

Sedex Members Ethical Trade Audit Report

Version 7



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Audit content

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

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

2-pillar audits include:

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

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

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

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

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

Audit details

Site details

Sedex site reference	ZS1069026	Site name	Manulena Lda
Business name	Manulena Lda	Site address	Rua Luís de Camões 268 Mira de Aire PT 2485-139

Audit details

Sedex company reference	ZC1059951	Auditor company name	Intertek Portugal
Audit company address	Rua Antero de Quental 221, sala 102, Perafita, Matosinhos, PT, 4455-586		
Date of audit	2026-05-14	Audit conducted by	Md Ataur Rahman
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics		
Time in and out	Day 1		Day 2
	In	09:20	In 09:30
	Out	18:45	Out 14:00
Audit type	Full initial		
Was the audit announced?	Semi announced		

Was the Sedex SAQ available for review? Yes

Who signed and agreed CAPR? José Custódio / Director of HR

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	No	No
C: Present at the closing meeting?	Yes	No	No
Reason for absence at the opening meeting	There were no worker representatives or union representatives in the facility.		
Reason for absence during the audit	There were no worker representatives or union representatives in the facility.		
Reason for absence at the closing meeting	There were no worker representatives or union representatives in the facility.		

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)

It was a semi announced audit of 2.5 Mandays, 2 manday was covered by two auditors at day one and 0.5 manday on day 2.

Lead auditor

Md Ataur Rahman

APSCA Number

21702809

Additional auditor

Rui Filipe

APSCA Number

21703940

Date of declaration

2026-05-15

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Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	José Custódio
Title	Director of HR
Date of declaration	2026-05-15

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF-
	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF-
6. Working hours are not excessive	6.C Provide workers with at least 24 hours of...	Local law	NC ZAF-
	6.H Ensure that overtime is always compensate...	Local law	NC ZAF-

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	i	✓	✓	✓
4. Child labour shall not be used	✓	✓	✓	✓
5. Legal wages are paid	✓	✓	✓	✓
6. Working hours are not excessive	i	✓	✓	✓
7. No discrimination is practiced	✓	✓	✓	✓
8. Regular employment is provided	✓	✓	✓	✓



Not addressed



Fundamental improvements required



Some improvements recommended



Robust management systems

[← Summary of findings](#)

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



Not addressed



Fundamental improvements required



Some improvements recommended



Robust management systems

Site details

Company and site details

Sedex company reference	ZC1059951	
Sedex site reference	ZS1069026	
Company name	Manulena Lda	
Business ownership type	GOODS	
Site name	Manulena Lda	
Site name in local language		
GPS location	GPS address	Candles Unit Address: Rua Das Carrizes N 306, 2485-058, Mira De Aire. Cosmetics Unit Address: Rua Das Carrizes N 355, 2485-058, Mira De Aire
	Coordinates	Latitude: 39°32'36.204" Longitude: 8°42'39.294"
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	Mr. José Custódio
	Job title	Director of HR
	Phone number	+351 244 447 320
	Email	quality@manulena.com

[← Management systems](#)

[Worker analysis →](#)

Company and site details

Applicable business and other legally required business license numbers and documents

Licenses

1. Certidão Permanente- 4687-4613-5465, valid till 08/11/2026. (Both Units)
2. NIPC 502306424, No expiration date. (Both Units). No expiration date.
3. Industrial license no. 8/2010, Process no. 2015927, on 28 January 2010 from the Ministry of Economics, Innovation and Developments (Candle and Diffusers Unit). No expiration date.
Industrial license no. 1758/2025, Process no. 344/1987, on 22 January 2025 from the Porto De Mos Municipality. (Cosmetics Unit)
4. Alvará de Utilização 47/2009, Process No. 01/2004/100, Date 30 April 2009 from Porto de Mos Municipality. (Candle and Diffusers Unit).
Alvará de Utilização 48/2009, Process No. 01/2003/623, Date 30 April 2009 from Porto de Mos Municipality. (Candle and Diffusers Unit).
Alvará de Utilização 49/2009, Process No. 01/2001/673, Date 30 April 2009 from Porto de Mos Municipality. (Candle and Diffusers Unit).
Alvará de Utilização 50/09, Process No. 01/2001/227, Date 4 May 2009 from Porto de Mos Municipality. (Candle and Diffusers Unit).
Alvará de Utilização 8/2025, processo nº. 01/45/2021, Date 06 February 2025 from Porto De Mos Municipality. (Permission for alteration of the building of the Cosmetics Unit). No expiration date.
5. The fire license was initially submitted for the project to the ANPC on 25 September 2014, as a 3rd and 4th risk category. Due to the alteration of the project, the facility did not complete the MAP (medidas de autoproteção) for further approval proceedings. (Candle and Diffusers Unit). No fire license application has been initiated for the Cosmetics Unit yet.
6. Accident Insurance form Allianz – Policy No. 001050530, Valid till 31 May 2026. (Both Units)
7. MIRR 2025 (Annual Waste Inventory) submitted on 13 March 2026. Required to submit once a year.
8. last waste disposal, SILIAMB-.PT20260512270949, broken glass on 12 March 2026.
9. The facility uses municipal water from Porto De Mos, which is paid for per month as per usage. No Expiration date.
10. One compressor using permission 0047/2023, Valid till 14 January 2028 from IPQ – Instituto Português da Qualidade. (Candle and Diffusers Unit).
11. Boiler permission no. A0496/2024 and A1387/2024 were given by IPQ on 8 March 2024. The last inspection was conducted on 29 April 2026 by a 3rd party ITG.

Site activities

Site function	Finished Product Supplier	
Site activities	Primary	Manufacture of other chemical products n.e.c.
	Secondary	
	Other	
Product type	The facility established 1990 in Mira de Aire (Candle and Diffusers Unit) and 2017 (Cosmetics Unit). In one unit the facility produces Candles and Diffusers and other unit the facility produces cosmetics. Both units have different premises and located one in front of other with a covered area of 6,382.5 m2 (candles and diffusers unit) and 965,5 sqm (Cosmetics unit).	
Process overview	Production process of Candles and diffusers Unit- Raw materials and components, liquid mixing of raw material with aroma, filling the glass/mould/bottles, finishing and packing. Production process of Cosmetics Unit- Raw materials, mixing the raw material in reactor to formulate the cosmetic items, filling the jars/bottles/tubes, finishing and packing.	
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour	

Site scope

Is the audited site a physically continuous area?	Yes
What is the area of audited site to its boundary?	7348m ²

[← Site details](#)

[Worker analysis →](#)

Site scope

Building 1	Last construction works on site	2009
	If building is shared, provide details	None. Building description of Candle and Diffusers Unit:
	Number of floors	3
	Description of floor activities	Basement: diffusers production area, sample room for diffusers, dress changing area, common expedition, and finished goods area for Candle and Diffusers Unit and Cosmetics Unit. Ground floor: Offices, laboratory, production area of candles, packing area, painting area, dining area. 1st floor: Raw materials and components keeping area, mould keeping area, compressors, and maintenance room.
Building 2	Last construction works on site	2009
	If building is shared, provide details	None. Building description of Candle and Diffusers Unit:
	Number of floors	1
	Description of floor activities	Building 2: Ground floor: Boilers and scrap keeping area

[← Site details](#)

[Worker analysis →](#)

Site scope

Building 3	Last construction works on site	2017
	If building is shared, provide details	None
	Number of floors	2
	Description of floor activities	Building 01: Basement: Storage of components of cosmetics, compressors, packing, finished goods area, dining area and changing room. Ground floor: Offices, laboratory, production area, and storage of raw materials.

