

Sedex Members Ethical Trade Audit Report

Version 7



Contents

[Audit content](#)

[Audit details](#)

[SMETA declaration](#)

[Summary of findings](#)

[Management systems](#)

[Site details and data points](#)

[Site details](#)

[Worker analysis](#)

[Worker interviews](#)

[Measure workplace impact](#)

[0. Enabling accurate assessment](#)

[1. Employment is freely chosen](#)

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

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

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

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

[5. Legal wages are paid](#)

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

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

[7. No discrimination is practiced](#)

[8. Regular employment is provided](#)

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

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

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

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

[10.C. Business ethics](#)

[Attachments](#)

Audit content

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

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

2-pillar audits include:

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

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

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

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

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

Audit details

Site details

Sedex site reference	ZS3780198	Site name	PF Logo Express Sp z oo
Business name	Pf Logo Express Sp. z o.o.	Site address	62-023 Żernicka 22, Robakowo, PL

Audit details

Sedex company reference	ZC3726108	Auditor company name	SGS Poland			
Date of audit	2025-07-07	Audit conducted by	Robert Podstolski			
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics					
Time in and out	Day 1		Day 2		Day 3	
	In	09:00	In	09:00	In	09:00
	Out	17:00	Out	17:00	Out	17:00
	Day 4		Day 5			
	In	09:00	In	09:00		
	Out	17:00	Out	13:00		
Audit type	Full initial					
Was the audit announced?	Announced					
Was the Sedex SAQ available for review?	Yes					

Who signed and agreed CAPR? Agnieszka Wiśniewska / EHS 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	Yes	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	Yes	No
Reason for absence at the opening meeting	There are no Trade Unions active in the company.		
Reason for absence during the audit	There are no Trade Unions active in the company.		
Reason for absence at the closing meeting	There are no Trade Unions active in the company.		

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)

None.

Lead auditor

Robert Podstolski

APSCA Number

21703203

Additional auditor

Date of declaration

2025-07-11

[← Contents](#)

[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	Agnieszka Wiśniewska
Title	EHS Manager
Date of declaration	2025-07-11

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
1. Employment is freely chosen	1.A Not seek to profit from forced labour, hu...		GE ZAF601027767
1.A. Responsible recruitment and entitlement to work	1.A.E Have systems in place to verify that al...	Base code	NC ZAF601027759
	1.A.G Undertake due diligence to understand t...	Base code	NC ZAF601027761
	1.A.H Include provisions within service agree...	Base code	NC ZAF601027760
2. Freedom of association and right to collective bargaining are respected	2.C Have an established and regular method of...		GE ZAF601027765
3. Working conditions are safe and hygienic	3.G Provide sufficient first-aid supplies ons...		GE ZAF601027768
	3.M Ensure all machinery is installed, mainta...	Local law Base code	NC ZAF601027763
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF601027757
	5.A.B Put in place a wage improvement plan th...	Base code	NC ZAF601027758
7. No discrimination is practiced	7.E Have a dedicated equity approach in recru...	Base code	NC ZAF601027762
9. No harsh or inhumane treatment is allowed	9.A Not engage in or facilitate harsh or inhu...		GE ZAF601027764
10.B. Environment 4-Pillar	10.B.E Identify and monitor potential negativ...		GE ZAF601027766

[← Contents](#)

[Management systems →](#)

Management systems

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



Not addressed



Fundamental improvements required



Some improvements recommended



Robust management systems

[← Summary of findings](#)

[Site details →](#)

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



Not addressed



Fundamental improvements required



Some improvements recommended



Robust management systems

Site details

Company and site details

Sedex company reference	ZC3726108	
Sedex site reference	ZS3780198	
Company name	Pf Logo Express Sp. z o.o.	
Business ownership type	GOODS	
Site name	PF Logo Express Sp z oo	
Site name in local language	PF Logo Express Sp z oo	
GPS location	GPS address	Żernicka 22, 62-023 Robakowo, Poland
	Coordinates	Latitude: 52.317028 Longitude: 17.071332
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	Agnieszka Wiśniewska
	Job title	Head of the Occupational Health, Safety, Fire and Environmental Protection Department.
	Phone number	+48 61 6593200
	Email	a.wisniewska@pfconcept.com
Applicable business and other legally required business license numbers and documents	Nip:7851766237; KRS: 0000298188; Regon: 300737783	

[← Management systems](#)

[Worker analysis →](#)

Site activities

Site function	Factory Processing/Manufacturer	
Site activities	Primary	Printing
	Secondary	Service activities related to printing
	Other	
Product type	Making decorations on promotional products.	
Process overview	<p>Number of production lines: no dedicated</p> <p>Main production machines: DDHL-52 (doming, deboss, embroidery and laser), digital print -36, digital print DTG -2 , GPE screen printing - 17, M&R large format screen printing - 50, sublimation -10, pad printing -56, transfer -43, CNC -3, forklifts -63</p> <p>3. Main production processes: receipt of raw materials and components, pad printing (logo preparation, ink preparation, matrix preparation, printing), screen printing (logo preparation, ink preparation, screen preparation, printing), laser printing, embroidery, DTG printing, analog and digital transfer, doming, deboss, warehousing, shipping.</p>	
What level of mechanization best describes the work at this site?	High mechanisation / low manual Labour	

Site scope

Is the audited site a physically continuous area?	<p>No</p> <p>The building in which the audited company operates is leased from P3 (Point Park), the owner of the facility, and is located in an industrial zone. There are several other halls on the premises also owned by P3 (Point Park).</p>
---	---

[← Management systems](#)

[Worker analysis →](#)

Site scope

Building 1	Last construction works on site	2014
	If building is shared, provide details	Building is not shared.
	Number of floors	2
	Description of floor activities	Hall DC 4 Warehouse – 26090 sqm - first floor Office - 415 sqm - second floor Hall DC 3 Warehouse and production – 20259 sqm - first floor office -2290 sqm - second floor
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
---	----

[← Site details](#)

[Worker analysis →](#)

Worker accommodation and transport

Does the site organise worker transport to the worksite?

Third party

The company utilizes an external transportation service provider and has a signed transportation agreement dated June 13, 2011, with PPHU Lidia Wawrzynowicz. Transportation is provided by a licensed service provider and drivers with appropriate qualifications. The technical condition of the vehicles is verified annually by an authorized vehicle inspection station.

Work patterns

Approximate workers on site per month (% of peak)

January	95-100%	February	95-100%
March	95-100%	April	95-100%
May	95-100%	June	95-100%
July	95-100%	August	95-100%
September	95-100%	October	95-100%
November	95-100%	December	95-100%

Is there any night shift work at the site?

Yes

Production employees work a 3-shift system from Monday to Friday, where the 1st shift starts from 6:00 a.m. to 2:00 p.m., the 2nd shift starts from 2:00 p.m. to 10:00 p.m., and the 3rd shift starts from 10:00 p.m. to 6:00 a.m. Some workers work in a two-shift working system where the 1st shift starts from 6:00 a.m. to 6:00 p.m., the 2nd shift starts from 6:00 p.m. to 6:00 a.m. Administrative employees work Monday through Friday on the 1st shift, from 8:00 a.m. to 4:00 p.m.

What percentage of the workforce, including temporary and agency workers, work during the night shift?

65%

Work patterns

Was the audit conducted across all shift times, and did it include a representative sample of workers from each shift time in interviews and sampling?	<p>Yes</p> <p>The on-site audit was conducted between 9:00 a.m. and 5:00 p.m., covering the first and second shifts. Nevertheless, documentation verification covered all workers, including those working the night shift.</p>
--	---

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	ISO 14001 (Environmental management)
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?	<p>No</p> <p>The audited company has not yet conducted a written risk assessment for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of Indigenous peoples or the local community.</p>
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	<p>No</p> <p>A written Human Rights Impact Assessment (HRIA) has not yet been conducted to assess the company's impact and set and implement adequate measures to minimize the direct, indirect, and potential impacts on stakeholders' (rights holders) human rights.</p>

[← Site details](#)

[Worker analysis →](#)

Worker analysis

Gender disaggregated data available

Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	238 (29%)	584 (71%)	- -	822 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	131 (27%)	355 (73%)	- -	486 (59.1%)
Temporary or fixed term employees	102 (34%)	198 (66%)	- -	300 (36.5%)
Agency or subcontracted workers	5 (13.9%)	31 (86.1%)	- -	36 (4.4%)
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	55 (23.8%)	176 (76.2%)	- -	231 (28.1%)
Total migrant workers	55 (23.8%)	176 (76.2%)	- -	231 (28.1%)

* % of total workforce

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

Only international migrant workers are employed in the audited site.

Workers by age

	Men	Women	Other	Total
18 - 24 years old	62 (35.4%)	113 (64.6%)	- -	175 (21.3%)
15 - 17 years old	0 -	0 -	- -	0 (0%)
Under 15 years old	0 -	0 -	- -	0 (0%)

* % of total workforce

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

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

Polish
Ukrainian
Belarusian
Russian
Portuguese
Romanian

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Belarusian	1%	2%	-	3%
Polish	23%	49%	-	72%
Ukrainian	5%	19%	-	24%

Workers by remuneration type

	Men	Women	Other	Total
Workers paid per unit (piece rate)	0 -	0 -	- -	0 (0%)
Workers paid based on a mix of 'piece work' and hourly rate	0 -	0 -	- -	0 (0%)
Workers paid hourly / daily rate	225 (27.8%)	584 (72.2%)	- -	809 (98.4%)
Salaried workers	13 (100%)	0 (0%)	- -	13 (1.6%)

[← Worker analysis](#)

[Worker interviews →](#)

Workers by remuneration type

* % of total workforce

Workers by payment cycle

	Men	Women	Other	Total
Paid daily	0 -	0 -	- -	0 (0%)
Paid weekly	0 -	0 -	- -	0 (0%)
Paid monthly	238 (29%)	584 (71%)	- -	822 (100%)
Other	0 -	0 -	- -	0 (0%)

* % of total workforce

If other payment cycle entered, please provide details

No other payment cycle is used then described above.

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	13 (76.5%)	4 (23.5%)	- -	17
Supervisors or team leaders	34 (31.2%)	75 (68.8%)	- -	109
Administrative staff	40 (37.4%)	67 (62.6%)	- -	107

[← 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 8 groups of 4 workers

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?

Pay

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

Communication (e.g. from management)
Equal opportunities
Hours worked, rest days or breaks
Overtime
Social dialogue (e.g. freedom to associate)
Training and development
Work atmosphere (e.g. treatment by supervisors)

Additional comments

During interviews, the auditor found that workers were very satisfied with working conditions and the relationship between workers and supervisors. Workers are treated with respect and dignity, and all interviewed workers confirmed that no form of intimidation is used by managers or raising voices. Workers had a positive attitude towards the auditor and the audit itself. Selected employees spoke openly and without stress. Auditor did not find any cases of forced labour, psychological abuse, or intimidation used by management.

Attitude of workers' committee/union representatives

No issues were noted during the interview with the Workers' representative. Workers' representative confirmed that management is always ready for the discussion. Meetings with the top management are scheduled when there is a need. Workers' representative confirmed that the employer adopts an open attitude towards the activities of Workers' representatives, and they are not discriminated against and have access to carry out their representative functions in the workplace.

Attitude of workers

Attitude of managers

Auditor had full access to the facility's documentation, a factory tour and interviews with workers. Auditor was allowed to take photographs and publish them in the report. The managers' attitude to the audit process was very positive. They were very helpful and engaged in the audit process. The corrective action plan was presented to management. The final corrective action plan, signed by both parties, was left at the site. The audit process was carried out smoothly with no interruptions or delays.

