 1

Code area 2 →

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

Does the site use labour providers and/or formal, temporary, seasonal or guest worker programmes?	Workers are recruited, selected, and hired directly by our company Workers are recruited and hired by licensed labour providers Workers in production roles hired via labour hire agencies
Provide business names for all labour providers and programmes used	Work on Time SpA, Via Vittorio Veneto 43, 33100 Udine (VAT# 02939590309); Manpower srl, Via Gioacchino Rossini 6/8, 200122 Milano (VAT#10981420960)
How do the labour providers recruit and hire workers?	Directly
Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey?	2
Are there any subcontracted workers (excluding dispatched labour) on site?	No
Were all non-employee (e.g. agency or subcontracted) workers included within the scope of this audit for the purpose of document review and (if onsite on date of audit) interview?	Yes
Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review?	Yes

← Code area 1.A

Code area 2 →

Migrant workers

Do any workers migrate across international borders to work at this site?	No
Percentage of workers that are migrant	0%
Do any workers migrate from other states, provinces or regions within the country to work at this site?	No

Recruitment fees

Were you able to detect recruitment fees and costs paid by workers during the recruitment and employment process?	Not Applicable
Were recruitment fees or costs identified during worker interviews?	No

← Code area 1.A

Code area 2 →

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

Management systems

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

← Code area 1.A

Code area 3 →

Management systems

Explanation for management systems grades	Policies and procedures The site must follow the National Workers' Statute Law 300/1970 requiring the respect of the workers without distinction to the right to join or be a part of a trade union of their choice. The right of the freedom association is also displayed in the Ethic Code to which the company is committed. It is guaranteed as regulated by Law time and spaces to bargain collectively. The company has internal trade union freely elected by their colleagues Resource A senior manager has been appointed and is responsible for ensuring that procedures are adequately implemented. Policies and procedures are communicated to the employees. Communication & Training The freedom of association is known by the employees as per their feedback; adequate training is delivered to relevant workers, managers and supervisors. Monitoring The effectiveness of the procedures is regularly monitored. No inadequacy resulting in non-conformances were identified, and the various elements of the management system are likely to contribute to a strong chance of compliance over time

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	There are not elected national trade representative, there is instead the Workers Safety Representative elected between the colleagues. It was confirmed during interviews that participation in trade union meetings is free and unrestricted, and each worker is free to choose whether, and which, union to join. Evidence reviewed: Factory tour; Interviews with management & personnel; Code of Ethics; Whistleblowing procedure; Workers Safety Representative.

← Code area 1.A

Code area 3 →

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?	Yes
Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)?	Yes
Are the worker representatives freely elected by the workforce as a whole?	Yes
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Yes
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

← Code area 2

Code area 3 →

3. Working conditions are safe and hygienic

Management systems

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

← Code area 2

Code area 4 →

Management systems

Explanation for management systems grades	Policies and procedures The company has implemented policies and procedures as required by the national Laws on HS. These are reinforced by the employer that represent the highest level of responsibility; the company commitment is disclosed in the Ethic Code to which they have adhered to. Requirement to have a safe and hygienic working environment is followed according to specific hazards. Not all steps are taken to follow procedure and policies applied. Some improvement are needed on this workplace code area Resource The HS Law requires to have as responsible person, the Employer, this rule must be helped by other key personnel such as HS Manager and Labor Doctor, that are also in charge for the compliance of this code area. The procedure implemented are in line with this Code Area and the Law requirements Communication & Training It is mandatory to communicate the HS assessments and procedures to workers periodically. The HS training is scheduled as per Law mandatory requirement, the training content is also regulated by Law and is calibrated on the company activity risks. Only authorized and recognized trainers and/or companies allowed can deliver the HS training. Employees with HS training needs displayed in specific list. Monitoring of the effectiveness of procedures and policies are conducted. The Oversights procedures observed during the site tour and the documentation reviewed has led to the conclusion that this code area are likely to contribute to a strong chance of compliance over time.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.L Implement effective processes to manage f...	Local law	NC ZAF601188125

