

Sedex Members Ethical Trade Audit Report

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	ZS1088135	Site name	Printmasters SRL
Business name	SC PRINTMASTERS SRL	Site address	437095 Street Principala, nr 83X, Cicarlau, RO

Audit details

Sedex company reference	ZC1078995	Auditor company name	Intertek Romania	
Audit company address	Calea Rahovei 266-268, Bucharest, RO, 050912			
Date of audit	2025-07-29	Audit conducted by	Ionela Popescu	
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics			
Time in and out	Day 1		Day 2	
	In	09:00	In	08:00
	Out	17:00	Out	14:00
Audit type	Periodic			
Was the audit announced?	Announced			
Was the Sedex SAQ available for review?	Yes			
Who signed and agreed CAPR?	Cosmin Lucean / ESG & Innovation Manager			

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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	No union on site		
Reason for absence during the audit	No union onsite		
Reason for absence at the closing meeting	No union on site		

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	Ionela Popescu	APSCA Number	21705112
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Additional auditor	Marian Carp	APSCA Number	21700577
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Date of declaration	2025-07-30
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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	Cosmin Lucean
Title	ESG & Innovation Manager
Date of declaration	2025-07-30


Summary of findings

Code area	Workplace requirement	Area of NC	Finding
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF601070180
	5.A.B Put in place a wage improvement plan th...	Base code	NC ZAF601070181


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

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

 Not addressed

 Fundamental improvements required

 Some improvements recommended

 Robust management systems

Site details

Company and site details

Sedex company reference	ZC1078995	
Sedex site reference	ZS1088135	
Company name	SC PRINTMASTERS SRL	
Business ownership type	AGENT_OR_RETAILER	
Site name	Printmasters SRL	
Site name in local language	Printmasters	
GPS location	GPS address	Street Principala, nr 83X, Cicarlau city, Maramures County, Romania
	Coordinates	Latitude: 47,680723 Longitude: 23,412478
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	Cosmin Lucean
	Job title	ESG & Innovation Manager
	Phone number	0040262349099
	Email	cosmin.lucean@xdconnects.com
Applicable business and other legally required business license numbers and documents	Business License J24/12/ 08.01.2008 VAT Registration number RO23013450 / 09.01.2008 both with no limit validity	

[← Management systems](#)

[Worker analysis →](#)

Site activities

Site function	Finished Product Supplier
Site activities	<p>Primary Printing</p> <p>Secondary</p> <p>Other</p>
Product type	Decoration of promotional industrial products by printing transfer engraving, embroidery, hot stamp, doming
Process overview	<p>Activity fields of Facility are: Decorating of industrial & Promotional Products</p> <p>The main production processes are: unpack –printing transfer engraving / hot stamp / doming / embroidery – re-pack.</p> <p>The main equipment's are: screen printing equipment, thermo – transfer equipment, pad printing equipment, embroidery machines.</p> <p>The production capacity is: ~ 25378832 decorations / year</p>
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour

Site scope

Is the audited site a physically continuous area?	Yes
What is the area of audited site to its boundary?	30000m ²

[← Site details](#)

[Worker analysis →](#)

Site scope

Building 1	Last construction works on site	2014
	If building is shared, provide details	Not applicable
	Number of floors	2
	Description of floor activities	PRINTMASTERS SRL is a Dutch company (XD CONNECTS 100% shares), founded in 1986, is in the northern part of Romania, in 83X, DN1C, Cicarlau city, Maramures county, and operates at this site since 2014. The company's premise is rented, was built on 2014 and recently extended, and has ground floor and partial first floor; it includes production areas and warehouses. The building is made of concrete and metallic structure. The company doesn't have any dormitory.

Is there any difference between the site scope of the audit and the Sedex site profile? No

Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site? No

Is any activity conducted onsite not included within the scope of the audit? No

Worker accommodation and transport

Are there any site-provided worker accommodation buildings? No

[← Site details](#)

[Worker analysis →](#)

Worker accommodation and transport

Does the site organise worker transport to the worksite?	Third party The site organizes worker transport with third party, specialized transport company SHUTTLE BUS SRL according with contract 1431/30.09.2022
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Work patterns

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

Is there any night shift work at the site?	No
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Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	ISO 45001 (OHS), ISO 14001 (Environmental management), Other management system certification, Other certification The company hold the following certificates: <ul style="list-style-type: none"> - ISO 45001 number RO23/ 00000009 issued by SGS on 13.03.2023 valid till 14.02.2026 - ISO 14001 number RO23/00000010 issued by SGS on 07.05.2023 valid till 06.05.2026 - ISO 9001 number RO24/00000013 issued by SGS on 19.02.2024 valid till 18.02.2027 - FSC certificate number PBN-COC- 065366 issued on 13.09.2021 valid till 12.09.2026
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[← Site details](#)

[Worker analysis →](#)

Site assessments

Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community? Yes
 According with self-assessment there is no negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community

Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site? Yes
 The Human Rights Impact Assessment is annually conducted by the facility.

Worker analysis

Gender disaggregated data available Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	54 (15.1%)	304 (84.9%)	- -	358 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	54 (15.1%)	304 (84.9%)	- -	358 (100%)
Temporary or fixed term employees	0 -	0 -	- -	0 (0%)
Agency or subcontracted workers	0 -	0 -	- -	0 (0%)
Seasonal workers	0 -	0 -	- -	0 (0%)
Self-employed workers	0 -	0 -	- -	0 (0%)
Informal workers including home workers	0 -	0 -	- -	0 (0%)
Apprentices, trainees or interns	0 -	0 -	- -	0 (0%)

* % of total workforce

[← Site details](#)

[Worker interviews →](#)

Migrant workers

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

* % of total workforce

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

Not applicable

Workers by age

	Men	Women	Other	Total
18 - 24 years old	20 (41.7%)	28 (58.3%)	- -	48 (13.4%)
15 - 17 years old	0 -	0 -	- -	0 (0%)
Under 15 years old	0 -	0 -	- -	0 (0%)

* % of total workforce

[← Worker analysis](#)

[Worker interviews →](#)

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

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

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Romanian	15%	85%	-	100%

Workers by remuneration type

	Men	Women	Other	Total
Workers paid per unit (piece rate)	0 -	0 -	- -	0 (0%)
Workers paid based on a mix of 'piece work' and hourly rate	0 -	0 -	- -	0 (0%)
Workers paid hourly / daily rate	0 -	0 -	- -	0 (0%)
Salaried workers	54 (15.1%)	304 (84.9%)	- -	358 (100%)

* % of total workforce

Workers by payment cycle

	Men	Women	Other	Total
Paid daily	0 -	0 -	- -	0 (0%)
Paid weekly	0 -	0 -	- -	0 (0%)
Paid monthly	54 (15.1%)	304 (84.9%)	- -	358 (100%)
Other	0 -	0 -	- -	0 (0%)

* % of total workforce

If other payment cycle entered, please provide details No other payment cycle is used.

