ID
20250624_33438

Reporting time
24-06-2025 08:44:33

Owner
KY MANUFACTURING CO.,LTD - ORG03086

Person entered
Nguyen Phuong Quynh

Audit Overview

Organization ⓘ
KY MANUFACTURING CO.,LTD - ORG03086

Link to profile ⓘ
20200805_3096

Link to MS Maturity Declaration ⓘ
20250624_45817

Certification Body
SGS_SA8000_Vietnam - CB000104

Subcontracted Audit?
No

Audit Team Leader
Cai Phuoc Hung

APSCA N° (if applicable)
ASCA21702807

Technical_Reviewer ⓘ
Darshana Bhosale-Tawade

Auditor(s)
Nguyen Thi Tra Ly

Specialist Auditor(s)
Nil

Technical Expert(s)
Nil

Observer(s)
Nil

Management Representative(s)
Nguyen Xuan Ky

Worker Representative(s)
Le Thi Ty

SPT Member(s)
Nguyen Xuan Ky
Le Thi Ty
Le Thi Phuong Thao
Nguyen Hong Hanh
Nguyen Minh Tri
Chau Ngoc Thuy Trang

Date of Opening Meeting
28-07-2025

Date of Closing Meeting
29-05-2025

Duration off-site ⓘ
0.75 (Auditor days)

Duration on-site
2.25 (Auditor days)

COVID-19 Alternative Audit?
NO

Audit Type
Re-certification Audit (after 3 years)

Type
Announced

Multisite Audit?
No

Surveillance Schedule
Annual

Does the organisation retain a consultant?
☑ No
☐ Yes

Audit Objectives

The objectives of this audit were:
To determine conformity of the management system, or parts of it with audit criteria and its:
Ability to ensure applicable statutory, regulatory and contractual requirements are met, Effectiveness to ensure the client can reasonably expect to achieve specified objectives, and Ability to identify as applicable areas for potential improvement."

Audit Scope

Manufacture of garment product including tie and bow tie (With primary process of Material control, Cutting, Sewing, Packing, Storage).

Supporting Document Upload ⓘ

Ky Cravat Manufacturing 945747 V1R AR.pdf 03-08-2025 09:06:27

Audit Plan

Audited Locations

- ☐ Canteen
- ☐ Crèche
- ☐ Dormitories
- ☑ Fire/Evacuation Drill Witnesses
- ☑ Head Office
- ☐ Labor Agency
- ☑ Main Production Facility
- ☐ Offsite Operations
- ☐ Service Sites
- ☑ Warehouse and Distribution

Additional Locations ⓘ

Nil

Area not Audited this Audit

Nil

Worker Records Reviewed ⓘ

8 (-)

Upload 'As Intended' Audit Plan ⓘ

Ky Cravat Manufacturing Audit Plan V1R as Intended.pdf

Upload 'As Audited' Audit Plan ⓘ

Ky Cravat Manufacturing Audit Plan V1R as audited.pdf 03-08-2025 08:22:36

Audited sites

Sites

SITES

Site Name

KY CRAVAT MANUFACTURING MTV COMPANY LIMITED

Temporary/Permanent
Permanent

Address Line 1
17/6A Phan Huy Ich Street, An Hoi Tay Ward , Ho Chi Minh City, Vietnam

Address Line 2
Nil

Postal/ZIP code
727000

City
Ho Chi Minh

State/Province
Ho Chi Minh

Country
Viet Nam

GPS Longitude
1083831.000000)

GPS Latitude
10663515.000000)

Shifts Audited

Shift	Audited
Evening/Night Shift	No
Morning/Day Shift	Yes
Weekend	No

Worker Interviews

Number of Workers Interviewed

10 (Employee(s))

Number of Female Workers Interviewed

8 (Employee(s))

Number of Male Workers Interviewed

2 (Employee(s))

Number of Migrant Workers Interviewed

0 (Employee(s))

Number of Group Interviews Conducted

3 (Group interview(s))

Offsite Interviews

Yes

Number of Off-Site Interviews

2 (-)

Audit Conclusions

Audit Comments ⓘ

Audit comment:
The audit team conducted a process-based audit focusing on significant aspects/ risks/objectives required by the
standard(s). The audit methods used were interviews, observation of activities and review of documentation and
records.
The structure of the audit was in accordance with the audit plan included as an annexe to this audit summary report.
Audit Recommendation :
The audit team concludes that the organization has established and maintained its management system in line with the requirements of the standard and demonstrated the ability of the system to systematically achieve agreed
requirements for products or services within the scope and the organization’s policy and objectives.
Number of nonconformities identified :
__00__Critical __00__Major __02__Minor __00__TB
Therefore the audit team recommends that, based on the results of this audit and the system’s demonstrated state of
development and maturity, management system certification be:

Audit Recommendations ⓘ
Certification renewed

1. CHILD LABOR

SA8000 STANDARD REQUIREMENT CRITERIA:
1.1 The organization shall not engage in or support the use of child labor as defined in the SA8000 Standard.
1.2 The organization shall establish, document, maintain and effectively communicate to personnel and other interested parties, written policies and procedures for remediation of child laborers, and shall provide adequate financial and other support to enable such children to attend and remain in school until no longer a child as in the SA8000 Standard.
1.3 The organization may employ young workers, but where such young workers are subject to compulsory education laws, they shall work only outside of school hours. Under no circumstances shall any young worker's school, work and transportation time exceed a combined total of 10 hours per day, and in no case shall young workers work more than 8 hours a day. Young workers may not work during night hours.
1.4 The organization shall not expose children or young workers to any situations – in or outside of the workplace – that are hazardous or unsafe to their physical and mental health and development.

CONFORMITY RECORD

Minimum Legal Work Age:
15 (years)

Age of Youngest Worker:
18 (years)

Is there evidence of young workers?
No (OK)

Is the organization free of children employed as defined in the SA8000?
Yes: *Yes Child labor was not hired as per the non-child labor policy. Minimum age being hired is 18 years old. Non-child labor policy Child labor prohibition policy as well as the child labor remedial procedure was public and communicated to stakeholders, suppliers as required. List of employees, updated on July 2025,*

youngest employees is over 18 years old.

Is the remediation procedure being (or has the remediation procedure been) effectively implemented in accordance with policies and procedures?
Yes: *The procedure gave detailed instruction how to handle child labor including providing education and living support Based on the hiring procedure, noted that workers are required to provide the original ID card, family book to the HR officers for reviewing during the interview process. All of those documents are returned to workers after cross-checking. The facility has assessed the authenticity of age documentation and made comparisons during interview processes*

Is there an effective remediation procedure in place?
Yes: *During this audit: worker is 18 years of age. There was no historical child labor List of employment files verified and reviewed. Remediation policy was stated the following: The child labor is supported the finance to go to the school and total time of studying. Total time of working and transportation to and from the school and stay in is not over 10 hours, working hours: less than 08 hours per day and 40 hours per week. No over time working for them. No working at hazardous/toxic environment, etc.*

Performance Element - Additional Comments: ⓘ
The facility has procedure in place for Child labor. There was no sign of child or young worker working in the facility. Employees feedback is consistence with the document reviewed.

CL GOOD PRACTICE(S) ⓘ

	De…	Obj…	Objective Evidence Observed ⓘ	

CL NON CONFORMITY (NC) ⓘ

					Objective Evidence Observed	

MANAGEMENT PROCESS REQUIREMENTS

The organization's management procresses are adequate to:
- identify, consider, prioritize, demonstrate management commitment to, communicate and provide resources;
- to address risks and/or controls associated with:

• Recruitment of children and/or underage workers
• The potential for child labor in the organization's supply chain or associated organizations
• Continuing education and restricted working hours for young workers employed
• Exposure of children and/or young workers to hazardous/unsafe conditions
• Remediation of child workers

Management Systems - Additional Comments
There is no child labor found through the years it was results of adequate and effective control measures applied in compliance with SA8000 requirements and applicable legal & regulations.

CONTEXT OF THE ORGANIZATION - Child Labor

9.3 - Identification and Assessment of Risks
Yes

9.7 - External Verification and Stakeholder Engagement
Yes

SUPPORT - Child Labor

9.5 - Internal Involvement and Communication
Yes

9.6 - Complaint Management and Resolution
Yes

LEADERSHIP AND PLANNING - Child Labor

9.1 - Policies, Procedures and Records
Yes

9.2 - Social Performance Team
Yes

9.10 - Management of Suppliers and Contractors
Yes

OPERATION, IMPROVEMENT, AND EVALUATION - Child Labor

9.4 - Monitoring
Yes

9.8 - Corrective and Preventive Actions
Yes

9.9 - Training and Capacity Building
Yes

2. FORCED LABOR

SA8000 STANDARD REQUIREMENT CRITERIA:
2.1 The organisation shall not engage in or support the use of forced or compulsory labour, including prison labour, as defined in Convention 29, shall not retain original identification papers and shall not require personnel to pay ‘deposits’ to the organisation upon commencing employment.
2.2 Neither the organisation nor any entity supplying labour to the organisation shall withhold any part of any personnel’s salary, benefits, property or documents in order to force such personnel to continue working for the organisation.
2.3 The organisation shall ensure that no employment fees or costs are borne in whole or in part by workers:
2.4 Personnel shall have the right to leave the workplace premises after completing the standard workday and be free to terminate their employment provided that they give reasonable notice to their organisation.
2.5 Neither the organisation nor any entity supplying labour to the organisation shall engage in or support human trafficking.

