

Sedex Members Ethical Trade Audit Report

Version 7



Contents

[Audit content](#)

[Audit and site details](#)

[Audit parameters](#)

[Audit attendance](#)

[SMETA declaration](#)

[Summary of findings](#)

[Management systems](#)

[Site details and data points](#)

[Site details](#)

[Worker analysis](#)

[Worker interviews](#)

[Measure workplace impact](#)

[0. Enabling accurate assessment](#)

[1. Employment is freely chosen](#)

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

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

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

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

[5. Legal wages are paid](#)

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

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

[7. No discrimination is practiced](#)

[8. Regular employment is provided](#)

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

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

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

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

[10.C. Business ethics](#)

[Attachments](#)

Audit content

(1) A SMETA audit was conducted which included some or all of Labour Standards, Health & 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 following Code Areas:

Included in a 2-Pillar audit:

1. Labour Standards Code Areas:
 - 0: Enabling accurate Assessment
 - 1: Employment is Freely Chosen
 - 1.A: Responsible Recruitment & 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
2. Health & Safety Code Area:
 - 3: Working Conditions are Safe and Hygienic
3. Environment Code Area:
 - 10.A: Environment 2-Pillar

Included in a 4-Pillar audit:

1. Labour Standards Code Areas
 - As 2-pillar
2. Health & Safety Code Area
 - As 2-pillar
3. Environment Code Area:
 - 10.A: Environment 2-Pillar
 - 10.B: Environment 4-Pillar
4. Business Ethics Code Area:
 - 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 and site details

Audit details

Sedex company reference	ZC5000013618	Auditor company name	DQS CFS GmbH
Date of audit	2025-03-04	Audit conducted by	Sedex member
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics		

Site details

Sedex site reference	ZS1000014908	Site name	Podlaskie Zaklady Zbozowe SA
Business name	Podlaskie Zaklady Zbozowe S.A.	Site address	15-959 ul. Elewatorska 14, Białystok, PL
Site phone	+48 85 664 50 62	Site email	d.kowalska@pzz.bialystok.pl

Audit parameters

Time in and out	Day 1		Day 2		Day 3	
	In	09:15	In	08:15	In	08:00
	Out	17:15	Out	16:15	Out	12:00
Audit type	Full initial					
Was the audit announced?	Semi announced					
Was the Sedex SAQ available for review?	Yes					
Who signed and agreed CAPR?	Mrs. Sylwia Majewicz / President of Board					
Any conflicting information SAQ/Pre-Audit Info	No					
Is further information available?	No					

Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	No	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	No	No
Reason for absence at the opening meeting	No Trade unions in site. Worker representatives were not invited to the opening meeting.		
Reason for absence during the audit	No Trade unions in site.		
Reason for absence at the closing meeting	No Trade unions in site. Worker representatives were not available at the time of closing meeting.		

SMETA declaration

Auditor team

SMETA declaration

I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual.

1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform.
2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question.

This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post-audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.

Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size)

The number of people participating in the group interviews was adjusted to the possibilities in terms of organizing the interviews (a small number of employees on particular shifts and in particular areas). / Liczba osób biorących udział w rozmowach grupowych została dostosowana do możliwości w zakresie organizacji rozmów (mała liczba pracowników na poszczególnych zmianach i w poszczególnych obszarach).

Lead auditor

Katarzyna Ordynska

APSCA Number

21701451

Additional auditor

Date of declaration

2025-03-06

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	Mrs. Sylwia Majewicz
Title	President of Board
Date of declaration	2025-03-06





































Summary of findings


Code area	Workplace requirement	Local law	Finding
3. Working conditions are safe and hygienic	3.N Maintain a log of all hazardous substance...	§1	NC ZAF600845393
9. No harsh or inhumane treatment is allowed	9.A Not engage in or facilitate harsh or inhu...		GE ZAF600845394


Local law issues


- §1 According to § 94 of the Ordinance of the Minister of Labour and Social Policy of 26 September 1997 on general health and safety regulations - the storage of hazardous materials in containers and packaging for foodstuffs is not permitted. / Według § 94 rozporządzenia Ministra Pracy i Polityki Socjalnej z dnia 26 września 1997 r. w sprawie ogólnych przepisów bezpieczeństwa i higieny pracy - przechowywanie materiałów niebezpiecznych w pojemnikach i opakowaniach służących do środków spożywczych jest niedopuszczalne.


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

	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	ZC5000013618	
Sedex site reference	ZS1000014908	
Company name	Podlaskie Zaklady Zbozowe S.A.	
Business ownership type	GOODS	
Site name	Podlaskie Zaklady Zbozowe SA	
Site name in local language		
GPS location	GPS address	Elewatorska 14, 15-620 Białystok
	Coordinates	53.13557443855822, 23.07525316596441
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	Dominika Kowalska
	Job title	Quality Specialist
	Phone number	+48 85 664 50 62
	Email	d.kowalska@pzz.bialystok.pl
Applicable business and other legally required business license numbers and documents	Number in National Court Register: 0000038920 TAX identification number: 542-26-62-269 Number in the National Register of Economic Activity in Poland: 050688256 Number in the Database on Products and Packaging and Waste Management (BDO): 000060670 Inspection by the State Sanitary Inspectorate in November 2024 Inspection of the Environmental Inspectorate in September - October 2024	

Site activities

Site function	Factory Processing/Manufacturer Finished Product Supplier
---------------	--

Site activities

Site activities	Primary Manufacture of grain mill products Secondary Other
Product type	Wheat flour, rye flour, bran, Flakes
Process overview	Audit window: February 17 - March 16, 2025 Grain receiving -> grain storage in elevator -> black cleaning -> white cleaning -> milling -> screening -> packing/loading Main equipment used: Flour production line (wheat, rye, graham, pre-gelatinized flour), flake production line, elevators - grain storage, packaging lines (5 pieces).
What level of mechanization best describes the work at this site?	High mechanisation / low manual Labour

Site scope

Is the audited site a physically continuous area?	Yes
What is the area of audited site to its boundary?	42084m ²
Building 1	Last construction works on site 2024 If building is shared, provide details Not shared. Number of floors 8 Description of floor activities Mill - production (levels 1-6), social areas (changing rooms, dining room - level minus 1), lab (on level 0), spedition (level 0).
Building 2	Last construction works on site 2025 If building is shared, provide details Not shared. Number of floors 12 Description of floor activities Grain chambers - 10 floors, operating tower - 12 floors, flaking plant - 9 floors.

Site scope

Building 3	Last construction works on site	2023
	If building is shared, provide details	Not shared.
	Number of floors	1
	Description of floor activities	Finished goods warehouse and packing area.
Building 4	Last construction works on site	2025
	If building is shared, provide details	Not shared.
	Number of floors	6
	Description of floor activities	Office building.
Building 5	Last construction works on site	1990
	If building is shared, provide details	Not shared.
	Number of floors	9
	Description of floor activities	Groats production - out of use, machines and lines are being transferred to another building.
Building 6	Last construction works on site	1970
	If building is shared, provide details	Not shared.
	Number of floors	1
	Description of floor activities	Mechanic workshop.
Building 7	Last construction works on site	2025
	If building is shared, provide details	Not shared.
	Number of floors	1
	Description of floor activities	Vehicle wash.
Building 8	Last construction works on site	1990
	If building is shared, provide details	Steel hall subleased to another company - in the process of leaving the facility.
	Number of floors	1
	Description of floor activities	External company operations. In the process of leaving the facility.

Site scope

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

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

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

Worker accommodation and transport

Are there any site-provided worker accommodation buildings? No

Does the site organise worker transport to the worksite? Not provided
Site does not provide transport and it is not required by law.

Work patterns

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

Is there any night or back shift work at the site? Yes
The mill operates 24/7; a third shift may be activated in other areas as needed (none at the time of the audit).

What percentage of the workforce, including temporary and agency workers, work during the night/ back shift? 46%

Work patterns

Was the audit conducted across all shift times, and did it include a representative sample of workers from each shift time in interviews and sampling? Yes
On both production shifts.

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact? Other certification
BRCGS Food Safety, Certificate No. 30950905 BRC9, expiration date September 09, 2025
GMP+, Certificate No. 286250/PT, expiration date May 31, 2026
HALAL, Certificate No. PIH/PL-0001CIV0521-17/DECI2024, expiration date February 25, 2025
KOSHER, Certificate No. 5784, expiration date June 23, 2025

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
As part of the work on double materiality (preparation for the implementation of ESG requirements), human rights impacts were identified and assessed for both the company's own employee resources and employees in the value chain. The assessment took place in November-December 2024.

Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site? Yes
Human rights impacts were identified and assessed for both the company's own employee resources and employees in the value chain. The assessment took place in November-December 2024.

Worker analysis

Gender disaggregated data available

Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	89 (81.7%)	20 (18.3%)	- -	109 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	77 (85.6%)	13 (14.4%)	- -	90 (82.6%)
Temporary or fixed term employees	12 (63.2%)	7 (36.8%)	- -	19 (17.4%)
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

Migrant workers

	Men	Women	Other	Total
Domestic migrant workers	0 -	0 -	- -	0 (0%)
International migrant workers	2 (66.7%)	1 (33.3%)	- -	3 (2.8%)
Total migrant workers	2 (66.7%)	1 (33.3%)	- -	3 (2.8%)

* % 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	2 (66.7%)	1 (33.3%)	- -	3 (2.8%)
15 - 17 years old	0 -	0 -	- -	0 (0%)
Under 15 years old	0 -	0 -	- -	0 (0%)

* % of total workforce

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

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

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Belarusian	1%	0%	-	1%
Polish	78%	19%	-	97%
Ukrainian	1%	1%	-	2%

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	89 (81.7%)	20 (18.3%)	- -	109 (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	89 (81.7%)	20 (18.3%)	- -	109 (100%)
Other	0 -	0 -	- -	0 (0%)

* % of total workforce

If other payment cycle entered, please provide details

Not applicable.

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	2 (40%)	3 (60%)	- -	5
Supervisors or team leaders	10 (83.3%)	2 (16.7%)	- -	12
Administrative staff	2 (18.2%)	9 (81.8%)	- -	11

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 3 groups of 4 workers, 1 group of 5 workers

Did workers understand the purpose of the audit? Yes

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

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) There were no specific complaints - wages level was the only point of concern.
What did the workers like the most about working at this site?	Grievance mechanisms Work atmosphere (e.g. treatment by supervisors) Social activities and events Communication (e.g. from management) Social dialogue (e.g. freedom to associate) Facilities (e.g. rest area, recreation, canteen) Hours worked, rest days or breaks Job security Pay
Additional comments	Interviewed workers were satisfied with their job and presented very positive attitude towards the employer. It was underlined that employment is legal, wages are paid on time, the company is developing constantly (including renovation of buildings), trainings are provided, atmosphere at work is good and internal communication is efficient. All interviewed workers knew the grievance procedures and confirmed they have participated in fire drills. There were no negative comments (wage level that could be higher was the only point).
Attitude of workers' committee/union representatives	During the audit, one of the employee representatives was interviewed. The representative confirmed that he had been given information about the role he was taking on (including participating in the Health and Safety Committee, collecting information from employees, handling grievances from employees, etc.). Management's attitude was assessed very positively, as open and willing to talk. The willingness to change and develop the company (both the modernization of infrastructure and the approach to doing business) was emphasized, as well as the strong commitment of top management.
Attitude of managers	Site's Management was highly involved in audit process, including preparation before the audit. Top Management was available throughout the audit process. Auditor was given access to all relevant personnel, documentation and site areas. Audit findings were discussed during the closing meeting.