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	2 (40%)	3 (60%)	- -	5
Supervisors or team leaders	11 (33.3%)	22 (66.7%)	- -	33
Administrative staff	55 (45.1%)	67 (54.9%)	- -	122

[← Worker analysis](#)

[Worker interviews →](#)

Worker interview summary

Gender disaggregated data available Men and women

Which methods of worker engagement were used? Individual interviews
Group interviews

Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?

Was the interview sample representative of all types of nationality and employment types of workers? Yes

Was the interview sample representative of the gender composition of the workforce? Yes

Number and size of group interviews 6 groups of 5 employees each

Did workers understand the purpose of the audit? Yes

Were interviews conducted in circumstances to ensure privacy, with the confidentiality of the interview process communicated to the workers? Yes

Was there any indication that workers had been 'coached' in how they should respond to questions?

No

What was the general attitude of the workers towards their workplace?

Favorable

Attitude of workers

In which areas did workers raise significant concerns or complaints?

Other (provide details)

No compliance has been raised.

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

Communication (e.g. from management)
 Contracts
 Diversity
 Equal opportunities
 Facilities (e.g. rest area, recreation, canteen)
 Freedom of movement
 Grievance mechanisms
 Hours worked, rest days or breaks
 Job security
 Overtime
 Pay
 Social benefits & insurance (e.g. ability to book annual leave, maternity leave, pensions etc.)
 Social dialogue (e.g. freedom to associate)
 Training and development
 Transport
 Work atmosphere (e.g. treatment by supervisors)
 Work environment – comfort (e.g. temperature, noise or dust levels)

Additional comments

During the interviews, employees reported being satisfied with various aspects of their work experience, including communication, contracts, diversity, equal opportunities, facilities, freedom of movement, grievance mechanisms, working hours and breaks, job security, pay, social benefits and insurance, social dialogue, work atmosphere, training and development, transport and overall work environment comfort.

Attitude of workers

Attitude of workers' committee/union representatives

Employee representatives maintain a constructive and cooperative relationship with management, characterized by open and respectful communication. They are granted the necessary time and support to fulfill their representative duties. Regular quarterly meetings are held between employee representatives and management to discuss workplace matters. The outcomes of these meetings are communicated transparently to all employees, both directly and via the company notice board.

Attitude of managers

The company's management demonstrated an open and transparent attitude towards the audit process. There were no attempts to influence, intimidate, or offer undue advantages to the auditors. All requested documents and information were made available in a timely and cooperative manner, facilitating an efficient and objective evaluation.

Workers interviewed by type

	Total
Permanent workers	42
Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
Total number of workers interviewed	42

Workers interviewed by group/individual

	Men	Women	Other	Total

[← Worker analysis](#)

[Measuring workplace impact →](#)

Workers interviewed by group/individual

Workers interviewed in groups	5	25	-	30
Workers interviewed individually	4	8	-	12

Migrant workers interviewed

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

Measuring workplace impact

Gender disaggregated data available Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	4.35%	5.93%	-	10.28%
Last full calendar year (2024)	21.9%	29.4%	-	51.3%
Previous full calendar year (2023)	37.82%	16.67%	-	54.49%

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

Rate of absenteeism (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	3.28%	7.32%	-	10.6%
Last full calendar year (2024)	4.04%	5.12%	-	9.16%
Previous full calendar year (2023)	3.14%	4.62%	-	7.76%

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

Are accidents recorded?

Yes

There is accident log. The work-related accidents are properly recorded. During the audited period the registrations were as follow:

2023 - no work-related accidents have been recorded

2024 - 2 work related accidents (2 women) have been recorded with 7 medical leave days

90 days - 2 work related accidents (1 man and 1 woman) with 160 medical leave days.

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

	Men	Women	Other	Total
Last full quarter (90 days)	0.28%	0.28%	-	0.56%
Last full calendar year (2024)	0.0%	0.56%	-	0.56%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

* Calculated as (number of work related accidents and injuries * 100) / number of total workers.

Lost day work cases (per 100 workers)*

	Men	Women	Other	Total
Last full quarter (90 days)	22.35%	22.35%	-	44.69%
Last full calendar year (2024)	0.0%	1.96%	-	1.96%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

* Calculated as (number of lost days due to work accidents and work related injuries * 100) / number of total workers.

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

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

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

Previous full calendar year (2023)	0.0%	0.0%	-	0.0%
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Percentage of workers that work on average more than 60 total hours in a given week

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

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			
Systems and evidence examined to validate this code section	<ol style="list-style-type: none"> 1. The factory management was cooperative during and open during the audit. All requested documents, interviews, site tour were accessible. The auditor was provided with genuine and authentic records. 2. The factory did not offer bribes, threaten or other way to make the auditor dishonest. 3. The factory provided accurate site description in SEDEX prior the audit. 4. The factory maintains a written human rights policy statement that is approved at the most senior level, communicated to all personnel, and trained to relevant personnel. 5. The facility has ensured accurate records are shown and audit was conducted with full transparency and integrity. <p>Evidence examined:</p> <ol style="list-style-type: none"> 1. SEDEX SAQ 2. PRINTMASTERS code of conduct 3. Appointment records 4. Compliant records 5. ETI management manual 		

0. Enabling accurate assessment

Data points

Has the site received an official notice, fine, prosecution, or withhold release order (WRO) for non-compliance with legislation, regulation, consent, or permits within the last three years, relating to Health and Safety, labour rights or the environment? No

Did any workers selected by the auditor decline to be interviewed? No

1. Employment is freely chosen

Management systems

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

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

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

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

Explanation for management systems grades

The facility has developed relevant policies and procedures, which are included in the Internal Rules. Mrs. Andreea Maris, the Human Resources Manager, is appointed as the person responsible for implementing these procedures.

The procedures are communicated to all employees and supervisors at the time of hiring and periodically thereafter. A self-assessment process is in place to monitor the effectiveness of the procedures and ensure compliance with Workplace Requirements.

During the document review, site tour, and interviews with management and employees, no evidence of modern slavery, penalties, coercion, physical force, violence, or any form of harsh or inhumane treatment was observed.

All factory employees receive at least the legal minimum wage, and no deductions are made from salaries other than those required by law.