CONFORMITY RECORD

Does the organization effectively ensure workers' freedom of movement?
Yes: *Yes/ Forced labor policy & procedure were issued regulating the prohibition on bond labor of any forms of bond labor, involuntary labor, coercing employees in any way, or unnecessarily limiting employees' freedom of movements, action in a non-threatening manner, holding identification papers, travel documents or passports of the employees, deposits or having any payment withholding practices. HR officers who take charge of hiring process and other employees in HR section were also trained on how to prevent identify and avoid any employment which might lead to forced labor. It was confirmed that workers were provided signed labor contracts and free to leave the facility at the end of their working shift.*

Are wages paid free from illegal apprenticeships/stipends?
Yes: *Yes/ Check Payrolls of 8 workers of Jan Mar & June 2025 including employee in probation period, there is no illegal apprenticeship or stipend found. All interviewed employees including TU, worker representative and workers are confirmed the same.*

Is there evidence of engagement in or support of human traficking?
No (OK): *All employees are Vietnamese, there is no foreign employee. Employee's profiles checked, observed during facilities tour and interview employee, there is no sign of human trafficking found.*

Does the organization ensure no employment fees or costs are borne by workers?
Yes: *Yes/ Recruitment Procedure which describe recruitment process are directly conducted by HR department, there is no cost and/ or fee charge to employees. All interviewed workers, stakeholders are confirmed there is no employment fee or cost are borne by workers Deposit is not required by the factory in any forms such as original personal document or monetary*

Performance Element - Additional Comments:
In general, there was no sign of forced labor has been implemented in the factory. Workers reflected they are working voluntarily particularly overtime work.

FL GOOD PRACTICE(S) ⓘ

	[	(	Objective Evidence Observed ⓘ	

FL NON CONFORMITY ⓘ

				Objective Evidence Observed		

MANAGEMENT PROCESS REQUIREMENTS

The organization's management procresses are adequate to:
- identify, consider, prioritize, demonstrate management commitment to, communicate and provide resources;
- to address risks and/or controls associated with:
• Retention of personal documents
• Withholding of wages
• Worker deposits, retainers or wage escrow
• Worker payments to recruitment agents
• Restriction of workers' movements
• Use of prison labor

Management Systems - Additional Comments
It was compliance

CONTEXT OF THE ORGANIZATION - Forced Labor

9.3 - Identification and Assessment of Risks
Yes

9.7 - External Verification and Stakeholder Engagement
Yes

SUPPORT - Forced Labor

9.5 - Internal Involvement and Communication
Yes

9.6 - Complaint Management and Resolution

Yes

LEADERSHIP AND PLANNING - Forced Labor

9.1 - Policies, Procedures and Records
Yes

9.2 - Social Performance Team
Yes

9.10 - Management of Suppliers and Contractors
Yes

OPERATION, IMPROVEMENT, AND EVALUATION - Forced Labor

9.4 - Monitoring
Yes

9.8 - Corrective and Preventive Actions
Yes

9.9 - Training and Capacity Building
Yes

3. HEALTH AND SAFETY

SA8000 STANDARD REQUIREMENT CRITERIA:
3.1 The organisation shall provide a safe and healthy workplace environment and shall take effective steps to prevent potential health and safety incidents and occupational injury or illness arising out of, associated with or occurring in the course of work. It shall minimise or eliminate, so far as is reasonably practicable, the causes of all hazards in the workplace environment, based upon the prevailing safety and health knowledge of the industry sector and of any specific hazards.
3.2 The organisation shall assess all the workplace risks to new, expectant and nursing mothers including those arising out of their work activity, to ensure that all reasonable steps are taken to remove or reduce any risks to their health and safety.
3.3 Where hazards remain after effective minimisation or elimination of the causes of all

hazards in the workplace environment, the organisation shall provide personnel with appropriate personal protective equipment as needed at its own expense. In the event of a work-related injury the organisation shall provide first aid and assist the worker in obtaining follow-up medical treatment.
3.4 The organisation shall appoint a senior management representative to be responsible for ensuring a safe and healthy workplace environment for all personnel and for implementing this Standard's Health and Safety requirements.
3.5 A Health and Safety Committee, comprised of a well-balanced group of management representatives and workers, shall be established and maintained. Unless otherwise specified by law, at least one worker member(s) on the Committee shall be by recognised trade union(s) representative(s), if they choose to serve. In cases where the union(s) does not appoint a representative or the organisation is not unionised, workers shall appoint a representative(s) as they deem appropriate. Its decisions shall be effectively communicated to all personnel. The Committee shall be trained and retrained periodically in order to be competently committed to continually improving the health and safety conditions in the workplace. It shall conduct formal, periodic occupational health and safety risk assessments to identify and then address current and potential health and safety hazards. Records of these assessments and corrective and preventive actions taken shall be kept.
3.6 The organisation shall provide to personnel, on a regular basis, effective health and safety training, including on-site training and, where needed, job-specific training. Such training shall also be repeated for new and reassigned personnel, where incidents have occurred, and when changes in technology and/or the introduction of new machinery present new risks to the health and safety of personnel.
3.7 The organisation shall establish documented procedures to detect, prevent, minimise, eliminate or otherwise respond to potential risks to the health and safety of personnel. The organisation shall maintain written records of all health and safety incidents that occur in the workplace and in all residences and property provided by the organisation, whether it owns, leases or contracts the residences or property from a service provider.
3.8 The organisation shall provide, for use by all personnel, free access to: clean toilet facilities, potable water, suitable spaces for meal breaks, and, where applicable, sanitary facilities for food storage.
3.9 The organisation shall ensure that any dormitory facilities provided for personnel are clean, safe and meet their basic needs, whether it owns, leases or contracts the dormitories from a service provider.
3.10 All personnel shall have the right to remove themselves from imminent serious danger without seeking permission from the organisation.

CONFORMITY RECORD

Are there adequate fire prevention, preparedness and response controls in place?

Yes: *Fire Explosion Insurance was still in validity and available for review Fire-fighting team established with 10 personnel. Mr. Nguyen Minh Tri is fire-fighting team leader Fire-fighting training for FFT on date 18/1/2025 by Local fire police man There are 10 persons of fire-fighting team and all workers were joined in this training and practice. The practice including evacuation practice and fire equipment using practice (fire hose and fire extinguishers using). Fire drill practice with local police was done on 20/12/2024. Fire monitoring report conducted by fire local police was done on 18/1/2025 Lightening prevention system inspection & Earth electric safety inspection on 24/12/2024 (1 time/year), conducted by Vietnam Inspection and training center. Result: OK. - Selected workers from different sections were trained on how to use the firefighting equipment and they were certified by local Police department. - Fire-fighting equipment was inspected on monthly basis. Records were well maintained. Onsite checked fire extinguishers have maintained record. Last checked and maintained on date from 26/7/2025*

Fire Drill Frequency

Bi-Annually

Are there adequate medical emergency prevention, preparedness and response controls in place?

Yes: *Emergency preparedness plans consists of the emergency plans of chemicals spillage, fire and explosion, food poisonous, strike… Medical room is available for male and female First aid kits are available within the first aid room/office and production area as requires of local law Medical contract with Thai Huy general medical center, on date 1/10/2024 with valid 01 year. Health examination for all employee 1 time/year, health examination on 3/10/2024 for all employee by Go Vap hospital. Internal medical log book update May to July 2025 (headache, stomachache…) Every six months, a summary report on health and safety incidents was sent to the local labor authority. The factory has maintained the accident report to local authority on every six month. The latest report was on 30/6/2025*

Are there adequate hazardous material controls in place?

Yes: *Yes/ Risk assessment has been updated on 5/1/2025. The assessment covered all areas: office, security guard, canteen, air compressor operation, warehouse, production area, packing and finished product warehouse, maintenance room, transportation, pregnant and nursing mother risk. Waste/ hazardous waste control: Waste report of year 2024, date 03/01/2025. Hazardous waste treatment contracted*

with authority party (Moi truong trai dat Xanh) for Collection and transportation monthly Chemical and hazardous waste handling and storage procedure was set up and maintained at the organization. List of chemicals characteristic: Lubricant oil use for machine, last update 3/2025

Are there adequate hazardous equipment and/or work environment and/or utilities controls? (machinery, air quality, electrical, lighting, injury hazards etc.)