Workers interviewed by type

	Total
Permanent workers	21
Temporary or fixed-term employees	5
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0

Workers interviewed by type

Total number of workers interviewed	26
-------------------------------------	----

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	13	4	-	17
Workers interviewed individually	6	3	-	9

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	0	1	-	1
International migrant workers interviewed	0	1	-	1
Total migrant workers interviewed	0	2	-	2

Measuring workplace impact

Gender disaggregated data available Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	17.44%	5.5%	-	22.94%
Last full calendar year (2024)	17.44%	5.5%	-	22.94%
Previous full calendar year (2023)	18.1%	3.0%	-	21.1%

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

Rate of absenteeism (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	1.1%	0.47%	-	1.57%
Last full calendar year (2024)	7.69%	0.67%	-	8.36%
Previous full calendar year (2023)	1.59%	0.3%	-	1.89%

* Number of days lost through job absence in the year, calculated as (the number of employees on 1st day of the year + number employees on the last day of the year) / 2)* number available workdays in the year*100

Are accidents recorded? Yes
 Accidents at work log.

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

	Men	Women	Other	Total
--	-----	-------	-------	-------

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

Last full quarter (90 days)	0.7%	0.0%	-	0.7%
Last full calendar year (2024)	0.7%	0.0%	-	0.7%
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)	17.02%	0.0%	-	17.02%
Last full calendar year (2024)	17.02%	0.0%	-	17.02%
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 standard 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%

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

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

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

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	Local law	Finding
No findings			
Systems and evidence examined to validate this code section	<p>0.A -The audit was completed without any obstruction including the site tour, interviews and documentation review.</p> <p>0.B - No bribery attempt or threat was made to the auditor before, during or after the audit.</p> <p>0.C - An accurate site description and SEDEX Site profile was declared during the audit.</p> <p>0.D – The site has included Human rights policy into their Code of Conduct and Supplier Code of Conduct. Both the Code of Conduct and the Supplier Code are available on the company's website.</p> <p>As part of the work on double materiality (preparation for the implementation of ESG requirements), human rights impacts were identified and assessed for both the company's own employee resources and employees in the value chain. The assessment took place in November-December 2024.</p> <p>Evidence examined: Employee Handbook dated February 28, 2023 Remuneration Regulations dated January 1, 2019 Code of Conduct dated December 2024 Supplier Code of Conduct dated February 2025 Anti-Corruption and Promotion of Fair Market Competition Policy dated January 2025 Procedure for Dealing with Child Labor Found on the Site dated December 2024 Disciplinary Procedure dated January 2025 Living Wage Strategy dated January 23, 2025 Stages of recruitment at PZZ Bialystok Whistleblower procedure dated August 26, 2024 Data Protection Regulations and Policy Worker files (including contracts, age and right to work documentation etc.) Worker and management interviews Employee representative interview Site tour observations</p>		

0. Enabling accurate assessment

Data points

Has the site received an official notice, fine, prosecution, or withhold release order (WRO) for non-compliance with legislation, regulation, consent, or permits within the last three years, relating to Health and Safety, labour rights or the environment?

No

Did any workers selected by the auditor decline to be interviewed?

No

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

Yes

Not applicable - no non-employee workers.

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
<p>Explanation for management systems grades</p>	<p>Policies and procedures: Robust Management System Policies and procedures are appropriate for the site context and are very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time. The Site has developed and communicated internal regulations with refer to prohibition of forced labour: Employee Handbook, Code of Conduct and other.</p> <p>Resources: Robust Management System Demonstrable effectiveness of the management structure to achieve compliance sustainably over time. HR Department (overseen by Top Management) holds the overall responsibility over recruitment and employment processes, including contracts and employment conditions. Workers in HR department have appropriate knowledge and skills to assure that no forced labour practices are used on site.</p> <p>Communication and training: Robust Management System Effective training and communication of policy and procedures to all relevant workers, including managers and supervisors. All employees are familiarized and are aware of Employee Handbook, Code of Conduct and related documents. Text of implemented rules is available at any time in HR department and on intranet. Interviewed workers were aware of applied practices and confirmed they receive regular trainings on working and employment conditions.</p> <p>Monitoring: Robust Management System Monitoring ensures sufficient management of the Workplace Requirements in this Base Code Area on an ongoing basis. No deviations were found in audit process - only direct employment was used, what allows the company to manage the area closely, without risks related to intermediaries. Top Management monitors and reviews recruitment and employment practices regularly.</p> <p>The site is located in a country with a relatively low risk of forced labour indicators linked with recruitment process. Enlarging migration of workers may change this situation.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
Systems and evidence examined to validate this code section	No findings		
	<p>1.A - It was noted during the audit that the site does not seek to profit from forced labor, human trafficking, debt bondage/ bonded labor or any other form of modern slavery.</p> <p>1.B – No evidence was found in audit process that the site controls workers through threats, penalties, coercion, physical force, violence, or harsh or inhumane treatment.</p> <p>1.C – Workers are free to leave the premises after ending their shift. Additionally freedom of movement is assured during shift hours.</p> <p>1.D – CCTV was mainly used for safety and security purposes as well as production monitoring (in areas where there are no permanent workstations). Interviewed workers did not complain about monitoring. Everyone was familiarized with the rules of CCTV at the time of hiring. Security workers are present on site mainly during night time and are not allowed to perform any searches.</p> <p>1.E – Workers are free to communicate with each other at any time. Good relations and nice atmosphere at work were appreciated by interviewed workers.</p> <p>1.F - The site does not retain workers' original documents or any other valuable items. Workers are provided with lockers for their clothes and personal items.</p> <p>1.G – Employees are free to leave employer at any time, after notice period. Notice period are included into employment contracts and comply with local regulations (duration depends on the length of employment) and applies equally to both sides (either the worker or the site terminates the employment).</p> <p>1.H – Remuneration is paid with legal frequency – once per month. According to Employee Handbook – wages are paid until 10th day of following month (to worker bank accounts or in cash). Interviewed workers confirmed wages were never late.</p> <p>1.I – Audit process confirmed that the site does not intentionally place workers in debt.</p> <p>1.J – No deposits / salary withholdings are done.</p> <p>1.K – No evidence was found of withholding any payments until a worker's term of work is complete, delay payments, or any other financial scheme that would prevent workers from leaving their employment.</p> <p>1.L – The basic salary starts from the level of legal minimum wage – on top of that premiums, overtime and other allowances may be paid.</p> <p>1.M – NA – Third parties are not used to recruit / employ workers.</p> <p>1.N – NA – No prison labour used on site.</p> <p>1.O - The site complies with all other applicable laws that impose conditions on Code Area 1.</p>		
	<p>Evidence examined: Employee Handbook dated February 28, 2023 Remuneration Regulations dated January 1, 2019 Code of Conduct dated December 2024 Supplier Code of Conduct dated February 2025 Anti-Corruption and Promotion of Fair Market Competition Policy dated January 2025 Procedure for Dealing with Child Labor Found on the Site dated December 2024 Disciplinary Procedure dated January 2025 Living Wage Strategy dated January 23, 2025 Stages of recruitment at PZZ Bialystok Whistleblower procedure dated August 26, 2024 Data Protection Regulations and Policy Worker files (including contracts, age and right to work documentation etc.) Worker and management interviews Employee representative interview Site tour observations</p>		

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
Explanation for management systems grades	<p>Policies and procedures: Robust Management System Recruitment and employment policies and procedures are implemented. Audited Site employs people directly, without any intermediaries. The process is legal. At the time of current audit there were only 3 foreign workers, also employed directly.</p> <p>Resources: Robust Management System Demonstrable effectiveness of the management structure to achieve compliance sustainably over time. HR Department (overseen by Top Management) holds the overall responsibility over recruitment and employment processes, including contracts and employment conditions. Workers in HR department have appropriate knowledge and skills to assure that no forced labour practices are used on site.</p> <p>Communication and training: Robust Management System Effective training and communication of policy and procedures to all relevant workers, including managers and supervisors. All employees are familiarized and are aware of Employee Handbook, Code of Conduct and local law in terms of employment, what was confirmed during interviews. Both external and intrnal trainings were provided.</p> <p>Monitoring: Robust Management System Monitoring ensures sufficient management of the Workplace Requirements in this Base Code Area on an ongoing basis. The Site recruits and employs workers directly, based on legal contracts. Majority of workers were long term employees.</p> <p>The site is located in a country with a low risk of illegal employment, this is controlled by the government and periodic inspections are performed which leads in a low risk for this area for direct employment. In terms of indirect employment – the risk is moderate and depends mainly on internal procedures.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
-----------	-----------------------	-----------	---------

No findings

Systems and evidence examined to validate this code section

1.A.A At the time of recruitment / hiring the site requires candidates to fill in personal questionnaires with all relevant data, present their original IDs for reference, previous job references and school certificates where applicable. Only directly hired workers were on site at the time of current audit. There are three foreign citizens employed (two from Ukraine, one from Belarus) on site (but these are not migrant workers - they were hired in Poland, applied directly by themselves).

1.A.B - Complete worker files are maintained for all employees (including their files, personal questionnaires, health checks, insurance documentation, contracts and other).

1.A.C - All terms and conditions of employment are clearly presented to new workers at the time of hiring. Newcomers sign employment contracts with supplementary information which contain all basic information and are familiarized with implemented Employee Handbook and connected remuneration regulations.

1.A.D - NA - The site does not use any employment agencies or recruitment partners.

1.A.E - Site has a system to ensure that all workers are recruited legally and fairly.

1.A.F - NA - The site does not use any employment agencies or recruitment partners.

1.A.G - NA - The site does not use any employment agencies or recruitment partners.

1.A.H - NA - The site does not use any employment agencies or recruitment partners.

1.A.I - NA - no recruitment fees found in audit process.

1.A.J - The site complies with all other applicable laws that impose conditions on Code Area 1A.

Evidence examined:
 Employee Handbook dated February 28, 2023
 Remuneration Regulations dated January 1, 2019
 Code of Conduct dated December 2024
 Supplier Code of Conduct dated February 2025
 Anti-Corruption and Promotion of Fair Market Competition Policy dated January 2025
 Procedure for Dealing with Child Labor Found on the Site dated December 2024
 Disciplinary Procedure dated January 2025
 Living Wage Strategy dated January 23, 2025
 Stages of recruitment at PZZ Bialystok
 Whistleblower procedure dated August 26, 2024
 Data Protection Regulations and Policy
 Worker files (including contracts, age and right to work documentation etc.)
 Worker and management interviews
 Employee representative interview
 Site tour observations

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 (including 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
Percentage of workers that are migrant	3%
Do any workers migrate from other states, provinces or regions within the country to work at this site?	No

Recruitment fees

Were you able to detect recruitment fees and costs paid by workers during the recruitment and employment process? Not Applicable

Were recruitment fees or costs identified during worker interviews? No

Not applicable.