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
Not applicable

[← Site details](#)

[Worker analysis →](#)

Work patterns

Approximate workers on site per month (% of peak)	January	80-90%	February	80-90%
	March	80-90%	April	90-100%
	May	80-90%	June	90-100%
	July	90-100%	August	90-100%
	September	90-100%	October	90-100%
	November	90-100%	December	80-90%

Is there any night shift work at the site?

Yes

Shifts for Candles and Diffusers Unit:

The facility operates 8 hours per day, typically 5 days a week.

The general shift for the management and office employees is from 08:00 am to 05:00 pm with a one-hour rest break from 01:00 pm to 02:00 pm. The production workers work in one shift from 08:00 am to 05:00 pm with a one-hour break in turns, starting from 11:00 am and ending at 01:00 pm in the low/off-peak seasons. In the peak seasons (June, July, August, October, November), the production workers work in three shifts from 05:00 am to 01:00 pm, 01:00 pm to 09:00 pm, and 09:00 am to 05:00 pm, and enjoy 30 minutes meal/rest break.

Shifts for Cosmetics Unit: (No night shift)

The facility operates 8 hours per day, typically 5 days a week.

The general shift for the management, office employees and workers is from 08:00 am to 05:00 pm with a one-hour rest break from 12:00 pm to 01:00 pm.

What night shift audit activities were conducted?

Management interview(s)

Interviews conducted during day shift (rotated workers)

Documents reviewed in the sample

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

0%

[← Site details](#)

[Worker analysis →](#)

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
	No night shift was found during audit time. Night shifts are run only in peak season.

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	Other certification
	1. ISO 9001:2015 (Certificates No. 00109276), valid till 25 April 2027 (For both units). 2. ISO 22716:2007 (Certificates No. 01301014), Valid Till 11 October 2026. (Cosmetics Unit).
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?	No
	This is a legal company which is in accordance with local laws in terms of licensing and land acquisition and is located in a industrial zone.
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	No
	This is a legal company which is in accordance with local laws in terms of licensing and land acquisition and is located in a industrial zone.

[← Site details](#)

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Worker analysis

Gender disaggregated data available Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	29 (27.4%)	77 (72.6%)	- -	106 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	29 (27.4%)	77 (72.6%)	- -	106 (100%)
Temporary or fixed term employees	0 -	0 -	- -	0 (0%)
Agency or subcontracted workers	0 -	0 -	- -	0 (0%)
Seasonal workers	0 -	0 -	- -	0 (0%)
Self-employed workers	0 -	0 -	- -	0 (0%)
Informal workers including home workers	0 -	0 -	- -	0 (0%)
Apprentices, trainees or interns	0 -	0 -	- -	0 (0%)

* % of total workforce

[← Site details](#)

[Worker interviews →](#)

Migrant workers

	Men	Women	Other	Total
Domestic migrant workers	0 -	0 -	- -	0 (0%)
International migrant workers	25 (59.5%)	17 (40.5%)	- -	42 (39.6%)
Total migrant workers	25 (59.5%)	17 (40.5%)	- -	42 (39.6%)

* % of total workforce

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

None

Workers by age

	Men	Women	Other	Total
18 - 24 years old	1 (33.3%)	2 (66.7%)	- -	3 (2.8%)
15 - 17 years old	0 -	0 -	- -	0 (0%)
Under 15 years old	0 -	0 -	- -	0 (0%)

* % of total workforce

[← Worker analysis](#)

[Worker interviews →](#)

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

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

Portuguese
Indian
Ukrainian
Pakistani
Maldivian
Kazakh
Venezuelan
Brazilian

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Indian	21%	3%	-	24%
Portuguese	4%	59%	-	63%
Ukrainian	2%	11%	-	13%

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%)

[← Worker analysis](#)

[Worker interviews →](#)

Workers by remuneration type

Salaried workers	29 (27.4%)	77 (72.6%)	- -	106 (100%)
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* % 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	29 (27.4%)	77 (72.6%)	- -	106 (100%)
Other	0 -	0 -	- -	0 (0%)

* % of total workforce

If other payment cycle entered, please provide details

None

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	3 (100%)	0 (0%)	- -	3
Supervisors or team leaders	1 (9.1%)	10 (90.9%)	- -	11
Administrative staff	2 (20%)	8 (80%)	- -	10

[← Worker analysis](#)

[Worker interviews →](#)

Worker interview summary

Gender disaggregated data available Men and women

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

Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?

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

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

Number and size of group interviews 4 groups of 5 employees

Did workers understand the purpose of the audit? Yes

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

[← Worker analysis](#)

[Measuring workplace impact →](#)

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

No

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

Favorable

Attitude of workers

In which areas did workers raise significant concerns or complaints?

Other (provide details)

Workers did not mention any significant concern or complaints.

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

Equal opportunities
Freedom of movement
Job security
Work atmosphere (e.g. treatment by supervisors)

Additional comments

The employee was positive during the interview. Note that as the lead auditor is not fluent in Portuguese, one translator was used on day 1 for conducting the workers interview. All workers know either Portuguese or English.

Please note that as this was a Sedex 4-Pillar audit, one member of management and one worker were additionally interviewed to gather environmental information, in addition to the sample of 26 workers.

Attitude of workers' committee/union representatives

There is no worker representative and the union representative was very positive during the interview.

Attitude of managers

The management demonstrated a great involvement regarding the organization, and provided all necessary resources requested by auditors. In the closing meeting they demonstrated a positive attitude and interest towards the audit overall conducted by auditors.

Workers interviewed by type

Total

[← Worker analysis](#)

[Measuring workplace impact →](#)

Workers interviewed by type

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

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	6	14	-	20
Workers interviewed individually	4	2	-	6

[← Worker analysis](#)

[Measuring workplace impact →](#)

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	0	0	-	0
International migrant workers interviewed	7	3	-	10
Total migrant workers interviewed	7	3	-	10

Measuring workplace impact

Gender disaggregated data available

Totals only

The facility provided totals only.

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	-	-	-	0.8%
Last full calendar year (2025)	-	-	-	0.77%
Previous full calendar year (2024)	-	-	-	15.83%

* 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)	-	-	-	5.85%
Last full calendar year (2025)	-	-	-	6.6%
Previous full calendar year (2024)	-	-	-	8.11%

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

Are accidents recorded?

Yes

Accidents log with communication to insurance company and annual report on health & safety performance - Annex D.