Workers interviewed by type

	Total
Permanent workers	26
Temporary or fixed-term employees	17
Agency or subcontracted workers	9
Seasonal workers	0
Other workers	0
Total number of workers interviewed	52

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	10	22	-	32
Workers interviewed individually	2	18	-	20

[← Worker analysis](#)

[Measuring workplace impact →](#)

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	0	0	-	0
International migrant workers interviewed	2	7	-	9
Total migrant workers interviewed	2	7	-	9

Measuring workplace impact

Gender disaggregated data available Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	4.74%	7.66%	-	12.4%
Last full calendar year (2024)	14.47%	33.33%	-	47.8%
Previous full calendar year (2023)	19.58%	46.1%	-	65.68%

* 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)	4.7%	18.51%	-	23.21%
Last full calendar year (2024)	4.82%	21.3%	-	26.12%
Previous full calendar year (2023)	4.16%	20.34%	-	24.5%

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

According to Polish law all accidents must be recorded and protocol from investigation must be submitted to local authorities. All accidents in the company are recorded in accident register.

[← 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%	0.26%	-	0.26%
Last full calendar year (2024)	0.5%	1.0%	-	1.5%
Previous full calendar year (2023)	0.26%	0.8%	-	1.06%

* 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%	4.08%	-	4.08%
Last full calendar year (2024)	6.27%	19.96%	-	26.23%
Previous full calendar year (2023)	2.91%	17.59%	-	20.5%

* 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%

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%

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			
Systems and evidence examined to validate this code section	<p>Current Systems: The auditor was allowed to conduct the audit without any limitations. Access was provided to see all premises, conduct interviews with all selected workers, and review necessary documentation. The auditor was provided with genuine and authentic records. At the beginning of the audit, the management was informed of the SGS business ethics policy. None of the company's representatives offered bribes to or threatened the auditor, nor in any way induced the auditor to be dishonest. Audited company implemented Polyconcept Code of Ethics established on 15.06.2016. The Polyconcept Code of Ethics underlines ethical conduct and respect for human rights and labour rights and is communicated to workers and managers.</p> <p>Evidence examined: SAQ, Worker & management interviews, Polyconcept Code of Ethics, factory tour, and all audit-related requested documents</p>		

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

1. Employment is freely chosen

Management systems

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

Management systems

Explanation for management systems grades

Policies and Procedures: The Audited company has to follow the PF Concept ethical rules and Polyconcept Code of Ethics, on 15.06.2016, and the PF Concept Labour Policy on 20.01.2025 which underline that employment is freely chosen. The audited site is a part of the Polyconcept Group and all policies must be implemented and followed. The company has established transparent recruitment and employment procedures that cover all workers to ensure employment is freely chosen.

Resources: The HR Manager and Site Director hold overall responsibility for recruitment and employment processes to assure that everyone is employed legally by receiving a contract written in understandable language following Polish law regulations and to ensure employment is freely chosen.

Communication and Training: The company's ethical principles and policies, and the grievance mechanism are communicated during the employment process and posted on notice boards. Workers have access to all ethical policies and relevant procedures and instructions at any time. A dedicated training system has been established for workers and managers to raise awareness of set policies and procedures.

Monitoring: Compliance with the company's policy on the company's approach to providing free choice of employment is monitored internally during direct communication with employees and during the employee satisfaction survey. The employee satisfaction survey is currently being conducted. The survey was started on 07.07.2025 and will be completed on 29.08.2025. The results of the survey will be discussed with the company's management.

The company's management system is robust and appropriate for the workplace context and it is very likely to lead to sustainable compliance with all Workplace Requirements in the Base Code Area now and over time.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
1. Employment is freely chosen	1.A Not seek to profit from forced labour, hu...		GE ZAF601027767

[← Code area 0](#)

[Code area 1.A →](#)

Systems and evidence examined to validate this code section

Current Systems: The audited company adheres to The Polyconcept Code of Ethics (Appendix A contains a code of ethics for employees), and PF Concept Labour Policy established on 21.01.2025, which prohibits all forms of forced labour, human trafficking, slavery or other forms of modern slavery, which is communicated to all employees. No cases of involuntary, forced or slave labour were found during interviews, a factory visit and a review of records. Overtime work is voluntary - all workers interviewed confirmed that they were never forced to work overtime, and the company does not control workers through threats, punishment, coercion, physical force, violence or harsh or inhumane treatment. Employees are not required to pay unreasonable "deposits," and payments are always made in a timely manner based on signed contracts. Employees' identity documents are not retained. The audited company does not use prisoners. Employment is voluntary. Workers are free to leave the company's premises at the end of their shift and leave with adequate notice. The right to freedom of movement is fully guaranteed, and workers can use the restrooms at any time. Employees are entitled to daily meal breaks, which are provided free of charge. Initial training and medical examinations are provided free of charge. There was no evidence of verbal or physical abuse of workers. Employees can easily communicate with others inside or outside the workplace. Workers are provided with lockers for clothing and personal belongings.

Evidence examined: The Polyconcept Code of Ethics, PF Concept Labour Policy , factory tour, interviews with employees and management, contracts signed by employees.

Findings: good examples

ZAF601027767

Good example

Code area

1 Employment is freely chosen

Workplace requirement

1.A Not seek to profit from forced labour, human trafficking, debt bondage/ bonded labour or any other form of modern slavery.

Description

A workers' satisfaction survey is carried out in July-August 2025 to measure the company's impact on human rights and mitigate the related risk, ensure discriminatory practices and forced labour are not used and verify workers' opinions regarding the work environment and atmosphere as well as the relationship between workers and managers.

Badanie satysfakcji pracowników przeprowadzane jest w lipcu i sierpniu 2025 r. w celu zmierzenia wpływu firmy na prawa człowieka i ograniczenia związanego z tym ryzyka, zapewnienia, że nie są stosowane praktyki dyskryminacyjne ani praca przymusowa, a także zweryfikowania opinii pracowników na temat środowiska i atmosfery pracy, a także relacji między pracownikami a kierownikami.

[← Code area 1](#)

[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

1.A. Responsible recruitment and entitlement to work

Management systems

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

Management systems

Explanation for management systems grades

Policies and Procedures: The company has established the PF Concept ethical rules and Polyconcept Code of Ethics on 15.06.2016 and the Work Regulations, recently updated on 21.11.2024, that underline responsible recruitment and entitlement to work. Company's ethical rules are communicated to all external labour providers/contractors, but taking into account raised findings, the policies and procedures are not fully adequate and fundamental improvements are required.

Resources: The Site Director and HR Manager are appointed to be responsible for compliance with the company's rules and to ensure responsible recruitment and entitlement to work.

Communication and Training: The company's ethical principles and policies, and Work Regulations are communicated to workers during the employment process and posted on notice boards. The company's ethical policies and rules are also communicated to all external labour providers, however, based on the raised findings, a training system needs to be updated for the HR department to fully understand Smeta requirements and how to establish and implement a fully mature due diligence process following the Smeta Recommendations.

Monitoring: Monitoring ensures sufficient management of the Workplace Requirements in this Base Code Area on an ongoing basis when it comes to direct employment. There are however major gaps in monitoring of procedures in terms of cooperation with external labour providers/contractors.

The company's management system requires fundamental improvement and is not fully appropriate for the site context, taking into account that the company cooperates with external labour providers/contractors. If the company does not fully implement the due diligence process, it is unlikely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time.

Summary of findings

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

[← Code area 1](#)

[Code area 2 →](#)

1.A. Responsible recruitment and entitlement to work	1.A.E Have systems in place to verify that al...	Base code	NC ZAF601027759
	1.A.G Undertake due diligence to understand t...	Base code	NC ZAF601027761
	1.A.H Include provisions within service agree...	Base code	NC ZAF601027760

Systems and evidence examined to validate this code section

Current Systems: Only workers with their legal right to work are working in the facility. The nature of work, working conditions, employment terms, living costs, wages and benefits accurately reflect those communicated to workers during recruitment - it was also confirmed during interviews with workers. All documentation related to employment is kept in worker's personal files stored in HR department. There is a security and confidentiality procedure for personal, employment and payroll data HR-005 established on 09.20.2015. Appendix 6 dated 21.11.2024 to the Labour Regulations deals with equal treatment in employment. Employment contracts are signed in two copies containing information on employment conditions, working hours, and remuneration in a language understood by employees.

The factory directly employs local workers. The audited company cooperates with two labour providers, who are engaged in the production-related process and one contractor dealing with the security service. However, no formal procedure and adequate due diligence process has been established and implemented to verify that external labour providers are following ethical recruitment practices by:

- Checking that the labour provider or on-site subcontractor has all legally required licenses
- Checking that the labour provider or on-site subcontractor is not being liquidated/is not in provisional liquidation or has not been declared bankrupt.
- Negotiating and signing a written legal contract and service agreement which set out the ethical expectations of both parties.
- Undertaking pre-onboarding assessments (e.g. SAQs, audits) to assess that labour providers or on-site subcontractors' recruitment and where relevant employment/contracting practices accord with local law, company's Code of Conduct and responsible recruitment standards.
- Undertaking regular checks to verify that the external labour providers continues to operate as a legitimate site entity with the necessary licences.
- Undertaking regular assessments (e.g. SAQs, audits) to assess that labour providers or on-site subcontractors' recruitment and where relevant employment/contracting practices accord with local law, company's Code of Conduct and responsible recruitment standards.
- Regularly interviewing a sample of workers recruited through/supplied by the labour provider or on-site subcontractor to understand whether they have any complaints or concerns related to the external labour providers' practices.

There are no provisions within service agreements signed between the audited company and external labour providers and the security company that hold labour providers/contractors contractually responsible for ensuring that workers are not charged recruitment fees or related costs. The contracts also do not specify the responsible party for reimbursing workers accordingly if they incur fees or costs.

Evidence examined: The Polyconcept Code of Ethics, Work Regulations and Remuneration Regulations, personal files including worker's contracts signed by workers, payrolls, working hours, employees and management interviews, service agreements signed between the audited company and external labour providers.

Findings: non-compliances

ZAF601027759

Non-compliance

Due 2026-01-20

Code area

1.A Responsible recruitment and entitlement to work

Status

Open*

[← Code area 1](#)

[Code area 2 →](#)

Workplace requirement	Time given to resolve
1.A.E Have systems in place to verify that all workers are recruited legally and fairly, including conducting appropriate due diligence to verify that any third-party employment agencies or other recruitment brokers are following ethical practices.	180 days
Issue title	Verification method
965 - No systems in place to verify that any labour providers or on-site subcontractors are following ethical recruitment practices.	Desktop audit
Description	Area of non-compliance/non-conformance
	Base code

The audited company cooperates with two labour providers, dealing engaging in the production-related process and one contractor dealing with the security service. However, no formal procedure and adequate due diligence process has been established and implemented to verify that external labour providers are following ethical recruitment practices by: - Checking that the labour provider or on-site subcontractor has all legally required licenses - Checking that the labour provider or on-site subcontractor is not being liquidated/is not in provisional liquidation or has not been declared bankrupt. - Negotiating and signing a written legal contract and service agreement which set out the ethical expectations of both parties. - Undertaking pre-onboarding assessments (e.g. SAQs, audits) to assess that labour providers or on-site subcontractors' recruitment and where relevant employment/contracting practices accord with local law, company's Code of Conduct and responsible recruitment standards. - Undertaking regular checks to verify that the external labour providers continues to operate as a legitimate site entity with the necessary licences. - Undertaking regular assessments (e.g. SAQs, audits) to assess that labour providers or on-site subcontractors' recruitment and where relevant employment/contracting practices accord with local law, company's Code of Conduct and responsible recruitment standards. - Regularly interviewing a sample of workers recruited through/supplied by the labour provider or on-site subcontractor to understand whether they have any complaints or concerns related to the external labour providers' practices.