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	Some Improvements Recommended

Explanation for management systems grades

Policies and procedures: Robust Management System
Policies and procedures are appropriate for the site context and are very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time. The site is open to any worker organizations and has implemented procedures of active cooperation, based on local law. General policies and procedures are part of Employee Handbook, Code of Conduct and other related regulations.

Resources: Robust Management System
Demonstrable effectiveness of the management structure to achieve compliance sustainably over time. HR Department and Top Management hold the overall responsibility over freedom of association and active cooperation / communication.

Communication and training: Robust Management System
Effective training and communication of policy and procedures to all relevant workers, including managers and supervisors. All employees are made aware of their rights at the time of employment and are aware of the worker representation and its function on site. Worker representatives were elected by workforce to improve active cooperation and communication.

Monitoring: Some improvements recommended
The site effectively monitors procedures, taking actions where results require it or changes to policies and processes are made. Monitoring ensures sufficient management of the Workplace Requirements in this Base Code Area on an ongoing basis. Still there is space for improvement in terms of setting regular communication between management and worker representatives (this function has been started less than 2 months before the audit and it was not fully formalized yet).

The site is located in a country with a low risk of counteracting freedom of association, this is regulated by local law and controlled by the government.

Summary of findings

Code area	Workplace requirement	Local law	Finding
Systems and evidence examined to validate this code section	No findings		
	<p>2.A - The site ensures that all workers understand their legal rights in relation to freedom of association. Employee representatives were elected at the site - 2 people. One of the representatives works in administration (as a marketing and sales specialist - female), the other is a driver (male). The election was held on January 28, 2025, in accordance with the adopted Regulations for the election of employee representatives at PZZ SA. Among the candidates (selected in the first round of elections) were two men and two women. Two representatives were elected in the second round. The term of office of the representatives is 5 years (the current representatives were elected for 2025-2030). During the audit, one of the employee representatives was interviewed. The representative confirmed that he had been given information about the role he was taking on (including participating in the Health and Safety Committee, collecting information from employees, handling grievances from employees, etc.). Since the election was held recently (early 2025) - there have been no applications yet. Management's attitude was rated very positively, as open and willing to talk. The willingness to change and develop the company (both the modernization of infrastructure and the approach to doing business) was emphasized, as well as the strong commitment of top management. The most important information about the company's situation, plans, etc. is provided during company meetings (pre-Christmas, integration meetings).</p> <p>2.C - For internal communication - mainly open door policy and direct contact are used. Worker representatives are working on site and have direct contact with the management and workers. Additionally there is a grievance mechanism established on site.</p> <p>2.D - Based on worker interview comments - workers do know who the representatives are but have not seen any of their activity yet - as they had been holding this function for 1 month only.</p> <p>2.E - The site complies with all other applicable laws that impose conditions on Code Area 2.</p> <p>Evidence examined: Employee Handbook dated February 28, 2023 Remuneration Regulations dated January 1, 2019 Code of Conduct dated December 2024 Whistleblower procedure dated August 26, 2024 Data Protection Regulations and Policy Election records Worker and management interviews Employee representative interview Site tour observations</p>		

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

3. Working conditions are safe and hygienic

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
<p>Explanation for management systems grades</p>	<p>Policies and procedures: Some improvements recommended Gaps in policies and procedures observed which reduce the likelihood of sustainable compliance with the Workplace Requirements in the Base Code Area over time. Procedures with regards to chemical management were not fully implemented - finding was raised in this area.</p> <p>Resources: Robust Management System In general, the role(s) responsible understand their role and responsibilities and the role requires the necessary skills to implement them. OHS Department and Maintenance Department (overseen by Top Management) hold the overall responsibility over safety, fire safety, maintenance, technical condition of building and machines and other related general safety issues. Workers in these departments have appropriate knowledge and skills to monitor occupational health and safety practices.</p> <p>Communication and training: Some improvements recommended The site conducts regular health & safety trainings for all the workers. Training is carried out in accordance with the law - initial training before starting work and periodic training at a frequency of every 3 years (production positions), every 5 years for those in charge of employees and every 6 years for administrative and office employees. Everyone is well aware of implemented policies and procedures. Still there is place for improvement in the area of chemical management training in maintenance department.</p> <p>Monitoring: Some improvements recommended Base Code Area is generally captured in policies and procedures, but some gaps have already led to a non-compliance, though this is not necessarily systemic in nature. Company operates in line with local law and adjust their operations whenever there are changes in requirements. Ongoing monitoring is performed, based on site tours and documentation review. Some more attention should be paid in terms of chemical management on site.</p> <p>The site is located in a country where a very detailed and strict law is implemented in terms of OHS; this is monitored by local authorities which reduces the risk of misconduct.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
3. Working conditions are safe and hygienic	3.N Maintain a log of all hazardous substance...	§1	NC ZAF600845393

Systems and evidence examined to validate this code section

3.A – Overall working conditions on site are good. Majority of areas has been modernized / renovated for some time. All areas are maintained in good technical and sanitary condition. General OHS and fire safety regulations are followed. The site has put in place adequate controls to prevent accidents and injury (including long-term injury) to health arising out of, associated with, or occurring in the course of work. Annual analyses of the OHS condition are performed regularly (annually) (the last one for 2024 was presented during the audit for verification - dated January 2025). The analysis summarizes issues related to occupational accidents, training, recommendations of official inspections in this area, as well as measures to improve health and safety conditions. For 2025, 4 such activities have been designated.

3.B - The site has conducted occupational risk assessments for all jobs. Occupational risks were assessed for 10 job groups. In addition, risks related to the use of chemicals and for biological and psychosocial factors were assessed. Review of occupational risk assessment is performed regularly, and most were updated in 2025 (after modernizations). During the audit, the risk assessment was verified for positions including millwright, warehouse worker, production worker (as of January 2025). Risks were assessed in accordance with the requirements of the Polish Standard PN-N-18002:2011.

3.C – There are persons responsible for OHS and fire safety on site. The site has appointed one OHS Specialist (FTE) and additionally there is one person from external company supporting OHS operations. The OHS Specialist has the appropriate training and qualifications - during the audit, documentation was presented for verification of regular periodic training for OHS staff (last training in October 2023).

3.D – OHS committee has been established in 2025 (after latest election of worker representatives - Ordinance No. 2/BHP/2025 dated January 29, 2025 The Commission consists of 6 members: 2 technical persons, 2 employee representatives, an OHS Specialist and a representative from the Human Resources Department. By the time of the audit, two meetings of the OHS Commission had been held (both in February 2025).

3.E The site conducts health & safety training for all the workers. Training is carried out in accordance with the law - initial training before starting work, first periodic training after 1 years and next periodic trainings at a frequency of every 3 years (production positions), every 5 years for those in charge of employees and every 6 years for administrative and office employees. Certificates are kept in worker files. Additionally, there are annual trainings for production workers in terms of fire protection, explosive atmosphere, regulations, etc. and during company events (the last one included first aid training).

3.F The site has a system in place to measure the effectiveness of health and safety training carried out and to ensure that the training content is understood/implemented by workers. After periodic training, employees complete tests to verify their knowledge of the training. In addition, follow-up interviews are conducted. Certificates are issued after all training sessions.

3.G – The Site provides sufficient first-aid supplies onsite, and ensures that adequately trained personnel are available during all shifts. First aid on site was based on first aid kits (fully and appropriately stocked during the audit – available in all areas - app. 15 in total), eye-wash station and eye-wash liquid available in all areas, one safety shower and first aid trained staff. A list of those trained in the area is posted next to the first aid kits. All have been trained in the basics of first aid, while 71 people have been designated to provide first aid on site. The last trainings took place in August and September 2023 and in February 2025.

3.H - The site provides workers with work clothes, safety shoes and relevant personal protective equipment (PPE) free of charge. Work clothes are rented and washed by rental company. Protective shoes are issued to employees by the technical department. PPEs are provided as required and where required: e.g. safety helmets, hearing protection, safety vests, specific lab PPEs (e.g. gloves, aprons, goggles etc.), PPEs for workers in the gas station and fall protection kits. In addition, if the employee wishes, he is equipped with dust masks.

3.I - The site has an accidents log. There were no accidents in 2025 YTD and 1 accident in 2024 (light one). Accidents are analyzed in terms of severity and accident rate when preparing the annual health and safety analysis. The last accident occurred on December 13, 2024 (skin cut on the right shin). No accidents were recorded in 2023. After each accident, investigations are conducted and preventive measures (including

training) are put in place. A near misses log is also maintained - however, no reports have been filed to date.

3.J - The site has implemented procedures allowing workers to leave the site when they believe hazards in the workplace have placed them in imminent danger. As per Fire Safety Manual - in case of emergency workers should evacuate themselves to the designated emergency assembly point.

3.K - The site ensures that all premises are safe and have valid safety certifications for their current layout and use. All buildings undergo regular inspections (annual and 5-yearly). Additionally finished products warehouse undergoes bi-annual (periodic) inspections. Sample inspection reports were verified in audit process - for finished goods warehouse building, mechanics workshop and mill building - last 5-yearly inspections including annual inspection scope) was performed February 28, 2025. Regular inspections of installations are also carried out, including - periodic inspection of chimney flues took place on February 14, 2025, periodic inspection of gas installations took place in March 2025.

3.L - Fire Safety Manual was developed, last updated in January 2025. All employees are familiarized with updated documents - confirmed by worker signatures on the list. Firefighting equipment was installed on site, including fire extinguishers, internal fire hoses, fire hydrants (5 pieces), fire detection and alarm system (in mill building), evacuation lighting, fire doors and fire water tank. There is one designated emergency assembly point outside - next to the entrance gate. All areas are properly marked and access to evacuation exits and routes was assured during current audit.

Fire safety equipment is tested regularly (at least annually) - last testing of fire extinguishers is valid until December 2025, fire hoses - last testing in February 2025, fire hydrants - last testing in August 2024, fire doors testing in November 2024, fire alarm system tested in January 2025 and installation of emergency and evacuation lighting was newly installed.

Fire drills are performed regularly at the plant. Fire drills are conducted on average once a year on each shift. In addition, drills with the participation of the fire department are held every two years.

The last fire drills took place in April 2024 - for the office building, in January 2025 - for the mill, and in February 2025 at the finished goods warehouse. Fire drills were performed on all shifts.

3.M - Audit process confirmed that all machinery is installed and maintained in proper way. Site has a Maintenance Department that handles inspections, maintenance and ongoing repairs. As a policy - each machine or line should be overhauled at least once a year. All maintenance and repair activities are recorded in a file on the shared disk. Complex maintenance services are usually outsourced to authorized external contractors. There are machines / equipment under UDT supervision on site (official Technical Inspections): Tankers (21 units), mobile platforms (5 units), pressure (air) tanks - 12 units, fuel tank (1 unit), forklifts (8 units), water gas boilers (2 units), steam gas boiler (1 unit), elevators (6 units). During the audit, documentation was provided confirming inspections for selected machinery and equipment: forklift No. 4722007247 - last inspection March 6, 2025 (valid for 1 year), elevator No. 310101067 - last inspection March 6, 2024 (valid for 1 year).