← Code area 2

Code area 4 →

Systems and evidence examined to validate this code section	The workplace environment was found managed under the aspect of the H&S Law requirement. Firefighting equipment, emergency exit, emergency light, were available around the site. The First Aid kits are filled with the correct supplies, the site is provided with the Conformity to Standard released by the Town Hall and the the Fire Prevention Certificate released by the Fire Brigade. The other documentation required during the Audit on H&S matter was available Evidence examined: FPC (Fire Prevention Certificate) #17/08/2022 protocol n. 55458 activities 74.2.B, 37.2.C; Conformity to Standard last update #14844 07/08/2022 (warehouse) #94/2002, protocol n. 3297/04 19/03/2004; H&S organizational charts; General risk assessment document last updated Last review on Last review on 31/01/2023; DVR chemical risk 31/01/2023 no expiry; Workers Safety Representative training 04/06/2025; Last H&S committee meeting minutes from 04/11/2025; Training certificates for emergency response team: 5 fire wardens; First aid wardens: 4; HS supervisor: 4; HS training certificates for general and specific training 28/05/2025; Medical checks; Emergency evacuations last conducted on 13/01/2025; Other specific risk analysis such as Noise, Vibration, Stress, etc. between them one has to be update; Various electrical plant conformity certificates.

← Code area 2

Code area 4 →

Findings: non-compliances

ZAF601188125

Non-compliance

Due 2024-12-24

Code area

3 Working conditions are safe and hygienic

Workplace requirement

3.L Implement effective processes to manage fire safety including, but not limited to, accessible evacuation routes, a fire detection system, fire fighting/suppression equipment, training and regular drills covering all shifts and warning systems.

Issue title

859 - Inadequate evacuation plan/emergency route plan/unclear signage including marking of fire assembly points

Description

It was identified that emergency exit routes in production areas were not horizontally marked, and emergency evacuation maps were not correctly oriented in relation to their positioning within work areas.

È stato riscontrato che in produzione le vie di esodo non erano segnalate orizzontalmente, e le planimetrie di emergenza non erano orientate correttamente in relazione al loro posizionamento all'interno delle aree di lavoro.

Description (carried over)

It was identified that emergency exit routes in production areas were not horizontally marked, and emergency evacuation maps were not correctly oriented in relation to their positioning within work areas.

È stato riscontrato che in produzione le vie di esodo non erano segnalate orizzontalmente, e le planimetrie di emergenza non erano orientate correttamente in relazione al loro posizionamento all'interno delle aree di lavoro.

Corrective and preventative actions

It is recommended to ensure that emergency exit routes and systems are adequately signposted and readily identifiable, including on emergency maps.

Si raccomanda di verificare che le vie di esodo e i presidi di emergenza siano adeguatamente segnalati e facilmente identificabili, anche sulle planimetrie di emergenza.

Status

Closed (2025-11-24)*

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

← Code area 3

Code area 4 →

Corrective and preventative actions (carried over)

It is recommended to ensure that emergency exit routes and systems are adequately signposted and readily identifiable, including on emergency maps.

Si raccomanda di verificare che le vie di esodo e i presidi di emergenza siano adeguatamente segnalati e facilmente identificabili, anche sulle planimetrie di emergenza.

Local law reference

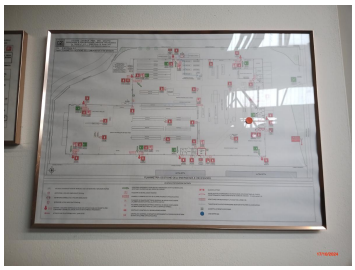
Italian law (D. Lgs. 81/2008, DM 3 September 2021): emergency exit routes shall be adequately signposted, with correctly oriented maps posted in each work area for quick and easy identification of all emergency systems nearby.

Normativa italiana (D. Lgs. 81/2008, DM 3 settembre 2021): i percorsi di esodo saranno adeguatamente segnalati, con planimetre correttamente orientate affisse in ciascuna area di lavoro per una rapida e facile identificazione di tutti i sistemi di emergenza nelle vicinanze.