Audytowana firma współpracuje z dwoma dostawcami siły roboczej, zaangażowanymi w proces produkcyjny, oraz z jednym wykonawcą zajmującym się usługami ochrony. Jednakże nie ustanowiono i nie wdrożono żadnej formalnej procedury ani odpowiedniego procesu należytej staranności w celu weryfikacji, czy zewnętrznym dostawcy siły roboczej stosują etyczne praktyki rekrutacyjne poprzez: - Sprawdzenie, czy dostawca siły roboczej lub podwykonawca na miejscu posiada wszystkie wymagane prawem licencje - Sprawdzenie, czy dostawca siły roboczej lub podwykonawca na miejscu nie jest likwidowany/nie znajduje się w tymczasowej likwidacji lub nie został ogłoszony bankrutem. - Negocjowanie i podpisywanie pisemnej umowy prawnej i umowy o świadczenie usług, które określają etyczne oczekiwania obu stron. - Przeprowadzanie ocen przed wdrożeniem (np. SAQ, audyty) w celu oceny, czy rekrutacja dostawców siły roboczej lub podwykonawców na miejscu oraz, w stosownych przypadkach, praktyki zatrudnienia/zawierania umów są zgodne z lokalnym prawem, Kodeksem postępowania firmy i standardami odpowiedzialnej rekrutacji. - Przeprowadzanie regularnych kontroli w celu weryfikacji, czy zewnętrznym dostawcy siły roboczej nadal działają jako legalny podmiot na miejscu z niezbędnymi licencjami. - Przeprowadzanie regularnych ocen (np. SAQ, audytów) w celu sprawdzenia, czy rekrutacja i, w stosownych przypadkach, praktyki zatrudnienia/kontraktowania stosowane przez dostawców siły roboczej lub podwykonawców na miejscu są zgodne z lokalnym prawem, kodeksem postępowania spółki i standardami odpowiedzialnej rekrutacji. - Regularne przeprowadzanie wywiadów z grupą pracowników zrekrutowanych za pośrednictwem/zatrudnionych przez dostawcę siły roboczej lub podwykonawcę na miejscu w celu sprawdzenia, czy mają oni jakiegokolwiek skargi lub wątpliwości dotyczące praktyk zewnętrznych dostawców siły roboczej.

[← Code area 1.A](#)

[Code area 2 →](#)

Corrective and preventative actions

The company will establish and implement adequate procedures and the due diligence process to verify that external labour providers are following ethical recruitment practices and to ensure there is no risk of unfair employment practices by all external labour providers and that the labour and human rights of workers are always protected.

Spółka opracuje i wdroży odpowiednie procedury oraz proces należytej staranności, aby zweryfikować, czy zewnętrzni dostawcy usług pracowniczych stosują etyczne praktyki rekrutacyjne, a także zagwarantować, że nie istnieje ryzyko nieuczciwych praktyk w zakresie zatrudnienia ze strony wszystkich zewnętrznych dostawców usług pracowniczych oraz że prawa pracownicze i prawa człowieka pracowników są zawsze chronione.

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

The time frame has been changed, and additional time was provided to ensure flexibility to discuss this matter internally and with the external labor providers. The verification method has been changed for desktop review since the uploading of the established procedures and records indicating implementation of due diligence process are sufficient to confirm compliance.

Zmieniono ramy czasowe i zapewniono dodatkowy czas, aby zapewnić elastyczność w omawianiu tej kwestii wewnętrznie i z zewnętrznymi dostawcami pracy. Zmieniono metodę weryfikacji w celu przeglądu na komputerze stacjonarnym, ponieważ przesłanie ustalonych procedur i zapisów wskazujące na wdrożenie procesu należytej staranności wystarczają do potwierdzenia zgodności.

* PDF generated at 18:42 (UTC) on 24 Jul 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601027761

Non-compliance

Due 2025-11-21

Code area

1.A Responsible recruitment and entitlement to work

Status

Open*

[← Code area 1.A](#)

[Code area 2 →](#)

Workplace requirement

1.A.G Undertake due diligence to understand the type and value of recruitment fees and related costs of recruitment which workers have paid (legal or otherwise, as defined by the ILO and including travel and visa costs). Where international travel takes place, this must include both the departure and destination countries. This due diligence should include interviews or surveys of a sample of workers.

Time given to resolve

120 days

Verification method

Desktop audit

Issue title

823 - No due diligence is undertaken to understand the type and value of recruitment fees and related costs of recruitment which workers have paid (legal or otherwise, as defined by the ILO and including travel and visa costs)

Area of non-compliance/non-conformance

Base code

Description

The company has not undertaken due diligence to understand the type and value of recruitment fees and related costs (legal or otherwise, as defined by the ILO) which workers hired by contractors the audited company cooperates with, pay and no process of worker interviews or surveys of a sample of these workers is implemented to ensure workers are not charged any cost related to employment.to profound personal growth and more fulfilling relationships.

Firma nie przeprowadziła należytej staranności w celu zrozumienia rodzaju i wartości opłat rekrutacyjnych oraz powiązanych kosztów (prawnych lub innych, zgodnie z definicją MOP), jakie płacą pracownicy zatrudnieni przez kontrahentów, z którymi współpracuje audytowana firma, ani nie wdrożyła żadnego procesu wywiadów z pracownikami ani ankiet wśród próby tych pracowników, aby mieć pewność, że pracownicy nie ponoszą żadnych kosztów związanych z zatrudnieniem.

Corrective and preventative actions

The company will undertake due diligence to understand the type and value of recruitment fees and related costs (legal or otherwise, as defined by the ILO) which which workers hired by contractors the audited company cooperates with pay. The process of worker interviews or surveys will be implemented to ensure workers are not charged any costs related to employment.

Firma przeprowadzi należytą staranność, aby zrozumieć rodzaj i wartość opłat rekrutacyjnych oraz powiązanych kosztów (prawnych lub innych, zgodnie z definicją MOP), które płacą pracownicy zatrudnieni przez kontrahentów, z którymi współpracuje audytowana firma. Proces wywiadów lub ankiet z pracownikami zostanie wdrożony w celu zapewnienia, że pracownicy nie zostaną obciążeni żadnymi kosztami związanymi z zatrudnieniem.

[← Code area 1.A](#)

[Code area 2 →](#)

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

The time frame has been changed, and additional time was provided to ensure flexibility to discuss this matter internally and with the external labor providers. The verification method has been changed for desktop review since the uploading of the established procedures and records indicating implementation of due diligence process are sufficient to confirm compliance.

Zmieniono ramy czasowe i zapewniono dodatkowy czas, aby zapewnić elastyczność w omawianiu tej kwestii wewnętrznie i z zewnętrznymi dostawcami pracy. Zmieniono metodę weryfikacji w celu przeglądu na komputerze stacjonarnym, ponieważ przesłanie ustalonych procedur i zapisów wskazujące na wdrożenie procesu należytej staranności wystarczają do potwierdzenia zgodności.

* PDF generated at 18:42 (UTC) on 24 Jul 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601027760		Non-compliance
Code area	Status	
1.A Responsible recruitment and entitlement to work	Open*	

Workplace requirement

1.A.H Include provisions within service agreements that hold labour providers or on-site subcontractors contractually responsible to ensure no recruitment fees or related costs are incurred or charged to workers and specifies the responsible party for reimbursing workers accordingly if they incur fees or costs.

Issue title

825 - CAR: Service agreements do not hold labour provider or on-site subcontractor responsible for ensuring no recruitment fees or related costs are incurred or charged to workers, and/or do not specify the responsible party for reimbursing workers accordingly if they incur fees or costs.

Description

There are no provisions within service agreements signed between the audited company and external labour providers that hold labour providers/contractors contractually responsible for ensuring that workers are not charged recruitment fees or related costs. The contracts also do not specify the responsible party for reimbursing workers accordingly if they incur fees or costs.

W umowach o świadczenie usług podpisanych między audytowaną firmą a zewnętrznymi dostawcami siły roboczej nie ma postanowień, które nakładałyby na dostawców siły roboczej/kontraktorów odpowiedzialność umowną za zapewnienie, że pracownicy nie zostaną obciążeni opłatami rekrutacyjnymi ani powiązanymi kosztami. Umowy nie określają również strony odpowiedzialnej za zwrot kosztów pracownikom, jeśli poniosą opłaty lub koszty.

Corrective and preventative actions

The contracts signed between the audited company and external labour providers will contain provisions that hold labour providers or contractors contractually responsible to ensure that workers are not charged recruitment fees or related costs. The contracts will specify the responsible party for reimbursing workers accordingly if they incur fees or costs.

Umowy podpisywane pomiędzy kontrolowaną firmą a zewnętrznymi dostawcami siły roboczej będą zawierać postanowienia nakładające na dostawców siły roboczej lub wykonawców odpowiedzialność umowną za zapewnienie, że pracownicy nie będą obciążani opłatami rekrutacyjnymi ani kosztami z nimi związanymi. W umowach należy określić stronę odpowiedzialną za zwrot pracownikom kosztów, jeżeli ponoszą oni opłaty lub koszty.

Time given to resolve

Verification method

Collaborative action required

Area of non-compliance/non-conformance

Base code

* PDF generated at 18:42 (UTC) on 24 Jul 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

Does the site use labour providers and/or formal, temporary, seasonal or guest worker programmes?	<p>Workers are recruited and hired by licensed labour providers</p> <p>Workers are recruited, selected, and hired directly by our company</p> <p>The company cooperates with two labour providers whose workers are engaged in production-related work and one contractor dealing with with security service.</p>
Provide business names for all labour providers and programmes used	<p>1.HR Consulting – work agency</p> <p>2.SUMEO – work agency</p> <p>3.Piast Business Service – security service</p>
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?	1
Are there any subcontracted workers (excluding dispatched labour) on site?	Yes
How many contractors are present and what are the names of the employer(s)?	1. Piast Business Service – security service
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

[← Code area 1.A](#)

[Code area 2 →](#)

Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review? Yes

Migrant workers

Do any workers migrate across international borders to work at this site? Yes

List the sending countries Ukraine, Belarus, Russia, Romania, Portugal

Percentage of workers that are migrant 28%

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

No recruitment fees and related costs were detected during the interviews and documentation review incurred on workers.

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

Management systems

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

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

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

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

Management systems

Explanation for management systems grades

Policies and Procedures: The site is open to dialogue with workers and supports freedom of association, which is covered by the Polyconcept Code of Ethics and the PF Concept Labour Policy. The audited site is a part of the Polyconcept Group and all policies must be implemented and followed. Employees have the right to freedom of association, and top management takes an open attitude toward such kind of workers' activities.

Resources: The HR Manager holds overall responsibility for holding the freedom of association and supporting active cooperation and communication with workers.

Communication and Training: The training and communication program is established and implemented. The company's ethical Policies, underlining freedom of association, are communicated to workers during the onboarding process and posted on notice boards. Workers are generally aware of their rights in terms of freedom of association and are trained in the company's ethical rules, including freedom of association policy.

Monitoring: The factory continuously assesses the effectiveness of set policy and implemented procedures via regular meetings with workers and Workers' representatives and takes proactive measures in response to comments.

The company's management system is robust and appropriate for the site context and is very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
2. Freedom of association and right to collective bargaining are respected	2.C Have an established and regular method of...		GE ZAF601027765

[← Code area 1.A](#)

[Code area 3 →](#)

Systems and evidence examined to validate this code section

Current Systems: Under Polish law, a Trade Union is formed by a resolution on its establishment adopted by at least 10 employees authorized to form a labour union, and is created without the knowledge or influence of the employer by registering the union in the National Court Register. A Trade Union, as well as its organizational units indicated in the statute, obtains legal personality as of the date of registration. From that date, the union can perform its functions and tasks, as well as carry out legal actions. Freedom of association is emphasized in the Polyconcept Code of Ethics on 15.06.2016 and in PF LOGO EXPRESS Labour Policy on 20.01.2025. Employees have the right to freedom of association at the audited company, and top management takes an open attitude toward trade union activities. There are no Trade Unions active in the company, and no collective bargaining agreement has been signed. Three workers' representatives have been elected in free elections carried out on 26.02.2020, and the last by-elections were held on 08.07.2025. Workers' representatives are elected for three years. Workers' representatives' election results and election announcements were posted on notice boards. Meetings with worker representatives and top management are held regularly, once a month. The recent meeting was held in June 2025. General management meetings with workers are held quarterly. Protocol of consultation with employee representatives on the work regulations of 29.10.2024 indicates top management involvement and regular consultation in important matters.