3.N - A list of chemical substances has been prepared by Site and is regularly updated (last update in November 2024), which mainly includes substances for cleaning, diesel fuel, AdBlue, agents used in the Maintenance Department (e.g. lubricants). The list is divided into the various departments in which the chemicals are used. Employees who use chemicals have operating instructions and are trained at periodic training sessions. MSDSs are available for all chemicals. There was however chemical agent stored in water bottle in mechanical workshop.

3.O - Electrical safety on site was managed appropriately. Electrical installation was tested regularly - the last lightning protection system measurements and general electrical measurements in the mechanical workshop took place in October 2023, in the finished goods warehouse in November 2023, in the laboratory and social area of the mill took place in October 2021 (valid for 5 years).

3.P - The site has developed an emergency preparedness and response procedures - including Fire Safety Manual, Procedure for dealing with spills of chemicals, hazardous substances, fuels, oil, etc., Instruction for dealing with fire and other local emergencies, Incident Management Procedure (including fire, cybersecurity attack, lack of water or electricity supply, sabotage, recall of finished product - under BRC), Environmental Emergency Preparedness and Response Procedure (dated February 2025). Regular test evacuations are organized.

3.Q - The site has implemented a system to ensure workers are safe from risks associated with extreme weather conditions, including heat stress. Extreme

temperatures are not recorded at the company, which was confirmed by employees during interviews.

The Site regularly surveys the work environment for noise (last survey in July 2024), dust (last survey in November 2024), vibration (last survey in February 2025). No exceedances of limits were found. In addition, the energy expenditure for the warehouseman's position was checked - no indication of the provision of restorative meals.

3.R - Appropriate number of hygienic toilets, gender separated and accessible for all employees were provided on site. Additionally there are changing rooms (equipped with lockers) and a dining room (equipped as per local regulations with all necessary appliances).

3.S - NA - Accommodation not provided.

3.T - NA - Transportation is not provided.

3.U - The site complies with all other applicable laws that impose conditions on Code Area 3.

Evidence examined:

Employee Handbook dated February 28, 2023

Remuneration Regulations dated January 1, 2019

Code of Conduct dated December 2024

Whistleblower procedure dated August 26, 2024

Worker files (including training certificates)

OHS Policy

OHS Specialists' qualification confirmation

OHS and fire safety training records, including fire drills

Risk assessment documents

Building and installations inspection protocols

Firefighting equipment and installations inspection protocols

Machines / equipment inspection records

Accidents log books and investigation records

Fire safety manual, evacuation plans

Chemical inventory and MSDS

Worker and management interviews

Employee representative interview

Site tour observations

Findings: non-compliances

ZAF600845393

Non-compliance

Due 2025-05-14

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.N Maintain a log of all hazardous substances (e.g. chemicals and pesticides) on site. Ensure that these are managed appropriately at all times in line with safety instructions, including storage, use and disposal.

Time given to resolve

60 days

Issue title

232 - Non-hazardous chemicals are stored unlabelled or labelling is incorrect

Verification method

Desktop audit

Description

Chemicals inadequately stored. At the time of the audit, the maintenance workshop had a mineral water bottle in which coolant was stored. / Substancje chemiczne nieodpowiednio przechowywane. W trakcie audytu w warsztacie utrzymania ruchu znajdowała się butelka po wodzie mineralnej, w której przechowywane było chłodziwo.

Area of non-compliance/non-conformance

Local law
Base code

Corrective and preventative actions

The audited company will check all areas where chemicals are stored and provide appropriate containers where they are missing. / Audytowana firma sprawdzi wszystkie obszary gdzie przechowywane są substancje chemiczne i zapewni odpowiednie pojemniki tam, gdzie ich brakuje.

Local law reference

According to § 94 of the Ordinance of the Minister of Labour and Social Policy of 26 September 1997 on general health and safety regulations - the storage of hazardous materials in containers and packaging for foodstuffs is not permitted. / Według § 94 rozporządzenia Ministra Pracy i Polityki Socjalnej z dnia 26 września 1997 r. w sprawie ogólnych przepisów bezpieczeństwa i higieny pracy - przechowywanie materiałów niebezpiecznych w pojemnikach i opakowaniach służących do środków spożywczych jest niedopuszczalne.

Evidence



[NC - chemicals.JPG](#)



* PDF generated at 19:47 (UTC) on 15 Mar 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, senior manager or business owner Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes Chemicals are used mainly in cleaning operations, maintenance and lab.
Who organises accommodation for workers?	Not applicable
Who organises worker transportation between accommodation and worksite?	Not applicable
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?	Yes All buildings and additions have valid inspections.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No
Does the site have a structural engineer evaluation?	Yes

4. Child labour shall not be used

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>Policies and procedures: Robust Management System Policies and procedures are appropriate for the site context and are very likely to lead to sustainable compliance with all of the Workplace Requirements. Provisions of young labour are included into Employee Handbook and Code of Conduct. Additionally the site has implemented a Procedure for Dealing with Child Labor Found on the Site. All Policies and procedures were signed off by Top Management.</p> <p>Resources: Robust Management System In general, the role(s) responsible understand their role and responsibilities and the role requires the necessary skills to implement them. HR Department (overseen by Top Management) holds overall responsibility for recruitment and employment process. HR department workers have appropriate knowledge and skills to manage all HR processes.</p> <p>Communication and training: Robust Management System Effective training and communication of policy and procedures to all relevant workers, including managers and supervisors. All employees are familiarized with implemented Employee Handbook, Code of Conduct and Polish Labour Code provisions. Child labour is not an issue in Poland; everyone is well aware of legal age of employment.</p> <p>Monitoring: Robust Management System Monitoring ensures sufficient management of the Workplace Requirements in this Base Code Area on an ongoing basis. The Site recruits and employs workers only directly. Age is checked at the time of employment based on PESEL numbers (individual ID number with date of birth encoded).</p> <p>The site is located in a country with a low risk of child labor, this is controlled by the government and national system of ID numbers makes it a low risk area.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
-----------	-----------------------	-----------	---------

No findings

Systems and evidence examined to validate this code section

4.A - No employees below 18 years old employed on site. No evidence of child labour (current or historical) was found in audit process. Youngest person employed at the time of current audit was 21 years old.

4.B - Age verification process is based on checking documents which contain the national individual ID number (PESEL) - consisting of date of birth and additional digits (the number is on personal IDs and should be given to employer at the time of hiring). The PESEL number is used for all official matters - such as reporting to social security, the tax office, etc. It is not possible to hire someone without validation of their PESEL number. For foreigners - copies of residency permits are maintained on file.

4.C - NA - no workers under 18 employed on site.

4.D - NA - no workers under 18 employed on site.

4.E - NA - no accommodation provided by the site.

4.F - The Site has developed and implemented a Procedure for dealing with the case of finding child labor on the premises (dated December 2024).

4. G - NA - no cases of current or historical child labour.

4.H The site complies with all other applicable laws that impose conditions on Code Area 4.

Evidence examined:

Employee Handbook dated February 28, 2023
Remuneration Regulations dated January 1, 2019
Code of Conduct dated December 2024
Procedure for Dealing with Child Labor Found on the Site dated December 2024
Whistleblower procedure dated August 26, 2024
Data Protection Regulations and Policy
Worker files (including contracts, age and right to work documentation etc.)
Worker and management interviews
Employee representative interview
Site tour observations

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	2%
Enter the legal age of employment	15
Enter the age of the youngest worker identified	21
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

5. Legal wages are paid

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
<p>Explanation for management systems grades</p>	<p>Policies and procedures: Some improvements recommended Policies and procedures are appropriate for the site context and are very likely to lead to sustainable compliance with all of the Workplace Requirements. The Site acts in line with local law in terms of wages; general rules are described in Employee Handbook and Remuneration Regulations. There is however place for improvement in terms of simplifying the bonus system so it is more transparent.</p> <p>Resources: Robust Management System The role(s) responsible for this Base Code Area requires the necessary skills and has the seniority to manage Workplace Requirements. HR Department together with accountancy (overseen by top management) are responsible for wages area. Wages are calculated by accountancy and validated internally.</p> <p>Communication and training: Some improvements recommended Effective training and communication of policy and procedures to all relevant workers, including managers and supervisors. All employees are familiarized with implemented Employee Handbook, Remuneration Regulations and Polish Labour Code clauses related to wages. Still there is place for improvement in terms of communicating the bonus system in a more simple way.</p> <p>Monitoring: Robust Management System The organisation effectively monitors procedures, taking actions where results require it or changes to policies and processes are made. Monitoring ensures sufficient management of the Workplace Requirements in this Base Code Area on an ongoing basis. The Site manages wages in line with local law. No inconsistencies were found in audit process. Law is observed and followed - in case of changes in legal minimum wage necessary changes are implemented.</p> <p>The site is located in a country with a low risk of illegal payments, this is regulated by law and controlled by the government / authorities and (periodic inspections are performed) which leads in a low risk for this area.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
Systems and evidence examined to validate this code section	No findings		
	<p>5.A - Remuneration in audited company is paid as per Polish Labour law. Basic wage is negotiated at the time of employment and documented in individual employment contracts. Total wage paid to workers cannot be lower than National Minimum Wage. Basic wage is defined as monthly salary – for all employees. Remuneration rules are described in Employee Handbook and Remuneration Regulations.</p> <p>5.B - All workers receive statutory benefits which they are entitled to (such as night shift allowance, annual leave allowances, sick leave allowances, parental allowances, OT premiums etc.). All employees are also covered by national social insurance system (contribution is paid both by employer and employee). In addition to the legally required allowances, the audited company provides workers with discretionary bonuses (applicable to all employees).</p> <p>Among benefits - workers receive a flour ration (twice a year), can take advantage of a low-interest housing loan (1%), benefit from a Multisport card (half paid for by the employer). Site also organizes team-building events (the last one in January 2025) and employee Christmas parties.</p> <p>5.C - NA – No in-kind payments are used (only money is paid to workers). Remuneration is paid to employees via bank transfer (or in cash – upon workers' request – 3 persons) once per month, till the 10th day of next month.</p> <p>5.D - Only legal deductions are made. No disciplinary payments were found in audit process. Employees are familiarized with implemented Employee Handbook where relevant information on wages and disciplinary sanctions can be found. The site has additionally developed a Disciplinary Penalty Procedure (as of January 2025). All managers have been trained in the Disciplinary Procedure.</p> <p>5.E - The site ensures workers are remunerated for all time worked, including meetings and essential trainings what was confirmed by interviewed employees.</p> <p>5.F – Rates of pay are included in all employee contracts. Additionally – pay rates are described in internal regulations (e.g. Remuneration Regulations). Employees are familiarized with implemented regulations at the time of hiring.</p> <p>5.G – At the time of current audit payslips are handed out to workers upon their request (as per local regulations) - what was confirmed during interviews. Payslips are detailed and contain all legally required information (split of payment into basic wage, allowances, bonuses etc.).</p> <p>5.H The site complies with all other applicable laws that impose conditions on Code Area 5.</p> <p>Evidence examined: Employee Handbook dated February 28, 2023 Remuneration Regulations dated January 1, 2019 Code of Conduct dated December 2024 Disciplinary Procedure dated January 2025 Living Wage Strategy dated January 23, 2025 Whistleblower procedure dated August 26, 2024 Worker files (including contracts, age and right to work documentation etc.) Payroll and working hours records Worker and management interviews Employee representative interview Site tour observations</p>		

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	Wages are based on job skills and experience The legal minimum wage
Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?	Mix of digital and other payment methods (give details) 3 persons collect the wage in cash (upon their request).
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None

Worker remuneration

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

Summary information

Is legal wage/legally recognised CBAs data available for any of these options?	Monthly	
Is actual wage data available on site for any of these options?	Monthly	
Maximum legal working hours	Max hours per day	12.0
	Max hours per week	40.0
	Max hours per month	Non applicable
Actual required working hours	Required hours per day	12.0
	Required hours per week	40.0
	Required hours per month	184.0

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	8.0
	Max hours per week	8.0
	Max hours per month	32.0
Minimum legal wage	Min per hour	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	4666.0
Actual minimum wage	Actual per hour	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	4666.0
Minimum legal overtime wage	Min per hour	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	Actual per hour	55.0
	Actual per day	440.0
	Actual per week	440.0
	Actual per month	1760.0

Wage analysis

Number of workers' records checked	78
Provide the date and details of the records	26 samples for January 2025 (current / last paid), 26 samples for November 2024 (peak), 26 sample for July 2024 (random).