Yes: *Working environmental performance tested yearly. There are including air quality, temperature, lighting, noise, dust, ergonomic. Conducted on 22/11/2024 by Phuong Nam testing center. (The results meets the Vietnam Standard). Pregnant workers were transferred to a lighter job and reduce the duration of working. They were also offered one hour off per day with full pay to support the work and reduce the tension. Machines and equipment safety inspection record: air pressure. All equipment were safety inspected by Technology safety inspection center. There is 01 air compressor FTA-150500 was inspected on 2/6/2025, cert no. A2501311 Lightening prevention system inspection & Earth electric safety inspection on 24/12/2024*

Are there adequate PPE controls in place?

Yes: *Yes/Based on risk assessment and the PPE regulation is provided as Classification of PPEs Position. PPE regulation for all position. PPE using for production: cloth; mash. List of providing and receiving signed in 1/2025. Onsite inspection, noted that the workers were used PPEs properly and sufficiently in each section.*

Are living conditions sanitary? (bathrooms, dormitory, kitchens etc.)

Yes: *Toilets separated by gender were equipped throughout the factory. Sufficiently number of toilets were equipped in the factory. The number of toilets were equipped and available for all workers. Beside, sanitary facilities were also available. Toilets are in good hygienic conditions including paper, soap and running water. Drinking water were provided all areas (workshop, warehouse, office....). Drinking water tested on every six month period. Drinking water was tested on 19 Dec 2024. All indicators were complied with QCVN 6-1:2010/BYT & QCVN 01:2009/BYT. Canteen & kitchen: Food supplier service by Hai Nam supplier to provide daily food. The competence of food suppliers were checked including license, food safety certificate, date 9/11/2021 – valid to 8/11/2024 Food logbook 3 steps monitoring were recorded daily.*

Does management fully understands and is committed to, and has policies/ processes, for health & safety issues (Management Representative, H & S committee, hazard identification and risk minimization, worker training)

Yes: *Nguyen Minh Tri was nominated as Health and Safety Representative Occupational health and safety risk assessment was reviewed yearly, last report on 5/1/2025 It is indicated from the interview that Nguyen Minh Tri can clearly explain his responsibilities regarding the company's health & safety programs and governmental regulations. Health and Safety Risk Assessment procedure Health and Safety Risk Assessment Master list update 5/1/2024 for all area and activities within the factory and related action control method for significant hazards are available. The employees confirm that they have been informed of occupational potential hazard and risk and relevant prevention measures. Health and safety training as Decree 44/2016/ND-CP by Center of industrial safety registration zone II of Ministry of Labor – invalid and social affairs. Conducted by Safety inspection and training center 3 of HCMC. Group 1: 2 persons: date of training 26 Dec 2024, cert valid 2 years. Group 2: 1 person: HSE leader: date of training 26 to 28 Dec 2024, cert valid 2 years. Group 3: date of training 9 to 11/2/2023. + electric safety + Air compressor Group 4: all workers: date of training 30 Dec 2024, next planning on Dec 2025 The recent meeting of health and safety committee was conducted on 30/6/2025. The meeting minutes reflected all health and safety aspects. The report on health and safety issues was reported to top management for review and decision. (safety issues with level identification, action taken to address safety issue and person in charge to control, frequency to verify action taken)*

Performance Element - Additional Comments:
Basically, the factory is in compliance with all national and local health and safety laws and regulations. Health and safety written procedure was issued with the factory regulation approved by local authority.

Applicable Legal Documents

HS GOOD PRACTICE(S) ⓘ

	[	(	Objective Evidence Observed ⓘ	

HS NON CONFORMITY ⓘ

					Objective Evidence Observed	

MANAGEMENT PROCESS REQUIREMENTS

The organization's management procresses are adequate to:
- identify, consider, prioritize, demonstrate management commitment to, communicate and provide resources;
- to address risks and/or controls associated with:
• Fire prevention, preparedness and response
• Medical emergency prevention, preparedness and response
• Hazardous materials
• Hazardous equipment and/or work environment and/or utilities (machinery, air quality, electrical, lighting, injury hazards etc.)
• Personal protective equipment
• Sanitary conditions (bathrooms, kitchens, dormitories etc.)
• Management representative competency, availability and resources
• Health and safety committee competency availability and resources
• Poor management understanding of, or commitment to Health and Safety risk elements
• Inadequate resources & controls to address Health and Safety risk elements
• Health and safety records and procedures
• Training for Health and Safety

Management Systems - Additional Comments
01 minor CAR at this section

CONTEXT OF THE ORGANIZATION - Health and Safety

9.3 - Identification and Assessment of Risks
Yes

9.7 - External Verification and Stakeholder Engagement
Yes

SUPPORT - Health and Safety

9.5 - Internal Involvement and Communication
Yes

9.6 - Complaint Management and Resolution

Yes

LEADERSHIP AND PLANNING - Health and Safety

9.1 - Policies, Procedures and Records
Yes

9.2 - Social Performance Team
Yes

9.10 - Management of Suppliers and Contractors
Yes

OPERATION, IMPROVEMENT, AND EVALUATION - Health and Safety

9.4 - Monitoring
Yes

9.8 - Corrective and Preventive Actions
Yes

9.9 - Training and Capacity Building
Yes

4. FREEDOM OF ASSOCIATION & RIGHT TO COLLECTIVE BARGAINING

SA8000 STANDARD REQUIREMENT CRITERIA:
4.1 All personnel shall have the right to form, join and organise trade union(s) of their choice and to bargain collectively on their behalf with the organisation. The organisation shall respect this right and shall effectively inform personnel that they are free to join a worker organisation of their choosing without any negative consequences or retaliation from the organisation. The organisation shall not interfere in any way with the establishment, functioning or administration of workers' organisation(s) or collective bargaining.
4.2 In situations where the right to freedom of association and collective bargaining are restricted under law, the organisation shall allow workers to freely elect their own representatives.

4.3 The organisation shall ensure that union members, representatives of workers and any personnel engaged in organising workers are not subjected to discrimination, harassment, intimidation or retaliation for being union members, representative(s) of workers or engaged in organising workers, and that such representatives have access to their members in the workplace.

CONFORMITY RECORD

Does the organization efffectively respect workers' rights to collective bargaining and union membership?

Yes: *Yes/ The facility has written policies and procedures that recognize and respect the right of employees to exercise their lawful rights of freedom of association. It was mentioned on Collective Bargaining Agreement which was recognized by employees and Labor Management Trade Union. There is only one Trade Union formulated in the Company according to Vietnam Trade Union Law. Union team was elected fair and record of elected was kept properly, the final results was public at notice board. Union Chairman is Le Thi Phuong Thao and 5 members. Worker's representative(s) are Le Thi Phuong Thao, Nguyen Thi Thuy Kham, Nguyen Thi Thanh Thao Union team was elected fair and record of elected was kept properly. Union meeting monthly. Last meeting on date 30/6/2025. Yearly conference between management and workers, date 10/12/2024 with minutes was kept. CBA was updated on 6/7/2023 signed between Chairman of TU and General Director Nguyen Xuan Ky – there are 42 Articles with 09 Chapters about working conditions.*

Are worker representatives chosen freely by workers?

Yes: *Yes/ There is only one Trade Union formulated in the Company according to Vietnam Trade Union Law. Union team was elected fair and record of elected was kept properly, the final results was public at notice board. Union Chairman is Le Thi Phuong Thao and 5 members. Worker's representative(s) are Le Thi Phuong Thao, Nguyen Thi Thuy Kham, Nguyen Thi Thanh Thao Union team was elected fair and record of elected was kept properly. Union meeting monthly. Last meeting on date 30/6/2025. Yearly conference between management and workers, date 10/12/2024 with minutes was kept. CBA was updated on 6/7/2023 signed between Chairman of TU and General Director Nguyen Xuan Ky – there are 42 Articles with 09 Chapters about working conditions.*

Performance Element - Additional Comments:

Yearly conference between management and workers, date 10/12/2024 with minutes was kept.

The content of dialogues meeting is confirmation and reminded working hours regulations, internal regulation compliance at the company.