[← Worker interviews](#)

[Code area 0 →](#)

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

	Men	Women	Other	Total
Last full quarter (90 days)	-	-	-	5.38%
Last full calendar year (2025)	-	-	-	5.85%
Previous full calendar year (2024)	-	-	-	5.65%

* 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)	-	-	-	5.51%
Last full calendar year (2025)	-	-	-	6.0%
Previous full calendar year (2024)	-	-	-	15.5%

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

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

	Men	Women	Other	Total
Last full quarter (90 days)	-	-	-	0.0%
Last full calendar year (2025)	-	-	-	0.0%

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

Previous full calendar year (2024)	-	-	-	0.0%
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Percentage of workers that work on average more than 60 total hours in a given week

	Men	Women	Other	Total
Last full quarter (90 days)	-	-	-	0.0%
Last full calendar year (2025)	-	-	-	0.0%
Previous full calendar year (2024)	-	-	-	0.0%

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			
Systems and evidence examined to validate this code section	The company provided the auditors with full access so that the audit could be successfully conducted without obstructing documents, interviews, and facility tours. All provided documentation was authentic, and all information regarding the factory was provided by the management. The facility did not offer any bribery or did not try to threaten the auditors. The facility has a written human rights policy included in its code of conduct and provides code training for all employees. This was a sedex 4-pillar semi-announced audit on the 14 and 15 May 2026, and the audit was performed 2.0 mandays by the lead auditor and the team auditor on day 1, and 0.5 manday was covered on day 2 by the lead auditor. The name of the factory was Manulena Lda. There were 2 units in the facility. In one unit, the facility produces candles and & Diffusers, and in another unit, the facility produces Cosmetics items. Both units were separated by a street with different premises, and the physical addresses of these units are as follows- Candles & Diffusers Unit Address: Rua Das Carrizes N 306, 2485-058, Mira De Aire. and Cosmetics Unit Address: Rua Das Carrizes N 355, 2485-058, Mira De Aire. Both units were covered in this audit scope. Evidence examined: Code of Conduct, company information, and employee interview.		

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 any external stakeholders such as consultants, customer representatives, industry experts etc. present during the audit?	No

1. Employment is freely chosen

Management systems

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

Robust Management Systems

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

Robust Management Systems

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

Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements

Robust Management Systems

Explanation for management systems grades

Policies and Procedures

The company guarantees that all employment is voluntary. There are no practices of forced, bonded, or involuntary labour. Each employee signs an individual labour contract in compliance with Portuguese law.

Resources

All employment records are maintained by the company's management. Workers keep their own identification documents, and no deposits or withholding practices are applied.

Communication and Training

Communication is direct, professional and based on daily interaction. Employees confirmed they may leave employment freely with due notice.

Monitoring

Daily supervision and close proximity between management and workers allow effective control. The company strengthen the system by developing a policy and keeping awareness records.

[← Code area 0](#)

[Code area 1.A →](#)

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	During the employees' interview, it was noted that workers were found working voluntarily and during the facility tour, workers did not appear to be under stress. All emergency fire exits are found unlocked during work time. The employees are free to leave the work area during working hours by showing justifiable causes with the appropriate permission of the section responsible party and have freedom of movement that is not impeded except for the protection of facility property and security of facility personnel. The employees are free to leave once their shift ends, and their freedom of movement during the work shift is not impeded. The facility maintains all hiring documents, such as employee applications, copies of citizen cards, work medicine files, social security records, and signed employee/employer labor contracts in the employee's personnel file. Reviewed hiring documents showed that applicants were seeking employment voluntarily. The payment of wages, which complied with the local law, was issued directly to employees. The salary payment clearly showed the employee's direct control over the destination of his/her wages and access to his/her wages. Evidence examined: Company Code of Conduct, Hiring documents, employees files, facility tour and employee interview.		

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	Policies and Procedures The facility hires workers directly, through agencies. The company verifies age and right-to-work through national ID documents. The facility has a recruitment policy or procedure. Resources Personnel files contain copies of identification and contracts. No recruitment fees are charged. Communication and Training Recruitment and hiring decisions are made personally by the company management. Employees confirmed they were informed of working conditions before starting employment. Monitoring Recruitment control is formal. No recruitment fees are taken from the workers.

[← Code area 1](#)

[Code area 2 →](#)

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	The facility maintains all hiring documents, including employee applications, copies of Citizenship cards, work medical files, social security records, and signed employee-employer labor contracts, in the employee's personnel file. The privacy policy regarding employee information complies with Portuguese data protection legislation and is fully implemented. Reviewed hiring documents showed that applicants were seeking employment voluntarily. The payment of wages, which complied with the local law, was issued directly to employees. The payment of wages demonstrated the employee's direct control over the destination of their wages and access to their wages. No recruitment fees were found to be paid by the workers. There are a total of 42 foreign workers who are Indian, 23 (Males 21 and 2 Females), Ukrainian, 13 (2 males and 11 females), Pakistani 2 (2 males), Brazilian 1 (1 female), Venezuelan 1 (1 female), Moldovan 1 (1 female), and Kazakhstani 1 (1 female). No workers were hired from agencies. Evidence examined: Company Code of Conduct, Hiring documents, employees files, facility tour, and employee interview.		

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

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

Migrant workers

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

[Code area 2 →](#)

Percentage of workers that are migrant 40%

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

Recruitment fees

Have any workers who started at this site in the last 12 months (new workers) paid any recruitment fees or associated costs, such as visas or travel, which have not been fully repaid? No - there are no new workers

[← Code area 1.A](#)

[Code area 2 →](#)

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

Management systems

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

Management systems

Explanation for management systems grades

Policies and Procedures

The Code of Conduct affirms employees' rights to join or not join trade unions and to bargain collectively, in accordance with ILO Conventions 87 and 98.

Resources

The company applies the Contrato coletivo entre a APEQ - Associação Portuguesa das Empresas Químicas e outras e a Federação de Sindicatos da Indústria, Energia e Transportes - COFESINT e outros, which defines wage scales, benefits, and working conditions.

Communication and Training

Policies are posted on the noticeboard. Workers confirmed that communication with management is open and that they can express opinions freely.

Monitoring

There is no formal workers' committee or trade union. All workers have communication channels, such as open-door dialogue and the suggestion box, which allow informal consultation. Management encourages dialogue and transparency.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section

Through interviews (management representatives and workers), auditors noted that workforce rights are recognized and that the workers have the right to belong to a Union, and they are free to form one if they want. No workers were found affiliated with trade unions. However, the trade unions members are not bound to communicate or sharing information regarding their activities with the employer as per legal regulation.

Evidence examined: Code of Conduct, facility tour, and employees' interviews.

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

Data points

Are trade unions allowed by law in the national context?	Yes
Are there any registered trade unions in the workplace?	No
Are they active?	
Does the employer recognise the trade union?	Not Applicable
Are there alternative worker representative bodies in place?	None
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)?	Not Applicable
Are the worker representatives freely elected by the workforce as a whole?	Not Applicable
Does union/worker committee membership reflect the gender composition of the workforce?	Not Applicable
Does the membership reflect the nationality composition of the workforce?	Not Applicable

[← Code area 2](#)

[Code area 3 →](#)

Has there been any industrial action (e.g. No
strikes, unrest, or cases raised to formal
tribunals or labour courts) in the past
two years?

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	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 The company has implemented a basic Health and Safety system with external support and regular self-protection measures were applied. All documents are up to date except the fire license and fire drill. Resources Fire extinguishers, first aid kits, and emergency exits are available and maintained. The workplace is clean, well-ventilated, and adequately illuminated. Communication and Training Workers receive basic safety guidance and are aware of emergency procedures. Safety signage and PPE are visible on site. Monitoring Accidents were reported. The system is functional and formal objectives and documented periodic inspections. Improvement could include recording annual safety reviews and refresher training sessions.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF-
	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF-

Systems and evidence examined to validate this code section

The facility has contracted external services to provide health and safety measures at the workplace and medical care to workers. Through document review, it was noted that the facility has a risk assessment per workstation, and the last update was made on 12 May 2026. The company maintains favorable conditions regarding noise levels, air, illuminance, temperature, thermal comfort, and other relevant tests at its workplace. The company conducts training with employees covering various topics related to health and safety, PPE use, first aid, fire safety, fire drill, emergency training, and other job risks in different months from 2024 to 2025. All special maintenance tasks are contracted to external companies, and the facility has implemented several procedures and policies to ensure compliance with health and safety standards. Through the facility tour, no high-risk area was found; however, the presence of signs for PPE use in medium-risk working areas was provided (apron, protective footwear, goggles, earplugs, face masks, and gloves).