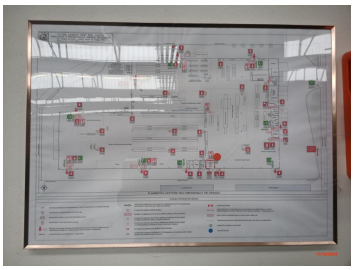
Explanation of difference in resolution time or verification method from the SMETA issue title recommendation

To verify the closure of the NC it would be sufficient for the site to provide photographic evidence of horizontal marking of evacuation routes, and correctly oriented emergency evacuation maps displayed in all relevant departments.

Evidence



NC - unoriented evacuation map 1.jpg



NC - unoriented emergency map 2.jpg



NC - obstructed emergency exit route 2.jpg



NC - obstructed emergency exit route 1.jpg

* PDF generated at 18:02 (UTC) on 01 Dec 2025. View this finding on the Sedex platform for live updates and closure details.

← Code area 3

Code area 4 →

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, senior manager or business owner
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes Glue water base
Who organises accommodation for workers?	Workers independently arrange their own accommodation
Who organises worker transportation between accommodation and worksite?	Workers organise their own transport
Who organises worker transportation while at work?	Workers organise their own transport
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Not Applicable Building conformity certificate available for all buildings in their current structure.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No

← Code area 3

Code area 4 →

Does the site have a structural engineer evaluation?	Yes

← Code area 3

Code area 4 →

4. Child labour shall not be used

Management systems

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

← Code area 3

Code area 5 →

Management systems

Explanation for management systems grades	The site has developed adequate policies in relation to prohibition of child labour, which are contained in the Codes of Ethics & Conduct. The policies and related procedures are regularly reviewed to ensure they are maintained up-to-date and suitable to actual site conditions. Although the company's H&S management system includes procedures that describe how the risk of finding young workers in hazardous working conditions would be remediated, a specific child labour remediation procedure has not been documented in accordance with ILO guidance. Resource The HR and a senior manager are responsible to implement the hiring procedure in this and all other areas of the workplace requirement. There is an HR department that double check all the necessary records to be compliant with the Law regulation, however the requirement of this code area are not fully followed Communication & Training Policies and procedures are communicated to the employees; adequate training is delivered to relevant workers. the process implementation for remediation need some improvement Monitoring The HR and a senior manager are responsible for any implementation and/or change need. The effectiveness of policies and procedures need some improvement for their effectiveness

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
4. Child labour shall not be used	4.F Maintain a written policy and process out...	Base code	NC ZAF-

← Code area 3

Code area 5 →

Systems and evidence examined to validate this code section	Each person, before being hired, has to demonstrate her/his age by identity cards or other official document. The data are sent to Local Labor Office to be checked before the worker is hired. The factory does not employ minors. Although a specific child labour remediation procedure has not been documented, the company's H&S management system must includes independently of the presence of young workers the following risk analysis that prescribes: the risk assessment for underage workers is mandatory for all companies employing people under 18 and must thoroughly analyze the tasks and associated hazards, taking into account their physical development, lack of experience, and the need for enhanced protective measures. This process is aimed at preventing exposure to risks inappropriate for their age and includes health surveillance, specific training, and communication of risks and safety measures to minors and their parents. However, the company commitment in the Code of Ethic clearly describe the prohibition on having young workers. Evidence examined: Code of Ethics; Whistleblowing procedure; Facility tour; Risk assessment analysis for young workers; Interviews with management & personnel; Recruitment policies & procedures; Personnel files, including copies of proof of age documentation.

← Code area 3

Code area 5 →

Findings: non-compliances

ZAF-

Non-compliance

Code area

4 Child labour shall not be used

Workplace requirement

4.F Maintain a written policy and process outlining how child labour would be remediated (in line with ILO guidance and local legal requirements where in place)

Issue title

393 - There is no written policy which outlines how child labour would be remediated, or this policy does not align with ILO guidance

Description

Although there is a policy outlining the company's commitment towards prohibiting any form of child labour, a process outlining how potential child labour cases would be remediated has not been adequately documented, endorsed at highest level, communicated to all stakeholders, and trained to relevant personnel.