All original personal documents remain in the possession of the employees. They are free to leave the workplace without restrictions.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	<ol style="list-style-type: none"> 1. The facility's policy related to employment is stated into Internal Rules and ensures that employment is freely chosen. 2. HR Individual Dossier evaluated demonstrate that the company did not withhold employees' ID cards; 3. Individual labor contract contain provision for notice period. 4. Management interview and employee interview 5. Facility tour showed no sign of employees being under pressure 		

1. Employment is freely chosen

Data points

If required under local law, is there a published 'modern slavery' or similar statement? Not Applicable

Does the site utilise any workers who are prisoners? No

Does the site use the labour of persons required to work under any government scheme? No

1.A. Responsible recruitment and entitlement to work

Management systems

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

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

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

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

Management systems

Explanation for management systems grades

The facility develops and maintains relevant policies and procedures to ensure freely chosen of employment. Mrs. Andreea Maris - Human Resources Manager is appointed as responsible for implementing the procedures. The policies and procedures are communicated and posted on the information boards and all the company employees are periodically trained. There are internal audits periodically performed in order to monitor the effectiveness of the policies and procedures. From documents evaluated during the audit results that no forced, bonded or involuntary prison labor is used in the company.

The employees have individual labor contracts. All the employees signed and have kept an original exemplar of their labor contracts; the contracts are registered in REVISAL program of authorities (Online Electronically Register for Evidence of Employees). HR files contain:

- ID in copy
- Employment contracts in which it is clearly stated the notice period, the days for their annual leave, working hours, etc.
- addendums of labor contract, if it is the case
- job description with clear content about the skills, about to whom are subordinated, with whom it relates for the fulfilment of tasks, the personnel duties and responsibilities are defined in job descriptions
- documents of studies in copy
- certificates of qualification if it is necessary
- acknowledgment form for Internal Rules
- employees agree to perform OT in case is necessary.
- employees declaration for availability for performing OT
- acknowledgment of GDPR rules.

During the audit 2 ended contract was evaluated.

The ending was based on employees' request with both parts' agreement without performing of notice period by employees.

The file contains: employee's notification of resignation, the approval of management for resignation, the termination of working relationship. All ending contracts evaluated during the audit were noted in compliance with the Labor Code 53/2003.

No original personal documents of employees are maintained in HR files such as identity cards or qualification certificates.

From the review of payrolls, it was clear that people received their wages on time and in compliance with the worked hours and negotiated wages. No additional taxes other than legal ones are retained from the wages as pay deposit.

The employees declared during the interviews that they are free to leave the workplace at the end of the working program or in their break with no restriction. If an employee might have urgency, they can leave the company during the working program with permission from their superiors.

Management systems

In case of OT is requested by management, extra hours are voluntarily as per interview with management and employees. The employee which cannot perform extra hours are not discriminated against or punished. As per internal rules, OT is compensated with paid free time in 90 days or paid at a premium rate of +200% for the hours performed during the working days, and 200% weekend bonus for the hours performed during the weekend.

The working hours are automatically recorded by card readers, at the end of the month, the HR department transfers the information to electronical system for wage calculation and the final version of working time record, which is kept into Wages dossier, is issued. All employees have access at the working time records to verify if these are accurate.

No prison labor used in the company.

For hiring the company does not use agents or brokers.

No evidence of forced or prison labor was found during the audit

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section			<ol style="list-style-type: none"> 1. Personnel files were checked, and they all include a copy of employee's contract; 2. VAT compensation decision; 3. Management interview and employees' interviews

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

Does the site use labour providers and/or formal, temporary, seasonal or guest worker programmes?	Workers are recruited, selected, and hired directly by our company
How do the labour providers recruit and hire workers?	N/A - Recruitment providers not used
Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey?	0
Are there any subcontracted workers (excluding dispatched labour) on site?	No
Were all non-employee (e.g. agency or subcontracted) workers included within the scope of this audit for the purpose of document review and (if onsite on date of audit) interview?	Not Applicable
Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review?	Not Applicable

Migrant workers

Do any workers migrate across international borders to work at this site?	No
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[← Code area 1.A](#)

[Code area 2 →](#)

Percentage of workers that are migrant 0%

Do any workers migrate from other states, provinces or regions within the country to work at this site? No

Recruitment fees

Were you able to detect recruitment fees and costs paid by workers during the recruitment and employment process? No
No recruitment fees or related costs were detected during the audit.

Were recruitment fees or costs identified during worker interviews? No
Interviews with workers, as well as a review of employment records and contracts, confirmed that workers did not incur any fees during the recruitment or hiring process.

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

Management systems

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

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

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

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

Explanation for management systems grades

The facility has developed and maintains relevant policies and procedures to ensure that the right to freedom of association and collective bargaining is respected. A manager with sufficient seniority has been appointed to oversee the implementation of these procedures. The policies regarding freedom of association and collective bargaining is clearly communicated to all employees and other workers. Adequate training is provided to ensure that workers understand their rights.

Freedom of association and the right to collective bargaining are fully respected at the facility. A free and democratic election process was conducted, resulting in the election of four worker representatives, with the participation of 488 out of 501 employees employed at the time. The election process is documented in the official minutes no. F6333 dated 16.09.2024

The negotiation meeting between workers' representatives and management took place during November 2024. Following constructive discussions, both parties reached an agreement and signed a Collective Bargaining Agreement (CBA). The CBA was officially registered with the Territorial Labor Inspectorate Maramures under registration number 258/03.12.2024 and is valid for a period of two years.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<ol style="list-style-type: none"> 1. Management communication for union representative's elections 2. Minute of worker representatives' elections 3. Minute of CBA negotiations 4. Management decision of termination labor contract 5. Internal Rules 6. Management interview, and employees' interviews. 		

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

Data points

Are trade unions allowed by law in the national context?	Yes
Are there any registered trade unions in the workplace?	No
Are they active?	
Does the employer recognise the trade union?	Not Applicable
Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)?	Yes
Are the worker representatives freely elected by the workforce as a whole?	Yes
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Yes
Has there been any industrial action (e.g. strikes, unrest, or cases raised to formal tribunals or labour courts) in the past two years?	No

[← Code area 2](#)

[Code area 3 →](#)

3. Working conditions are safe and hygienic

Management systems

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

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

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

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

Management systems

Explanation for management systems grades

The facility has implemented relevant policies and procedures regarding health, safety, and hygiene that are regularly updated. These policies are aligned with local regulations and international best practices for workplace safety and hygiene. A qualified Health and Safety Responsible has been appointed with sufficient seniority and responsibility for implementing and ensuring adherence to safety and hygiene policies within the facility.

Employees, including managers and supervisors, are regularly trained on health and safety procedures, hygiene protocols, and emergency response protocols. Training is mandatory and occurs during the onboarding process and periodically thereafter. The facility monitors the effectiveness of health and safety practices by conducting regular internal inspections and audits. External audits are also carried out by certified safety auditors to ensure ongoing compliance with the applicable regulations and policies.

The work environment is clean, organized, and well-maintained. Regular housekeeping is performed to ensure a clutter-free workspace, reducing potential hazards.

Personal protective equipment (PPE) is available and used in all high-risk areas, including metal gloves for cutting area. PPE is provided free of charge, and employees are trained on its correct use. Safety signage is clearly visible, and emergency exits are well-marked.