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

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

Indicate the breakdown of workforce per earnings
 0% below the legal minimum
 4,6% meets the legal minimum
 95,4% above legal minimum

Are there any bonus schemes used? Yes
 Discretionary bonuses are paid.

Were accurate records shown at the first request? Yes

Were any inconsistencies found? No

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings
Systems and evidence examined to validate this code section	<p>5.A.A – The site has completed a living wage assessment determining the living wage level for the region / area. A Living Wage Strategy was created (dated January 23, 2025), which set as a goal to improve employees' living standards, reduce poverty, increase employee loyalty and motivation, improve employee health and well-being, increase social equality, strengthen the company's reputation and support the local economy. Based on the assessment, 24 of the 109 employees (app. 22%) earn below the living wage.</p> <p>5.A.B - Wage improvement plan that aims to pay workers a living wage within a stated timeframe was prepared as the site. A 5-step action plan was documented along with supporting actions (transparent communication, introduction, employee development programs and partnerships with external organizations). According to the implemented Strategy - salaries will be reviewed annually. There will also be employee satisfaction surveys in this area.</p> <p>Evidence examined: Employee Handbook dated February 28, 2023 Remuneration Regulations dated January 1, 2019 Code of Conduct dated December 2024 Disciplinary Procedure dated January 2025 Living Wage Strategy dated January 23, 2025 Whistleblower procedure dated August 26, 2024 Worker files (including contracts, age and right to work documentation etc.) Payroll and working hours records Worker and management interviews Employee representative interview Site tour observations</p>		

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

Explanation for management systems grades

Policies and procedures: Robust Management System
Policies and procedures are appropriate for the site context and are very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time. Policy on working hours is part of Employee Handbook. Rules applied are in line with Polish Labour Code (which gives higher protection to workers in terms of working hours than ETI Code).

Resources: Robust Management System
The role(s) responsible for this Base Code Area requires the necessary skills and has the seniority to manage Workplace Requirements. HR Department together with area managers (overseen by top management) are responsible for working hours area. Working hours are monitored on an ongoing basis.

Communication and training: Robust Management System
Effective training and communication of policy and procedures to all relevant workers, including managers and supervisors. All employees are familiarized with implemented Employee Handbook and Polish Labour Code clauses related to working hours. All interviewed workers were well aware of the rules.

Monitoring: Robust Management System
The organisation effectively monitors procedures, taking actions where results require it or changes to policies and processes are made. Monitoring ensures sufficient management of the Workplace Requirements in this Base Code Area on an ongoing basis. The Site manages working hours in line with local law. Working hours are registered and monitored. As confirmed by interviewed workers - overtime is rare, always voluntary and paid.

The site is located in a country with a moderate risk of working hours violations due to insufficient numbers of available workers on the market and use of employment agencies which tend to employ workers based on contracts of mandate (not regulated by Polish Labour Code and without legal limits in terms of hours). Still there are periodic inspections performed by local authorities.

Summary of findings

Code area	Workplace requirement	Local law	Finding
Systems and evidence examined to validate this code section	No findings		
	<p>6.A - Working hours were not found to be excessive. Company operates in basic working hours system in administration: Monday – Friday, from 7:30 to 15:30 (8 hours); other departments operate from Monday till Friday on 1, 2 or 3 shifts, 6:00-14:00, 14:00-22:00; mill works 2 shifts / 12 hours per shift: 6:00-18:00 and 18:00 – 6:00. Overall working hours (excluding overtime) may not exceed 8 hours per day and 40 hours per week on average in adopted working hours settlement period of 1 month. Manual attendance sheets are used for working hours registration (electronic system is in testing phase).</p> <p>6.B – According to employee Handbook - employees are entitled to 15 minute meal break during each work shift (of 8 hours) and two 15-minute breaks during 12-hours shifts. Employees participating in the interviews confirmed that in practice the breaks are even longer.</p> <p>6.C - Weekly and daily rest breaks are provided – 11 hours per day and 35 consecutive hours per week, as per local law. Interviewed workers and sample documentation showed the maximum of 6 consecutive days worked.</p> <p>6.D – No cases of work exceeding 60 hours per week found in audit process (within audit sample).</p> <p>6.E – Standard working hours per week on site is 40, based on employment contracts and Polish Labour Code. All contracts / supplementary information to employment contracts clearly state the standard working hours. No other types of contracts are used on site.</p> <p>6.F - Adopted limit of overtime hours on site: 416 OT hours per year – no more than 8 OT hours per week. Sample documentation verified during audit process confirmed that overtime hours were within the legal limits for all workers.</p> <p>6.G – Interviewed workers confirmed that overtime is voluntary and paid.</p> <p>6.H – Employee Handbook states that overtime hours should be paid at premium: 150% on a regular work day and 200% on a day off, night shift and holiday. All overtime hours in audit sample were paid accordingly.</p> <p>6.I – Overtime hours are monitored, legal limits (and SMETA limits) are respected.</p> <p>6.J - The site complies with all other applicable laws that impose conditions on Code Area 6.</p> <p>Evidence examined: Employee Handbook dated February 28, 2023 Remuneration Regulations dated January 1, 2019 Code of Conduct dated December 2024 Disciplinary Procedure dated January 2025 Living Wage Strategy dated January 23, 2025 Whistleblower procedure dated August 26, 2024 Worker files (including contracts, age and right to work documentation etc.) Payroll and working hours records Worker and management interviews Employee representative interview Site tour observations</p>		

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	150%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	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?	40.0
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

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
Explanation for management systems grades	<p>Policies and procedures: Robust Management System Policies and procedures are appropriate for the site context and are very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time. General policies and procedures are part of Employee Handbook, Code of Conduct and other related regulations. All policies and procedures are signed off by Top Management and communicated.</p> <p>Resources: Robust Management System Demonstrable effectiveness of the management structure to achieve compliance sustainably over time. Everyone is responsible for fair treatment; overall responsibility is held by Top Management and managed by Quality and HR departments. Workers of HR department show high awareness and have knowledge and skills in this field.</p> <p>Communication and training: Robust Management System Effective training and communication of policy and procedures to all relevant workers, including managers and supervisors. All employees are familiarized with Employee Handbook, Code of Conduct and related procedures and have access to these documents at any time in HR.</p> <p>Monitoring: Robust Management System Monitoring ensures sufficient management of the Workplace Requirements in this Base Code Area on an ongoing basis. No evidence of discriminatory practices being used was found. HR Department oversees employment and working conditions being fair and equal. Interviewed workers underline very good realtions on site.</p> <p>The site is located in a country with a moderate risk of discrimination, this is regulated by local law and controlled by the government. Still discrimination in remuneration is quite common.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
-----------	-----------------------	-----------	---------

No findings

Systems and evidence examined to validate this code section

7.A - No evidence of discriminatory practices was found in audit process. All interviewed workers confirmed they were treated equally and there was no exclusions or distinctions for any reason. Implemented Code of Conduct includes, among others, all human and worker rights policies: company's policy on human rights, health and safety, prohibition of discrimination, prohibition of inhumane treatment, prohibition of alcohol and working under the influence of drugs, the right to organize, legality of employment, prohibition of forced labor, working time (overtime voluntary, maximum 48 hours per week with overtime), wages, prohibition of child labor (the minimum age of employment is indicated at 15 years - with provisions for juvenile labor), protection of the environment, protection of company assets and confidentiality of information, protection of personal data.

In addition, the Code includes information on reporting deviations - grievances can be reported to the Plenipotentiary for Human Labor and the SMETA Code (given person details, email address and telephone number) or in accordance with the Whistleblower Procedure.

7.B - Implemented policies and processes are sufficient to prevent discrimination at all stages of employment, what was confirmed in audit process.

7.C - Only legally required health checks are done - in order to confirm that the employee's health condition allows him/her to work in the given environment (taking into account specific risks).

7.D - Grievance mechanism was established on site. Implemented Code of Conduct includes information on reporting deviations - grievances can be reported to the Plenipotentiary for Human Work and the SMETA Code (person details, email address and phone number provided) or in accordance with the Whistleblower procedure.

According to the Whistleblower procedures - reporting can be done by letter, to the address provided; by email to: sygnalisci@pzz.bialystok.pl; through the box located in social areas, next to the dining room (in a sealed envelope) or in person - during a meeting with the Whistleblower Representative.

In accordance with the regulations - a register of reports is kept. Explanatory and remedial actions are taken for each report. Protection of whistleblowers is taken into account.

Through the established channels of communication (suggestion box), only one grievance was made: regarding a corporate event that was not held in the fall (it was postponed to January 2025). No reports of violations of the law.

7.E - The site uses equity approach in recruitment, training, development and promotion processes, as confirmed in audit process. As part of its equal opportunity policy, the company is taking a number of measures, including the use of internal recruitment (before advertisements go outside the company), the use of job advertisements that do not indicate a specific gender (only qualification requirements are taken into account), adjusting work schedules to meet the needs of employees (e.g., young parents), in case of emergencies, employees can leave early and work off that time on another day, using the same salaries for the same job levels.

7.F - The site complies with all other applicable laws that impose conditions on Code Area 7.

Evidence examined:

Employee Handbook dated February 28, 2023

Remuneration Regulations dated January 1, 2019

Code of Conduct dated December 2024

Supplier Code of Conduct dated February 2025

Disciplinary Procedure dated January 2025

Living Wage Strategy dated January 23, 2025

Stages of recruitment at PZZ Bialystok

Whistleblower procedure dated August 26, 2024

Data Protection Regulations and Policy

Worker files (including contracts, age and right to work documentation etc.)