Sebbene esista una politica che delinea l'impegno dell'azienda nel proibire qualsiasi forma di lavoro minorile, un processo che definisca come verrebbero rimediati i potenziali casi di lavoro infantile non è stato adeguatamente documentato, approvato da chi di competenza, comunicato a tutte le parti interessate, e oggetto di formazione per il personale interessato.

Corrective and preventative actions

It is recommended to ensure that a process outlining the company's commitment towards remediating any potential form of child labour is adequately documented, endorsed, communicated, and trained as necessary.

Si raccomanda di assicurarsi che un processo che delinei l'impegno dell'azienda nel porre rimedio a qualsiasi potenziale forma di lavoro infantile sia adeguatamente documentato, approvato, comunicato, e oggetto di adeguata formazione

Status

Open*

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Base code

* PDF generated at 18:02 (UTC) on 01 Dec 2025. View this finding on the Sedex platform for live updates and closure details.

← Code area 4

Code area 5 →

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	0%
Enter the legal age of employment	18
Enter the age of the youngest worker identified	25
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0.0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

← Code area 4

Code area 5 →

5. Legal wages are paid

Management systems

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

← Code area 4

Code area 5.A →

Management systems

Explanation for management systems grades	Policies and procedures The company has developed and regularly reviews policies and procedures in relation to payment of legal wages. The Management System applied, disclose that the company is following the requirement established by national Laws and the Provincial Collective Labor Contract (that already take into consideration the living wage) also applied for the industry sector. All workers are provided with written and understandable information about their employment conditions in respect to wages, working hours, rest days, holidays, disciplinary measure, pay period and any other information mandatory per Law Resource There is an appointed HR and a senior manager with sufficient seniority who is responsible for implementing procedures. The implementation of these procedures is followed by the them and any other persons involved in the hiring process Communication & Training Policies and procedures are communicated to employees; adequate training is delivered to relevant workers. The company needs some improvement regarding the living wage gap analysis required by this standard that it goes further the applied CBA Monitoring The internal monitoring is conducting both internal and by the external consultant. The company is in compliance with the CBA requirement. Wages are paid as per the CBA requirements

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 4

Code area 5.A →

Systems and evidence examined to validate this code section	Document review confirmed that wages comply with the currently applicable CBA for the Industry sector. Wages are paid monthly, in Euros, by bank transfer, for all workers. Working hours are recorded by a swipe card system. Workers declared that they always received their wages and pay slips on time and that they were paid correctly for the hours worked. There is not a minimum wage, overtime is always voluntary and paid at a premium that exceeds the 125% of the ETI requirement . Evidence examined: National Collective Labor Contract for Industry sector (CBA); Time records for sampled 10 employees for 3 months; Payroll records for sampled 10 employees for 3 months; Interviews with management and personnel.

← Code area 4

Code area 5.A →

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	Wages are defined by a legally recognised collective bargaining agreement (CBA)
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 renumeration

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

Summary information

Is legal wage/legally recognised CBAs data available for any of these options?	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

← Code area 5

Code area 5.A →

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**	2.0
	Max hours per week	8.0
	Max hours per month	Non applicable
Actual overtime hours	**Max hours per day**	1.0
	Max hours per week	2.0
	Max hours per month	16.0
Minimum legal wage	**Min per hour**	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	1753.0
Actual minimum wage	**Actual per hour**	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	1761.0
Minimum legal overtime wage	**Min per hour**	128.0
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable

← Code area 5

Code area 5.A →

Actual minimum overtime wage	**Actual per hour**	128.0
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	30
Provide the date and details of the records	10 samples for the month of October 2025, 10 samples for the month of September 2025, 10 samples for the month of June 2025
Are there different legal minimum/ legally recognised CBAs wage grades?	Yes Levels (in euro / gross month): AD3 = 3078,52; AD2 = 3020,46; 2898,82 AC5 = 2778,.20; AC4 = 2597,38; AC3 = 2416,40; AC2 = 2416,40; AC1 = 2234,14; AS4 = 2416,40; AS3 = 2326,52; AS2 = 2234,14; AS1 = 2162,04; AE4 = 2162,04; AE3 = 2071,80; AE2 = 1980,99; AE1 = 1753,18
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	10% AE1; 40% AE2; AE4 20%; 10% AS2; 10% AS4
Are there any bonus schemes used?	No
Were accurate records shown at the first request?	Yes
Were any inconsistencies found?	No