Fire Safety:

The facility did not obtain authorization (fire license) from ANEPC regarding its self-protection measures against fire on buildings. The fire license was initially submitted of the project to the ANPC (Previously named) on 25 September 2014, as 3rd and 4th risk category. Due to the alteration of the project the facility did not complete the MAP (Medidas de autoproteção) for further proceeding of approval. (Candle and Diffusers Unit) and no fire license application has been initiated for the Cosmetics Unit yet. During a visit to the facilities, the presence of clearly marked emergency exits in all areas and firefighting equipment, such as extinguishers and firefighting tools, was observed. Regular checks are carried out to ensure the functionality of these fire safety measures. The fire extinguishers were last inspected on 12 September 2025, the hose reel on 12 September 2025, and the fire detection system on 3 July 2025. The company did not conducts regular emergency drills yet.

Chemical Safety:

For Candle and Diffusers Unit: The company uses various chemicals within the facility for paraffins, aromas, solvents, colors, cleaning chemicals, and lubricants. For the Cosmetics Unit: The company uses various chemicals like aromas, solvents, emollients, moisturizers, preservatives, cleaning chemicals, and lubricants. For both units, they ensure proper storage practices for these chemicals, and safety data sheets (SDS) are readily available. All applicable employees receive training on the risks associated with chemical handling, as well as proper handling and storage procedures.

Electrical Safety:

To ensure electrical safety, the company maintains all electrical equipment in good condition. This includes sockets, plugs, switches, and main fuse boards, which are regularly inspected and properly maintained. Electrical boards are appropriately

marked with risk signals to indicate potential hazards. The facility contracts external companies for specialised electrical work.

Emergency Support:

In case of emergencies, employees are promptly referred to the nearest medical care unit. First-aid kits are adequately stocked in each section, and all employees get training in first aid. The facility maintains an accident log, which shows that there were 10 accidents in 2024, resulting in 186 days of absenteeism, and 7 accidents in 2025, resulting in 78 days of absenteeism. The most common types of accidents reported were sprain, stumbling, finger cut, leg injury for box fell on the leg. All injuries were shared with the insurance company, and workers were compensated accordingly.

Evidence: Policy on Health and Safety at the workplace; Service Agreement for Medical care, and Health check service was done by the Grupo Medisigma, Lda, and assigned Medical Office name "Joao Manuel Prospero" as per law. The nearest hospital is Clinifátima - Serviços Médicos SA - Fátima, 15 KM away. Accident Insurance form Allianz – Policy No. 001050530, Valid till 31 May 2026. (Both Units). Risk assessment exposure at the workplace on 12 May 2026; Assessment of noise at the workplace was conducted on 23 October 2024 (Candle and Diffusers Unit) and 2 September 2025 (Cosmetics Unit); illumination at the workplaces test was conducted on 17 April 2026. (Candle and Diffusers Unit) and 11 December 2025 (Cosmetics Unit), and an assessment of thermal comfort was performed on 15 April 2026. (Both Units). An indoor air emission test was conducted in November 2022 (Both Units). The fire license was initially submitted for the project to the ANPC on 25 September 2014, as a 3rd and 4th risk category. Due to the alteration of the project, the facility did not complete the MAP (medidas de autoproteção) for further approval proceedings. (Candle and Diffusers Unit) And no fire license application has been initiated for the Cosmetics Unit yet. Health Certificate report: annual checkup (2024) on the Activity of the Safety, Hygiene and Health at Work Service (Annex D) issued on 30 April 2025.

Findings: non-compliances

ZAF-

Non-compliance

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.L Implement effective processes to manage fire safety including, but not limited to, accessible evacuation routes, a fire detection system, fire fighting/suppression equipment, training and regular drills covering all shifts and warning systems.

Time given to resolve

90 days

Verification method

Desktop audit

Issue title

217 - Regular fire drills are not conducted

Area of non-compliance/non-conformance

Local law

Base code

Description

English: It was noted through document review, workers, and management interviews that the facility management did not conduct regular fire drills at their facility. As per management's concern, a fire drill would be effective for them once they have the fire license. Português: A análise de documentos e as entrevistas com os trabalhadores e a direção revelaram que a administração das instalações não realizava exercícios de simulação de incêndio regulares nas suas instalações. Segundo a direção, um exercício de simulação de incêndio só seria eficaz para eles depois de obterem a licença de segurança contra incêndios.

Corrective and preventative actions

The facility management should conduct the fire drill in regular manner. A administração das instalações deve realizar exercícios de simulação de incêndio com regularidade.

Local law reference

In accordance with Portuguese DL 220/2008, altered by DL 224/2015 and Desp. 2074/2009 regarding fire safety on buildings, states that companies must evaluate fire risk category, implement emergency plan accordingly, and perform fire drills periodically. Self-protection measures against fire on buildings must be submitted to Civil Protection for inspections and approval. Nos termos do Decreto-Lei n.º 220/2008, alterado pelo Decreto-Lei n.º 224/2015 e pelo Despacho n.º 2074/2009, relativo à segurança contra incêndios em edifícios, as empresas devem avaliar a categoria de risco de incêndio, implementar um plano de emergência em conformidade e realizar exercícios de simulação de incêndio periodicamente. As medidas de autoproteção contra incêndios em edifícios devem ser submetidas à Proteção Civil para inspeção e aprovação.

[← Code area 3](#)

[Code area 4 →](#)

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

EnglishL: As the facility was found positive, the facility had sufficient fire fighters with fire fighting equipment's and fire exits and also they did not have the fire license with the fire drill requirement, thus this non conformance verification method was marked as desktop.

Portuguese: Uma vez que as instalações foram consideradas em conformidade, estas dispunham de bombeiros suficientes, equipamento de combate a incêndios e saídas de emergência; no entanto, não possuíam a licença de segurança contra incêndios com os requisitos relativos a simulacros de incêndio, pelo que este método de verificação de não conformidade foi classificado como «administrativo».

* PDF generated at 19:02 (UTC) on 26 May 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

Code area

3 Working conditions are safe and hygienic

Status

Open*

[← Code area 3](#)

[Code area 4 →](#)

Workplace requirement

3.L Implement effective processes to manage fire safety including, but not limited to, accessible evacuation routes, a fire detection system, fire fighting/suppression equipment, training and regular drills covering all shifts and warning systems.

Time given to resolve

180 days

Verification method

Desktop audit

Issue title

172 - Fire licence, inspection or certificates not in place as required by law

Area of non-compliance/non-conformance

Local law

Base code

Description

English: It was noted through documents review and management interview that the facility did not have fire permit from the ANEPC for their both Candle & Diffusers Unit and Cosmetic Unit. As the facility initially submitted of the project documents of Candle & Diffusers Unit to the ANPC on 25 September 2014, which identified that the risk category of the facility is 3rd and 4th.

However, due to the alteration of the project the facility did not complete the MAP (medidas de autoproteção) for further proceeding of approval. (Candle and Diffusers Unit) and no fire license application has been initiated for the Cosmetics Unit yet. Português: Verificou-se, através da análise de documentos e de entrevistas com a gestão, que a unidade não possuía licença de incêndio da ANEPC para as suas Unidades de Velas e Difusores e de Cosméticos. A unidade apresentou inicialmente os documentos do projeto da Unidade de Velas e Difusores à ANEPC em 25 de setembro de 2014, nos quais se identificava que a categoria de risco da unidade era a 3.^a e a 4.^a. No entanto, devido à alteração do projeto, a instalação não concluiu as MAP (medidas de autoproteção) para o prosseguimento do processo de aprovação (Unidade de Velas e Difusores) e ainda não foi iniciado qualquer pedido de licença de incêndio para a Unidade de Cosméticos.