Worker and management interviews

Employee representative interview

Site tour observations

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)?	54%
---	-----

Representation of women in managerial roles (ratio of women workers to women managers)	15%
--	-----

Representation of women in supervisory roles (ratio of women workers to women supervisors)	10%
--	-----

Three most common nationalities in managerial and supervisory roles	Polish
---	--------

8. Regular employment is provided

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>Policies and procedures: Robust Management System Policies and procedures are appropriate for the site context and are very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time. Overall company policy in this field were described in Employee Handbook, Code of Conduct and related procedures.</p> <p>Resources: Robust Management System Demonstrable effectiveness of the management structure to achieve compliance sustainably over time. HR department is responsible for assuring that everyone is employed based on legal contract. Workers of HR department show high awareness and have knowledge and skills in this field.</p> <p>Communication and training: Robust Management System Effective training and communication of policy and procedures to all relevant workers, including managers and supervisors. All employees are familiarized with Employee Handbook, Code of Conduct and related procedures and have access to these documents at any time in HR department.</p> <p>Monitoring: Robust Management System Monitoring ensures sufficient management of the Workplace Requirements in this Base Code Area on an ongoing basis. No problems were found in audit process - only direct employment allows the company to manage the area closely, without risks related to intermediaries.</p> <p>The site is located in a country with a moderate risk of employment violations due to migration. This is controlled by the government - periodic inspections are performed. Employment agencies tend to use contracts of mandate (legally allowed but not regulated by the Polish Labour Code).</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
-----------	-----------------------	-----------	---------

No findings

Systems and evidence examined to validate this code section

8.A – Employees sign written, legal employment contracts along with supplementary contract information, supported by Polish Labour Code. Site's employment relationships were not precarious for the workers. Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship are not avoided by any means. All employees are recruited and hired directly.
 There are three foreign citizens employed (two from Ukraine, one from Belarus) on site (but these are not migrant workers – they were hired in Poland, applied directly by themselves).

8.B – No illegal actions were found in audit process in terms of dismissal, termination or redundancy.

8.C – The site uses employment model appropriate to and intended for the nature of work undertaken in the local context. All employees are recruited and hired directly.

8.D – At the time of current audit there were no apprenticeship programs, temporary or irregular employment models used.

8.E – At the time of current audit there were no apprenticeship programs. All employment models used are legal.

8.F – The site does not unfairly restrict any workers from seeking regular employment.

8.G – NA – no apprenticeship schemes are used.

8.H – The site complies with all other applicable laws that impose conditions on Code Area 8.

Evidence examined:
 Employee Handbook dated February 28, 2023
 Remuneration Regulations dated January 1, 2019
 Code of Conduct dated December 2024
 Disciplinary Procedure dated January 2025
 Living Wage Strategy dated January 23, 2025
 Stages of recruitment at PZZ Bialystok
 Whistleblower procedure dated August 26, 2024
 Data Protection Regulations and Policy
 Worker files (including contracts, age and right to work documentation etc.)
 Worker and management interviews
 Employee representative interview
 Site tour observations

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	Subcontracting or homeworking are not used.

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings
Systems and evidence examined to validate this code section	<p>8A.A - It was verified through document review, Site tour, and management interaction and worker interviews that the Site is not using any subcontractors or home workers.</p> <p>8A.B - NA - No system was in place to manage sub-contracting, homeworking and external processing as no sub-contracting, homeworking and external processing was used.</p> <p>8.A.C - As above.</p> <p>8.A.D - The site complies with all other applicable laws that impose conditions on Code Area 8A.</p> <p>Evidence examined: Company registration docs (with all activities listed) Worker and management interviews Site tour observations</p>		

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
Not applicable.

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No
No such concerns arose in the course of audit.

Are any sub-contractors used? No

9. No harsh or inhumane treatment is allowed

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>Policies and procedures: Robust Management System Policies and procedures are appropriate for the site context and are very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time. Company has implemented policies which address all possible risks and ways of detecting / investigating them, including Employee Handbook, Code of Conduct, Disciplinary Procedure and Whistleblower procedure. All procedures are approved and signed by top management.</p> <p>Resources: Robust Management System The role(s) responsible for this Base Code Area requires the necessary skills and has the seniority to manage Workplace Requirements. Demonstrable effectiveness of the management structure to achieve compliance sustainably over time. HR Department (overseen by Top Management) holds the overall responsibility over policies and procedures in this field.</p> <p>Communication and training: Robust Management System Effective training and communication of policy and procedures to all relevant workers, including managers and supervisors. All employees are familiarized and are aware of Employee Handbook, related policies and procedures and local law.</p> <p>Monitoring: Robust Management System Monitoring ensures sufficient management of the Workplace Requirements in this Base Code Area on an ongoing basis. The Site does not tolerate any abusive behaviour (as part of company's culture). No grievances were reported in terms of harsh or inhumane treatment. Interviewed workers underlined very good relations on site.</p> <p>The site is located in a country with a low risk of harsh or inhumane treatment, this is controlled by the government and historically there were no problems within this area which leads in a low risk for this area.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
-----------	-----------------------	-----------	---------

9. No harsh or inhumane treatment is allowed

9.A Not engage in or facilitate harsh or inhu...

GE [ZAF600845394](#)

Systems and evidence examined to validate this code section

9.A - The site does not engage in or facilitate harsh or inhumane treatment of workers, including gender-based violence and harassment. Interviewed workers underlined good relations and atmosphere on site. Everyone was treated respectfully. There are three foreign citizens employed (two from Ukraine, one from Belarus) on site (but these are not migrant workers – they were hired in Poland, applied directly by themselves). Two foreigners were interviewed as part of audit process – no complaints were raised in the area of harsh or inhumane treatment.

9.B – No harsh or inhumane treatment policy was part of implemented Code of Conduct and Employee Handbook. All employees are familiarized with both documents.

9.C - Disciplinary procedure is part of Employee Handbook – Chapter XI. All stipulated penalties are in accordance with the Polish Labor Code. Interviewed workers conformed that financial penalties were not used. Additionally the site has established and implemented Disciplinary Penalty Procedure (as of January 2025). All managers have been trained in the Disciplinary Procedure (training records were presented). There were no disciplinary measures used in the 12 month preceding audit date.

9.D - The site has implemented measures to prevent and control risks of harsh or inhumane treatment, including gender-based violence and harassment. There were no reports of bullying/sexual harassment, harsh or inhumane treatment. All managers have been trained in the Disciplinary Procedure (training records were presented).

9.E – Appropriate trainings for workers at all levels in roles where risk has been identified and those with relevant supervisory or administrative responsibilities, to prevent harsh or inhumane treatment in the workplace were provided. All managers have been trained in the Disciplinary Procedure (training records were presented).

9.F - The site ensures all workers (taking particular consideration of vulnerable worker groups) have accessible information on the measures taken to prevent and control harsh or inhumane treatment. Audit process confirmed that everyone on site was treated with respect and dignity. Workers were aware of implemented grievance procedures.

9.G – Security guards are only present on site at night and are not allowed to check bags, car trunks or perform bodily searches. Interviewed workers confirmed there were no problems in this area.

9.H - Grievance mechanism was established on site. Implemented Code of Conduct includes information on reporting deviations - grievances can be reported to the Plenipotentiary for Human Work and the SMETA Code (person details, email address and phone number provided) or in accordance with the Whistleblower procedure. According to the Whistleblower procedures – reporting can be done by letter, to the address provided; by email to: sygnalisci@pzz.bialystok.pl; through the box located in social areas, next to the dining room (in a sealed envelope) or in person - during a meeting with the Whistleblower Representative. In accordance with the regulations - a register of reports is kept. Explanatory and remedial actions are taken for each report. Protection of whistleblowers is taken into account. Through the established channels of communication (suggestion box), only one grievance was made: regarding a corporate event that was not held in the fall (it was postponed to January 2025). No reports of violations of the law.

9.I The site has complied with all other applicable laws that impose conditions on Code Area 9.

Evidence examined:

Employee Handbook dated February 28, 2023
 Remuneration Regulations dated January 1, 2019
 Code of Conduct dated December 2024
 Procedure for Dealing with Child Labor Found on the Site dated December 2024
 Disciplinary Procedure dated January 2025
 Living Wage Strategy dated January 23, 2025
 Stages of recruitment at PZZ Bialystok
 Whistleblower procedure dated August 26, 2024
 Data Protection Regulations and Policy
 Worker files (including contracts, age and right to work documentation etc.)
 Grievance records
 Worker and management interviews
 Employee representative interview
 Site tour observations

Findings: good examples

ZAF600845394

Good example

Code area

9 No harsh or inhumane treatment is allowed

Workplace requirement

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

Description

All employees participating in the interviews were very aware of the established channels for reporting violations and stressed that the company approaches the employee with respect and everyone has the opportunity to express their opinions. /Wszyscy pracownicy biorący udział w rozmowach mieli bardzo dużą świadomość dotyczącą ustanowionych kanałów zgłaszania naruszeń oraz podkreślali, że firma podchodzi do pracownika z szacunkiem i każdy ma możliwość wyrażania swoich opinii.

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

What type of grievance mechanism(s) are available?

Implemented Code of Conduct includes information on reporting deviations - grievances can be reported to the Plenipotentiary for Human Work and the SMETA Code (person details, email address and phone number provided) or in accordance with the Whistleblower procedure.
According to the Whistleblower procedures - reporting can be done by letter, to the address provided; by email to: sygnalisci@pzz.bialystok.pl; through the box located in social areas, next to the dining room (in a sealed envelope) or in person - during a meeting with the Whistleblower Representative.

Number of grievances raised in the last 12 months 1

Number of grievances resolved in the last 12 months 1

10.A. Environment 2-Pillar

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	<p>Policies and procedures: Robust Management System Policies and procedures are appropriate for the site context and are very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time. Site has developed and implemented a dedicated Environmental Policy. Additionally general policies and procedures are part of Code of Conduct and other related regulations. All policies and procedures are signed by top management and communicated.</p> <p>Resources: Robust Management System Demonstrable effectiveness of the management structure to achieve compliance sustainably over time. Environmental aspects are managed by environmental specialist. Oversight and overall responsibility is held by Top Management. Dedicated specialist and the management show high awareness and knowledge in this field.</p> <p>Communication and training: Some improvements recommended Effective training and communication of policy and procedures to all relevant workers, including managers and supervisors. Detailed environmental training plan in terms of environmental goals and aspects was prepared, but not yet completed (the plan was established for 2025).</p> <p>Monitoring: Some improvements recommended Monitoring ensures sufficient management of the Workplace Requirements in this Base Code Area on an ongoing basis. Environmental goals were set, based on materiality analysis. Company could profit from more formal monitoring of goals.</p> <p>The site is located in a country with a low risk of environmental violations - this is controlled by the government and periodic inspections are performed which leads in a low risk for this area.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
-----------	-----------------------	-----------	---------

No findings

Systems and evidence examined to validate this code section

10.A.A - The site follows to remain aware of the local, regional and national environmental laws relating to the site, and have clear processes around how these laws are updated and communicated.
 An Environmental Protection Team has been established at the site, which includes employees in the positions of: Environmental Supervisor, Head of R&D and Production, Technical Manager and Quality Specialist.