← Code area 5

Code area 5.A →

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF-
	5.A.A Review workers' total pay including ben...	Base code	NC ZAF-

Systems and evidence examined to validate this code section	Wages are defined by a legally recognized collective bargaining agreement (CBA). The company has not conducted a living wage analysis Although the site has already engaged with appropriate external stakeholders to conduct a market-level wage benchmarking analysis, a wage gap and cost-of-living analysis has not yet been completed. As the site has not yet completed a formal living wage gap analysis in accordance with a recognized benchmark, the need to implement a wage improvement plan has not been identified. Evidence examined: National Collective Bargaining Agreement; Attendance records for sampled 10 employees; Payroll records for sampled 10 employees; Interviews with management & personnel.

← Code area 5

Code area 6 →

Findings: non-compliances

ZAF-

Non-compliance

Code area

5.A Living wages are paid

Workplace requirement

5.A.A Review workers' total pay including benefits and compare it with a credible 'living wage' to calculate a 'living wage gap', and understand what proportion of the workforce has a gap.

Issue title

903 - CAR: A living wage gap analysis has not been completed

Description

The company although has requested the help of the National Trade Union Organization named CIGL and CISL, does not have yet the wage gup analysis done. The Union organization had replied that the wage are in line with a credible "living wage"

L'azienda, pur avendo richiesto l'assistenza delle Organizzazioni Sindacali Nazionali (CIGL e CISL), non ha ancora effettuato l'analisi del salario minimo. I sindacati hanno risposto che i salari sono in linea con un "salario dignitoso" credibile.

Corrective and preventative actions

It is recommended to use if possible one more way to conduct the living wage gap analysis

Si consiglia di utilizzare, se possibile, un altro metodo per condurre l'analisi del divario salariale dignitoso

Status

Open*

Time given to resolve

Verification method

Collaborative action required

Area of non-compliance/non-conformance

Base code

* PDF generated at 18:02 (UTC) on 01 Dec 2025. View this finding on the Sedex platform for live updates and closure details.

ZAF-

Non-compliance

Code area

5.A Living wages are paid

Status

Open*

Workplace requirement

5.A.A Review workers' total pay including benefits and compare it with a credible 'living wage' to calculate a 'living wage gap', and understand what proportion of the workforce has a gap.

Issue title

903 - CAR: A living wage gap analysis has not been completed

Description

Because the company does not have yet a living wage gap analysis, an improvement plan if necessary is not in place

Poiché l'azienda non ha ancora effettuato un'analisi del divario salariale dignitoso, non è stato predisposto un piano di miglioramento, se necessario.

Corrective and preventative actions

It is recommended to implement an improvement plan in case the specific analysis has disclose the presence of gaps

Si raccomanda di implementare un piano di miglioramento nel caso in cui l'analisi specifica abbia evidenziato la presenza di lacune

Time given to resolve

Verification method

Collaborative action required

Area of non-compliance/non-conformance

Base code

* PDF generated at 18:02 (UTC) on 01 Dec 2025. View this finding on the Sedex platform for live updates and closure details.

6. Working hours are not excessive

Management systems

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

← Code area 5.A

Code area 7 →

Management systems

Explanation for management systems grades	Policies and procedures The company has developed but not regularly reviews policies and procedures in relation to OT hours. The Management System applied, disclose that the company is following the requirement established by national Laws and the National Collective Labor Contract for the industry sector applied, but, some improvement are recommended. The working hours is regulated as per the specific Law requirement in this area. In the company Ethic Code, statement on working hours is displayed. The overtime hours if conducted are remunerated at the rate increased by the internal agreement that is higher the one established by the CBA for industry sector and this code area Resource The HR and the Senior manager are responsible to implement the hiring procedure in this and all other areas of the workplace requirement. Double check on the consultant work (payrolls making) should be reinforced Communication & Training Policies and procedures are communicated to the employees; adequate training is delivered to relevant workers, however refresh training on respecting Law requirement limit on working hours and rest breaks are recommended Monitoring The HR and the Senior manager are responsible for any implementation and/or change need. The company needs some improvement on monitoring the respect of Law requirements in terms of OT limit and rest break