Corrective and preventative actions

The facility management must apply for the fire permit to the concern department. A administração das instalações deve solicitar a licença de incêndio ao departamento competente.

Local law reference

English: In According to Decreto-Lei n.º 220/2008 of 12 November (Regime Jurídico da Segurança Contra Incêndio em Edifícios – SCIE) and Portaria n.º 1532/2008 of 29 December, industrial establishments are required to comply with fire safety licensing and technical fire protection requirements, including approval/inspection by the competent authority where applicable. Portuguese: Nos termos do Decreto-Lei n.º 220/2008, de 12 de novembro (Regime Jurídico da Segurança Contra Incêndios em Edifícios – SCIE) e da Portaria n.º 1532/2008, de 29 de dezembro, os estabelecimentos industriais são obrigados a cumprir os requisitos de licenciamento em matéria de segurança contra incêndios e de proteção técnica contra incêndios, incluindo a aprovação/inspeção pela autoridade competente, quando aplicável.

[← Code area 3](#)

[Code area 4 →](#)

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

As this sort of government application requires plenty of time, thus 180 days were marked for completion of the fire application of the facility. Uma vez que este tipo de pedido administrativo requer bastante tempo, foram fixados 180 dias para a conclusão do pedido de certificação de segurança contra incêndios das instalações.

* PDF generated at 19:02 (UTC) on 26 May 2026. [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
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	Yes
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes Chemical Safety: For Candle and Diffusers Unit: The company uses various chemicals within the facility for paraffins, aromas, solvents, colors, cleaning chemicals, and lubricants. For the Cosmetics Unit: The company uses various chemicals like aromas, solvents, emollients, moisturizers, preservatives, cleaning chemicals, and lubricants. For both units, they ensure proper storage practices for these chemicals, and safety data sheets (SDS) are readily available. All applicable employees receive training on the risks associated with chemical handling, as well as proper handling and storage procedures.
Who organises accommodation for workers?	Workers independently arrange their own accommodation
Who organises worker transportation between accommodation and worksite?	Workers organise their own transport
Who organises worker transportation while at work?	Workers organise their own transport
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Yes All building permits are in place.

[← Code area 3](#)

[Code area 4 →](#)

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

[← Code area 3](#)

[Code area 4 →](#)

4. Child labour shall not be used

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Policies and Procedures Employment of minors is strictly prohibited, and age verification is carried out using official identification documents (Citizen Card). Resources All workers are adults above the legal minimum age of employment. The youngest worker currently employed is 22 years old. Communication and Training The manager personally checks and retains copies of identification documents before hiring, ensuring verification of age and right to work. Monitoring The existing record of the age verification process is effective. The facility implemented direct management control and introduced a simple hiring checklist, which could enhance traceability and recordkeeping.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	The facility is fully compliant with national laws, which strictly prohibit the engagement of individuals under the age of 16. Age documentation, such as a citizen card or birth certificate, is carefully reviewed prior to hiring, and copies of these documents are securely stored in the employee personnel files. The facility maintains detailed information regarding the length of employment for each employee and diligently verifies the authenticity of age documentation by comparing it with sample documents. During the interview process, the facility ensures that employees accurately state their age, and the physical appearance of the selected employees aligns with their documented age and employment history found in their personnel files. It is worth noting that all employees undergo an employment interview, where their age and date of employment are clearly stated in the employment application. Through interviews with employees and management, and examination of personnel records, it has been confirmed that the youngest worker employed at the facility is 22 years old. No evidence of child labor has been found, and there are no children present within the facility premises. The facility remains committed to upholding the national laws and regulations that prohibit the employment of individuals below the age of 16, ensuring a safe and responsible work environment. Evidence examined: Employees personal files, company hiring procedures, facility tour and employees interviews.		

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	16
Enter the age of the youngest worker identified	22
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0.0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

[← Code area 4](#)

[Code area 5 →](#)

5. Legal wages are paid

Management systems

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

Explanation for management systems grades

Policies and Procedures

The company pays all workers according to Portuguese law and the "Contrato coletivo entre a APEQ - Associação Portuguesa das Empresas Químicas e outras e a Federação de Sindicatos da Indústria, Energia e Transportes - COFESINT e outros", covering wage levels, overtime premiums, and legally required benefits. Payroll processes are straightforward and transparent. While wages meet legal requirements, also meet CBA requirements, the facility does have a formalized procedure to periodically review updates or track alignment with living wage benchmarks.

Resources

Payroll, pay slips, and social security records were reviewed for several months and confirm accuracy and on-time payment. Workers receive meal allowances, and all statutory deductions are properly applied. A basic living wage analysis for 2026 was conducted using national benchmarks, showing average net wages within the acceptable range.

Communication and Training

All workers receive written pay slips and understand wage components. Terms of payment and any changes are clearly explained by management, and workers interviewed confirmed satisfaction and awareness of their entitlements.

Monitoring

The wage system operates effectively. A simple control sheet comparing monthly pay against the CBA and national updates would strengthen documentation. Management could also formalize the living wage methodology (benchmark used, CPI update, household type) and review it annually as part of internal continuous improvement.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section

Employees are paid above the national minimum wage (920,00€/month). It was verified that wages are properly calculated and meet the minimum wage for the period. The food subsidy value (lowest) was found to be 6.20€/day.

All applicable withholdings are properly calculated, withheld, and promptly paid over to the appropriate government agency within the specified timelines. There are no payroll deductions for employment broker fees, housing allowances, food allowances, etc. Up-to-date and all legally mandatory allowances and benefits are provided to the employees. All employees are provided with a written and understandable statement of their pay for each pay period. According to employees' interviews, salaries are always paid on time, by direct deposit into a bank. It was verified that wages are properly calculated and meet the minimum wage for the period.

All applicable withholdings are properly calculated, withheld, and promptly paid over to the appropriate government agency within the specified timelines. There are no payroll deductions for employment broker fees, housing allowances, food allowances, etc.

Evidence examined: 12 months of payroll records (May 2025 to April 2026) were provided, and 26 pay slips were selected for April 2026 (Most recent month), 26 pay slips for January 2026 (Randomly selected month) and 26 pay slips for September 2025 (Peak selected month) social security certificate of non-debts and taxes certificate of non-debts and employees interview.

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	Wages are defined by a legally recognised collective bargaining agreement (CBA) The legal minimum wage
Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?	Only digital payments
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None
Where the site has undertaken a Living Wage gap analysis against a credible Benchmark which Benchmark have they used?	Other (provide details) Living wage was calculated manually by the facility.