The facility maintains clean and well-equipped restroom facilities for both male and female employees. These restrooms are regularly cleaned and stocked with necessary hygiene products, ensuring that employees have access to proper sanitary facilities.

The facility has adequate ventilation systems and proper lighting in all working areas, including production areas and offices. The lighting is sufficient for safe operation and reduces strain on the eyes.

Emergency response plans, including evacuation procedures, first aid, and fire safety protocols, are clearly communicated to employees. Fire extinguishers, hydrants and first aid kits are available in all relevant areas, and the facility conducts regular fire drills to ensure preparedness.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 2](#)

[Code area 4 →](#)

**Systems and evidence examined to
validate this code section**

1. Health and Safety Policy/2024- 2025
2. Health and Safety risk evaluation, H&S Plan for protection and prevention
3. Training records and certificates – every month
4. Fire drill records
5. Firefighting equipment verification
6. Electrical system verification
7. Accident log/2023- 2025
8. List for the provision of protective equipment
9. Machine maintenance record
10. Measurements for working conditions (temperature, dust, noise)
11. Monthly inspection reports from Health and Safety external service
12. Records for periodic medical check-ups
13. Potable water testing certificates
14. Interviews with H&S manager
15. Interview with employees
16. Site tour

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	Yes
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes The chemicals used inside the facility are: - Ink - Thinner - Adhesives - Lubricant - Hardener
Who organises accommodation for workers?	Workers independently arrange their own accommodation
Who organises worker transportation between accommodation and worksite?	Other third party contracted by the site
Who organises worker transportation while at work?	Not applicable
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Not Applicable No structural additions have been made.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No

[← Code area 3](#)

[Code area 4 →](#)

Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally? No

Does the site have a structural engineer evaluation? Yes

[← Code area 3](#)

[Code area 4 →](#)

4. Child labour shall not be used

Management systems

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

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

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

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

Management systems

Explanation for management systems grades

Child labor is strictly prohibited: The established recruitment procedure clearly defines the minimum age for employment, ensuring that no employees under the minimum wage are hired at the factory. The recruitment process is closely monitored by the HR Department, in full compliance with Romanian legislation and the technical skills

required for each job.

In order to ensure continuous compliance, the company has developed and maintains relevant policies and procedures regarding child labor. A senior manager is appointed with the responsibility of implementing these procedures.

The youngest employee is a female, aged 25 years and 2 months. Evidence of all employees' personal numbers, issued by the Ministry of Internal Affairs (which includes the year of birth), was provided by the HR Department. This documentation allowed for a straightforward verification of the employees' ages to ensure compliance with legal age requirements.

Relevant policies and procedures have been communicated and explained to all employees, including managers and supervisors. Ongoing training is provided to ensure proper understanding and implementation.

No evidence of child or underage labor was found during the audit, and the effectiveness of the procedures has been monitored to ensure that the company's policies are being met.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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No findings

Systems and evidence examined to validate this code section

1. The employee's personnel files were provided for review. Each employee file includes ID copy with age documentation. The card lists the employee's name, household address and the date of birth.
2. Internal Rules state the hiring condition that excludes child labor under the age of 16 years old.
3. List of employees
4. Facility tour
5. Management interview

[← Code area 3](#)

[Code area 5 →](#)

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	13%
Enter the legal age of employment	16
Enter the age of the youngest worker identified	25
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0.0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

[← Code area 4](#)

[Code area 5 →](#)

5. Legal wages are paid

Management systems

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

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

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

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

Management systems

Explanation for management systems grades

The facility has established clear policies regarding wage payments, overtime compensation, and benefits, which are regularly maintained.

A manager with the necessary seniority and authority has been appointed to ensure the proper implementation of wage-related procedures.

The company has ensured that all employees, including managers and supervisors, are well-informed and regularly trained on the relevant policies and procedures.

The facility regularly monitors the effectiveness of these procedures to ensure full compliance with the established policies and applicable legal standards.

Employee wages for production staff are calculated based on an hourly wage system. The company policy generally avoids overtime; however, in cases where overtime (OT) is performed, employees are compensated with either paid time off within 90 days or with a premium of 200%

The company ensures compliance with Romanian law by guaranteeing a minimum wage for all employees. All employees of the company receive a salary above the national minimum wage, which is currently set at 4,050 RON. The internal minimum salary within the company is 4,4750 RON, received by 10% of the workforce. The rest of 90% of the employees receive above the minimum internal salary.

In addition to their salary, employees receive the following benefits: meal vouchers, free transportation, fidelity bonus, 13th salary and private medical insurance.

During employee interviews, it was confirmed that wages are consistently paid on time. Employees also confirmed that overtime is compensated according to the agreed-upon rates: 200%.

Benefits such as social insurance, annual leave, and maternity leave are provided to employees alongside their monthly wages, as documented on pay slips. These pay slips contain all the necessary information to verify wage calculations, including working hours, overtime, annual leave, medical leave, taxes, and allowances.

No disciplinary deductions have been made, according to employee declarations and document reviews. Additionally, the company does not practice requiring monetary deposits from warehouse administrators to cover potential losses.

Furthermore, no deductions, aside from those mandated by law, are made from employees' wages.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 4](#)

[Code area 5.A →](#)

No findings

**Systems and evidence examined to
validate this code section**

1. Payroll records and attendance for June 2025 (last concluded month), March 2025 (nonpeak month) and October 2024 (peak month) were reviewed.
 2. Production records
 3. Payment order for wage taxes
 4. Employee and management interviews
 5. Leave records
-

[← Code area 4](#)

[Code area 5.A →](#)

5. Legal wages are paid

Data points

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

Worker remuneration

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

Is legal wage/legally recognised CBAs data available for any of these options?	Monthly	
Is actual wage data available on site for any of these options?	Monthly	
Maximum legal working hours	Max hours per day	8.0
	Max hours per week	40.0
	Max hours per month	Non applicable

[← Code area 5](#)

[Code area 5.A →](#)

Actual required working hours	Required hours per day	8.0
	Required hours per week	40.0
	Required hours per month	168.0
Maximum legal overtime hours	Max hours per day	Non applicable
	Max hours per week	8.0
	Max hours per month	Non applicable
Actual overtime hours	Max hours per day	2.0
	Max hours per week	8.0
	Max hours per month	32.0
Minimum legal wage	Min per hour	24.29
	Min per day	195.92
	Min per week	979.6
	Min per month	4050.0
Actual minimum wage	Actual per hour	28.61
	Actual per day	228.82
	Actual per week	1144.58
	Actual per month	4750.0
Minimum legal overtime wage	Min per hour	175.0
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable

[← Code area 5](#)

[Code area 5.A →](#)

Actual minimum overtime wage	Actual per hour	200.0
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked 126

Provide the date and details of the records 12 months were available for review from 1st July 2024 to 30th June 2025.
3 months were selected for review as follow:
42 sampled records from 1st June to 30th June 2025 - last concluded month
42 sampled records from 1st March to 31st March 2025 - nonpeak month
42 sampled records from 1st October to 31st October 2024 - peak month

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

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

Indicate the breakdown of workforce per earnings All company employees receive wages above the legal minimum wage of 4,050 RON. The lowest wage paid within the company is 4,750 RON, received by approximately 10% of the workforce. The remaining 90% of employees earn above this internal minimum threshold

Are there any bonus schemes used? Yes

In addition to wages, employees receive a range of benefits, including: meal tickets, free transportation, a loyalty bonus, a 13th salary, and private medical insurance.

