

SMETA Corrective Action Plan Report (CAPR)

Version 7



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Audit content

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

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

2-pillar audits include:

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

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

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

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

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

Audit details

Site details

Sedex site reference	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

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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

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Findings: non-compliances

ZAF601027759

Non-compliance

Due 2026-01-20

Code area

1.A Responsible recruitment and entitlement to work

Status

Open*

[← Findings](#)

[Management systems →](#)

Workplace requirement

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.

Issue title

965 - No systems in place to verify that any labour providers or on-site subcontractors are following ethical recruitment practices.

Description

Time given to resolve

180 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Base code

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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 dostawcom 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 dostawcom 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.

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*

[← Findings](#)

[Management systems →](#)

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 płać 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 płać 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.

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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.

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ZAF601027760

Non-compliance

Code area

1.A Responsible recruitment and entitlement to work

Status

Open*

[← Findings](#)

[Management systems →](#)

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

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ZAF601027763

Non-compliance

Due 2026-01-20

[← Findings](#)

[Management systems →](#)

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.

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.

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ZAF601027757

Non-compliance

Code area

5.A Living wages are paid

Status

Open*

[← Findings](#)

[Management systems →](#)

Workplace requirement

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

Issue title

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

Description

The company 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.

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ZAF601027758

Non-compliance

Code area

5.A Living wages are paid

Status

Open*

[← Findings](#)

[Management systems →](#)

Workplace requirement

5.A.B Put in place a wage improvement plan that aims to pay workers a living wage within a stated timeframe.

Issue title

906 - CAR: A wage improvement plan (with Living Wage as the goal) has been completed but it is missing key elements

Description

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.

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.

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.

Time given to resolve

Verification method

Collaborative action required

Area of non-compliance/non-conformance

Base code

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ZAF601027762

Non-compliance

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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.

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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.

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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.

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.

[← Findings](#)

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ZAF601027766

Good example

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.

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

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.

[← Findings](#)

[Management systems →](#)

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.

[← Findings](#)

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Management systems

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



Not addressed



Fundamental improvements required



Some improvements recommended



Robust management systems

[← Findings](#)

[Guidance →](#)

	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

Guidance

The Corrective Action Plan Report (CAPR) summarises the site audit findings and a corrective, and preventative action plan that both the auditor and the site manager believe is reasonable to ensure conformity with the ETI base code, local laws and additional audited requirements. After the initial audit, the form is used to re-record actions taken and to categorise the status of the non-compliances/ non-conformances.

Good practice examples should be pointed out at the closing meeting as well as discussing non-compliances/ non-conformances (NCs) and corrective actions, Collaborative Action Required (CAR) findings and the Management Systems Assessment (MSA).

Next steps:

1. The site shall request, via Sedex, that the audit body upload the audit report, NCs, CARs, MSA and good examples. If you have not already received instructions on how to do this then please visit the [Sedex members' e-learning platform](#).
2. Sites shall action its NCs and document its progress via Sedex.
3. Once the site has effectively progressed through its actions then it shall request that the audit body verify its actions. Please visit [Sedex members' e-learning platform](#) for information on how to do this.
4. The audit body shall verify corrective actions taken by the site by either a desktop review process via the Sedex platform or by follow-up audit.
5. Some NCs that cannot be closed off by desktop review may need to be closed off via a follow-up audit charged at normal fee rates. If this is the case, then the site will be notified after its submission of documentary evidence relating to that NC. Any follow-up audit must take place within twelve months of the previous initial/periodic audit and the information from the previous audit must be available for sign off of corrective action.
6. For changes to wages and hours to be correctly verified it will normally require a follow up site visit. Auditors will generally require to see a minimum of two months wages and hours records, showing new rates in order to confirm changes (note some clients may ask for a longer period, if in doubt please check with the client).
7. The site shall develop and share with Sedex an action plan to work on CAR findings, and take actions to work on these areas as identified.
8. The site should use the MSA gradings to help to improve internal systems, focusing where their systems are weakest and the risks of harm are highest. These actions should better prepare them for future audits and help sustain compliance.