FOACB GOOD PRACTICE(S) ⓘ

[	(	Objective Evidence Observed ⓘ

FOACB NON CONFORMITY ⓘ

Objective Evidence Observed

MANAGEMENT PROCESS REQUIREMENTS

The organization's management procresses are adequate to:
- identify, consider, prioritize, demonstrate management commitment to, communicate and provide resources;
- to address risks and/or controls associated with:

• Failing to inform workers of their FOA/CB rights
• Failing to respect workers' FOA/CB rights
• Interference in workers’ FOA/CB activities
• Discrimination, harassment, intimidation or retaliation with respect to workers’ FOA/CB activities

Management Systems - Additional Comments
It was compliance

CONTEXT OF THE ORGANIZATION - FOA & Collective Bargaining

9.3 - Identification and Assessment of Risks
Yes

9.7 - External Verification and Stakeholder Engagement

Yes

SUPPORT - FOA & Collective Bargaining

9.5 - Internal Involvement and Communication

Yes

9.6 - Complaint Management and Resolution

Yes

LEADERSHIP AND PLANNING - FOA & Collective Bargaining

9.1 - Policies, Procedures and Records

Yes

9.2 - Social Performance Team

Yes

9.10 - Management of Suppliers and Contractors

Yes

OPERATION, IMPROVEMENT, AND EVALUATION - FOA & Collective Bargaining

9.4 - Monitoring

Yes

9.8 - Corrective and Preventive Actions

Yes

9.9 - Training and Capacity Building

Yes

5. DISCRIMINATION

SA8000 STANDARD REQUIREMENT CRITERIA:
5.1 The organisation shall not engage in or support discrimination in hiring, remuneration, access to training, promotion, termination or retirement based on race, national or territorial or social origin, caste, birth, religion, disability, gender, sexual orientation, family responsibilities, marital status, union membership, political opinions, age or any other condition that could give rise to discrimination.
5.2 The organisation shall not interfere with the exercise of personnel's rights to observe tenets or practices or to meet needs relating to race, national or social origin, religion, disability, gender, sexual orientation, family responsibilities, union membership, political opinions or any other condition that could give rise to discrimination.
5.3 The organisation shall not allow any behaviour that is threatening, abusive, exploitative or sexually coercive, including gestures, language and physical contact, in the workplace and in all residences and property provided by the organisation, whether it owns, leases or contracts the residences or property from a service provider.
5.4 The organisation shall not subject personnel to pregnancy or virginity tests under any circumstances.

CONFORMITY RECORD

Is there evidence of discrimination or bias in hiring, employment conditions, wages, promotion, etc.; by gender/ age /religion /caste /union membership / etc?
No (OK): *No (OK) Non-discrimination policy and procedure established and approved by Management that prohibits any kind of discrimination. The facility has an effective program and materials used to train relevant individuals, including all relevant individuals responsible for the supervision of workers and for the hiring process, on their non-discrimination policy and practices at the facility. The factory strictly prohibits mandatory pregnancy testing as a condition of employment or continued employment. The employees with same jobs, seniority and skill are being paid the same rate regardless of gender, age, etc. Training was conducted to all relevant employees ensure the regulations are well noted and implemented.*

Is there evidence that individuals or groups are subject to threats, intimidation, harassment, abuse, exploitative or sexually coercive behavior (including gestures, language and physical contact.)?
No (OK): *NO(ok) Based on interview workers/ employees, no evidence that individuals or groups are subject to threats, intimidation, harassment, abuse, exploitative or sexually coercive behavior (including gestures, language and physical*

contact.)

Are individual's rights respected enabling them to observe political, religious, or other personal beliefs?
Yes: *Yes/ The interview with TU Leader, Worker representative confirmed that there is non-discrimination in the company. They confirmed that individual's rights are respected enabling them to observe political, religious, or other personal beliefs*

Performance Element - Additional Comments:
Based on the document review and worker interview and management interview, it was confirmed that the facility has an effective program and materials used to train relevant individuals, including all relevant individuals responsible for the supervision of workers and for the hiring process, on their non-discrimination policy and practices at the facility.

DI GOOD PRACTICE(S) ⓘ

	[	(	Objective Evidence Observed ⓘ

DI NON CONFORMITY ⓘ

					Objective Evidence Observed	

MANAGEMENT PROCESS REQUIREMENTS:

"The organization's management procresses are adequate to:
- identify, consider, prioritize, demonstrate management commitment to, communicate and provide resources;
- to address risks and/or controls associated with:

• Discrimination characteristics (including race, national or territorial or social origin, caste, birth, religion, disability, gender, sexual orientation, family responsibilities, marital status, union membership, political opinions, age, or other.)
• Discrimination in processes (including hiring, remuneration, access to training, promotion, termination, or retirement.)

• Interference with worker’s rights to observe specific tenets or practices
• Abusive, exploitative, or sexually coercive behaviour
• Pregnancy or virginity testing"

Management Systems - Additional Comments
it was compliance

CONTEXT OF THE ORGANIZATION - Discrimination

9.3 - Identification and Assessment of Risks
Yes

9.7 - External Verification and Stakeholder Engagement
Yes

SUPPORT - Discrimination

9.5 - Internal Involvement and Communication
Yes

9.6 - Complaint Management and Resolution
Yes

LEADERSHIP AND PLANNING - Discrimination

9.1 - Policies, Procedures and Records
Yes

9.2 - Social Performance Team
Yes

9.10 - Management of Suppliers and Contractors
Yes

OPERATION, IMPROVEMENT, AND EVALUATION - Discrimination

9.4 - Monitoring
Yes

9.8 - Corrective and Preventive Actions
Yes

9.9 - Training and Capacity Building
Yes

6. DISCIPLINARY PRACTICES

SA8000 STANDARD REQUIREMENT CRITERIA:
6.1 The organisation shall treat all personnel with dignity and respect. The organisation shall not engage in or tolerate the use of corporal punishment, mental or physical coercion or verbal abuse of personnel. No harsh or inhumane treatment is allowed.

CONFORMITY RECORD

Is there evidence of corporal punishment, mental, physical, verbal coercion intimidation or abuse?
No (OK): *No (ok)/Policy on disciplinary was mentioned on Internal regulation and CBA as well. The organization treat all personnel with dignity and respect.*

Have disproportionate fines been levied for petty matters such as lateness?
No (OK): *No (ok) Progressive discipline policy was set up and communicated to all employees. It ensured there is a single disciplinary process implemented in the facility. The progressive policy describes on: 1. Counselling and verbal warning; 2. Written warning; 3. Suspension and final written warning; 4. Recommendation for termination of employment Fines are not allowed at the facility Workers/ employees are not deducted from wages for disciplinary purposes.*

Is there evidence of harsh or inhuman treatment?
No (OK): *No (ok) During group and individual workers interview showed that no force labor used, no discrimination, no harsh or inhuman treatment found.*

Performance Element - Additional Comments:

There was no case of disciplinary cased in 2024-2025. Disciplinary practices is complied with Vietnam law and SA 8000 requirements

DP GOOD PRACTICE(S) ⓘ

[	(	Objective Evidence Observed ⓘ

DP NON CONFORMITY ⓘ

					Objective Evidence Observed	

MANAGEMENT PROCESS REQUIREMENTS:

"The organization's management procresses are adequate to:
- identify, consider, prioritize, demonstrate management commitment to, communicate and provide resources;
- to address risks and/or controls associated with:
• Treating workers with dignity and respect
• Disciplinary characteristics (including corporal punishment, mental or physical coercion, verbal abuse, harsh or inhumane treatment.)"

Management Systems - Additional Comments
It was compliance

CONTEXT OF THE ORGANIZATION - Disciplinary Practices

9.3 - Identification and Assessment of Risks
Yes

9.7 - External Verification and Stakeholder Engagement
Yes

SUPPORT - Disciplinary Practices

9.5 - Internal Involvement and Communication
Yes

9.6 - Complaint Management and Resolution
Yes

LEADERSHIP AND PLANNING - Disciplinary Practices

9.1 - Policies, Procedures and Records
Yes

9.2 - Social Performance Team
Yes

9.10 - Management of Suppliers and Contractors
Yes

OPERATION, IMPROVEMENT, AND EVALUATION - Disciplinary Practices

9.4 - Monitoring
Yes

9.8 - Corrective and Preventive Actions
Yes

9.9 - Training and Capacity Building
Yes

7. WORKING HOURS

SA8000 STANDARD REQUIREMENT CRITERIA:
7.1 The organisation shall comply with applicable laws, collective bargaining agreements (where applicable) and industry standards on working hours, breaks and public holidays. The normal work week, not including overtime, shall be defined by law but shall not exceed 48 hours.

7.2 Personnel shall be provided with at least one day off following every six consecutive days of working. Exceptions to this rule apply only where both of the following conditions exist:
a) National law allows work time exceeding this limit; and
b) A freely negotiated collective bargaining agreement is in force that allows work time averaging, including adequate rest periods.
7.3 All overtime work shall be voluntary, except as provided in 7.4 below, shall not exceed 12 hours per week and shall not be requested on a regular basis.
7.4 In cases where overtime work is needed in order to meet short-term business demand and the organisation is party to a freely negotiated collective bargaining agreement representing a significant portion of its workforce, the organisation may require such overtime work in accordance with such agreement. Any such agreement must comply with the other requirements of this Working Hours element.