Worker remuneration

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

Is legal wage/legally recognised CBAs data available for any of these options?	Monthly
Is actual wage data available on site for any of these options?	Monthly

[← Code area 5](#)

[Code area 5.A →](#)

Maximum legal working hours	Max hours per day	8.0
	Max hours per week	40.0
	Max hours per month	Non applicable
Actual required working hours	Required hours per day	8.0
	Required hours per week	40.0
	Required hours per month	Non applicable
Maximum legal overtime hours	Max hours per day	2.0
	Max hours per week	Non applicable
	Max hours per month	Non applicable
Actual overtime hours	Max hours per day	2.0
	Max hours per week	12.0
	Max hours per month	47.0
Minimum legal wage	Min per hour	5.3
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	920.0
Actual minimum wage	Actual per hour	5.3
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	920.0

Minimum legal overtime wage	Min per hour	8.21
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	Actual per hour	6.28
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	78
Provide the date and details of the records	The facility provided 12 months of records (From May 2025 to April 2026) and 26 employee's payslips and job cards for April 2026 (Most recently paid month), 26 employee's payslips and job cards for January 2026 (Random selected month) and 26 employee's payslips and job cards for September 2025 (Peak selected month) were selected by the auditors and same employees were interviewed.
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	100 % of workforce earning equal or above minimum wage.
Are there any bonus schemes used?	No

[← Code area 5](#)

[Code area 5.A →](#)

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	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	The facility is committed to the well-being of its employees, using methodologies to calculate the local living wage, taking into account the availability of local services and the specific needs of the worker and their family. The living wage for the region is approximately €800, which is lower than the net salary that workers with lower incomes earn at the end of each month at the facility, corresponding to a minimum of €920 per month. These values are verified through organisations dedicated to these studies. The minimum wage in Portugal for 2026 is defined as €920/month for CBA associates and €920/month by general law. This amount is negotiated annually by the government through collective bargaining agreements between workers' unions and employers, and is then published as law and the respective CBA. At the facility, all workers receive a salary equal to or higher than that established by law, and all workers get a daily meal allowance of €6.20 per working day. There is no pay disparity between workers. Wages paid by the facility reflect a credible living wage necessary to provide a decent standard of living for workers and their families. Evidence examined: 12 months of payroll records (May 2025 to April 2026) were provided, and 26 pay slips were selected for April 2026 (Most recent month), 26 pay slips for January 2026 (Randomly selected month) and 26 pay slips for September 2025 (Peak selected month) social security certificate of non-debts and taxes certificate of non-debts and employees interview.		

6. Working hours are not excessive

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	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 The regular work schedule complies with the Contrato coletivo entre a APEQ - Associação Portuguesa das Empresas Químicas e outras e a Federação de Sindicatos da Indústria, Energia e Transportes - COFESINT e outros (40 hours per week). Overtime is voluntary when applicable. However, a few workers work continuously 7 to 11 days without a day off, and OT premium was not paid as per the CBA agreement. Resources Attendance is recorded biometrically. No excessive hours of work were identified. Communication and Training Workers are informed of schedules and breaks (one-hour meal/rest break in the middle of the shifts). Monitoring The system functions effectively with a monthly hour review.

[← Code area 5.A](#)

[Code area 7 →](#)

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
6. Working hours are not excessive	6.C Provide workers with at least 24 hours of...	Local law	NC ZAF-
	6.H Ensure that overtime is always compensate...	Local law	NC ZAF-

Systems and evidence examined to validate this code section

The company has used an electronic system for worktime records. During the interviews, the auditors could verify that employees perform their tasks by law, and in terms of working overtime, it was done voluntarily, and the wages were paid as determined by the Collective Bargaining Agreement.

26 employees job cards were verified for April 2026 (Most recently paid month),
26 employees job cards were verified for January 2026 (Randomly selected paid month), and
26 employees job cards were verified for September 2025 (Peak selected paid month).

The facility operates 8 hours per day, typically 5 days a week.

Shifts for Candles and Diffusers Unit: The general shift for the management and office employees is from 08:00 am to 05:00 pm with a one-hour rest break from 01:00 pm to 02:00 pm. The production workers work in one shift from 08:00 am to 05:00 pm with a one-hour break, in turns starting from 11:00 pm and ending at 01:00 pm in the low/off-peak seasons. In the peak seasons (June, July, August, September, October, November), the production workers work in three shifts from 05:00 am to 01:00 pm, 01:00 pm to 09:00 pm, and 09:00 pm to 05:00 am, and enjoy 30 minutes meal/rest break.

Shifts for Cosmetics Unit: The general shift for the management, office employees, and workers is from 08:00 am to 05:00 pm with a one-hour rest break from 12:00 pm to 01:00 pm.

The standard working hours on-site average 40 hours per week, with two rest days within every 7 days, generally on Saturdays and Sundays. There are periods of 14 continuous days off. Sample workers were found to work on rest days. Details were given below-

Over time, details are as follows in sample months-

April 2026 (Most recently paid month): Daily 2 hours, on weekends 8 hours, weekly 12 hours, monthly 48 hours.

January 2026 (Randomly selected paid month): Daily 1 hour, on weekends 8 hours, weekly 8 hours, monthly 9 hours.

September 2025 (Peak selected paid month): Daily 2 hours, on weekends 8 hours, weekly 9.5 hours, monthly 27 hours.

The facility follows the BTE (CBA) agreement between the government and Contrato coletivo entre a APEQ - Associação Por tuguesa das Empresas Químicas e outras e a Federação de Sindicatos da Indústria, Energia e Transportes - COFESINT e outros

Clause 50: Compensation for Overtime Work

- 1- Overtime work performed on a weekday entitles the employee to special compensation, which will be equal to the normal compensation plus the following percentages:
 - a) 55% increase over the normal remuneration for daytime overtime hours; b) 95% increase over the normal remuneration for nighttime overtime hours, which includes special compensation for night work.
- 2- Overtime work performed on a weekly rest day or public holiday is compensated with an increase of 100% over the normal remuneration.
- 3- For compensation purposes, work performed between 24:00 on the last day of the weekly work period and 0:00 on the day immediately following the weekly rest period is considered overtime work performed on a weekly rest day.

Evidence examined: The facility provided 12 months of records (From May 2025 to April 2026) and 26 employee's payslips and job cards for April 2026 (Most recently paid month), 26 employee's payslips and job cards for January 2026 (Randomly selected month) and 26 employee's payslips and job cards for September 2025 (Peak selected paid month) social security certificate of non-debts and taxes certificate of non-debts and employees interview.

Findings: non-compliances

ZAF-

Non-compliance

Code area

6 Working hours are not excessive

Status

Open*

Workplace requirement

6.C Provide workers with at least 24 hours of consecutive rest in every 7-day period or, where allowed by national law, two 24 hour periods in every 14-days.

Time given to resolve

60 days

Issue title

486 - Workers do not take off 1 day in 7, and this is contrary to law or collective bargaining agreement (CBA) - isolated

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Description

English: It was noted through document review, workers and management interviews that 2 out of 26 workers in the sample month of April 2026 (Current Paid month) were found to have worked 7 to 11 days of work without having a rest day, whereas the worker should get at least one day of rest day per week. However, no workers were found to work in consecutive 7 days in the other sample months of January 2026 (Random paid month) and September 2025 (Peak paid month). Note that both sample workers worked consecutive working days in the Candle manufacturing unit, and it was an isolated practice for the facility, only for 2 workers in one sample month.

Português: Através da análise de documentos e de entrevistas com os trabalhadores e a administração, verificou-se que, no mês de amostra de abril de 2026 (mês de remuneração atual), 2 dos 26 trabalhadores trabalharam entre 7 e 11 dias consecutivos sem terem um dia de descanso, quando os trabalhadores deveriam ter direito a, pelo menos, um dia de descanso por semana. No entanto, não se verificou que nenhum trabalhador tivesse trabalhado 7 dias consecutivos nos outros meses da amostra, janeiro de 2026 (mês de remuneração aleatória) e setembro de 2025 (mês de remuneração de pico). Note-se que ambos os trabalhadores da amostra trabalharam dias úteis consecutivos na unidade de fabrico de velas e tratou-se de uma prática isolada na unidade, que envolveu apenas dois trabalhadores num determinado mês.