10.A.B - The Site has obtained the necessary decisions/environmental permits: Decision No. DOS-I.6223.1.2023, dated August 17, 2023 - an integrated permit to operate an installation for the handling and processing of food products or feed from processed or unprocessed raw materials of plant origin. The permit regulates waste generation, dust and gas emissions into the air, and noise emissions into the environment.
 The site conducts regular measurements of dust emissions into the air (the last test in October 2024) and measurements of external noise emissions were made in 2022 (new tests will be made in 2025).
 The Site is registered in BDO (Database on products and packaging and waste management) under the number 000060670 - where all waste is managed in terms of disposing it off to authorized external contractors.
 All waste generated in the production process is managed in a circular cycle - sold for further processing.
 In 2024, 6 types (codes) of waste were produced in total (non-production waste), including 2 hazardous waste codes (lead batteries and accumulators - 160601* - 0.88 Mg and waste equipment containing hazardous components - 160213* - 0.2 Mg).

10.A.C The site has a proper system in place for identifying and remediating gaps between their clients' environmental standards and the environmental impact of their own operations. Site has a manual for analyzing customers' environmental needs. In addition, a customer survey was conducted in 2024 regarding environmental areas. All environmental questionnaires and carbon footprint inquiries are the reason for adjusting company's standards to meet customer requirements.

10.A.D - A list of chemical substances has been prepared by Site and is regularly updated (last update in November 2024), which mainly includes substances for cleaning, diesel fuel, AdBlue, agents used in the Maintenance Department (e.g. lubricants). The list is divided into the various departments in which the chemicals are used. Site has a manual for analyzing customers' environmental needs.

Evidence examined:
 Employee Handbook dated February 28, 2023
 Code of Conduct dated December 2024
 Supplier Code of Conduct dated February 2025
 Whistleblower procedure dated August 26, 2024
 Environmental decisions
 Waste management documentation
 Legally required environmental reporting
 Chemical inventories and MSDS
 Training records
 Worker and management interviews
 Employee representative interview
 Site tour observations

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>None.</p>
<p>Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC)?</p>	<p>No</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 As part of ESG risk assessment process and implementation.</p>

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings
Systems and evidence examined to validate this code section			<p>10.B.E – The site has identified and assessed all environmental aspects linked with their operations. The Procedure for Identification and Assessment of Environmental Aspects (dated January 22, 2025) has been implemented. According to the procedure - all environmental aspects related to the company's operations (individual processes) were identified and evaluated. A total of 50 aspects were evaluated, of which 3 were significant: electricity, natural gas and water consumption in the production process.</p> <p>10.B.F – Company has established and implemented an Environmental Policy (dated January 24, 2025). The Policy addresses all significant environmental aspects and has been handed out to all employees.</p> <p>4 environmental training courses have been planned for employees (in 2025) - a training plan has been submitted for review. In addition, environmental training was included in initial training (for new employees). By the time of the audit, general training related to SMETA requirements was held - on February 3, 2025 (conducted by an external authorized expert). Both management and employees were trained. The site fulfills all required environmental reporting requirements – e.g. Annual report of waste produced (in 2023) was presented for verification (report for 2024 was not completed yet) and report on annual emissions submitted to KOBIZE for 2024 (National Balancing and Emissions Management Center) – sent February 28, 2025.</p> <p>10.B.G – Audited Site has established environmental goals for 2025, along with the actions it plans to take. A total of 7 goals have been set, including two for reducing the carbon footprint (the organization has estimated a carbon footprint of 1 and 2), one for extending waste management training to employees, a goal to replace dust collection filters in the elevator, and 3 goals to reduce resource consumption (by 10% energy consumption per 1t of grain, 5% reduction in water consumption for production, 5% reduction in natural gas consumption).</p> <p>10.B.H – The audited company monitors on an ongoing basis the consumption of utilities (water, electricity, gas) - on the basis of the amount of consumption / meters.</p> <p>10.B.I – Site has analyzed their impact on biodiversity and assessed that there is no significant impact. This was documented in their Environmental Policy. The site did not track the water discharge and total product produced for 2023 was not available during the audit</p> <p>Evidence examined: Employee Handbook dated February 28, 2023 Code of Conduct dated December 2024 Supplier Code of Conduct dated February 2025 Whistleblower procedure dated August 26, 2024 Environmental aspects identification and assessment Environmental goals for 2025 Chemical inventories and MSDS Training records Worker and management interviews Employee representative interview Site tour observations</p>

10.B. Environment 4-Pillar

Data points

Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	Yes
What additional specific environmental policies does the site capture?	Circular economy and resource efficiency Sustainable material sourcing Prioritising local suppliers Biodiversity and eco system impact management Packaging optimization Responsible use and management of water Zero-waste and recycling protocols
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Yes Site has a manual for analyzing customers' environmental needs. In addition, a customer survey was conducted in 2024 regarding environmental areas. All environmental questionnaires and carbon footprint inquiries are the reason for adjusting company's standards to meet customer requirements.
Does the site have reduction targets in place to manage climate related risks?	Yes, to reduce scope 1 greenhouse gases (GHGs) Yes, to reduce scope 2 greenhouse gases (GHGs)
Are any of these science-based targets?	No, and we do not intend to set one in the next two years
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))?	Yes Significant aspects: - Reduction in electricity consumption for the plant's needs - Reduction in natural gas consumption - Reduction in water consumption - Reduction in plastic film consumption
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?	Yes Through Confirmation of activity in BDO (Database on products and packaging and waste management).

Usage/discharge analysis

	Last full calendar year (2024)	Previous full calendar year (2023)
Total electricity consumption from non-renewable sources (kWh)	9,450,639	9,686,914

Total electricity consumption from renewable sources (kWh)	3,135,722	Data not available
Sources of renewable energy used	Utility provider	Utility provider
Types of renewable energy used	Solar Wind Hydrogen Biomass	Solar Wind Hydrogen Biomass
Total natural gas consumption (kWh)	98,734	106,130
Usage of other purchased fuels	LPG - 9085 L (forklifts) ON - 695541 L Pb - 8438.48 L	LPG - 4800 kg (forklifts) ON - 839358.94 L Pb - 4783.39 L
Has the site completed any carbon footprint analysis?	Yes Scope 1: 2051 (tCO ₂ e) Scope 2: 6252 (tCO ₂ e) Scope 3: 0 (tCO ₂ e)	Yes Scope 1: 1820 (tCO ₂ e) Scope 2: 6128 (tCO ₂ e) Scope 3: 0 (tCO ₂ e)
Water sources	Bialystok Waterworks	Bialystok Waterworks
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	7,442	7,160
Water discharged	Local sewage system	Local sewage system
Water volume discharged (m3)	Data not available	Data not available
Water volume recycled (m3)	0	0
Total waste produced (mt)	43.9	15.3
Total hazardous waste produced (mt)	0	0
Waste to recycling (mt)	43.9	15.3
Waste to landfill (mt)	0	0

Waste to other (mt)	0	0
Total product produced (mt)	191,469.9	Data not available

10.C. Business ethics

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
<p>Explanation for management systems grades</p>	<p>Policies and procedures: Robust Management System Policies and procedures are appropriate for the site context and are very likely to lead to sustainable compliance with all of the Workplace Requirements in the Base Code Area now and over time. General policies and procedures are part of implemented Code of Conduct, Anti-Corruption and Promotion of Fair Market Competition Policy and other related regulations. All policies are signed by top management and communicated.</p> <p>Resources: Robust Management System Demonstrable effectiveness of the management structure to achieve compliance sustainably over time. Business conduct management in charge of anti-bribery policy was appointed and has the appropriate qualifications; overall responsibility is held by Top Management and is overseen by the President of Board. The management show high awareness and knowledge in this field.</p> <p>Communication and training: Some improvements recommended Effective training and communication of policy and procedures to all relevant workers, including managers and supervisors. All employees are familiarized with implemented Code of Conduct, Employee Handbook and other related procedures and have access to these documents at any time. Still there is space for improvement in terms of setting regular training schedule (for now only induction trainings were performed).</p> <p>Monitoring: Robust Management System Monitoring ensures sufficient management of the Workplace Requirements in this Base Code Area on an ongoing basis. Top Management oversees anti-bribery and working conditions being free of business conduct violations. There were no current or historical cases of unethical business practices detected - the system is effective.</p> <p>The site is located in a country with a moderate / high risk in the area of business ethics. According to the Corruption Perception Index (CPI) - Poland ranks 53rd out of 180 countries analyzed, with a score of 53 points out of a possible 100, where zero means the most corruption and a hundred means the least.</p>

Summary of findings

Code area	Workplace requirement	Local law	Finding
			No findings

Systems and evidence examined to validate this code section

10.C.A – The site demonstrates understanding of current and relevant legislation relating to bribery, corruption, unethical, or any type of fraudulent or unethical business practices.

10.C.B – The site assessed risks of bribery, corruption or any fraudulent or unethical business practices and implemented measures to mitigate these. All operations are handled legally.
The greatest risk has been identified in connection with the company's decision-making functions. As a result, annual management training and procedures for approval of cash payments by the company's Board of Directors (above PLN 1,000) have been introduced. In addition, a risk assessment of unfair competition acts has been developed (dated January 30, 2025).

10.C.C – The site demonstrates awareness of, and compliance with, any fiscal legislative requirements, where required. External financial audits are carried over by external authorized contractors in terms of annual financial reports (reports are checked by a certified auditor).

10.C.D – The Anti-Corruption and Promotion of Fair Market Competition Policy of January 2025 has been implemented. The policy includes rules related to bribery and corruption, anti-corruption clauses, conflict of interest, gifts, hospitality rules (business meetings, trips, entertainment), supplier and customer relations, competition and anti-trust activities, political, charitable and social donations. Additionally implemented Code of Conduct addresses (among other things) conflict of interest, political neutrality, corruption / bribes and gifts, competition, fairness in business transactions with business partners and suppliers.

10.C.E – The site communicates their Code of Conduct to all employees. On February 3, 2025, a training course was conducted (by an external expert) on SMETA requirements and anti-corruption and the promotion of fair market practices, among other topics. The training was attended by all executives and managers (17 people). The training ended with a knowledge test and certificates were issued. Documentation of the training was presented during the audit.
Top management is aware in the area of compliance and has implemented numerous solutions to adequately verify operations to prevent unethical business practices.

10.C.F – The site has developed and implemented a transparent and accessible mechanism that effectively allows confidential reporting, monitoring and investigation of any fraudulent or unethical business practices without fear of reprisals towards the reporter. According to Whistleblower procedure - reporting can be done by letter, to the address provided; by email to: sygnalisci@pzz.bialystok.pl; through the box located in social areas, next to the dining room (in a sealed envelope) or in person - during a meeting with the Whistleblower Representative.
In accordance with the regulations - a register of reports is kept. Explanatory and remedial actions are taken for each report. Protection of whistleblowers is taken into account.