CONFORMITY RECORD

Do working hours/overtime hours meet local laws?
Yes: *Yes Company labor rules was updated and approved on 1/3/2023. There are 09 chapters with 31 articles about working condition and company regulations. CBA was updated on 6/7/2023 signed between Chairman of TU and General Director Nguyen Xuan Ky – there are 42 Articles with 09 Chapters about working conditions Normal working hours : 08 hours per day OT: maximum 04 hours per day; <= 12 hours per weeks and <= 40 hours per month The working hour system used by finger print for all employees The working hour in office and production day shift Working hour Office: 8:00-17:00 Production working hour Working hours 7:00 -15:00 Working days: Mon – Saturday, normally Sunday is day off The annual leave is from 12-14 days per year and 10 day on national Holidays Get over time and less than 12hours per week and 30 hours per month. All overtime is voluntary and exceptional Check monthly working hour in Jan, Mar June 2025. It was compliance*

Do working hours exceed 48 hours per week?
No (OK): *The working hours were complied with legal requirement and had agree with workforce The regulations of maximum regular and overtime hour policies are established and visibly posted in the native language (Vietnamese) in the facility. Finger print system was applied at the factory. Working time (8 hours per day, 48 hours per week, normally Sunday is day off). Working days: from Monday to Saturday Sunday is off days Working hour 7:00 -15:00 – lunch break time (11:00-12:00) Highest OT was found: 30 hours/ month Lowest OT was found: 10*

hours/ month Check monthly working hour in Jan, Mar June 2025. It was compliance

Is all overtime or shift extension voluntary?
Yes: *Yes Overtime was voluntary during interviewed employees and documentation checked Overtime with maximum 04 hours per day; no more than 12 hours per weeks and no more than 40 hours per month.*

Is overtime only by exception?
Yes: *Yes/Overtime was voluntary during interviewed employees and documentation checked*

Does overtime exceed 12 hours per week?
No (OK): *No Overtime with maximum 04 hours per day; no more than 12 hours per weeks and no more than 40 hours per month*

Are personnel provided with at least one day off following every six consecutive days of working?
Yes: *Yes Company labor rules was updated and approved on 1/3/2023. There are 09 chapters with 31 articles about working condition and company regulations. CBA was updated on 6/7/2023 signed between Chairman of TU and General Director Nguyen Xuan Ky – there are 42 Articles with 09 Chapters about working conditions Normal working hours : 08 hours per day Working time (8 hours per day, 48 hours per week, normally Sunday is day off). Working days: from Monday to Saturday Sunday is off days Working hour 7:30 -16:30 – lunch break time (11:00-12:00); short break (09:30-09:35 and 15:00-15:05) Highest OT was found: 35 hours/ month Lowest OT was found: 10 hours/ month The regulations of maximum regular and overtime hour policies are established and visibly posted in the native language (Vietnamese) in the facility. Check monthly working hour in Jan, Mar June 2025. It was compliance*

Is Time and Attendance recorded accurately and objectively?
Yes: *Yes Finger print system was applied at the factory. The finger-print system for recording working hour data of workers retains the working hours data for 6 months at least. The facility has agreements with workers for the overtime work if any. As review 8 time records and payroll from Jan, Mar & June 2025, the maximum overtime per month is 35 hours while the regulation is 40 hours in a month*

Are ancillary workers' (security guards, canteen workers, cleaners etc.) working hours/rest days/OT/time and attendance method monitored to comply with SA8000?
Yes: *Yes. All ancillary workers' (security guards, canteen workers, cleaners etc.) working hours/rest days/OT/time and attendance method have been monitored to comply with SA8000. The facility uses the finger-print system for recording working hour data of workers retains the working hours data.*

Performance Element - Additional Comments:
Working hours have complied with SA8000 standard requirement and Vietnam Law

WH GOOD PRACTICE(S)

[	(	Objective Evidence Observed

WH NON CONFORMITY

Objective Evidence Observed

MANAGEMENT PROCESS REQUIREMENTS:

"The organization's management procresses are adequate to:
- identify, consider, prioritize, demonstrate management commitment to, communicate and provide resources;
- to address risks and/or controls associated with:
• Regular working hours and rest days
• Overtime hours (voluntary, limited and not regularly requested)
• Meeting legal, CBA and/or other requirements"

Management Systems - Additional Comments
The factory operation was in compliance with the legal requirement toward the working hours (regulated by law as well as the SA8000 Standards and the internal regulation). The employees stated understanding well about those working hour policies at the interview, adding they were trained on those regulations applied at the system.

CONTEXT OF THE ORGANIZATION - Working Hours

9.3 - Identification and Assessment of Risks
Yes

9.7 - External Verification and Stakeholder Engagement
Yes

SUPPORT - Working Hours

9.5 - Internal Involvement and Communication
Yes

9.6 - Complaint Management and Resolution
Yes

LEADERSHIP AND PLANNING - Working Hours

9.1 - Policies, Procedures and Records
Yes

9.2 - Social Performance Team
Yes

9.10 - Management of Suppliers and Contractors
Yes

OPERATION, IMPROVEMENT, AND EVALUATION - Working Hours

9.4 - Monitoring
Yes

9.8 - Corrective and Preventive Actions
Yes

9.9 - Training and Capacity Building
Yes

8. REMUNERATION

SA8000 STANDARD REQUIREMENT CRITERIA:
8.1 The organisation shall respect the right of personnel to a living wage and ensure that wages for a normal work week, not including overtime, shall always meet at least legal or industry minimum standards, or collective bargaining agreements (where applicable). Wages shall be sufficient to meet the basic needs of personnel and to provide some discretionary income.
8.2 The organisation shall not make deductions from wages for disciplinary purposes. Exception to this rule applies only when both of the following conditions exist:
a) Deductions from wages for disciplinary purposes are permitted by national law; and
b) A freely negotiated collective bargaining agreement is in force that permits this practice.
8.3 The organisation shall ensure that personnel's wages and benefits composition are detailed clearly and regularly to them in writing for each pay period. The organisation shall lawfully render all wages and benefits due in a manner convenient to workers, but in no circumstances in delayed or restricted forms, such as vouchers, coupons or promissory notes.
8.4 All overtime shall be reimbursed at a premium rate as defined by national law or established by a collective bargaining agreement. In countries where a premium rate for overtime is not regulated by law or there is no collective bargaining agreement, personnel shall be compensated for overtime at the organisation's premium rate or at a premium rate equal to prevailing industry standards, whichever is higher.
8.5 The organisation shall not use labour-only contracting arrangements, consecutive short-term contracts and/or false apprenticeship or other schemes to avoid meeting its obligations to personnel under applicable laws and regulations pertaining to labour and social security.

CONFORMITY RECORD

Is the legal/contractually established minimum wage paid?
Yes: *Yes Remuneration system Government / basic salary required by Law is 4,960,000 VND/month, effective date 1/7/2024 (zone 1) SGS Living wage calculation is: 5.933.000 VND per month The company's lowest wage is 7,100,000 VND/month (from Jan 2025) Net wage Living wage survey was done as 6,000,000VND Payment time: 5th on the following month Labor regulations & collective bargaining agreement Collective bargaining agreement No. 11689/SLDTBXH-LD approved by Social Invalid and Labor Affairs of HCM City. Check monthly wage in Jan, Mar June 2025. It was compliance*

Are wage payments regular (overtime paid at a premium rate, no reasonable deductions, payments not delayed, pay-slips provided, pay-slips are accurate, etc.)?

Yes: *Yes The workday-cut for wage calculation is 30 or 31. The facility pays workers on monthly 5th, by hour rate & banking. The facility pays at least area min wage for workers and mandated social benefits for employees such as annual leave, social insurance, health insurance, unemployment insurance, childcare allowance, etc. The facility provides additional allowances such as diligence allowance, meal allowance, living allowance, transportation allowance, health care allowance, etc. The facility provides a pay slip in local language for workers. Fee for bank account for workers if required is borne by the employer. The facility maintains the pay records and provides pay slips to workers with details: contracted wage, working day and wage, overtime hour and wage, mandated allowance, additional allowance, gross wage, deduction and Net wage.*

Are there excessive or illegal deductions or withholdings made?

No (OK): *The facility only deducts from wage for Compulsory insurance (8% social insurance, 1.5% health insurance, 1% unemployment insurance): 10.5% per month, Trade Union fee if member 1% and Personal Income Tax (PIT) per the Tax Law if applicable. All deductions are clear stated in the pay records and pay slips.*

Is there remittance of legal obligations on behalf of worker (Provident Fund and/or Employee Insurance, etc.)?

Yes: *The facility only deducts from wage for Compulsory insurance (8% social insurance, 1.5% health insurance, 1% unemployment insurance): 10.5% per month, Trade Union fee if member: 1% and Personal Income Tax (PIT) per the Tax Law if applicable. All deductions are clear stated in the pay records and pay slips.*

Are ancillary workers' (security guards, canteen workers, cleaners etc.) working hours/rest days/OT/time and attendance method monitored to comply with SA8000?

Yes: *Yes. All ancillary workers' (security guards, canteen workers, cleaners etc.) working hours/rest days/OT/time and attendance method have been monitored to comply with SA8000.*

Are contracts are updated in line with pay increases?

Yes: *The facility do not use any contractor workers for its production processes. Workers are directly hired by the company. Facility signs 12-month definite labor contracts after completed 06-day or 30-day probation, then from 12-36-month definite labor contracts, and the indefinite labor contracts. All contracts are updated for year 2024-2025 and matched with pay-slips All 8 sampled workers are contracted per the legal requirement.*

Is the organization paying a living wage?