Evidence examined: Interviews with employees, management and employee representatives, Work Regulations, The Polyconcept Code of Ethics, The PF LOGO EXPRESS Labour Policy, and election records.

Findings: good examples

ZAF601027765

Good example

Code area

2 Freedom of association and right to collective bargaining are respected

Workplace requirement

2.C Have an established and regular method of communication with trade unions or other form of worker representation.

Description

There are 3 worker representatives elected in free elections, and meetings with worker representatives and top management are held regularly.

W wolnych wyborach wybieranych jest 3 przedstawicieli pracowników, a spotkania z przedstawicielami pracowników i kadrą zarządzającą wyższego szczebla odbywają się regularnie

[← Code area 2](#)

[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?	Not Applicable
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

Some Improvements Recommended

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

Robust Management Systems

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

Some Improvements Recommended

Monitor the effectiveness of procedures to meet policy and workplace requirements

Some Improvements Recommended

Management systems

Explanation for management systems grades

Policies and Procedures: The company has established Polyconcept Code of Ethics, PF Concept Labour Policy and the Work Regulations, where H&S rules have been included. H&S instructions have been established for the safe usage of machines and conducting processes, however, based on the findings raised, the management system and internal procedures need to be updated to ensure the safe usage of machines.

Resources: Adequate resources are provided to maintain safe working conditions. The H&S specialist with proper knowledge and skills and the Site Director hold the overall responsibility for ensuring working conditions are safe and hygienic and support active cooperation and communication with workers. H&S Committee has been established to support proper communication and implementation of policy and H&S procedures.

Communication and Training: The training and communication program is established and implemented. The company's H&S policy and rules are communicated to workers during the onboarding process and posted on notice boards. The H&S Committee has been established as a communication channel used between workers, workers' representatives and management. Health & safety training is conducted for all workers following the law covering the induction training and regular periodical pieces of training. All interviewed workers were aware of the implemented policies and procedures, however, the training system requires improvement to raise better awareness concerning the safe usage of machines and risks related to contact with moving parts of machines.

Monitoring: The factory continuously assesses the effectiveness of set policies and implemented procedures via regular meetings of the H&S committee. However, taking into account the raised findings, it should be underlined that monitoring requires some improvement to ensure access to moving parts of machines is always safeguarded and implemented practices do not create risk for workers.

The company's management system requires some improvements however, it is appropriate for the site context. If the company does not fully implement adequate corrective actions, it is unlikely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time.

Summary of findings

[← Code area 2](#)

[Code area 4 →](#)

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.G Provide sufficient first-aid supplies ons...		GE ZAF601027768
	3.M Ensure all machinery is installed, mainta...	Local law Base code	NC ZAF601027763

Systems and evidence examined to validate this code section

Current Systems: General Health and Safety Management: There are three specialists in the H&S department. The H&S risk assessment has been prepared in writing for all workstations. The last update of the H&S risk assessment card for the production worker was carried out in 01.08.2024. The H&S assessment includes job characteristics, information on hazard identification, parameter estimation and risk assessment information on acceptance criteria, acceptable level of risk, and personal protective equipment required for the relevant jobs. Workers are informed of the risks and hazards to which they may be exposed during induction training. The Health and Safety Policy is an integral part of the PF LOGO EXPRESS Labour Policy dated 20.01.2025. The last annual assessment of health and safety conditions for 2024, dated February 2025, was communicated to top management. Based on report number: 1128/24/a of 22.11.2024 on electro-magnetic field, report number: 826/24 of 04.09.2024 on dust testing, no exceedance of these harmful factors was found at the workstations. Based on report number 353/25 on 11.04.2025 of noise measurements, exceedance of noise levels at several workstations was noted. Report from research on energy consumption: 1249/24 dated 15.01.2025. Employees are properly trained at work and have valid medical examination certificates. The company provides workers with clean, sanitary and social facilities. Sufficient clean toilets, separated by gender, are available to workers. Clean clothes are provided for each worker. Allocation table for work clothing, work footwear and personal protective equipment dated 21.11.2024. Temperature, ventilation, and lighting in all production premises are kept at an acceptable level. Technical inspections of the building and installations are carried out regularly, at least once every 6 months, as required by Polish regulations. The last protocol annual/semiannual of a technical inspection of the production buildings on 04.05.2025, which indicates that the building is safe and can be occupied by workers. Electrical installation is checked according to Polish law at least once every 5 years. The last technical review of the electrical installation was done on 12.10.2021. The last technical review of the gas installation was done in April 2025. All accidents and near misses are recorded according to the internal procedure. In 2025, until now 12 accidents at work were recorded and in 2024, 19 accidents at work occurred. By the date of the audit, 6 near misses had been recorded in 2025. All production-engaged employees are trained in health and safety and fire protection according to Polish law at least once every three years. Workers performing hazardous work are trained once a year. The company has an occupational health and safety committee, established on 23.10.2012, consisting of six members, including three employee representatives. The last meeting of the H&S Committee took place on 21.05.2025. Report of the last inspection of the State Labour Inspectorate (PIP): 120335-53-K002-Nk01/24 dated 31.01.2024 - without comments. The company has not yet fully implemented an adequate machine safety program. It was observed that access to the moving parts of three tampoprinting machines is not fully secured with guards or optoelectronic safety devices protecting employees from accessing the machine's hazardous area. There are safeguards installed, however, they do not fully protect employees since they can

bypass the cover from below and put their hands into the working area of the moving elements of this machine.

Fire Safety - The Fire Safety Manual (FSM) has been prepared for the entire complex of buildings - the last update of the FSM was done in June 2025. The FSM contains an evacuation procedure and responsibilities, and a description of fire safety conditions concerning all buildings, as well as plans for the deployment of firefighting equipment and evacuation exits. There are an adequate number of fire exits leading to a safe location. All emergency exits are marked and unobstructed. Emergency equipment is present, visible, and in working order. The places where fire extinguishers and hydrants are deployed are marked and lit up. All fire safety equipment is in good working order and ready for use in an emergency. At least one 2 kg (or 3 dm³) fire extinguisher is provided for every 300 m² of fire compartment area. The distance from any point in the building where a person may be present to the nearest fire extinguisher does not exceed 30 m. Periodic technical checks of fire safety equipment and installations are done according to Polish regulations. The last review of fire extinguishers was done on 15.04.2025. The last inspection of internal hydrants was done on 15.04.2025. The last technical review of evacuation lighting was done in May 2025, which means that the review is conducted once every 12 months, as it is required by Polish law. The fire notification and fire detection systems have been installed - the last technical check was conducted on 03.07.2025. The last inspection of smoke dampers was done on 25.05.2025. Inspection of ventilation installation of flue pipes (smoke, flue gas and ventilation) on 11.06.2025. The last inspection of fire gates was done in June 2025. Date of explosion hazard assessment and explosion protection document: March 2015. The last training on fire fighting, evacuation coordination and use of fire extinguishers was held on 27.03.2025 - 32 people were trained. Evacuation drills are carried out regularly for employees on every shift according to Polish law regulations and Smeta requirements. The last evacuation drill was carried out on 09.08.2024 and 11.08.2023 covering all shifts.

Chemical safety - 796 hazardous chemicals are used in the company, following the chemical substances register kept in an internal PRD database. Chemical factors test report ZO/000990/05/24 on 2405.2024. No pesticides or SVHC substances are used. Containers with chemicals are labelled with warning signs. Material Safety Data Sheets are available in the vicinity of where chemicals are used, employees are trained in the safe use of chemicals. The last training on the use of chemical substances was conducted in 18.12.2024. 563 employees were trained. The company has established a procedure "Chemical spill response" of 21.12.2015, describing actions and responsibilities set in case of a negative environmental impact incident. The procedure for introducing into use and approval of new chemical substances: EN-046 of 07.12.2015, named "New chemical substance and mixture circulation procedure" indicates that the company is aware of the risk associated with the use of

chemical substances and has implemented a system to minimize the risk. Workers who may be exposed to chemical risk receive adequate PPE. The eye wash station with a minimum flushing time of 15 minutes has been installed in a dedicated place near the usage of the chemicals.

Medical services: 94 employees were trained in first aid - the last first aid training was held on 13.03.2025. 25 fully stocked first aid kits have been placed in designated areas. Near the first-aid kits are first-aid instructions and signs with emergency phone numbers. There is one AED on the company's equipment and one on-site first aid point.

Evidence examined: H&S training certificates, accident register, personnel files, medical examination certificates, building and installation inspection protocols, machinery inspection protocols, occupational risk assessment, noise, chemical, electro-magnetic field and dust measurement reports, fire safety instructions, evacuation drill protocols, chemical list and Material Safety Data Sheets. Accident register and accident records, interviews with OSH manager, interviews with employees, OSH documentation and procedures, inspection reports on fire safety equipment and installations.

Findings: non-compliances

ZAF601027763

Non-compliance

Due 2026-01-20

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

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

Time given to resolve

180 days

Issue title

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

Verification method

Desktop audit

Description

It was observed that access to the moving parts of three tampoprinting machines is not fully secured with guards or optoelectronic safety devices protecting employees from accessing the machine's hazardous area. There are safeguards installed, however they do not fully protect employees since they can bypass the cover from below and put their hands into the working area of the moving elements of this machine.

Area of non-compliance/non-conformance

Local law

Base code

Zaobserwowano, że dostęp do ruchomych części trzech maszyn do tampodruku nie jest w pełni zabezpieczony osłonami ani optoelektronicznymi urządzeniami bezpieczeństwa chroniącymi pracowników przed dostępem do strefy zagrożenia maszyny. Zainstalowane są zabezpieczenia, jednak nie zapewniają one pełnej ochrony pracownikom, ponieważ mogą oni obejść osłonę od dołu i włożyć ręce w obszar roboczy ruchomych elementów maszyny.

Corrective and preventative actions

Access to the moving parts of machines will be fully protected with guards or other protective devices - the employees will not be able to put their hands into the working area of the moving parts of this machine.

Dostęp do ruchomych części maszyn będzie w pełni zabezpieczony osłonami lub innymi urządzeniami ochronnymi - pracownicy nie będą mieli możliwości włożenia rąk w obszar roboczy ruchomych części tej maszyny.

[← Code area 3](#)

[Code area 4 →](#)

Local law reference

Regulation of the Minister of Labor and Social Policy of September 26, 1997 on general health and safety at work regulations - § 55. 1. Movable parts and other parts of machines, which in contact with them pose a threat, should be at least 2.5 m from the floor (platform) level, the workplace is covered or equipped with other effective protective devices, except in cases where the fulfillment of these requirements is not possible due to the function of the machine. 3. Guards used on machines should prevent direct access to the danger zone. The incomplete covers (made of mesh, perforated sheet, rods, etc.) should be located at such a distance from the dangerous elements that, given the size and shape of the openings, it is not possible to touch these elements directly. Safety distances are defined by Polish Standards. § 56. 1. Protective devices used with machines should meet the following general requirements: 1) ensure the safety of both the employee employed directly in the operation of the machine and people in its vicinity; 2) operate reliably, have adequate durability and strength; 3) function automatically, regardless of the will and attention of the operator, in cases where it is expedient and possible; 4) cannot be easily removed or detached without the aid of tools; 5) may not hinder the performance of a technological operation or limit the possibility of tracking its course, and may not cause hazards and additional physical or mental strain on employees. 2. Protective devices for particularly dangerous machinery should be designed in such a way that: 1) by removing, opening or disabling the protective device, the machine or its dangerous elements were immediately stopped, or it was impossible to remove or open the cover during the movement of the protected elements; (2) reattaching, closing or activating the protective device did not automatically start the machine. 3. It is forbidden to use the machine without the required protective device or with its inappropriate use. 4. Detailed requirements for protective devices are defined by Polish Standards.