Were accurate records shown at the first request? Yes

Were any inconsistencies found? No

[← Code area 5](#)

[Code area 5.A →](#)

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF601070180
	5.A.B Put in place a wage improvement plan th...	Base code	NC ZAF601070181

Systems and evidence examined to validate this code section

During the audit, payroll records, wage slips, employment contracts, and internal wage policies were reviewed. Interviews with management and workers were conducted to understand the facility's wage structure, including base pay and benefits. It was verified that the facility complies with national minimum wage laws; however, there is no documented process in place to review or compare workers' total compensation with a credible living wage benchmark. Additionally, there is no wage improvement plan established that would address potential living wage gaps or set a defined timeline for achieving living wage payments.

Findings: non-compliances

ZAF601070180

Non-compliance

Code area

5.A Living wages are paid

Status

Open*

Workplace requirement

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

Time given to resolve

Verification method

Collaborative action required

Issue title

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

Area of non-compliance/non-conformance

Base code

Description

(EN):
The facility has not performed a living wage gap analysis to assess if employees' total compensation meets or exceeds a credible local living wage benchmark.

(RO):
Unitatea nu a realizat o analiză privind diferența dintre salariul total al angajaților și un salariu de trai credibil aplicabil local.

Corrective and preventative actions

Corrective and preventative actions

(EN):
It is recommended that the facility conduct a living wage gap analysis by comparing employees' total compensation (wages + benefits) to a credible living wage benchmark and develop a written wage improvement plan, with defined targets and timeline to progressively close the gap.

(RO):
Se recomandă ca unitatea să efectueze o analiză a diferenței dintre salariul total al angajaților (salarii + beneficii) și un salariu de trai credibil, și să elaboreze un plan scris de îmbunătățire salarială, cu obiective și termene clare pentru reducerea progresivă a decalajului.

* PDF generated at 12:20 (UTC) on 26 Aug 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601070181

Non-compliance

[← Code area 5.A](#)

[Code area 6 →](#)

Code area

5.A Living wages are paid

Status

Open*

Workplace requirement

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

Time given to resolve

Verification method

Collaborative action required

Issue title

905 - CAR: A wage improvement plan (with Living Wage as the goal) has not been completed

Area of non-compliance/non-conformance

Base code

Description

(EN):
The facility has not developed a written wage improvement plan aimed at progressively achieving the payment of a Living Wage to all employees.

(RO):
Unitatea nu a elaborat un plan scris de îmbunătățire salarială care să aibă ca obiectiv atingerea nivelului de salariu de trai pentru toți angajații.

Corrective and preventative actions

(EN):
It is recommended that the facility develop a formal wage improvement plan with measurable steps, timeframe, and targets aimed at progressively reaching a Living Wage for all workers. The plan should be reviewed regularly and aligned with credible wage benchmarks.

(RO):
Se recomandă ca unitatea să elaboreze un plan formal de îmbunătățire salarială, cu pași măsurabili, termene și obiective clare, care să urmărească atingerea progresivă a unui salariu de trai pentru toți angajații. Planul ar trebui revizuit periodic și aliniat la repere salariale credibile.

* PDF generated at 12:20 (UTC) on 26 Aug 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

6. Working hours are not excessive

Management systems

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

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

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

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

Management systems

Explanation for management systems grades

The facility has developed and maintains comprehensive policies and procedures regarding working hours, overtime, and employee rest periods to ensure compliance with the law and protect employee well-being.

The facility has appointed a senior manager responsible for overseeing the implementation of these procedures and ensuring that working hours remain within legal limits.

The facility communicates these policies to all employees, including managers and supervisors, through regular training sessions to ensure awareness and understanding of working hours and overtime regulations.

The facility monitors and regularly evaluates the effectiveness of these procedures to ensure that working hours are not excessive and that the company remains compliant with all legal standards.

The production sections employees work five days/week, 2 shifts, from 05:30 to 14:00 and 14:00 to 22:30, including 1 break of 30 min. The rest of employees, from 08:30 to 17:00, 30 min of break included. The working hours are automatically recorded by card readers.

Working hours are stipulated in the individual labor contract, Internal Rules and are 8 hours per day, 5 days per week, 40 hours per week.

Through management and employees' interview, OT is performed voluntary and is compensated with free time in the period of next 12 months or it is paid at premium rate of +200% in regular days and rest days. An acceptance to perform OT form is signed by employees in case the OT is requested by management.

From Internal Rules there is clear that OT is voluntary and can be performed only with employee's agreement. Also, in the Internal Rules, the payment condition or compensation with equivalent time off is clearly stated.

OT is performed by all types of employees if it is the case.

No more than 60 hours/7 days worked into the sample evaluated during the audit.

No more than 8 hours overtime/week performed during the last 12 months.

No situation in which are perform more than 60 hours in 7 days period.

There is at least one rest days per week.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 5.A](#)

[Code area 7 →](#)

No findings

Systems and evidence examined to validate this code section

1. Payroll records and attendance for June 2025 (last concluded month), March 2025 (nonpeak month) and October 2024 (peak month) were reviewed.
 2. Production records
 3. Payment order for wage taxes
 4. Employee and management interviews
 5. Leave records
-

[← Code area 5.A](#)

[Code area 7 →](#)

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	200%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	Not applicable
Excluding overtime, what are the regular working hours per week for workers at this site?	40.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	44.6
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	48.0
Maximum number of days worked without a day off in sample	6

[← Code area 6](#)

[Code area 7 →](#)

7. No discrimination is practiced

Management systems

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

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

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

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

Management systems

Explanation for management systems grades

The facility has developed and maintains clear anti-discrimination policies, ensuring that no form of discrimination occurs in recruitment, hiring, or treatment of employees. A senior manager is responsible for ensuring that the anti-discrimination policies are properly implemented and adhered to across the organization.

All employees, including managers and supervisors, receive regular training on antidiscrimination practices and are kept informed about their rights and responsibilities in the workplace.

The facility monitors the effectiveness of these policies and procedures to ensure that all employees are treated fairly and equally.