Corrective and preventative actions

English: The facility must follow the CBA agreement and local law which is applicable in terms of workers' working hours. Português: A instalação deve seguir o acordo coletivo de trabalho e a legislação local aplicável em termos de horário de trabalho dos funcionários.

[← Code area 6](#)

[Code area 7 →](#)

Local law reference

English: In accordance with the Labor Code Article 232. 1 - The worker is entitled to at least one day of rest per week.

Portuguese: Nos termos do artigo 232.º, n.º 1, do Código do Trabalho — O trabalhador tem direito a, pelo menos, um dia de descanso por semana.

* PDF generated at 19:02 (UTC) on 26 May 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

Code area

6 Working hours are not excessive

Status

Open*

Workplace requirement

6.H Ensure that overtime is always compensated at a premium rate, which is not less than 125% of the regular rate of pay.

Time given to resolve

90 days

Issue title

456 - Overtime premium is not paid according to the law - isolated

Verification method

Desktop audit

Description

English: It was noted through documents review, workers and management interview that the facility has a practice to pay the daily overtime premium as 25% extra with basic for 1st overtime hour and 37% extra with basic for 2nd overtime hour for the workers as per the Portugal Labor code Law no. 7/2009 - Official Gazette no. 30/2009, however, the overtime premium should be 55% with basic for the normal daily overtime hours of work per day as per the followed BTE (CBA agreement) of the facility. Thus, workers were found to receive lower premium payments for the normal overtime hours worked in the sample months of April 2026, January 2026, and September 2025. Note that the facility was unaware of the BTE regulation. Português: Verificou-se, através da análise de documentos e de entrevistas com os trabalhadores e a direção, que a unidade tem por prática pagar o subsídio de horas extraordinárias diárias no valor de 25% do salário base para a primeira hora extraordinária e de 37% do salário base para a segunda hora extraordinária aos trabalhadores, em conformidade com a Lei n.º 7/2009 do Código do Trabalho de Portugal - Diário da República n.º 30/2009; no entanto, o subsídio de horas extraordinárias deveria ser de 55% do salário base para as horas extraordinárias diárias normais de trabalho por dia, de acordo com o Acordo Coletivo de Trabalho (ACT) da unidade. Assim, verificou-se que os trabalhadores receberam pagamentos de subsídios mais baixos pelas horas extraordinárias normais trabalhadas nos meses da amostra de abril de 2026, janeiro de 2026 e setembro de 2025. Note-se que a instituição não tinha conhecimento do regulamento relativo ao BTE.

Area of non-compliance/non-conformance

Local law

[← Code area 6](#)

[Code area 7 →](#)

Corrective and preventative actions

English: The facility must ensure the correct overtime premium for the workers. Portuguese: A empresa deve garantir o pagamento do subsídio de horas extraordinárias adequado aos trabalhadores.

Local law reference

English: In accordance with the Collective Bargaining Agreement between APEQ (Portuguese Association of Chemical Companies) and others, and the Federation of Trade Unions for Industry, Energy, and Transport (COFESINT)- Article 50: Compensation for Overtime 1. Overtime worked on a business day entitles the employee to special compensation, which shall be equal to the normal pay plus the following percentages: a) A 55% premium on the normal pay for daytime overtime;

Portuguese: Em conformidade com o Acordo Contrato coletivo entre a APEQ - Associação Portuguesa das Empresas Químicas e outras e a Federação de Sindicatos da Indústria, Energia e Transportes – COFESINT- Cláusula 50.ª Remuneração por trabalho suplementar 1- O trabalho suplementar prestado em dia útil dá direito a retribuição especial, que será igual à retribuição normal acrescida das seguintes percentagens: a) 55 % de acréscimo sobre a retribuição normal para as horas suplementares diurnas;

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

English: As the facility had rarely practiced daily overtime work, the Saturday work was paid at the BTE-declared premium of 100% with the basic. Also, the facility was transparent and had a positive intention to take corrective action; the verification method for this nonconformance was marked as desktop. Portuguese: Uma vez que a unidade raramente recorria a horas extraordinárias diárias, o trabalho realizado ao sábado foi remunerado com o subsídio de 100 % sobre o salário base, conforme declarado pela BTE. Além disso, a unidade demonstrou transparência e uma intenção positiva de tomar medidas corretivas; o método de verificação para esta não conformidade foi classificado como «administrativo».

* PDF generated at 19:02 (UTC) on 26 May 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

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	155%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	Not applicable
Excluding overtime, what are the regular working hours per week for workers at this site?	40.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	44.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	52.0
Maximum number of days worked without a day off in sample	11

[← Code area 6](#)

[Code area 7 →](#)

7. No discrimination is practiced

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Policies and Procedures The company promotes equal opportunities for all workers and does not tolerate discrimination. Resources No cases of unequal treatment were identified. Communication and Training Workers confirmed respectful treatment and fair access to work opportunities. Monitoring The company has direct and effective supervision. Also, formally documented. They have included a written policy and evidence of annual awareness sessions.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	During the facility tour and interviews, it was evident that there is a strong mutual respect between employees and managers, and they embrace and value their differences. The work environment is characterized by positive dynamics, and all employees receive equal treatment and fair working conditions. Furthermore, through interviews and document reviews, it was observed that the facility adheres to the principle of equal opportunity. Regardless of any personal condition, all employees have equal access to hiring, compensation, training, promotion, and termination procedures. The facility follows the guidelines outlined in local laws and collective industry agreements, which emphasize that employment decisions should be based on an individual's ability to perform the job, rather than factors such as gender, age, disability, sexual orientation, racial characteristics, cultural or religious beliefs, or similar aspects. In line with these principles, the facility recognizes and respects cultural differences, ensuring that employment decisions, including hiring, wages, benefits, advancement, termination, and retirement, are made solely based on an individual's qualifications and capabilities, disregarding personal characteristics. This commitment to equal treatment and non-discrimination is upheld throughout the facility's practices and policies. Evidence examined: Employment documents (hiring, wages, benefits), facility policies and code and facility tour.		

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)?	5%
Representation of women in managerial roles (ratio of women workers to women managers)	0%
Representation of women in supervisory roles (ratio of women workers to women supervisors)	12%
Three most common nationalities in managerial and supervisory roles	Portuguese

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	Policies and Procedures The facility hires workers directly, through agencies. The company verifies age and right-to-work through national ID documents. The facility has a recruitment policy or procedure. Resources Contracts and employment files are up to date and available. Communication and Training Workers confirmed understanding of contract conditions and stability of employment. Monitoring There is a structured review process; management could maintain a summary table of contract types and validity to demonstrate consistency.