Yes: *The payment was done through Vietcombank. Government / basic salary required by Law is 4,960,000 VND/month, effective date 1/7/2024 (zone 1) SGS Living wage calculation is: 5.933.000 VND per month The company's lowest wage is 7,100,000 VND/month (from Jan 2025) Living wage survey was done as 6,000,000VND Payment time: 5th on the following month Labor regulations & collective bargaining agreement Collective bargaining agreement No. 11689/ SLDTBXH-LD approved by Social Invalid and Labor Affairs of HCM City. Check monthly wage in Jan, Mar June 2025. It was compliance The facility only deducts from wage for Compulsory insurance (8% social insurance, 1.5% health insurance, 1% unemployment insurance): 10.5% per month, Trade Union fee if member 1% and Personal Income Tax (PIT) per the Tax Law if applicable. All deductions are clear stated in the pay records and pay slips.*

Performance Element - Additional Comments:

The remuneration has been maintained in compliance with SA 8000 and Performance Indicator Annex.

RR GOOD PRACTICE(S) ⓘ

[	(	Objective Evidence Observed ⓘ

RR NON CONFORMITY ⓘ

					Objective Evidence Observed	

MANAGEMENT PROCESS REQUIREMENTS:

"The organization's management procresses are adequate to:
- identify, consider, prioritize, demonstrate management commitment to, communicate and provide resources;
- to address risks and/or controls associated with:
• Respecting the right to a living wage
• Meeting basic needs and providing discretionary income met

• Meeting legal, CBA and/or other requirements
• Disciplinary deductions "

Management Systems - Additional Comments
It was compliance.

CONTEXT OF THE ORGANIZATION - Remuneration

9.3 - Identification and Assessment of Risks
Yes

9.7 - External Verification and Stakeholder Engagement
Yes

SUPPORT - Remuneration

9.5 - Internal Involvement and Communication
Yes

9.6 - Complaint Management and Resolution
Yes

LEADERSHIP AND PLANNING - Remuneration

9.1 - Policies, Procedures and Records
Yes

9.2 - Social Performance Team
Yes

9.10 - Management of Suppliers and Contractors
Yes

OPERATION, IMPROVEMENT, AND EVALUATION - Remuneration

9.4 - Monitoring

Yes

9.8 - Corrective and Preventive Actions

Yes

9.9 - Training and Capacity Building

Yes

9.1 POLICIES, PROCEDURES & RECORDS

SA8000 STANDARD REQUIREMENT CRITERIA:
9.1.1 Senior management shall write a policy statement to inform personnel, in all appropriate languages, that it has chosen to comply with SA8000.
9.1.2 This policy statement shall include the organisation's commitment to conform to all requirements of the SA8000 Standard and to respect the international instruments as listed in the previous section on Normative Elements and Their Interpretation. The statement shall also commit the organisation to comply with: national laws, other applicable laws and other requirements to which the organisation subscribes.
9.1.3 This policy statement and the SA8000 Standard shall be prominently and conspicuously displayed, in appropriate and comprehensible form, in the workplace and in residences and property provided by the organisation, whether it owns, leases or contracts the residences or property from a service provider.
9.1.4 The organisation shall develop policies and procedures to implement the SA8000 Standard.
9.1.5 These policies and procedures shall be effectively communicated and made accessible to personnel in all appropriate languages. These communications shall also be clearly shared with customers, suppliers, sub-contractors and sub-suppliers.
9.1.6 The organisation shall maintain appropriate records to demonstrate conformance to and implementation of the SA8000 standard, including the Management System requirements contained in this element. Associated records shall be kept and written or oral summaries given to the SA8000 worker representative(s).
9.1.7 The organisation shall regularly conduct a management review of its policy statement, policies, procedures implementing this Standard and performance results, in order to continually improve.
9.1.8 The organisation shall make its policy statement publicly available in an effective form and manner to interested parties, upon request.

9.1 PERFORMANCE CRITERIA FLAG

Topic	Criteria	

9.1 CONFORMITY RECORD

Are the organization's SA policy statement and the SA8000 Standard prominently and conspicuously displayed, in appropriate and comprehensible form, in the workplace and in residences and property provided by the organization?
Yes: *Yes/SA 8000 policy was set up and communicated to all employees. It was also posted in public areas. SA policy statement and the SA8000 standard were displayed at notice board (public area: canteen, workshop)*

Is the social accountability policy appropriate for the organization's situation and culture?
Yes: *The SA 8000 policy focuses on: + Provide decent and friendly work environment to all employees and uphold ethical business practices by respecting employee's rights. + Continuously provide awareness training to enhance workers' knowledge on applicable law as well as SA8000. + Social accountability policies are available to interested parties upon request. SA policy was appropriate for the organization's statement and culture. All elements above was also comply with national law, Policy statement had written, approved and posted at public area. The current Policy statement is kept up to date, such as cover the info of SAAS, SAI*

Is the social accountability management system documentation readily available on site (not retained offsite by a consultant)?
Yes: *Yes/The social accountability management system documentation updated on 3/2025 List of SA8000 document including procedure, policy, work instruction. Both of them was available onsite by software on computer and hard copy.*

Has the organization established and deployed meaningful social accountability objectives at relevant functions and levels that are monitored by the SPT?
Yes: *Yes/SA 2025 Objectives have been established and approved by Director with action plan and monitoring process to meet the target + Ensure 90% employee to aware remuneration and benefits, social policy + Improve the competence of SPT to manage SA 8000 more effectively + Ensure 100& employee to increase salary annually + Zero serious accident at working area Monitoring SA objectives report on*

monthly and quarterly report. Performance objective 2024 all met target. SA objectives has maintained and monitored by SPT as well though SPT meeting periodically

Are management reviews being carried out according to plan, and are effective?

Yes: *Yes/Management review was planned 1 times a year. The recent management review was on 28 Jun 2025 with the participation of all required participants including the workers' representative. The review meeting addressed related issues. Management meeting minutes issued on 28 June 2025 showed that SA8000 requirements were reviewed. The review content is reviewing SA8000 standard application, human resources, no complaint from workers, health and safety issues from management commitment (health care checked, health and safety performance including accident/incident report) internal audit result, control suppliers, social accountability performance result.*

Additional Comments:

It was compliance

9.1 GOOD PRACTICE ⓘ

[	(	Objective Evidence Observ ⓘ

9.1 NON-CONFORMITY (NC) 9.1 NON-CONFORMITY (NC)

				Objective Evidence Observed ⓘ	

9.1 OPPORTUNITY FOR IMPROVEMENT (OFI)

(	(	(	Evidence Upload

9.2 SOCIAL PERFORMANCE TEAM

SA8000 STANDARD REQUIREMENT CRITERIA:
9.2.1 A Social Performance Team (SPT) shall be established to implement all elements of SA8000. TheTeam shall include a balanced representation of:
a) SA8000 worker representative(s); and
b) management.
Compliance accountability for the Standard shall solely rest with Senior Management.
9.2.2 In unionised facilities, worker representation on the SPT shall be by recognised trade union(s) representative(s), if they choose to serve. In cases where the union(s) does not appoint a representative or the organisation is not unionised, workers may freely elect one or more SA8000 worker representative(s) from among themselves for this purpose. In no circumstances shall the SA8000 worker representative(s) be seen as a substitute for trade union representation.

9.2 PERFORMANCE CRITERIA FLAG

Topic	Criteria	

9.2 CONFORMITY RECORD

Is the SPT effectively established (not too large, personnel are aware of their responsibilities, are adequately empowered, and aware of current issues, etc.)?
Yes: *Yes/ Social Performance Team consists of members which balanced representative between workers and management as well as male and female.(it was set up and approved by General Director. All were well trained on SA 8000 and internal audit. In addition, there is a balance of gender member as well. Top management/ SA management rep: Mr. Nguyen Xuan Ky HR: Nguyen Hong Hanh HSE: Nguyen Minh Tri Worker representative: Le Thi Ty. Le Thi Phuong Thao - Trade union chairman*

Are SPT personnel adequately familiar with and understand organization's SA8000 policies (including remuneration, hours-of-work, non-discrimination and other HR policies)?