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

The time frame was extended to provide more time for the company to contact with machine producer and discuss the issue internally with the maintenance department.

Termin wydłużono, aby dać firmie więcej czasu na skontaktowanie się z producentem maszyny i omówienie problemu wewnątrz z działem utrzymania ruchu.

* PDF generated at 18:42 (UTC) on 24 Jul 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

Findings: good examples

ZAF601027768

Good example

Code area

3 Working conditions are safe and hygienic

Workplace requirement

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

Description

AED is available for workers.

Pracownicy mają dostęp do AED.

[← Code area 3](#)

[Code area 4 →](#)

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	Yes
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes Chemicals used in the company are used for printing process and in the technical department. The number of hazardous chemicals used across all departments of the company is 796. Chemical safety data sheets are available to employees in the internal PRD database. Employees are trained in the safe handling of chemicals. The last training session on the use of chemicals was held on December 18, 2024. Number of participants: 563.
Who organises accommodation for workers?	Not applicable
Who organises worker transportation between accommodation and worksite?	Not applicable
Who organises worker transportation while at work?	Other third party contracted by the site 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 No structural additions or buildings were observed being used without a permit for usage.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No

[← Code area 3](#)

[Code area 4 →](#)

Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?

No

Does the site have a structural engineer evaluation?

Yes

4. Child labour shall not be used

Management systems

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

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

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

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

Management systems

Explanation for management systems grades

Policies and Procedures: The company has to follow Polyconcept Code of Ethics, 15.06.2016 and the PF Concept Labour Policy on 20.01.2025, which cover rules related to Child labour and the work of Juveniles. Adequate recruitment and onboarding procedures, have been implemented to verify age and ensure child labour is not used.

Resources: HR Department specialists are responsible for the recruitment and employment process, which includes all areas of the business, including the age of candidates is checked during the employment process.

Communication and Training: The company's ethical rules and procedures are communicated to workers during the onboarding process and posted on notice boards. Training on the hiring procedures is mandatory for all staff processing applications or onboarding. All employees are get familiar with the implemented regulations. Child labour is not an issue in Poland since everyone is well aware of the legal age of employment.

Monitoring: Age is checked at the time of employment based on ID verification and verification of PESEL numbers (individual ID number with date of birth encoded). HR department specialists monitor the employment process and provide ongoing oversight to ensure that all candidates meet the company's ethical rules and law regulations. Records of checking IDs and age verification are kept in worker's files.

The company's management system is robust and appropriate for the site context and is very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section

Current Systems: No child labour was observed in the factory. No worker is under the age of 18 years old. The date of birth of the youngest employee who performs work is 18.03.2007, and the date of his employment is 16.06.2025. The age of candidates is verified during the recruitment process and the review of application documents. Each candidate for the employee has to possess an identity card where the date of birth and PESEL number (individual personal number containing data of birth) are written down. This is due to the prohibition of child labour in Polish law. There is a double verification, and the PESEL number must be sent to local authorities to obtain insurance. The facility requires a completed and signed employment application with the date of birth (including the employee's signature and date). According to The PF LOGO EXPRESS Code of Ethics, and The PF LOGO EXPRESS Labour Policy, the company does not accept any form of child labour or child exploitation in business activity.

Evidence examined: Employee's personal files including contracts of work, factory tour, worker & management interviews, The Polyconcept Code of Ethics and the PF LOGO EXPRESS Labour Policy.

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	21%
Enter the legal age of employment	15
Enter the age of the youngest worker identified	18
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
---	---------------------------

Management systems

Explanation for management systems grades

Policies and Procedures: The company has to follow Polyconcept Code of Ethics, 15.06.2016, the PF Concept Labour Policy on 20.01.2025 and the Remuneration Regulations recently updated on 17.03.2025 as an internal legal act that specifies the remuneration rules adopted by the employer. Adequate procedures have been implemented to ensure wages are paid on time according to Polish law and always above the minimum wage.

Resources: The HR and payroll specialists are responsible for wage compliance and proper calculation. The HR department has been provided with IT programs to support the work concerning proper wage calculation.

Communication and Training: The Polyconcept Code of Ethics, the PF Concept Labour Policy and Remuneration Regulations are communicated during the onboarding process, and workers have signed transparent payroll details in the employment contract. All interviewed workers were well aware of the remuneration system on site and confirmed that the wage calculation system is communicated to them during the employment process. Workers confirmed they have the possibility to meet with the specialist responsible for wage calculation to explain how the remuneration was calculated, if they have any doubts.

Monitoring: Wage compliance is monitored internally by the HR department and payroll specialists. The wage system is transparent, and the company is audited once a year by independent financial auditors verifying, among other things, the correctness of wage calculation.

The company's management system is robust and appropriate for the site context and is very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time.

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

Current Systems: There is a Remuneration Regulations, recently updated on 17.03.2025 as an internal legal act that specifies the remuneration rules adopted by the employer. Employees get familiar with this document during the recruitment process. All workers are provided with written and understandable information about their employment conditions concerning rates of and total pay, overtime, payment frequency, deductions, benefits and insurance, and paid leave before they enter employment. Each employee hired by the audited company receives a payslip. All verified employees' remunerations were above the minimum wage established by Polish Law. No deductions have been found for anything other than pension contributions, income tax, and national insurance. There was no evidence of disciplinary actions and fines - all disciplinary sanctions are described in the company's Work Regulations, which workers are familiar with. Wages and benefits are paid directly to employees once a month, always on time by bank transfer. Recorded working hours were in line with payrolls and workers were paid according to the contracts they had signed. All legally required trainings are conducted during working hours and covered by the facility - trainings are free of charge.

Evidence examined: Payrolls and workers' personal files, including contracts, Remuneration Regulations, working hours register, Worker & management interviews, and The Polyconcept Code of Ethics.

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	The legal minimum wage Wages are based on job skills and experience
Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?	Only digital payments
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None

Worker remuneration

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

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	12.0
	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	5.0
	Max hours per week	38.0
	Max hours per month	Non applicable
Actual overtime hours	Max hours per day	4.0
	Max hours per week	16.0
	Max hours per month	32.0
Minimum legal wage	Min per hour	30.5
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	4666.0
Actual minimum wage	Actual per hour	30.5
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	4666.0
Minimum legal overtime wage	Min per hour	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable

Actual minimum overtime wage	Actual per hour	36.0
	Actual per day	144.0
	Actual per week	576.0
	Actual per month	1152.0

Wage analysis

Number of workers' records checked 156

Provide the date and details of the records
 52 samples of May 2025 - Current, last paid
 52 samples of April 2025 - random
 52 samples of January 2025 - random

Are there different legal minimum/
legally recognised CBAs wage grades? No

For the lowest paid workers, are wages
paid for standard/contracted hours
(excluding overtime) below or above the
legal minimum/ legally recognised CBAs? Above legal minimum

Indicate the breakdown of workforce per
earnings
 0 % of the workforce earning under minimum wage
 0 % of the workforce earning minimum wage
 100 % of the workforce earning above minimum wage

Are there any bonus schemes used? Yes
 Commuting allowance, Medcover medical package, PZU group insurance, Multisport
sports package, quarterly bonus

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 ZAF601027757
	5.A.B Put in place a wage improvement plan th...	Base code	NC ZAF601027758

Systems and evidence examined to validate this code section

Current Systems: There was no evidence presented during the audit indicating that the company has implemented a regular living wage gap verification process by reviewing workers' total pay, including benefits, and comparing it to a credible 'living wage' calculated using one of the IDH Living Wage Recognized Benchmark Methodologies to calculate a 'living wage gap' and understand what proportion of the workforce has a gap. A salary improvement plan has not been developed, as the company has not yet implemented a process for assessing the regular analysis of the living wage gap.

Evidence examined: Payrolls and personal files, Remuneration Regulations, working hours register, Worker & management interviews.

Findings: non-compliances

ZAF601027757

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.

Time given to resolve

Verification method

Collaborative action required

Issue title

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

Area of non-compliance/non-conformance

Base code

Description

The company has not implemented a regular living wage gap verification process by reviewing workers' total pay, including benefits, and comparing it to a credible 'living wage' calculated using one of the IDH Living Wage Recognised Benchmark Methodologies to calculate a 'living wage gap' and understand what proportion of the workforce has a gap.

Firma nie wdrożyła regularnego procesu weryfikacji luki w płacy godziwej na utrzymanie polegającego na przeglądaniu całkowitego wynagrodzenia pracowników, łącznie ze benefitami, i porównywaniu go z wiarygodną „płacą godziwą na utrzymanie” obliczoną przy użyciu jednej z uznanych przez IDH metodologii porównawczych Living Wage Recognised Benchmark, w celu obliczenia „luki w płacy godziwej na utrzymanie” i zrozumienia, jaka część siły roboczej ma lukę.

Corrective and preventative actions

A regular living wage gap analysis assessment process will be implemented by reviewing workers' total pay, including benefits, and comparing it to a credible 'living wage' calculated using one of the IDH Living Wage Recognised Benchmark Methodologies to calculate a 'living wage gap' and understand what proportion of the workforce has a gap.

Wdrożony zostanie regularny proces oceny luki w zakresie płacy godziwej na utrzymanie, polegający na przeglądzie całkowitego wynagrodzenia pracowników, w tym benefitów, i porównaniu go z wiarygodną „płacą godziwą na utrzymanie” obliczoną przy użyciu jednej z uznanych przez IDH metodologii odniesienia w zakresie płacy godziwej na utrzymanie, w celu obliczenia „luki w zakresie płacy godziwej na utrzymanie” i zrozumienia, jaka część siły roboczej ma lukę.

[← Code area 5.A](#)

[Code area 6 →](#)

* PDF generated at 18:42 (UTC) on 24 Jul 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601027758

Non-compliance

Code area	Status
5.A Living wages are paid	Open*
Workplace requirement	Time given to resolve
5.A.B Put in place a wage improvement plan that aims to pay workers a living wage within a stated timeframe.	Verification method
Issue title	Collaborative action required
906 - CAR: A wage improvement plan (with Living Wage as the goal) has been completed but it is missing key elements	Area of non-compliance/non-conformance
Description	Base code
<p>A wage improvement plan has not been established since the company has not yet implemented a regular living wage gap verification process by reviewing workers' total pay, including benefits, and comparing it to a credible 'living wage' calculated using one of the IDH Living Wage Recognised Benchmark Methodologies to calculate a 'living wage gap' and understand what proportion of the workforce has a gap.</p> <p>Nie opracowano planu poprawy płac, ponieważ firma nie wdrożyła jeszcze regularnego procesu weryfikacji luki w płacy godziwej na utrzymanie polegającego na przeglądaniu całkowitego wynagrodzenia pracowników, łącznie ze benefitami, i porównywaniu go z wiarygodną „płacą godziwą na utrzymanie” obliczoną przy użyciu jednej z uznanych przez IDH metodologii porównawczych Living Wage Recognised Benchmark, w celu obliczenia „luki w płacy godziwej na utrzymanie” i zrozumienia, jaka część siły roboczej ma lukę. Nie opracowano planu poprawy wynagrodzeń, ponieważ firma nie wdrożyła jeszcze procesu oceny regularnej analizy różnic w wynagrodzeniach wystarczających na utrzymanie.</p>	

Corrective and preventative actions

A wage improvement plan will be established and implemented if the living wage gap verification process by reviewing workers' total pay, including benefits, and comparing it to a credible 'living wage' calculated using one of the IDH Living Wage Recognised Benchmark Methodologies indicates the gap.