The facility has adopted and fully implemented the ETI Base Code to ensure that all employees are treated fairly and with respect, upholding their rights and dignity in the workplace. As part of this commitment, the facility follows a designated Policy Against Discrimination and Harassment, which clearly states that any form of discrimination is unacceptable. All employees, regardless of their ethnicity, religion, sex, age, or disabilities, are provided equal rights and opportunities.

During the audit:

- No discriminatory practices were observed during the site tour.
- All employees affirmed the facility's commitment to maintaining a discrimination-free environment.
- Workers also expressed their satisfaction with the open communication and support available from supervisors and management.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section			<ol style="list-style-type: none"> 1. Employment contracts were provided for review, and they showed that male and female employees are on the same pay grade. 2. Payrolls and attendance sheets 3. Termination contracts 4. Facility tour 5. Management interview and employees' interview

7. No discrimination is practiced

Data points

Percentage of women workers in skilled or technical roles (e.g. where specific qualifications are needed, such as engineer/laboratory analyst)? 1%

Representation of women in managerial roles (ratio of women workers to women managers) 0%

Representation of women in supervisory roles (ratio of women workers to women supervisors) 7%

Three most common nationalities in managerial and supervisory roles Romanian

8. Regular employment is provided

Management systems

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

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

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

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

Management systems

Explanation for management systems grades

Employment Contracts are provided to all employees, ensuring regular employment with clear terms and conditions.

The facility has implemented policies and procedures that guarantee regular, permanent employment and compliance with labor laws.

The facility's HR department is responsible for overseeing employment practices and ensuring that all employees are hired under permanent contracts.

Communication and training regarding employment policies are provided to all workers, ensuring that everyone is informed about their rights and responsibilities.

The facility conducts regular monitoring of employment practices to ensure that all procedures are effectively meeting the established policies.

Work performed is based on recognized employment established through national law and practice:

The recruitment process at the facility is fair, transparent, and thoroughly documented, in full compliance with national labor laws and best practices. Key points regarding the employment practices are as follows:

1. Fair and Transparent Recruitment:
 - The recruitment process is designed to ensure fairness and transparency, and it is sufficiently documented. From the sample of 10 employees reviewed, all employees had signed individual labor contracts, and each employee had a job description.
 - During the interviews, all employees confirmed they were provided with copies of their contracts.
2. Individual Labor Contracts:
 - The contracts clearly state the duration, probation period, leave notice period, wage, and working hours, ensuring that the terms and conditions of employment are clearly defined and understood by all employees.
 - All contracts are accompanied by "Job description" that outline the employees' roles and responsibilities in detail.
3. Apprentices or Trainees:

No apprentices or trainees are employed at the facility, ensuring that all workers are fully qualified for their roles.
4. Direct Employment:
 - All local workers are directly employed by the facility, ensuring that there are no third-party labor intermediaries involved.
5. Migrant Workers:
 - There are no migrant employees hired by the facility.
6. Non-Employee Workers:
 - The facility does not engage non-employee workers.
7. Social Contributions and Taxes:
 - The facility complies with national laws regarding tax and social insurance. Legal taxes and social insurance contributions are deducted from employees' wages and

Management systems

paid to state authorities on time.

- Social Security Contribution: 25% of wages

- Health Insurance Fund: 10% of wages

- Income Tax: 10% of wages

- These contributions are deducted from employees' wages each month and are paid to the appropriate state authorities in a timely manner.

8. Contract validity:

All employee contracts are signed, valid, and legally compliant, ensuring the legal protection of employees' rights.

- The facility has established a fair and transparent recruitment process in line with national labor laws.

- All employees, including migrant workers, have signed individual labor contracts and received copies of these contracts.

- Social insurance and taxes are duly withheld and paid to the state authorities as required by law.

- The facility ensures compliance with all legal employment standards, including providing written contracts with all necessary terms.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section			<ol style="list-style-type: none"> 1. Personnel files were checked, and they all include a copy of employee's contract; 2. VAT compensation decision; 3. Management interview and employees' interviews

8. Regular employment is provided

Data points

Percentage of workers that are permanently or temporarily employed	100.0%
Percentage of workers that have been engaged via irregular, sub-contracted or non-employment models of labour, rather than permanent or temporary contracts of employment	0.0%
Percentage of workers employed as apprentices, trainees or interns	0.0%

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

Management systems

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

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

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

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

Explanation for management systems grades

The facility has developed and maintained relevant policies and procedures to ensure that subcontracting and the use of homeworkers are done responsibly. A senior manager is appointed to oversee the implementation of these procedures. The facility also ensures that employees and other workers, including managers and supervisors, are communicated with and trained on relevant policies and procedures, and that the effectiveness of these procedures is monitored to meet the policy requirements. Currently, the facility does not use subcontractors or homeworkers, which was confirmed during both management and employee interviews. The observed processes at the facility align with the products being manufactured. The number of machines correspond to the number of workers on site, ensuring an efficient operation.

Additionally, the facility understands that any future use of subcontractors must be declared, clients must be informed, and clear and uniform procedures must be followed for the selection and evaluation of subcontractors.

Summary of findings

[← Code area 8](#)

[Code area 9 →](#)

Code area	Workplace requirement	Area of NC	Finding
No findings			
Systems and evidence examined to validate this code section	<ol style="list-style-type: none"> 1. Processes completed by the facility 2. Number of machines and employees 3. Management and employees' interviews 4. Site tour 		

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

Data points

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

Gender disaggregated data available

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homemaker?

Are full records of homeworkers available at the site?

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

Based on the information provided and verified during the audit, the supplier does not purchase products or services from any third parties that utilize homeworkers. The company maintains strict sourcing policies and supplier requirements that prohibit the use of home-based labor. These policies are aligned with international labor standards and are regularly communicated and monitored throughout the supply chain to ensure compliance.

Sub-contracting

[← Code area 8.A](#)

[Code area 9 →](#)

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity?

No

Based on the audit findings and documentation reviewed, there are no concerns regarding unrecorded work or undeclared sub-contracting at the site. All work performed is properly documented. The company demonstrates transparency in its labor practices and maintains adequate oversight to ensure full compliance with labor regulations and internal policies.

Are any sub-contractors used?