Yes: *Yes/Social Performance Team (SPT) has been established to implement all elements of SA8000. Based on interviews SPT Members, they knew SA8000 policy, internal regulation (including remuneration, working hours, forced labor, non-discrimination..) The team members were all trained on SA8000 awareness as well as internal audit.*

Are worker representatives an adequate representation of worker demographics?
Yes: *Yes/Worker representatives were elected by employees during the workers' meeting. Worker representatives. They were members of SPT and all employees knew their roles and responsibilities*

Is the SPT effective in facilitating implementation of SA8000?
Yes: *Yes/SPT Team Meeting on 1 time/year, recent 26/6/2025: applied SA8000 standard, human resources, no complaint from workers, health and safety issues from management commitment (health care checked, health and safety performance including accident/incident report) internal audit result, control suppliers, social accountability performance result.*

Date of last internal audit against SA8000
26-06-2025

Additional Comments:
It was compliance

9.2 GOOD PRACTICE ⓘ

[	(	Objective Evidence Observed ⓘ

9.2 NON-CONFORMITY (NC) ⓘ

				Objective Evidence Observed	

9.2 OPPORTUNITY FOR IMPROVEMENT (OFI)

	Clause N°	Opportunity description	Client Proce

No records

9.3 IDENTIFICATION & ASSESSMENT OF RISKS

SA8000 STANDARD REQUIREMENT CRITERIA:
9.3.1 The SPT shall conduct periodic written risk assessments to identify and prioritise the areas of actual or potential non-conformance to this Standard. It shall also recommend actions to Senior Management that address these risks. Actions to address these risks shall be prioritised according to their severity or where a delay in responding would make it impossible to address.
9.3.2 The SPT shall conduct these assessments based on their recommended data and data collection techniques and in meaningful consultation with interested parties.

9.3 PERFORMANCE CRITERIA FLAG

Topic	Criteria
No records	

9.3 CONFORMITY RECORD

Is/Are the Risk Assessment(s) adequate (e.g. appropriately identifies and addresses risks within all requirements of SA8000)?
Yes: *Yes/ Identification and Assessment of Risks was implemented and updated on 5/1/2025. Actions to address the risks and the assessment result by SPT members. Frequency 01 time per year. All requirements of SA8000 were identified and classified to address risks which medium level and high level.*

Is the SPT able and empowered to facilitate the risk assessment process (has requisite resources, expertise, data and input, management commitment, etc.)?
Yes: *Yes/Risk identification and assessment was done by SPT on 5/1/2025 (01 time per year): health and safety issues and working hours with medium risks*

identification with action taken (training process, procedure and work instruction, PPE used…). SPT has already considered resources, data and input from local authorized department, workers and management commitment.

Additional Comments:
Identification and assessment of risks has complied with SA8000 requirement and Performance Indicator Annex.

9.3 GOOD PRACTICE ⓘ

	Description of Good Practice(s)	Objective Evidence Observed
No records		

9.3 NON-CONFORMITY (NC) ⓘ

	Clause N°	Type	NC Statement	Objective Evidenc
No records				

9.3 OPPORTUNITY FOR IMPROVEMENT (OFI)

	Clause N°	Opportunity description	Client Proce
No records			

9.4 MONITORING

SA8000 STANDARD REQUIREMENT CRITERIA:
9.4.1 The SPT shall effectively monitor workplace activities for:
a) compliance with this Standard;
b) implementation of actions to effectively address the risks identified by the SPT; and
c) for the effectiveness of systems implemented to meet the organisation’s policies and

the requirements of this Standard.
It shall have the authority to collect information from or include interested parties (stakeholders) in its monitoring activities. It shall also liaise with other departments to study, define, analyse and/or address any possible non-conformance(s) to the SA8000 Standard.
9.4.2 The SPT shall also facilitate routine internal audits and produce reports for senior management on the performance and benefits of actions taken to meet the SA8000 Standard, including a record of corrective and preventive actions identified.
9.4.3 The SPT shall also hold periodic meetings to review progress and identify potential actions to strengthen implementation of the Standard.

9.4 PERFORMANCE CRITERIA FLAG

Topic	Criteria
No records	

9.4 CONFORMITY RECORD

Does the SPT perform regular and effective monitoring of workplace activities?
Yes: *Yes/SPT has performed regular and monitoring of workplace activities through internal audit activities and management review system periodically one time/year. Internal audit performed on 24-26 June 2025 Management review was done on 28 June 2025. Management meeting minutes showed that all SA8000 requirements were reviewed. The review content is reviewing all requirements of SA8000:2014. Output is maintained system as requirement. The inputs were included as requirement.*

Does the SPT hold periodic meetings to review progress and identify potential actions to strengthen implementation of the Standard?
Yes: *Yes/SPT Team Meeting on 1 time/ year applied SA8000 standard, human resources, no complaint from workers, health and safety issues from management commitment (health care checked, health and safety performance including accident/ incident report) internal audit result, control suppliers, social accountability performance result.*

Is the SPT able and empowered to facilitate the monitoring process (has requisite resources, expertise, data and input, management commitment, etc.)?
Yes: *Yes/SPT with role and responsibilities to facilitate the monitoring process (included to requisite resources, expertise, data and input, management commitment..) are clearly on Social Performance Team decision*

Additional Comments:
It was 01 minor CAR for this section (lack of record of SPT meeting please see CAR form for detail)

9.4 GOOD PRACTICE ⓘ

	Description of Good Practice(s)	Objective Evidence Observed
No records		

9.4 NON-CONFORMITY (NC) ⓘ

	Clause N°	Type	NC or OFI …	Objective E…
	9.4.1	Minor	Statement Of …	Objective evide…

9.4 OPPORTUNITY FOR IMPROVEMENT (OFI)

	Clause N°	Opportunity description	Client Proce
No records			

9.5 INTERNAL INVOLVMENT & COMMUNICATION

SA8000 STANDARD REQUIREMENT CRITERIA:
9.5.1 The organisation shall demonstrate that personnel effectively understand the

requirements of SA8000, and shall regularly communicate the requirements of SA8000 through routine communications.

9.5 PERFORMANCE CRITERIA FLAG

Topic	Criteria
No records	

9.5 CONFORMITY RECORD

Are personnel are familiar with, and understand, organization's overall SA8000 system?
Yes: *Yes/ Internal Involvement and Communication by phone, via email, commitments letter for suppliers, documentation, posted at public area at the organization, radio communication … + Internal training awareness of SA 8000:2014; internal regulation, union activities, working hours, remuneration for new comers. Internal training awareness of SA 8000:2014 for current employee annually.*

Are employees aware of their individual roles and responsibilities in the SA8000 system?
Yes: *Yes/ Per interviews results, most of employees were aware of their individual roles and responsibilities in the SA8000 system.*

Additional Comments:
Internal involvement and communication has complied with SA 8000 requirement

9.5 GOOD PRACTICE ⓘ

	Description of Good Practice(s)	Objective Evidence Observed
No records		

9.5 NON-CONFORMITY (NC)

	Clause N°	Type	NC Statement	Objective E…

No records

9.5 OPPORTUNITY FOR IMPROVEMENT (OFI)

	Clause N°	Opportunity description	Client Proce

No records

9.6 COMPLAINT MANAGEMENT AND RESOLUTION

SA8000 STANDARD REQUIREMENT CRITERIA:
9.6.1 The organisation shall establish a written grievance procedure that is confidential, unbiased, non-retaliatory and accessible and available to personnel and interested parties to make comments, recommendations, reports or complaints concerning the workplace and/or nonconformances to the SA8000 Standard.
9.6.2 The organisation shall have procedures for investigating, following up on and communicating the outcome of complaints concerning the workplace and/or non-conformances to this Standard or of its implementing policies and procedures. These results shall be freely available to all personnel and, upon request, to interested parties.
9.6.3 The organisation shall not discipline, dismiss or otherwise discriminate against any personnel or interested party for providing information on SA8000 compliance or for making other workplace complaints.

9.6 PERFORMANCE CRITERIA FLAG

Topic	Criteria

No records

9.6 CONFORMITY RECORD

Are grievance / complaint / employee feedback process(es) in place and effective?
Yes: *Yes/ Grievance procedure was posted at noticed board at public area and training for all employees periodically. During interviews process, most of employees knew grievance mechanism clearly.*

Do grievance / complaint / employee feedback process(es) appropriately protect the complainant from reprisal?
Yes: *Yes/ According Grievance handling procedure, Employees are able to meet HR Manager, workers representatives and Trade Union Chairman to make complaint, comment or any suggestion relating to SA issues. According to this policy , appropriately protect the complainant from reprisal was mentioned also.*

Are grievance / complaint / employee feedback mechanisms accessible and available to all personel and interested parties?
Yes: *Yes/ Grievance procedure was posted and informed at public area at the facility . It was available to all personnel and interested parties*

Additional Comments:
Monitoring complaint box on weekly report (from 2024-2025) -> no complaint from workers up to now.

9.6 GOOD PRACTICE ⓘ

	Description of Good Practice(s)	Objective Evidence Observed
No records		

9.6 NON-CONFORMITY (NC) ⓘ

	Clause N°	Type	NC Statement	Objective E…
No records				

9.6 OPPORTUNITY FOR IMPROVEMENT (OFI)

	Clause N°	Opportunity description	Client Proce
No records			

9.7 EXTERNAL VERIFICATION & STAKEHOLDER ENGAGEMENT

SA8000 STANDARD REQUIREMENT CRITERIA:
9.7.1 In the case of announced and unannounced audits for the purpose of certifying its compliance with the requirements of this Standard, the organisation shall fully cooperate with external auditors to determine the severity and frequency of any problems that arise in meeting the SA8000 Standard.
9.7.2 The organisation shall participate in stakeholder engagement in order to attain sustainable compliance with the SA8000 Standard.