Plan poprawy płac zostanie ustalony i wdrożony, jeśli proces weryfikacji luki w płacy wystarczającej na utrzymanie, polegający na przeglądzie całkowitego wynagrodzenia pracowników, łącznie ze świadczeniami, i porównaniu go z wiarygodną „płacą wystarczającą na utrzymanie” obliczoną przy użyciu jednej z uznanych metodologii wzorcowych IDH Living Wage Recognized Benchmark wykaże różnicę.

* PDF generated at 18:42 (UTC) on 24 Jul 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	Robust Management Systems
--	---------------------------

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

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

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

Management systems

Explanation for management systems grades

Policies and Procedures: The company has established the Polyconcept Code of Ethics, PF Concept Labour Policy and Workplace Regulations that cover rules related to working hours and work schedule. Adequate procedures have been implemented to ensure the work schedule is set according to Polish rules and working hours do not exceed legal limits.

Resources: There is an HR Manager appointed responsible for working hours compliance, and HR specialists with appropriate qualifications verify compliance with law regulations concerning working hours. The HR department has been provided with IT programs to support the work concerning proper working hours recording.

Communication and Training: The company's ethical principles and policies, Work Regulations and working hours scheduling system are communicated during the employment process and workers have signed transparent details in the employment contract concerning the work system implemented in the company. Rules regarding working hours are communicated to workers during the onboarding process, and working hours schedules are posted on notice boards.

Monitoring: Working hours compliance is monitored internally by the HR specialists responsible for working hours verification. The auditee effectively monitors working hours, taking actions where results require it or changes to policies and processes are made. The working hours recording system is transparent, and all non-compliances concerning working hours are efficiently detected. The company is audited once a year by independent financial auditors verifying, among other things, the correctness of wage calculation, including working hours recording. Total working hours and recorded overtime are communicated to top management for internal discussion.

The company's management system is robust and appropriate for the site context and is very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

[← Code area 5.A](#)

[Code area 7 →](#)

Systems and evidence examined to validate this code section

Current Systems: Work is organized following The PF LOGO EXPRESS Labour Policy established on 20.01.2025 and the Work Regulation, recently updated on 21.11.2024, which follows Polish law. The standard working week, excluding overtime, is 40 hours per week and is included in worker's contracts. Production workers work in a 3-shift working system from Monday to Friday, where the I shift starts from 6.00 am to 2.00 pm, the II shift starts from 2.00 pm to 10.00 pm and the III shift starts from 10 pm to 6 am. Administrative employees work from Monday to Friday on the I shift, 8:00 a.m. to 4:00 p.m. Employees record their own working time by signing the attendance register. The working time register is maintained and kept in the HR department. Overtime is voluntary – all interviewed workers confirmed they have never been forced to work overtime. All employees are always given at least one day off every seven days. All employees are provided with at least 11 hours of uninterrupted rest in 24 hours. All employees are given a lunch break of at least 20 minutes per 8 hours of work. Overtime worked by all employees is paid following the Polish Labour Code: 50% of the normal rate of pay for weekday overtime (150% in total), 100% of the normal rate of pay for weekend overtime (200% in total), and 100% of the normal rate of pay for statutory holidays (200% in total). Working hours did not exceed 60 hours per week in all reviewed samples.

Evidence examined: The Polyconcept Code of Ethics, The PF LOGO EXPRESS Labour Policy and Workplace Regulations, interviews with employees and management, working time records, and personal files including contracts of work, payslips.

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	150%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	The audited site pays overtime premium of more than 125% - Overtime worked by workers directly employed by the audited site are paid following the Polish Labour Code: 50% of the normal rate of pay for weekday overtime (150% in total), 100% of the normal rate of pay for weekend overtime (200% in total), and 100% of the normal rate of pay for statutory holidays (200% in total). No overtime was noted in the reviewed documentation of workers hired based on contracts of mandate nevertheless, it was noted that workers hired by labour providers based on the contracts of mandate might not be paid an overtime allowance at all, since they are employed based on the contracts of mandate (civil-law-based contracts).
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?	48.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	56.0
Maximum number of days worked without a day off in sample	6

[← Code area 6](#)
[Code area 7 →](#)

7. No discrimination is practiced

Management systems

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

Management systems

Explanation for management systems grades

Policies and Procedures: The company introduced the Polyconcept Code of Ethics on 15.06.2016 and the Labour Regulations, recently updated on 21.11.2024, which include rules related to discrimination and equal treatment in employment. Nevertheless, some improvements are recommended to ensure that there are no differences between the two groups of employees employed by external labour providers that result from the use of two different types of contracts.

Resources: The HR Manager and Site Director holds overall responsibility for recruitment and employment processes to assure that everyone is employed based on a contract of work and following Polish law regulations and for compliance with the company's rules regarding lack of discrimination.

Communication and Training: The company's ethical principles, policies, Work Regulations and whistleblowing policy are communicated during the employment process and posted on notice boards. A dedicated training is conducted to raise workers and managers awareness regarding set policies and procedures, including no discrimination rules. Nevertheless, the management requires some training to fully understand Smeta Workplace Requirements concerning No Discrimination is Practices especially taking into account company's approach to workers hired by labour providers.

Monitoring: Monitoring ensures sufficient management of the Workplace Requirements in this Base Code Area on an ongoing basis. HR Department oversees employment and working conditions being fair and equal, nevertheless the monitoring require some improvement concerning equal treatment of workers hired by labour providers regarding to difference between the two groups of workers, which are the result of using two different types of contracts. The employee satisfaction survey is currently being conducted. The survey was started on 07.07.2025 and will be completed on 29.08.2025. The results of the survey will be discussed with the company's management.

The company's management system requires some improvement and is not fully appropriate for the site context, taking into account that the company cooperates with external labour providers. If the company does not fully implement adequate actions, it is unlikely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
7. No discrimination is practiced	7.E Have a dedicated equity approach in recru...	Base code	NC ZAF601027762

Systems and evidence examined to validate this code section

Current Systems: Employee interviews confirmed that there is no evidence of discrimination within the company based on race, religion, national origin, sex, disability, sexual orientation, recruitment, political affiliation, etc. The top management follows the local and national laws prohibiting discrimination - job advertisements do not contain clauses indicating discrimination in employment. Employees are informed about law regulations regarding equal treatment in employment and rules related to the lack of discriminatory practices. The company's approach to discriminatory practices was underlined in the Polyconcept Code of Ethics, and the detailed procedure for preventing mobbing and discrimination is contained in PF Logo Express procedure dated 21.11.2024. Moreover, the PF LOGO EXPRESS Corporate social dialogue policy was established on 20.01.2025. There is also a SpeakUp platform - for internal management communication - 16 executives registered on the platform, where Diversity, Equity and Inclusion training is available. Interviewed workers, including females, confirmed that they have never felt discriminated against. Equal treatment in employment and lack of discrimination in recruitment were underlined in the Work Regulation recently updated on 21.11.2024, and workers are informed in writing regarding law regulation and their rights concerning discrimination practices. Only legally required health checks are done to confirm workers' ability to work. The grievance mechanism has been established. There is a grievance procedure named: "Procedure for reporting information on violations of the law and follow-up" dated 25.09.2024. Reports and grievances can be submitted on a dedicated site: www.polyconcept.ethicspoint.com. There were no grievances in 2024 there was 1 grievance recorded and resolved in 2025. The company does not require or allow health checks for workers to take place during the recruitment process or during employment, where the results are used to avoid hiring or retaining workers with certain health issues or medical conditions unfairly. Nevertheless, the audited company cooperates with two employment agencies. Some of these employees are employed under employment contracts, just like employees directly employed by the audited company, but others, primarily students, are employed under contracts of mandate. As a result, employees employed under employment contracts covered by the Labour Code receive paid overtime allowances and paid vacation time, if such a thing occurs, while employees employed under contracts of mandate do not receive paid overtime allowances or paid vacation time, if such a thing occurs. Employees employed under contracts of mandate who are under 26 years of age are exempt from personal income tax and social security contributions, which constitutes a significant difference in income, unlike those over 26 who are employed under employment contracts, where payment of social security contributions and tax is mandatory. It means that there is no dedicated equity approach regarding recruitment, training, development and promotion processes.

Evidence examined: Work Regulations, Payrolls, personal files of employees, worker and management interviews, grievance procedure, and Polyconcept Code of Ethics,

satisfaction survey results, PF LOGO EXPRESS Corporate social dialogue policy,
training records, PF Logo Express procedure.

[← Code area 6](#)

[Code area 8 →](#)

Findings: non-compliances

ZAF601027762

Non-compliance

Code area

7 No discrimination is practiced

Status

Open*

Workplace requirement

7.E Have a dedicated equity approach in recruitment, training, development and promotion processes.

Time given to resolve

Verification method

Collaborative action required

Issue title

915 - CAR: There is no dedicated equity approach regarding recruitment, training, development and promotion processes

Area of non-compliance/non-conformance

Base code

Description

The audited company cooperates with two employment agencies. Some of these employees are employed under employment contracts, just like employees directly employed by the audited company, but others, primarily students, are employed under contracts of mandate. As a result, employees employed under employment contracts covered by the Labor Code receive paid overtime allowances and paid vacation time, if such a thing occurs, while employees employed under contracts of mandate do not receive paid overtime allowances or paid vacation time, if such a thing occurs. Employees employed under contracts of mandate who are under 26 years of age are exempt from personal income tax and social security contributions, which constitutes a significant difference in income, unlike those over 26 who are employed under employment contracts, where payment of social security contributions and tax is mandatory.

Audytowana firma współpracuje z dwiema agencjami pracy. Część z tych pracowników jest zatrudniona na podstawie umowy o pracę, tak jak pracownicy zatrudniani bezpośrednio przez badaną firmę, ale część z nich, głównie studenci, jest zatrudniona na podstawie umowy zlecenia. W rezultacie pracownicy zatrudnieni na podstawie umowy o pracę objętej Kodeksem pracy otrzymują płatny dodatek za nadgodziny oraz płatny urlop, jeśli takowy wystąpi, natomiast pracownicy zatrudnieni na podstawie umowy zlecenia nie otrzymują płatnego dodatku za nadgodziny i płatnego urlopu jeśli takowy wystąpi. Z kolei pracownicy zatrudnieni na podstawie umowy zlecenia, którzy nie ukończyli 26 lat, są zwolnieni z podatku dochodowego od osób fizycznych oraz obowiązku płacenia składek ZUS, co stanowi istotną różnicę w dochodach, w przeciwieństwie do osób powyżej 26 roku życia, które są zatrudnione na podstawie umowy o pracę, gdzie opłacanie składek ZUS i podatku jest obowiązkowe.

[← Code area 7](#)

[Code area 8 →](#)

Corrective and preventative actions

The company will implement an equity approach in recruitment to ensure no difference between the two groups of workers, which are the result of using two different types of contracts. The workers' labour rights will be fully protected.

Firma zastosuje w procesie rekrutacji zasadę równości, aby zapewnić brak różnic pomiędzy obiema grupami pracowników, które są wynikiem stosowania dwóch różnych rodzajów umów. Prawa pracownicze pracowników będą w pełni chronione.

* PDF generated at 18:42 (UTC) on 24 Jul 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

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)	12%
Three most common nationalities in managerial and supervisory roles	Polish

8. Regular employment is provided

Management systems

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

Management systems

Explanation for management systems grades

Policies and Procedures: The company has established Polyconcept Code of Ethics on 15.06.2016, the PF Concept Labour Policy on 20.01.2025, and Work Regulations recently updated on 21.11.2024 that underline the company's approach to ensure regular employment and protection of apprentices. The company has established transparent recruitment and employment procedures that cover all workers.