No

[← Code area 8.A](#)

[Code area 9 →](#)

9. No harsh or inhumane treatment is allowed

Management systems

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

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

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

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

Management systems

Explanation for management systems grades

- The facility has developed and maintained a comprehensive social compliance policy and a Code of Ethics, including adherence to the ETI Base Code, which prohibits child labor, and any form of forced, bonded, or involuntary prison labor.
 - The Internal Policy against Discrimination and Harassment clearly specifies that no physical or verbal harassment is tolerated, and any instances of sexual harassment are to be prosecuted. This was confirmed during both management and worker interviews.
 - Disciplinary actions follow Romanian Labour Law and are explicitly stated in the facility's Internal Rules, which include warnings, notices of dismissal, and dismissal.
 - In cases where disciplinary measures are imposed, the following documentation is required and kept on file:
 1. Written statement of the breach.
 2. Written explanation from the employee outlining the situation from their personal point of view.
 3. Management order detailing the disciplinary measure taken.
 - No disciplinary actions were observed in the personnel files checked, nor were any reported by employees. Furthermore, no monetary sanctions are applied by the facility.
 - All contracts terminated are in compliance with the one-month notice requirement.
 - During the site visit, employees expressed that they are provided with positive work conditions, and that management maintains an open and fair attitude.
 - The work environment was noted as calm, relaxed, and friendly.
- The facility provides a suggestion box, as well as a Complaints Procedure which allows employees to file complaints and report issues anonymously. Employees confirmed their comfort with making suggestions and raising grievances either directly to their supervisors, workers' representatives, HR manager, and they feel respected when doing so. Employees stated they feel at ease discussing concerns with their direct supervisors and colleagues.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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No findings

[← Code area 8.A](#)

[Code area 10.A →](#)

Systems and evidence examined to validate this code section

1. PRINTMASTERS Code of Ethics
 2. Social compliance policy
 3. Grievance mechanism procedure and workers trained
 4. Internal Rules
 5. Personal Data privacy procedure
 6. Training records on social compliance, according to internal procedure
 7. Workers/Management interviews.
-

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?

Yes, there is a formal grievance process
The grievance process is available to all workers

What type of grievance mechanism(s) are available?

The facility provides the following grievance mechanisms:

- Suggestion/complaint boxes
- Direct communication with supervisors or HR
- Formal written grievance forms
- Scheduled employee feedback meetings

These channels allow workers to raise concerns confidentially and without retaliation.

Number of grievances raised in the last 12 months

0

Number of grievances resolved in the last 12 months

0

10.A. Environment 2-Pillar

Management systems

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

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

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

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

Explanation for management systems grades

- The facility has developed and maintained relevant environmental policies and procedures, in line with applicable environmental laws and regulations. These procedures are clearly communicated to all employees, and they undergo regular training to ensure compliance.
- A manager with sufficient seniority is appointed and responsible for implementing these procedures and ensuring that environmental policies are met.
- The facility is fully compliant with environmental laws and regulations and demonstrates a responsible approach to sustainability.
- The environmental permit required for the facility's operations is valid and includes an annual visa. This permit was reviewed during the audit.
- are consistently provided on time to the relevant authorities.
- In the past 12 months, an authority inspection was conducted, resulting in no penalties but only improvement observations.

Summary of findings

[← Code area 9](#)

[Code area 10.B →](#)

Code area	Workplace requirement	Area of NC	Finding
No findings			
Systems and evidence examined to validate this code section	<ol style="list-style-type: none"> 1. Facility tour 2. Management and Employees' interviews, 3. Environmental Impact Assessment report. 4. Authority inspection report 		

10.A. Environment 2–Pillar

Data points

<p>Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?</p>	<p>No</p>
<p>Does the site have any valid environmental or energy management certificates?</p>	<p>The site has valid environmental certificate ISO 14001 number RO23/00000010 issued by SGS on 07.05.2023 valid till 06.05.2026</p>
<p>Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC)?</p>	<p>Yes The facility obtained FSC certificate PBN-COC-065366 valid from 13.09.2021 till 12.09.2026</p>
<p>Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?</p>	<p>Yes The site has implemented and/or planned adaptive measures to protect workers from the impacts of climate change. These include: <ul style="list-style-type: none"> - Providing adequate ventilation and cooling systems in work areas during heatwaves - Adjusting working hours during extreme weather conditions - Ensuring access to drinking water and shaded rest areas - Monitoring indoor temperatures and modifying workloads where necessary </p>

[← Code area 10.A](#)

[Code area 10.B →](#)

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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No findings

[← Code area 10.A](#)

[Code area 10.C →](#)

Systems and evidence examined to validate this code section

All the environmental subjects are administrated by Mr. Dorian Brahaita, Ecologist, Environment Responsible.

The chemical materials are correctly used inside the company.

The company has agreements with specialized companies for collecting recyclable materials (paper, cardboard, plastics), domestic waste and hazardous waste and technological water

The waste is well stored in dedicated places.

Drinking water and that for technological purposes come from own underground source, 4 wells with a depth of 70 meters each; water is counted; the technological water is used in the stage of cleaning of developing substance when cleaning the nets; the resulted water is recirculated around 2,5 months and then, collected in IBC containers and transferred to licensed external companies for such type of hazardous waste (RON GO SRL). SO technological wastewater is not anymore generated because of optimization introduced in the recent period.

The paints used are water based but also contain organic solvents according to MSDS.

Domestic wastewater is discharged into an Otto-Graf Carat-Tank Biological Meat Biological Time, from where it is then periodically drained by specialized and authorized company, for one of the stations, and discharged into the water collector ditch.

For air conditioning, fan coils, chiller are used; ventilation of production section is provided by 7 air conditioning systems.

Specific EMS elements are applied, guided by associated documents: Manual for Integrated Management System, IMS Policy - includes pollution prevention, management of waste, compliance with legal and other requirements, decrease of negative impact of activities upon resources (water, ground, air); it is communicated internally to employees, to suppliers and to other interested parties; Workers have been trained to minimize resources wasting, such as switching off the lights or machinery when not needed.

QHSE Management Programme- includes environment objectives, targets, measures, responsibilities, deadlines, financial resources / needed investment

Environment assessment procedure; SEA (significant environment aspects):

Waste – paper, cardboard, hazardous waste (bins from paints and solvents, fabrics for cleaning of paints),

fire events, air emission of VOC, CO2 (Carbon Footprint)

Monitoring and measuring of environment parameters: the single parameter to be measured is that requested by Water Administration Authorization – waste water directed to collector trench – last bulletin

2403021/1/15.02.2025 issued by Wessling Romania SRL, results found in limit

(NTP01).

Monitoring of energy use – monthly invoice; Monitoring of water consumption - monthly

Compliance with legal& other requirements procedure is yearly provided; no nonconformity issued.

Clients' environment requirements are related to type of paint and colour.

Emergency preparedness and response procedure is applied; emergency drills exercised.

Operational Control procedure; Chemicals & Hazardous substances list/register MSDS for paints, inks and solvents – available at working site

Hazardous waste (empty bins from inks) – disposed by authorized suppliers,

Authorization for use of water and discharge of wastewater: available for owner of premises.

No fines received from authorities.

The management declared that before starting a contract the clients submit to factory their requirements including environmental requirements. After acknowledgment the factory is complying with all clients' request. All substances are used in a controlled manner, according to producer's recommendations, legal and client's requirements; positive results have been achieved during the controls provided by the local environmental guard.

Yearly intercompany environmental reports are issued to support the conformity against certification held by mother company.