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
6. Working hours are not excessive	6.H Ensure that overtime is always compensate...	Local law Base code	NC ZAF-

← Code area 5.A

Code area 7 →

Systems and evidence examined to validate this code section	All personnel work 8 hours per day, generally Monday to Friday or from Monday to Saturday morning, in production there are different, overlapping 8-hour shifts, all including a paid 30 minute lunch break. Premiums for shift work are paid in accordance with the CBA. Interviewed workers and management confirm that overtime is voluntary, and only requested in exceptional circumstances; this was verified through document review. Overtime is paid at a premium that exceed the 125% ETI requirement. Evidence examined: National Collective Bargaining Agreement; Attendance records for sampled 10 employees; Payroll records for sampled 10 employees; Interviews with management & personnel.

← Code area 5.A

Code area 7 →

Findings: non-compliances

ZAF-

Non-compliance

Code area

6 Working hours are not excessive

Workplace requirement

6.H Ensure that overtime is always compensated at a premium rate, which is not less than 125% of the regular rate of pay.

Issue title

456 - Overtime premium is not paid according to the law - isolated

Description

During the examination of the documentation it was found that among the checked samples (pay slips and time records) of the month of October 2025, by mistake and for only one worker (isolated), the company did not pay the hours as additional work and overtime

Nel corso dell'esame della documentazione è stato rilevato che tra i campioni controllati (buste paga e registrazioni orarie) del mese di ottobre 2025, per errore e per un solo lavoratore (isolato), l'azienda non ha pagato le ore come lavoro supplementare e gli straordinari

Corrective and preventative actions

It is recommended that overtime and extra hours be paid as required by the applicable contract.

Si raccomanda di pagare le ore supplementari e gli straordinari così come richiesto dal contratto applicato

Local law reference

According to the CBA Wood Industry the supplementary hours for part-time workers have the extra percentage of 120%, the OT hours must be paid at the rate of 128%

Secondo il Contratto Collettivo Nazionale del Lavoro Industria del Legno, le ore supplementari per i lavoratori part-time hanno una percentuale aggiuntiva del 120%, le ore di straordinario devono essere pagate con una maggiorazione del 128%

Status

Open*

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

* PDF generated at 18:02 (UTC) on 01 Dec 2025. View this finding on the Sedex platform for live updates and closure details.

← Code area 6

Code area 7 →

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	128%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	Already above the 125% required by the standard
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?	42.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	46.0
Maximum number of days worked without a day off in sample	5

← Code area 6

Code area 7 →

7. No discrimination is practiced

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	The site has developed adequate policies in relation to abolishment of discrimination, which are contained in the Codes of Ethics & Conduct. The policies and related procedures are regularly reviewed to ensure they are maintained up-to-date and suitable to actual site conditions. The policies and related procedures are regularly reviewed to ensure they are maintained up-to-date and suitable to actual site conditions, however, the company is yet to develop a procedure that adequately captures relevant data collection across the entire workforce, including agency workers to monitor the effectiveness of equity approaches in HR management. A Senior manager has been appointed and is responsible for ensuring that procedures are adequately implemented, in collaboration with HR team. Policies and procedures are communicated to employees, with adequate training delivered to relevant workers. The effectiveness of the procedures is monitored however, it does not consistently include agency workers. Although no shortfalls resulting in non-conformances were identified, it is recommended to improve the dedicated resources and monitoring aspects of the management system to ensure that the various elements are likely to contribute to a strong chance of compliance over time.

← Code area 6

Code area 8 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	The company's code of ethics prohibits any form of discrimination. No evidence of discriminatory practices, language or behavior was found. No differences in hiring practices or wage payments based on gender, age, or nationality. Moreover, the company has a dedicated equity approach taking into consideration and not applying any of the following discriminations based on race, caste, national origin, religion, age, disability, gender, sexual orientation, marital status, union membership or political affiliation. Moreover, the company has the same approach in the hiring processes, training, development and promotion process. Evidence examined: Code of ethics Position descriptions; Employment contracts for sampled 10 employees; Dedicated accessible restroom; Reserved parking slots; Interviews with personnel confirmed that no unfair cases are ever conducted by the company.