Resources: The Site Director and HR manager are appointed to be responsible for compliance with the company's rules regarding regular employment and for ensuring that everyone is employed based on a contract of work, and in case apprentices are employed, they are adequately protected and trained.

Communication and Training: The company's ethical principles and policies, Work Regulations and whistleblowing policy are communicated during the employment process and posted on notice boards. Workers have access to the Ethical Code of Conduct, Work Regulations and relevant procedures and instructions at any time.

Monitoring: Compliance with the company's rules concerning regular employment and protection of apprentices is monitored internally by the HR Manager. The employee satisfaction survey is currently being conducted. The survey was started on 07.07.2025 and will be completed on 29.08.2025 to monitor the effectiveness of implemented policies and procedures.

The company's management system is robust and appropriate for the site context and is very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section

Current Systems: The company's employment practices are not precarious for the workers. The site does not unfairly restrict any workers from seeking regular employment. Work is performed based on the recognized employment relationship. The onboarding procedure dated 2025 is available as a PowerPoint presentation. Both sides, before employment, sign off the contracts that specify the terms and conditions of employment, that meet all legal requirements and are written in a language workers can understand. All workers are hired directly. The company cooperates with two labour providers engaging in the production-related processes and the security service company. Employees employed by the audited company receive written working contracts based on the Polish Labour Code that cover the type of workstation, working hours and payment rates. Employees also receive written information about the terms of employment, which include: - the employee's daily and weekly working time standard, - the employee's daily and weekly working time, - the employee's breaks at work, - the employee's daily and weekly rest, - the rules regarding overtime work and compensation for it, - the amount of paid leave to which the employee is entitled, in particular vacation leave. The contracts and appendixes are available in personal files. The facility does not use commission contracts of work and other short forms of contracts of work. Regular employment is not avoided by using employment contracts. No illegal actions were found in the audit process in terms of dismissal, termination or redundancy. The company has established transparent recruitment and employment procedures that cover all workers.

Evidence examined: Work Regulations, payrolls, personal files of employees, including contracts, worker and management interviews, the Polyconcept Code of Ethics and the PF Concept Labour Policy

8. Regular employment is provided

Data points

Percentage of workers that are permanently or temporarily employed	95.62%
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	4.38%
Percentage of workers employed as apprentices, trainees or interns	0.0%

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

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	There is no sub-contracting or Home-working in the company - all processes are carried out by the factory. However, the company's ethical policies have been established and are communicated in the supply chain. Before starting cooperation, all companies must be informed of the company's ethical principles.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

[← Code area 8](#)

[Code area 9 →](#)

Systems and evidence examined to validate this code section

Current Systems: A site tour showed that all production processes were present in the unit. There was no evidence of sub-contracting and home-working and it was confirmed during interviews with employees and management.

Evidence examined: Management interview, production records, factory tour

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

Data points

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

Gender disaggregated data available

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homemaker?

Are full records of homeworkers available at the site?

Does the supplier buy products or services from suppliers that use homeworkers? No

A site tour and interview with management showed that all production processes were present in the unit. There was no evidence of homeworking.

Sub-contracting

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

A site tour and interview with management showed that all processes concerning the production of products were present in the unit. There was no evidence of sub-contracting.

[← Code area 8.A](#)

[Code area 9 →](#)

Are any sub-contractors used? No

9. No harsh or inhumane treatment is allowed

Management systems

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

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

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

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

Management systems

Explanation for management systems grades

Policies and Procedures: The company has established the Polyconcept Code of Ethics on 15.06.2016 and the Work Regulations, recently updated on 21.11.2024, which underlines the company's approach to ensure no harsh or inhumane treatment is allowed. There is a grievance procedure: "Procedure for reporting information on violations of the law and follow-up" dated 25.09.2024 to minimise the risk of harsh and inhumane treatment.

Resources: The HR Department and all managers are appointed to be responsible for compliance with the company's rules and to ensure that harsh or inhumane treatment is not allowed.

Communication and Training: The company's ethical principles and policies, Work Regulations and grievance procedure are communicated during the employment process and posted on notice boards. Workers have access to the Work Regulations and relevant procedures at any time. All employees are informed of a grievance procedure, which explains how reports will be considered and that the reporter will not be subject to retaliation.

Monitoring: Compliance with the company's rules concerning the company's approach to ensuring no harsh or inhumane treatment is monitored internally by the Site Director and HR Department. Additionally, there are Workers' Representatives in the company to monitor the proper implementation of set policies. The employee satisfaction survey is currently being conducted. The survey was started on 07.07.2025 and will be completed on 29.08.2025. The results of the survey will be discussed with the company's management.

The company's management system is robust and appropriate for the site context and is very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
9. No harsh or inhumane treatment is allowed	9.A Not engage in or facilitate harsh or inhu...		GE ZAF601027764

[← Code area 8.A](#)

[Code area 10.A →](#)

Systems and evidence examined to validate this code section

Current Systems: Based on the employees’ interviews, there was no case of physical abuse or discipline, sexual or other harassment, or verbal abuse forms in the facility. The use of labour under any form of physical punishment, confinement, threats of violence, and other forms of physical, sexual, psychological, or verbal harassment or abuse as a method of discipline and control is prohibited by Polish law as well as The Polyconcept Code of Ethics established on 15.06. 2016. The disciplinary procedure has been described in the Work Regulations, recently updated on 21.11.2024 and follows the legal regulations set in the Polish Labour Code. It describes what kind of disciplinary measures could be taken by the employer and also describes detailed steps that should be taken by the employee in case of disciplinary action. Any written disciplinary actions, such as reprimands and warnings, must be kept in personal files. The disciplined employee has a right to appeal. However, none of the reviewed personal files contained evidence for the usage of disciplinary actions. All of the interviewed workers stated that there is a very good atmosphere at work and that managers are friendly towards workers, treating them with respect and dignity. The company has implemented measures to prevent and control risks of harsh or inhumane treatment, including gender-based violence and harassment. The procedure for preventing mobbing and discrimination is contained in PF Logo Express dated 21.11.2024. The company has established a transparent system for the confidential reporting and handling of human rights abuses without fear of reprisals against the reporter, which includes the possibility of reporting grievances anonymously. Grievance procedure including anonymous grievance channel, described in the document “Procedure for reporting information on violations of the law and taking follow-up action” dated 25.09.2024. Reports and grievances can be submitted on a dedicated site: www.polyconcept.ethicspoint.com. Security staff are used in the company however, not conduct bodily searches – only verification of ID and access control to premises.

Evidence examined: Work Regulations, payrolls, management and workers interviews, factory tour, workers’ satisfaction survey results, The Polyconcept Code of Ethics and grievance procedure.

Findings: good examples

ZAF601027764

Good example

Code area

9 No harsh or inhumane treatment is allowed

Workplace requirement

9.A Not engage in or facilitate harsh or inhumane treatment of workers, including gender-based violence and harassment.

Description

A very good relationship between workers and managers – workers confirmed a friendly atmosphere at work, and they are treated with respect and dignity.

Bardzo dobre relacje pomiędzy pracownikami a przełożonymi – pracownicy stwierdzili, że w pracy panuje przyjazna atmosfera, są traktowani z szacunkiem i godnością.

[← Code area 9](#)

[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')?	<p>Yes, there is a formal grievance process</p> <p>The grievance process is available to all workers</p>
What type of grievance mechanism(s) are available?	<p>The company has established a transparent system for the confidential reporting and handling of human rights abuses without fear of reprisals against the reporter, which includes the possibility of reporting complaints anonymously. The process is described in the document: "Procedure for reporting information on violations of the law and taking follow-up actions" of 25.09.2024. Reports and grievances can also be submitted using a dedicated website: www.polyconcept.ethicspoint.com. After the worker completes the report, he/she will be assigned a unique code called a "report key".</p>
Number of grievances raised in the last 12 months	1
Number of grievances resolved in the last 12 months	1

10.A. Environment 2–Pillar

Management systems

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

Management systems

Explanation for management systems grades

Policies and Procedures: The company has established an Environmental Policy of 07.11.2013 that underlines the company's approach to the protection of the environment. The site follows to remains aware of the local, regional and national environmental laws relating to the site, and has clear processes around how these laws are updated and communicated.

Resources: The dedicated specialist is appointed to be responsible for compliance with environmental law regulations, implementation of the company's rules regarding environmental protection and ensuring the company meets legal requirements. The company has been provided with adequate financial resources to reduce the company's environmental impact and to achieve its set environmental goals.

Communication and Training: The environmental policy and waste segregation rules are communicated during the employment process.
All interviewed workers confirmed they have been trained in environmental matters.

Monitoring: Compliance with the company's rules concerning environmental matters is monitored internally by specialists responsible for this area.

The company's management system is robust and appropriate for the site context and is very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time.

Summary of findings

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

No findings

[← Code area 9](#)

[Code area 10.B →](#)

Systems and evidence examined to validate this code section

Current Systems: Waste is collected and segregated properly in accordance with Polish regulations. All environmental management documents are archived and available for review. No uncontrolled emissions were found during factory rounds. A visible commitment to waste segregation was observed. Labelled containers for a specific waste fraction were placed throughout the plant. The company obtained all required by law environmental decisions and permits such as the waste generation permit: WS.6220/26.2023.IX dated 09.04.2024, permit for introduction of gases and dust: WS.6224.26.2021.XXIX dated 10.01.2022, water permit for the discharge of waste water: PZ.ZUZ.4210.402.2024.AO dated 29.08.2024. The company has the contract of 11.03.2022, for waste collection, signed with STENA Recycling. The facility is registered with BDO (Database on Products and Packaging and Waste Management) under the number 000127911 and the entire waste flow is registered and monitored through the BDO database. The company has ISO 14001 certificate: PL015854/P valid until 11.02.2027 issued by BV. The company has signed agreements for waste collection and an approved wastewater recipient, and wastewater flow is regularly registered. All reports and statements regarding the company's environmental impact are submitted to local authorities on time and in accordance with legal requirements. Workers handle and have access to some hazardous chemicals, however no pesticides or SVHC substances are used.

Evidence examined: Environmental permits, BDO decision, chemicals register, waste transfer cards and environmental reports.

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?

ISO 14001 certificate number: PL015854/P valid till 11.02.2027 issued by BV.

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

No

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

No

[← Code area 10.A](#)

[Code area 10.B →](#)

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
10.B. Environment 4-Pillar	10.B.E Identify and monitor potential negativ...		GE ZAF601027766
Systems and evidence examined to validate this code section	<p>Current Systems: The company's approach to the environment has been highlighted in the Environmental policy on 07.11.2013. Environmental policy commitments and goals are evaluated at annual management reviews. The company's approach to negative impacts on soil and biodiversity has also been highlighted in its environmental policy. The company is aware of its environmental impact and has conducted an assessment of environmental aspects, based on document no: 6.1.2 "Index of environmental aspects" recently updated on November 2024 - 16 significant aspects were identified. The company has ISO 14001 certificate number: PL015854/P, valid until 11.02.2027, issued by BV. Environmental targets have been set for all significant aspects - for the coming years: reduction of waste, obtaining the platinum ecovadis medal, reduction of paper consumption, and reduction of chemicals and water consumption. The company has established procedure "Chemical spill response" of 21.12.2015, describing actions and responsibilities set in case of a negative environmental impact incident.</p> <p>Evidence examined: Environmental policy, interviews with management, factory tour, the document "Index of environmental aspects" and "Chemical spill response", and environmental goals.</p>		

Findings: good examples

ZAF601027766

Good example

Code area

10.B Environment 4-Pillar

Workplace requirement

10.B.E Identify and monitor potential negative environment impacts of operations and supply chain and have in place systems that prevent, mitigate or remedy the impacts of their own operations.

Description

Well-functioning environmental management system. The facility has established environmental aspects and measures its environmental impact. The environmental management system has been certified in accordance with the ISO 14001:2015.