9.7 PERFORMANCE CRITERIA FLAG

Topic	Criteria
No records	

9.7 CONFORMITY RECORD

Does the organization effectively participate in stakeholder engagement in order to attain sustainable compliance with the SA8000 Standard?
Yes: *Yes/During the audit the Company Top Management as well as all relating staff fully cooperated with the audit team. The Audit team was able to access all the necessary information resources. The Company Top Management also confirmed that they will well cooperate with the audit team in whatever announced or unannounced audits. Team Leader had already contacted with Authorized Local Departments. They confirmed that The company has complied with Vietnam Law (refer MS Document Review)*

Additional Comments:
Local Authorized Departments were controlled Labor issues such as working conditions, salary, employer-employee relationship, environment etc. After discussion with them, they have some comments as the following: Good Trade union activities; Top management support Trade union activities; Good working environment; No strike; No complaint got from workers; In time Social insurance contribution.

9.7 GOOD PRACTICE

	Description of Good Practice(s)	Objective Evidence Observed
No records		

9.7 NON-CONFORMITY (NC)

	Clause N°	Type	NC Statement	Objective E…
No records				

9.7 OPPORTUNITY FOR IMPROVEMENT (OFI)

	Clause N°	Opportunity description	Client Proce
No records			

9.8 CORRECTIVE & PREVENTIVE ACTIONS

SA8000 STANDARD REQUIREMENT CRITERIA:
9.8.1 The organisation shall formulate policies and procedures for the prompt implementation of corrective and preventive actions and shall provide adequate resources for them. The SPT shall ensure that these actions are effectively implemented.

9.8.2 The SPT shall maintain records, including timelines, that list, at minimum, non-conformances related to SA8000, their root causes, the corrective and preventive actions taken and implementation results.

9.8 PERFORMANCE CRITERIA FLAG

Topic	Criteria
No records	

9.8 CONFORMITY RECORD

Are root cause analysis, preventive, and corrective action processes adequately implemented and effective?
Yes: *Yes/ Corrective action and preventive action procedure required prompt implementation of corrective and preventive actions for any non-conformances identified through internal or external audits or during operation.*

Does the SPT effectively ensure corrective and preventive actions are implemented?
Yes: *Yes/SPT has monitored corrective and preventive actions based on nonconformities of internal audit activities, SA8000 implementation performance periodically, compliant issues... with person in charge, timeline and the effectiveness of these corrective actions as well. These records have maintained fully.*

Is the organization committed to preventing SA8000 nonconformities?
Yes: *Yes/ Corrective action and preventive action procedure required prompt implementation of corrective and preventive actions for any non-conformances identified through internal or external audits or during operation. During SPT meeting minutes periodically, SPT is responsible for monitoring and maintaining records of corrective and preventive actions with commitment of preventing SA8000 non conformities.*

Additional Comments:
It was compliance

9.8 GOOD PRACTICE ⓘ

	Description of Good Practice(s)	Objective Evidence Observed
No records		

9.8 NON-CONFORMITY (NC) ⓘ

	Clause N°	Type	NC Statement	Objective E…
No records				

9.8 OPPORTUNITY FOR IMPROVEMENT (OFI)

	Clause N°	Opportunity description	Client Proce
No records			

9.9 TRAINING & CAPACITY BUILDING

SA8000 STANDARD REQUIREMENT CRITERIA:
9.9.1 The organisation shall implement a training plan for all personnel to effectively implement the SA8000 Standard as informed by the results of risk assessments. The organisation shall periodically measure the effectiveness of training and record their nature and frequency

9.9 PERFORMANCE CRITERIA FLAG

Topic	Criteria

No records

9.9 CONFORMITY RECORD

Is SA8000 training adequately planned and conducted?
Yes: *Yes/Every year the Company develop training plan for all level of employees. The training plan of 2025 was set up based on analysis of training need.*

Is SA8000 training adequately recorded and monitored for effectiveness?
Yes: *Yes/ The training program for new comer before joint to work: Social awareness training, labor, health & safety policy, grievance policy, code of conduct, company regulation, other on-job regulation training. Periodically training for all workers were conducted on date 12-15 Apr 2025 about social awareness base on SA 8000, company regulation, CBA, HSE regulation Both of training courses with materials training and signature confirmation kept records. HR department had monitored these training and evaluation the effectiveness after training though interviews employees, testing result .*

Additional Comments:
Training and capacity building at the facility has complied with SA8000 requirement and Performance Indicator Annex.

9.9 GOOD PRACTICE ⓘ

	Description of Good Practice(s)	Objective Evidence Observed

No records

9.9 NON-CONFORMITY (NC) ⓘ

	Clause N°	Type	NC Statement	Objective E…

No records

9.9 OPPORTUNITY FOR IMPROVEMENT (OFI)

	Clause N°	Opportunity description	Client Proce
No records			

9.10 MANAGEMENT OF SUPPLIERS AND CONTRACTORS

SA8000 STANDARD REQUIREMENT CRITERIA:
9.10.1 The organisation shall conduct due diligence on its suppliers/subcontractors, private employment agencies and sub-suppliers' compliance with the SA8000 Standard. The same due diligence approach shall be applied when selecting new suppliers/ subcontractors, private employment agencies and sub-suppliers. The minimum activities for the organisation to fulfil this requirement shall be recorded and shall include:
a) effectively communicating the requirements of this Standard to senior leadership of suppliers/subcontractors, private employment agencies and sub-suppliers;
b) assessing significant risks of non-conformance by suppliers/subcontractors, private employment agencies and sub-suppliers. [Note: an explanation of "significant risk" is found in the guidance document];
c) making reasonable efforts to ensure that these significant risks are adequately addressed by suppliers/subcontractors, private employment agencies and sub-suppliers and by the organisation where and when appropriate, and prioritised according to the organisation's ability and resources to influence these entities; [Note: an explanation of "reasonable effort" is found in the guidance document]; and
d) establishing monitoring activities and tracking performance of suppliers/ subcontractors, private employment agencies and sub-suppliers to ensure that these significant risks are effectively addressed.
9.10.2 Where the organisation receives, handles or promotes goods and/or services from suppliers/subcontractors or sub-suppliers who are classified as home workers, the organisation shall take effective actions to ensure that such home workers are afforded a level of protection substantially equivalent to that afforded to the organisation's other workers under the requirements of this Standard.

9.10 PERFORMANCE CRITERIA FLAG

Topic	Criteria

No records

9.10 CONFORMITY RECORD

Is there an effective supplier/subcontractor due diligence program in place (e.g. Requirements and expectations communicated or implemented beyond sending a questionnaire.)?
Yes: *Yes/ Supplier control procedure The suppliers/ subcontractors recorded have been maintained with result of evaluation suppliers/ subcontractors. The criteria to evaluation performance of suppliers focus on: health and safety, working condition, labor issue, working hours, remuneration, training. The main suppliers include material, accessories, service …. The company has planned evaluation suppliers annually and sent commitments to all suppliers then all of them have feedback the commitments. Social system risk assessment on date 5/1/2025 by SPT. List of approval supplier, last update 5/1/2025 There are records of supplier evaluation such supplier Hai Nam (food service supplier), Thien Ha, Ha Gia phat. SA commitment letters were checked. The social compliance commitment for business partner was signed every year.*

Are security guards, canteen workers, cleaners etc. incorporated within the supplier assessment process?
Yes: *Yes/Security guards, canteen workers, cleaners etc. were incorporated within the supplier assessment process. Both of them was indicated suppliers for services and controlled as per Suppliers/subcontractor procedure*

Are homeworker controls (where applicable) adequate?
Yes: *The company has no home worker*

Additional Comments:
Management of suppliers and contractors has complied with SA8000 requirement. Non applicable/ No form of homeworkers was used by factory. All production activities were made within the facility

9.10 GOOD PRACTICE ⓘ

	Description of Good Practice(s)	Objective Evidence Observed

No records

9.10 NON-CONFORMITY (NC)

	Clause N°	Type	NC Statement	Objective E…

No records

9.10 OPPORTUNITY FOR IMPROVEMENT (OFI)

	Clause N°	Opportunity description	Client Proce

No records

CONFIDENTIAL

This section will not be visible to the organization.

	Category of Concerns	Integrity/business practi…	Comment

No records

Additional comments

Document Upload

Audit Completion

Organization Profile Reviewed and Updated
Yes

SA8000 Audit complete

Yes

Technical Review

Audit team competent and capable of meeting requirements

Value of a required field is missing.

Audit conducted in accordance with process requirements

Value of a required field is missing.

Audit records complete, accurate, and unambiguous

Value of a required field is missing.

Audit conclusions effectively justified by audit and other records

Value of a required field is missing.

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