← Code area 6

Code area 8 →

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)?	0%
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)	10%
Three most common nationalities in managerial and supervisory roles	Italian

← Code area 7

Code area 8 →

8. Regular employment is provided

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	The site has developed adequate policies in relation to provision of regular employment, which are contained in the Codes of Ethics & Conduct. The policies and related procedures are regularly reviewed to ensure they are maintained up-to-date and suitable to actual site conditions. A Senior manager has been appointed and is responsible for ensuring that procedures are adequately implemented, in collaboration with the HR team. Communication & Training Policies and procedures are communicated to employees; adequate training is delivered to relevant workers and manager. No insufficiency resulting in nonconformances were identified, and the various elements of the management system are likely to contribute to a strong chance of compliance over time. Monitoring The monitoring responsibility are defined by the internal procedure on hiring process, HR oversees it.

Summary of findings

← Code area 7

Code area 8.A →

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	The whole work force is hired on the base of the CBA. All labor contracts and employees' files were provided for review. All contracts are well maintained and signed by both parties. There is no evidence of arrangements used to avoid regular employment. No fees requested to employees during the hiring process neither after Evidence examined: site tour; Interviews with management and personnel; Employment contracts; Code of ethic

← Code area 7

Code area 8.A →

8. Regular employment is provided

Data points

Percentage of workers that are permanently or temporarily employed	93.75%
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	6.25%
Percentage of workers employed as apprentices, trainees or interns	0.0%

← Code area 8

Code area 8.A →

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 site has developed adequate policies in relation to subcontracting & homeworking, which are contained in the Codes of Ethics & Conduct. The policies and related procedures are regularly reviewed to ensure they are maintained up-to-date and suitable to actual site conditions. A senior manager has been appointed and is responsible for ensuring that procedures are adequately implemented. Responsible people are competent and have adequate knowledge to ensure effective implementation. Policies and procedures are communicated to employees, with adequate training delivered to relevant workers. The effectiveness of the procedures are monitored. No shortfalls resulting in non-conformances were identified, and the various elements of the management system are likely to contribute to a strong chance of compliance over time.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

← Code area 8

Code area 9 →

No findings

Systems and evidence examined to validate this code section	The production process made at this company requires to have sub-contractors for the production activity present, those were already declared and disclosed in the specific section. The company does not employ any homeworkers. Evidence examined: site tour; production process; interviews with management and personnel.

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 homeworker?	
Are full records of homeworkers available at the site?	
Does the supplier buy products or services from suppliers that use homeworkers?	No The company applies what is required by the National Collective Labour Contract

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity?	No No sub-contractors used

← Code area 8.A

Code area 9 →

Are any sub-contractors used?	No

← Code area 8.A

Code area 9 →

9. No harsh or inhumane treatment is allowed

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	The site has developed adequate policies in relation to fair and humane treatment, which are contained in the Codes of Ethics & Conduct. The policies and related procedures are regularly reviewed to ensure they are maintained up-to-date and suitable to actual site conditions. A senior manager has been appointed and is responsible for ensuring that procedures are adequately implemented, in collaboration with the HR team. Policies and procedures are communicated to employees, with adequate training delivered to relevant workers. The effectiveness of the procedures are monitored. No shortfalls resulting in non-conformances were identified, and the various elements of the management system are likely to contribute to a strong chance of compliance over time.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

← Code area 8.A

Code area 10.A →

No findings

Systems and evidence examined to validate this code section	No evidence of harassment or abuse. It was noted that there is a good communication at the factory within employees at all levels with management. Factory disciplinary policy is included in the CCNL. Disciplinary provisioning complies with local law. All interviewed workers demonstrated being aware of disciplinary rules. The factory assures, according to international laws to respect employee's rights. No physical abuse or discipline, threat of physical abuse, sexual or other harassment and verbal abuse found during interview. Evidence examined: Interviews with management & personnel; Disciplinary procedures & records; Code of ethics; Whistleblowing procedure; Employees interview; HS worker's interview.