Dobrze funkcjonujący system zarządzania środowiskowego. Obiekt ustanowił aspekty środowiskowe i mierzy swój wpływ na środowisko. System zarządzania środowiskowego został certyfikowany zgodnie z normą ISO 14001:2015.

[← Code area 10.B](#)

[Code area 10.C →](#)

10.B. Environment 4-Pillar

Data points

Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	Yes
What additional specific environmental policies does the site capture?	<p>Sustainable material sourcing</p> <p>Responsible use and management of water</p> <p>Packaging optimization</p> <p>Biodiversity and eco system impact management</p> <p>Prioritising local suppliers</p> <p>Switching to renewable energy sources</p> <p>Circular economy and resource efficiency</p> <p>Zero-waste and recycling protocols</p>
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Not Applicable
Does the site have reduction targets in place to manage climate related risks?	<p>Yes, to reduce scope 1 greenhouse gases (GHGs)</p> <p>Yes, to reduce scope 2 greenhouse gases (GHGs)</p> <p>Yes, to reduce scope 3 greenhouse gases (GHGs)</p> <p>Yes, to increase low-carbon energy consumption or production</p>
Are any of these science-based targets?	Yes, they have been or will be reviewed by the Science Based Targets initiative (SBTi)
Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 & 3))?	<p>Yes</p> <p>Per annum we meet the objectives in this area mainly through the implementation of new digital technologies, new print materials</p>

[← Code area 10.B](#)

[Code area 10.C →](#)

Has the site checked that any sub-contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	<p>Yes</p> <p>Every subcontractor operating on the site is made aware of the internal procedure in this respect and is obliged in writing to comply with it.</p>
--	--

Usage/discharge analysis

	Last full calendar year (2024)	Previous full calendar year (2023)
Total electricity consumption from non-renewable sources (kWh)	6,938,109	6,074,847
Total electricity consumption from renewable sources (kWh)	0	0
Sources of renewable energy used	None	None
Types of renewable energy used	Data not available	Data not available
Total natural gas consumption (kWh)	4,622,668	4,563,878
Usage of other purchased fuels	propan-butan 682 kg	propan-butan 363 kg
Has the site completed any carbon footprint analysis?	<p>Yes</p> <p>Scope 1: 1577 (tCO₂e)</p> <p>Scope 2: 4684 (tCO₂e)</p> <p>Scope 3: 134320 (tCO₂e)</p>	No
Water sources	local water authority)	local water authority)

Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	9,760	8,354
Water discharged	Data not available	Data not available
Water volume discharged (m3)	Data not available	Data not available
Water volume recycled (m3)	Data not available	Data not available
Total waste produced (mt)	976	913
Total hazardous waste produced (mt)	212	140
Waste to recycling (mt)	371	366
Waste to landfill (mt)	100	100
Waste to other (mt)	290	304
Total product produced (mt)	Data not available	Data not available

[← Code area 10.B](#)

[Code area 10.C →](#)

10.C. Business ethics

Management systems

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

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

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

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

[← Code area 10.B](#)

Management systems

Explanation for management systems grades

Policies and Procedures: The company has established clear and firm rules regarding business ethics, anti-bribery rules and a transparent process for reporting business ethical issues. The company has developed a transparent and accessible mechanism that effectively allows confidential and anonymous reporting, monitoring and investigation of any fraudulent or unethical business practices without fear of reprisals towards the reporter.

Resources: The Site Director, HR Manager, and all managers are responsible for the implementation and following of the policies and procedures. The company provides adequate resources to build managers' awareness concerning business practices.

Communication and Training: Dedicated managers are trained in business practice. The company's ethical rules are communicated to all workers and line managers during the onboarding process. Recent training for workers in roles which have greater exposure to risks of bribery, corruption, and fraudulent or unethical business practices was conducted on 07.06.2023.

Monitoring: The auditee effectively monitors procedures, taking actions where results require it or changes to anti-bribery policy and processes are made. All procedures and policies are reviewed periodically, following internal needs and legal requirements. The organization is additionally verified in the business ethics, and corruption during financial audits.

The company's management system is robust and appropriate for the site context and is very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

[← Code area 10.B](#)

Systems and evidence examined to validate this code section

Current Systems: Management demonstrates an understanding of current and relevant laws regarding bribery, corruption, or any type of fraudulent or unethical business practices. The side assessed the risk of bribery, corruption or any fraudulent or unethical business practices and implemented measures to mitigate these. Appendix A of the Polyconcept Code of Ethics established on 15.06.2016, contains code of ethics for employees, Appendix B contains code of ethics for suppliers. The Polyconcept Seller Code of Conduct encloses Annexe A of the Manufacturing Agreements procedure. A purchasing policy named Chart of Authority PF Concept has been established on 01.04.2024. The Code of Conduct and the Anti-corruption policies are communicated to all suppliers. Workers and managers are informed during the introduction training on how the company approaches ethical business practices. Business ethics training for workers in roles which have greater exposure to risks of bribery, corruption, and fraudulent or unethical business practices, such as sales, purchasing, and logistics, is conducted. Recent training "Global anti-bribery and anti-corruption" was conducted on 07.06.2023. External financial audits are carried over by external authorized statutory auditors. There is implemented a transparent and accessible mechanism that effectively allows confidential and anonymous reporting, monitoring and investigation of any fraudulent or unethical business practices without fear of reprisals towards the reporter. Grievance reporting procedure, including anonymous reporting channel described in the document "Procedure for reporting information on violations of the law and taking follow-up action" dated 25.09.2024. Work can submit their comments by using EthicsPoint, www.polyconcept.ethicspoint.com, which is a comprehensive and confidential reporting tool to assist management and employees to work together to address fraud, abuse, and other misconduct in the workplace, all while cultivating a positive work environment. www.polyconcept.ethicspoint.com

Evidence examined: The Polyconcept Code of Ethics, "Procedure for reporting information on violations of the law and taking follow-up action", purchasing procedure, Chart of authority PF Concept, Polyconcept Seller Code of Conduct, training records, management interview.

10.C. Business ethics

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with business ethics legislation, regulation, consent or permits (within the last three years)?	No
Provide any certified anti-bribery management systems for the site	The company's management system has not yet been certified to meet any international standards in the area of Business Ethics e.g. ISO 37001.

[← Code area 10.C](#)

Attachments



[PF Logo Express-
PL.WAW.20158461-CAPR
signed version.pdf](#)



[Facility surrounding.jpg](#)



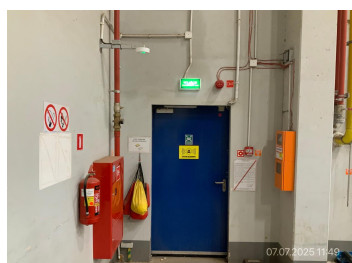
[Facility entrance.jpeg](#)



[Finding - not fully secured
access to moving parts of the
machine.jpeg](#)



[Toilet .jpeg](#)



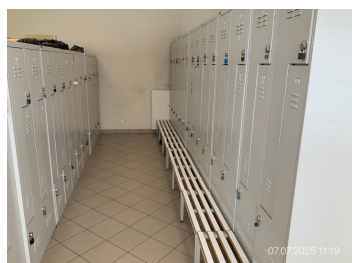
[Fire alarm, emergency exit,
fire extinguisher.jpeg](#)



[Grievance box.jpeg](#)



[Lunchroom.jpeg](#)



[Changing room.jpeg](#)



[AED.jpeg](#)

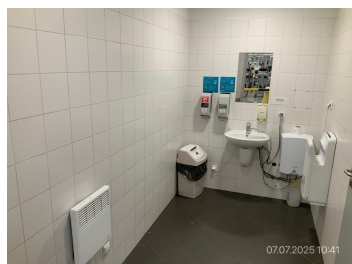


[First aid box and eyewash
bottles.jpeg](#)



[First aid room.jpeg](#)

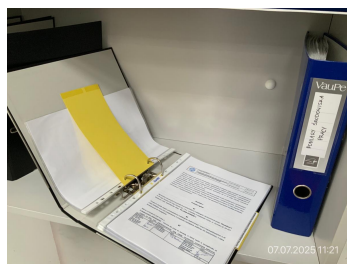




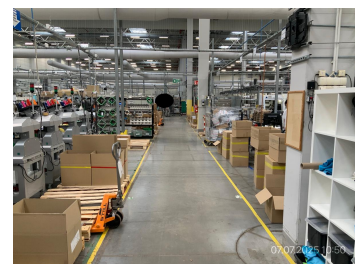
[Toilet.jpeg](#)



[Notice board and internal company policies accessible for workers.jpeg](#)



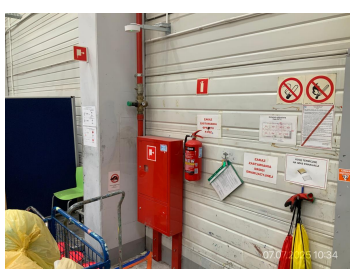
[Policies accessible for workers.jpeg](#)



[Production area.jpeg](#)



[Safety shower.jpeg](#)



[Fire extinguisher and fire hydrant.jpeg](#)



[Notice board.jpeg](#)



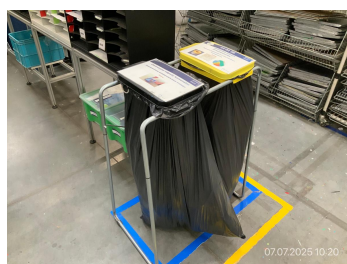
[Evacuation plan.jpeg](#)



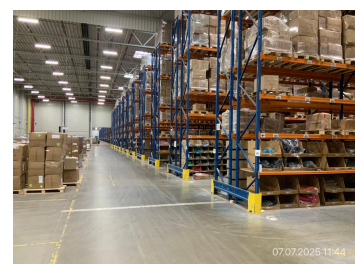
[Chemicals stored on secondary containment.jpeg](#)



[LOTO equipment.jpeg](#)



[Waste segregation.jpeg](#)



[Warehouse.jpeg](#)



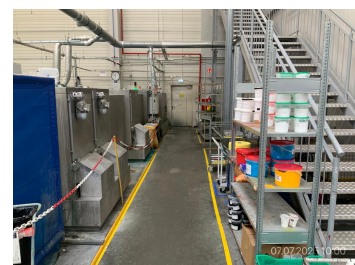
[Grievance box.jpeg](#)



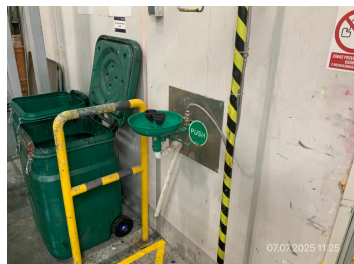
[Content of the first aid kit.jpeg](#)



[Whistleblowing channel posted on notice board.jpeg](#)



[Emergency exit.jpeg](#)



[Eyewash station.jpeg](#)



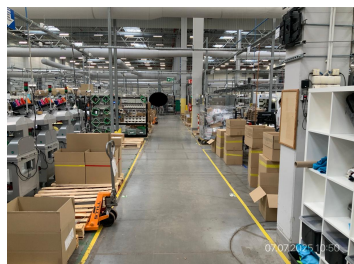
[Embroidery process.jpeg](#)



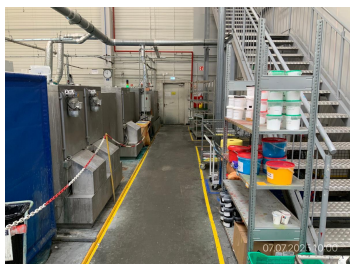
[Waste segregation - external storage.jpeg](#)



[First aid box and eyewash bottles.jpeg](#)



[Production area.jpeg](#)



[Emergency exit.jpeg](#)



[Evacuation plan.jpeg](#)



[Dangerous waste.jpeg](#)