10.C.G – The site obtains and stores personal data with the appropriate consents and controls, complying with any legislative requirements and based on implemented Regulations for the protection of personal data and Data Protection Policy (following GDPR Regulation). Proper information clauses are signed by workers (both with regard to the protection of personal data and the maintenance of confidentiality).

10.C.H – NA – The site has not been subject to any fines/prosecutions for non-compliance to business ethics, regulations or equivalent.

10.C.I – The site can demonstrate that licenses and permissions are held relating to ownership and leasing of the land where the site operates. The site uses the land on a perpetual usufruct basis. During the audit, relevant documents were presented e.g. Ruling on granting perpetual use of land to PZZ SA.

Evidence examined:
 Employee Handbook dated February 28, 2023
 Remuneration Regulations dated January 1, 2019
 Code of Conduct dated December 2024
 Supplier Code of Conduct dated February 2025
 Anti-Corruption and Promotion of Fair Market Competition Policy dated January 2025
 Whistleblower procedure dated August 26, 2024
 Data Protection Regulations and Policy
 Land rights documentation
 Risk assessment records
 Worker and management interviews
 Employee representative interview
 Site tour observations

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

None.

Attachments

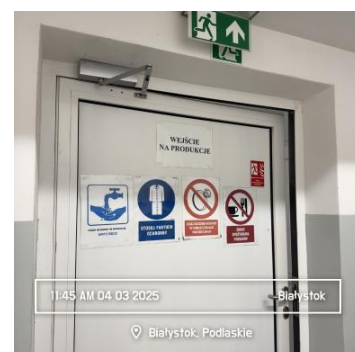
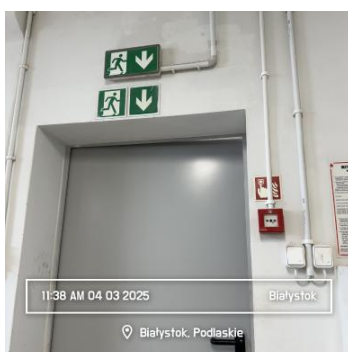


[PZZ_CAPR_ZAA600113029.pdf](#)

[PZZ_CAPR_ZAA600113029_si_gned.pdf](#)

[Suggestion box.JPG](#)

[Fire safety equipment 2.JPG](#)

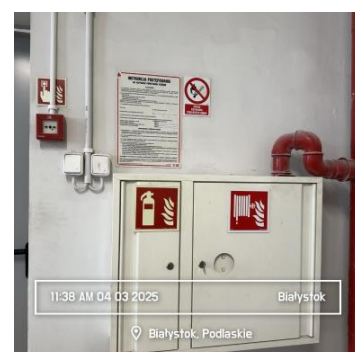
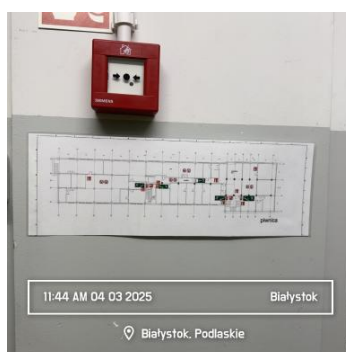
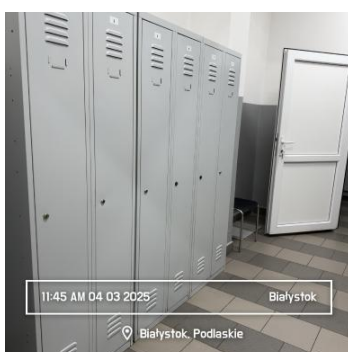
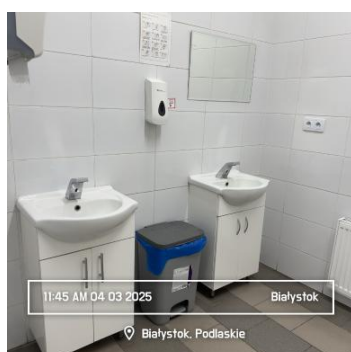


[Waste segregation.JPG](#)

[Evacuation marking sample.JPG](#)

[Fire safety equipment 3.JPG](#)

[Safety precautions 2.JPG](#)

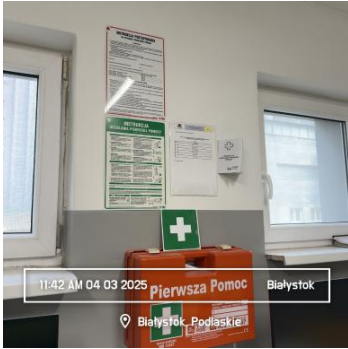


[Sanitary facilities 1.JPG](#)

[Sample changing room.JPG](#)

[Sample evacuation plan posted.JPG](#)

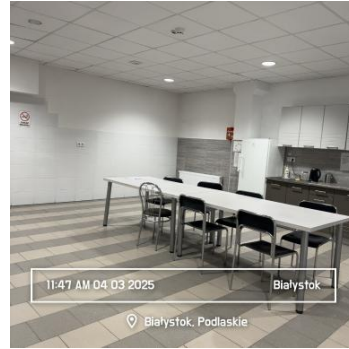
[Fire safety equipment 1.JPG](#)



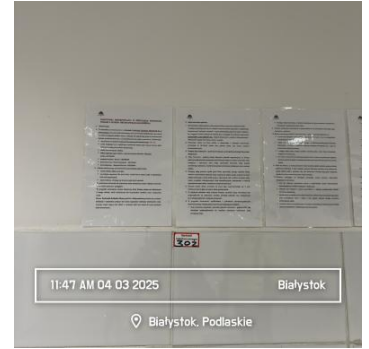
[Sample first aid kit_1.JPG](#)



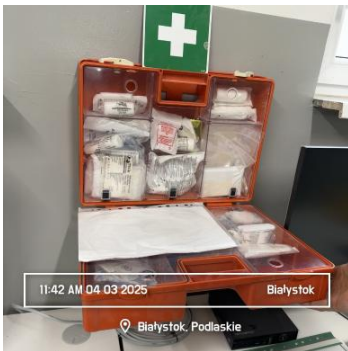
[Dining room_1.JPG](#)



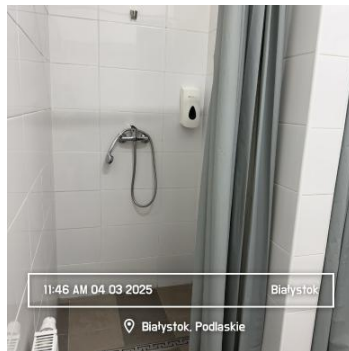
[Dining room_2.JPG](#)



[Fire safety procedures posted.JPG](#)



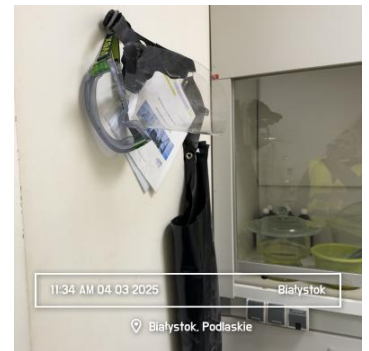
[Sample first aid kit_2.JPG](#)



[Sanitary facilities_3.JPG](#)



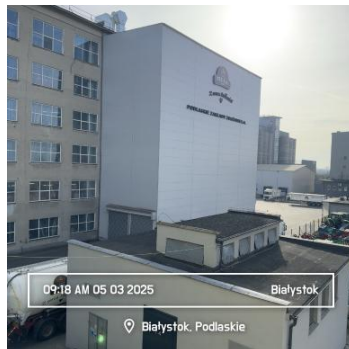
[Sanitary facilities_2.JPG](#)



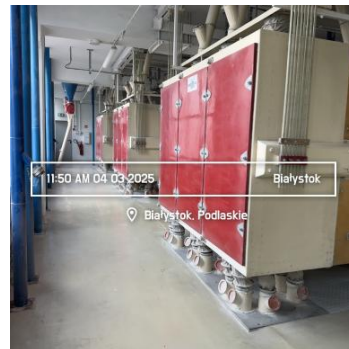
[Sample PPEs_1.JPG](#)



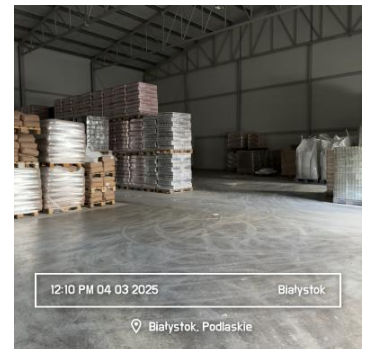
[Evacuation assembly point marked.JPG](#)



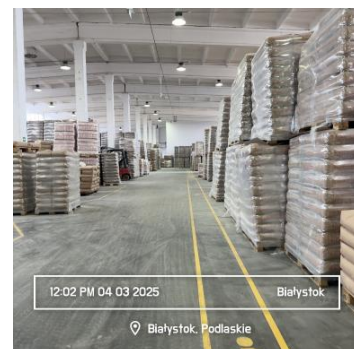
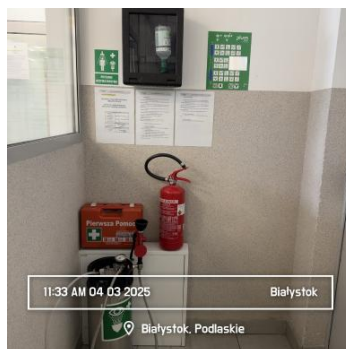
[Sites buildings_2.JPG](#)



[Sample production areas.JPG](#)



[Sample warehouse areas_2.JPG](#)



[Safety precautions.JPG](#)



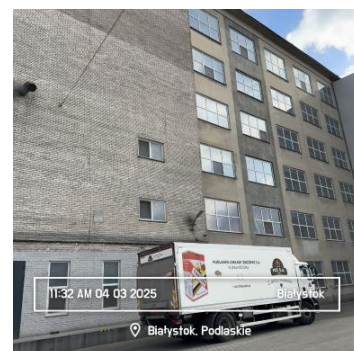
[External areas.JPG](#)



[Eye wash and safety shower point.JPG](#)



[Sample warehouse areas_1.JPG](#)



[Chemical spill kit_1.JPG](#)



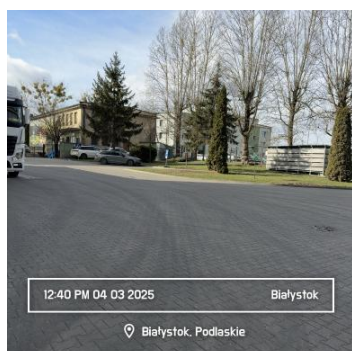
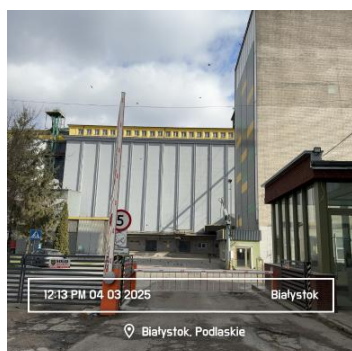
[Chemical spill kit_2.JPG](#)



[External areas_3.JPG](#)



[Sites buildings_1.JPG](#)



[Site entrance.JPG](#)



[External areas_2.JPG](#)



[NC - chemicals.JPG](#)





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