← Code area 8.A

Code area 10.A →

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	Yes, there is a formal grievance process The grievance process is available to all workers
What type of grievance mechanism(s) are available?	Suggestion box
Number of grievances raised in the last 12 months	0
Number of grievances resolved in the last 12 months	0

← Code area 9

Code area 10.A →

10.A. Environment 2-Pillar

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Policies and procedures The company has developed and regularly reviews policies and procedures in relation to environmental management. The company is following legal requirement and remain updated for any changed requirement. Necessary permits are released by the competent local authority, specialized and authorized companies, performing waste collection, have a contract in place with the facility. Environmental impact assessments 08/01/2025 Resource There is a Senior manager responsible for the environmental aspect, procedures and policies. External consultant are helping to handle the environmental management system implemented Communication & Training Policies and procedures are communicated to employees; adequate training is delivered to relevant workers and manager Monitoring The internal monitoring for the effectiveness of policies and procedures is regularly conducted

← Code area 9

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	The company has an environmental system that complies with all relevant legal requirements. All waste is appropriately separated, collected and disposed of or recycled by authorized waste disposal companies. The company has current authorizations for the release of emissions. Laboratory analyses are regularly conducted on air emission points, requiring analyses are identified in environmental authorizations. Chemical products are properly stored and labelled, with SDSs available. Evidence examined: Policies & procedures; Factory tour; Interviews with personnel; Air Emission protocol N. 2009/3685 #17/02/2010; Risk Analysis for the Environmental Impact #08/01/2025; Contracts with authorized disposers; Maintenance and inspection records; Waste collection record

← Code area 9

10.A. Environment 2-Pillar

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?	No
Does the site have any valid environmental or energy management certificates?	The company
Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC)?	Yes FSC certified
Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?	No

← Code area 10.A

Attachments

CAPR_ZAA600169784 - SIGNED.pdf



Certifications.JPG



Componenets warehouse.JPG



Assembling area.JPG



Waste area.JPG



Warehouse.JPG



Training certificate.JPG



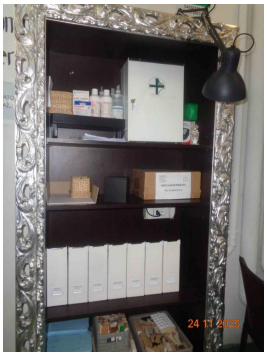
Toilets.JPG



Site main entrance.JPG



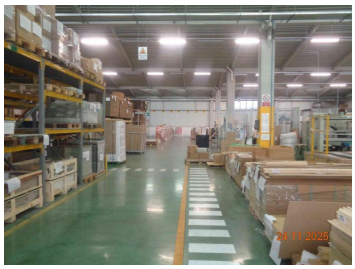
Safe path.JPG



Suggestion box.JPG



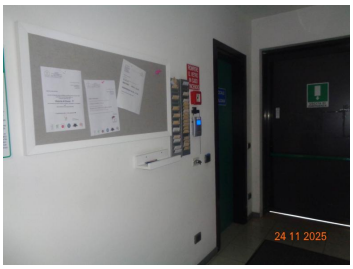
Production area.JPG



Safe Path.1.JPG



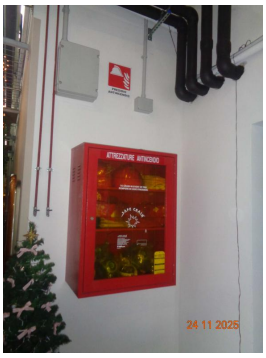
First Aid and eyes wash kit.JPG



Info board - swipe card system - fire alarm point.JPG



Finished goods warehouse.JPG



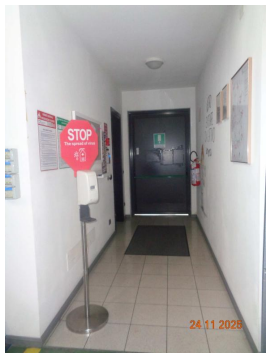
Fire fighting equipement.JPG



Evacuation map.JPG



Evacuation map - first aid kit.JPG



Emergency exit .JPG



Emergency exit - emergency path.JPG