Management Systems Assessment (MSA)

A management system is defined as a comprehensive framework comprising of processes, policies, procedures, and tools that are strategically designed and implemented within a business to plan, organise, execute, monitor, and continuously improve its activities. Management systems are the systems that underpin how a company runs its day-to-day operations, makes decisions, and helps avoid the recurrence of common problems.

Where management systems are weak a site is at higher risk of non-compliance over time, the SMETA MSA can help sites to proactively reduce the likelihood of risks occurring. Sites should take actions commensurate with their size and resources, focusing on where their systems are weakest and the likelihood of risks is highest, based on their sector, location and workforce profile.

The MSA Grades do not result in NCs, and will not be re-assessed in follow-up audits.

For more information on management systems please refer to the Management Systems workbooks.

Collaborative Action Required

The SMETA Workplace Requirements identify certain specific issues where a site may not meet the base code, but the usual mechanisms of NC verification and closure are not appropriate, for some or all of the following reasons;

- The audited party does not have the capacity/ responsibility to close the issue without support from other relevant stakeholders, such as commercial partners/buyers.
- Remediation of the issue requires an indeterminate and possibly extended timeframe, rather than a predetermined deadline as set within the Sedex platform.
- There is a risk of adverse consequences if closure of a particular issue is not approached with due consideration and time provided for adequate risk assessment.
- Evidencing effective remediation is complex and it is outside the capacity of existing SMETA methodology to validate through evidence provided during an onsite assessment alone.

These specific WRs have a Collaborative Action Required (CAR) finding raised against them.

Collaborative Action Required findings require a different way of working from other NCs for buyer and supplier members. The activities required to close these issues may involve actions from both buyers and suppliers, as well as additional stakeholders such as third-party labour providers, impacted workers, local NGOs, and trade unions.

Due to the complexity of the issues and the spectrum of potential stakeholders that may need to act, CARs may need long-term closure plans, potentially spanning multiple years. To facilitate a longer-term approach and to reduce the likelihood of undue pressure on suppliers to close issues that may be out of their control, Sedex does not prescribe a closure date nor a verification methodology for these findings. Sedex encourages all its members to work collaboratively and responsibly on these issue areas, sharing responsibilities and actions as appropriate.

When developing a methodology to prioritise action on these more complex areas, Sedex recommends following a due diligence process and prioritising activities based on the most salient risks.

For Suppliers

Where CARs are raised suppliers should create an action plan for how they are going to address these areas. Sedex also recommends suppliers reach out to their buying partners to understand their expectations on these issues and start a constructive dialogue. The action plans can be uploaded on to the Sedex platform, which will change the status of the CAR finding from “open” to “in progress”. Management and assessment of action plans is encouraged as an activity between linked buyer and supplier members.

For Buyers

Where CARs are raised buyer members should prioritise resolution of these issues based on a salient risk approach. Buyers should assess their own roles and responsibilities in the closure of these findings, especially considering any increased financial costs and how these may relate to the buyers own purchasing practices. Buyers should work with suppliers to ensure that closure plans are realistic, taking a long-term approach to improvement where it is necessary, and working with multi-stakeholder initiatives, NGOs, Trade Unions and other third parties to address these issues, which may be widespread. In the interests of enabling transparency, collaboration and long-term effective remediation, the application of commercial penalty against suppliers where these issues are identified and action plans are in place is not encouraged.

For Auditors

Auditors will assess whether the CARs are met through the SMETA audit process and raise the findings where relevant. Auditors will not assess the action plans shared or provide guidance on closure methodology, due to the limitations of assessing scope and responsibilities through a supplier site assessment alone. CAR findings will be superseded and closed in periodic audits. The auditor will assess the Workplace Requirements anew and raise a CAR in following audits until there is no longer a finding to raise.



For more information visit <https://www.sedex.com>