Evidence examined:

1. Contracts with collecting waste companies
- 2.Environmental authorization, Water administration authorization
- 3.Workers' interviews
- 4.Management interviews
5. List of chemicals used in company
6. Clients' requirements related to chemical substances
7. Waste policy
8. Waste Management Qualification Certificate of Responsible Person

10.B. Environment 4-Pillar

Data points

<p>Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?</p>	<p>Yes</p>
<p>What additional specific environmental policies does the site capture?</p>	<p>Responsible use and management of water Prioritising local suppliers Packaging optimization Circular economy and resource efficiency Zero-waste and recycling protocols Switching to renewable energy sources Sustainable material sourcing</p>
<p>Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?</p>	<p>Yes</p> <p>The facility has established a system to manage client requirements and comply with environmental and chemical regulations in destination countries. This includes:</p> <ul style="list-style-type: none"> - Monitoring legal updates - Maintaining compliance documentation - Aligning internal procedures with client specifications and legal obligations - Ensuring responsible handling, labeling, and transport of chemicals according to applicable laws.
<p>Does the site have reduction targets in place to manage climate related risks?</p>	<p>None</p>
<p>Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 & 3))?</p>	<p>No</p>

[← Code area 10.B](#)

[Code area 10.C →](#)

Has the site checked that any sub-contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?

Not Applicable

Usage/discharge analysis

	Last full calendar year (2024)	Previous full calendar year (2023)
Total electricity consumption from non-renewable sources (kWh)	2,183,094	2,201,618
Total electricity consumption from renewable sources (kWh)	363,500	358
Sources of renewable energy used	Onsite generated	Onsite generated
Types of renewable energy used	Solar	Solar
Total natural gas consumption (kWh)	1,519,177	1,252,563
Usage of other purchased fuels	diesel 794 liters	diesel 600 liters
Has the site completed any carbon footprint analysis?	Yes	Yes
	Scope 1: 163 (tCO ₂ e)	Scope 1: 319 (tCO ₂ e)
	Scope 2: 291 (tCO ₂ e)	Scope 2: 442 (tCO ₂ e)
	Scope 3: 3194 (tCO ₂ e)	Scope 3: 1897 (tCO ₂ e)
Water sources	4 wells	4 wells

[← Code area 10.B](#)

[Code area 10.C →](#)

Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	3,167	2,322
Water discharged	surface water/ vacuum truck	surface water/ vacuum truck
Water volume discharged (m3)	2,603	1,960
Water volume recycled (m3)	0	0
Total waste produced (mt)	173.7	158.9
Total hazardous waste produced (mt)	23.7	18.9
Waste to recycling (mt)	65.9	62.8
Waste to landfill (mt)	52.9	50.4
Waste to other (mt)	84.1	77.3
Total product produced (mt)	25,378,832	25,518,540

[← Code area 10.B](#)

[Code area 10.C →](#)

10.C. Business ethics

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
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Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
--	---------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
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Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
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[← Code area 10.B](#)

Management systems

Explanation for management systems grades

There is a clear and transparent system of worker and management communications. This includes meetings between management and employees, information about Client's Code which are communicated and posted inside production areas.

During the audit the company demonstrated through records that it signed to respect several ethical codes of clients.

During the opening meeting the management signed the Intertek Integrity Letter and respected its provision to the end of the audit without any violation. Business integrity policy is included in facility policies and posted on website.

There is not any evidence of bribery, corruption or any other type of fraudulent or unfair business practice.

Business integrity policy is included in facility policies and posted on website. The policy is communicated to all employees during induction training and regular training.

The facility has a transparent system in place for confidentially reporting, and dealing with, unethical business practices, without fear of reprisals towards the reporter. Details are noted in the procedure of solving the employees' individual requests or compliance.

The facility is familiar with national regulations/laws concerning business integrity standards.

Mr. Cosmin Lucean – Innovation & Sourcing Manager is appointed as senior manager responsible for implementing standards concerning Business Practices.

Company found compliant against Business Ethics requirements

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 10.B](#)

Systems and evidence examined to validate this code section

1. Internal policies and procedures:
 2. Anti-corruption policy, Compliance Guidelines, Anti-cartel legislation, Vision, and Mission,
 3. Code of Conduct
 4. Employee and management interviews
-

[← Code area 10.B](#)

10.C. Business ethics

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with business ethics legislation, regulation, consent or permits (within the last three years)?

No

Provide any certified anti-bribery management systems for the site

Not applicable

[← Code area 10.C](#)

Attachments



[Workshop PM2.jpg](#)



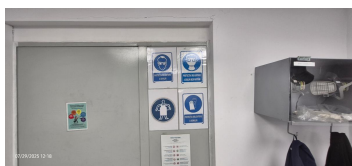
[Working time registration.jpg](#)



[Workshop PM3.jpg](#)



[Waste storage.jpg](#)



[Warning signs.jpg](#)



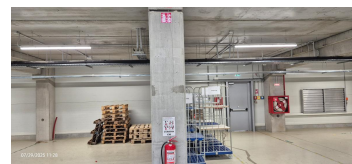
[Workshop PM1.jpg](#)



[Info panel.jpg](#)



[Outside view.jpg](#)



[Toilet.jpg](#)



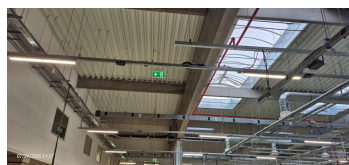
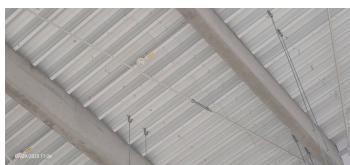
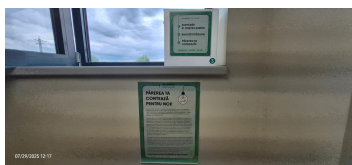
[First aid kit.jpg](#)



[Hydrant.jpg](#)



[Fire extinguisher.jpg](#)



[Suggestion box.jpg](#)



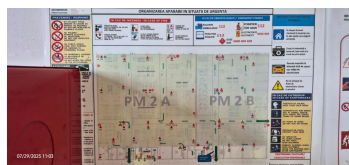
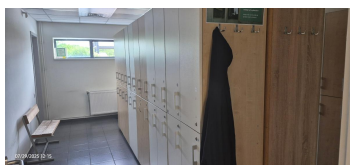
[Fire detection system.jpg](#)



[Evacuation sign.jpg](#)



[Fire alarm.jpg](#)



[Eye wash device.jpg](#)



[Cloakroom.jpg](#)



[Evacuation Map.jpg](#)



[Equipment of fire team.jpg](#)





[Compressor room.jpg](#)



[Emergency exit.jpg](#)



[Embroidery.jpg](#)



[Chemicals warehouse.jpg](#)



[Chemicals storage.jpg](#)



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