Summary of findings

[← Code area 7](#)

[Code area 8.A →](#)

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	During the audit, various aspects related to the employment contracts and conditions of the facility's employees were thoroughly reviewed. The contracts and terms of all sampled employees were carefully examined to ensure compliance with regulations. It was confirmed that the facility maintains formal labor contracts with its employees, and no irregularities were identified during the interviews conducted with 26 workers. These interviews revealed that the employees possess a comprehensive understanding of the terms and conditions outlined in their contracts, including aspects such as remuneration and working hours. Reviewed hiring documents showed that applicants were seeking employment voluntarily. The payment of wages, which complied with the local law, was issued directly to employees. The payment of wages demonstrated the employee's direct control over the destination of their wages and access to their wages. No recruitment fees were found to be paid by the workers. There are a total of 42 foreign workers who are Indian, 23 (Males 21 and 2 Females), Ukrainian, 13 (2 males and 11 females), Pakistani 2 (2 males), Brazilian 1 (1 female), Venezuelan 1 (1 female), Moldovan 1 (1 female), and Kazakhstani 1 (1 female). No workers were hired from agencies. All employees have work contracts and the legal right to work. The facility has a track record of maintaining and guaranteeing the rights and well-being of its employees. Employment contracts adhere to prevailing laws and regulations, ensuring that the rights and obligations of both parties are protected. Auditor confirmed that employees possess a comprehensive understanding of the contractual conditions, including remuneration and working hours, further reinforcing the transparency and clarity of the employment agreements. Evidence examined: Code of Conduct, a valid Social Security certificate of non-debts, a valid tax certificate of non-debts, 26 worker contracts, a Copy of Personal Files, and 26 worker interviews.		

8. Regular employment is provided

Data points

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

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

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Policies and Procedures All operations are performed in-house. No homeworkeer or sub-contractor is used. Resources Production is carried out entirely at the site. Communication and Training The manager is aware that any subcontracting would require prior approval. Monitoring It is recommended to formalize a brief written procedure describing the control steps in case such processes are introduced in the future.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 8](#)

[Code area 9 →](#)

No findings

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

No the facility did not used any subcontractors for production related work.

[← Code area 8](#)

[Code area 9 →](#)

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
Not applicable

[← Code area 8.A](#)

[Code area 9 →](#)

Are any sub-contractors used? No

[← Code area 8.A](#)

[Code area 9 →](#)

9. No harsh or inhumane treatment is allowed

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Policies and Procedures The company applies a disciplinary code consistent with Portuguese law and the Contrato coletivo entre a APEQ - Associação Portuguesa das Empresas Químicas e outras e a Federação de Sindicatos da Indústria, Energia e Transportes - COFESINT e outros. Resources A suggestion box is available, and workers can address issues directly with management. Communication and Training Workers reported respectful and friendly treatment. Monitoring The grievance system works both formally and informally; documenting a short-written procedure and keeping a register of issues or suggestions would make it more robust.

[← Code area 8.A](#)

[Code area 10.A →](#)

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	During the audit process, no evidence of harsh or inhumane treatment was found within the facility. Interviews with employees and reviews of documents indicated that the work environment is free from any form of sexual, physical, or verbal abuse, as well as intimidation. Employees expressed a sense of safety and respect within the workplace. The company has implemented an open-door policy, allowing employees to have direct communication with the HR department. Additionally, the facility has established a grievance system, which includes a grievance mechanism by lodging grievances in the grievance box beside the production area where employees or workers can lodge grievances anonymously. Also, workers can lodge grievances by email and company website any time. José Custódio – Director of HR is the person concerned with handling these grievances. By Portuguese labor law (DI 7/2009), the employer has the authority to apply disciplinary measures as needed. These measures range from oral censure to written censure, disciplinary processes, suspension from work without remuneration, loss of holiday days, and, as a last resort, dismissal. The facility respects the provisions of national laws, including the principle of the Prohibition of Harassment or Abuse. Employees are encouraged to report instances of harassment or abuse directly to management without fear of retribution. The facility demonstrated a commitment to the mental, emotional, and physical well-being of its workers when dealing with disciplinary actions, ensuring a fair and respectful approach. In the event that disciplinary actions are necessary, the facility adheres to the guidelines set forth by Portuguese law. This ensures that disciplinary practices are carried out in accordance with legal requirements and in a manner that upholds employee rights and well-being. Evidence examined: The facility rules and regulations, grievance procedure, employees' personnel records and employee's interview.		

[← Code area 8.A](#)

[Code area 10.A →](#)

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	Yes, there is a formal grievance process
What type of grievance mechanism(s) are available?	Face to face, company email address and website.
Number of grievances raised in the last 12 months	0
Number of grievances resolved in the last 12 months	0

[← Code area 9](#)

[Code area 10.A →](#)

10.A. Environment 2-Pillar

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	Policies and Procedures The company manages waste responsibly and maintains compliance with local environmental regulations. Resources Waste is segregated and collected by authorized operators; E-gar evidence is available. Communication and Training Workers are instructed to separate waste at source. Monitoring The environmental system is functional. A plan with responsibilities and targets (energy efficiency, waste reduction) would help structure ongoing improvements and demonstrate progress over time. Periodic reviews of waste records and energy bills could be used to track performance and support continuous compliance with environmental requirements.

[← Code area 9](#)

[Code area 10.B →](#)

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
		No findings	
Systems and evidence examined to validate this code section	The facility makes continuous improvements in its environmental performance and complies with all national and European laws and regulations. The site has no significant environmental impact. During the facility visit, it was noted that the facility has recycling practices: all the waste is segregated internally (product waste, paper, plastic, packages, chemical drums, broken items) and sent for recycling or proper disposal through authorized companies. The facility has a wastewater treatment plant. No significant air emissions were found. Evidence examined: Solid waste records, MIRR 2025 (Annual Waste Inventory) submitted on 13 March 2026. Last finalized waste record was SILIAMB-.PT20260512270949, of broken glass disposed of on 12 March 2026 by an approved 3rd party. The facility uses municipal water from Porto De Mos, which is paid for per month as per usage. No Expiration date.		

10.A. Environment 2-Pillar

Data points

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

No

Does the site have any valid environmental or energy management certificates?

None

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

No

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

No

[← Code area 10.A](#)

[Code area 10.B →](#)

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	The facility demonstrates a commitment to continuous improvement in its environmental performance and complies with all national and European laws and regulations. The responsibility for environmental management lies with Sofia Sa, Quality Manager, and her team. Please note that this was a Sedex 4-Pillar audit; thus, one member of management and one worker were additionally interviewed to gather environmental information, in addition to the sample of 26 workers. In terms of waste management, the facility has implemented a comprehensive system. All waste generated within the facility is internally segregated and disposed of in accordance with the law through authorized waste management companies. The company's waste streams include plastic containers, plastic, metal, glass, chemical containers, and domestic waste. As part of the governmental program, the company has submitted a waste inventory to the Portuguese Environmental Agency Platform, MIRR-2025, on 13 March 2026. Regular checks are conducted to verify the licenses of waste management contractors. The facility uses municipal water for industrial and domestic purposes. Regarding the energy matrix, the company uses electric power from the grid for the operation of its facilities and machinery. Additionally, the company has installed photovoltaic panels. A comprehensive monitoring system is in place to track all relevant parameters, ensuring compliance with Decree-law n. 39/2018. Evidence examined: Solid waste records, MIRR 2025 (Annual Waste Inventory) submitted on 13 March 2026. Last finalized waste record was SILIAMB-.PT20260512270949, of broken glass disposed of on 12 March 2026 by an approved 3rd party. The facility uses municipal water from Porto De Mos, which is paid for per month as per usage. No Expiration date. The compressor using permission 0047/2023, Valid till 14 January 2028, from IPQ – Instituto Português da Qualidade. (Candle and Diffusers Unit). Boiler permission no. A0496/2024 and A1387/2024 were given by IPQ on 8 March 2024. The last inspection was conducted on 29 April 2026 by a 3rd party ITG.		

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?

Prioritising local suppliers
Responsible use and management of water
Packaging optimization
Sustainable material sourcing

Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?

Not Applicable

Does the site have reduction targets in place to manage climate related risks?

None

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))?

No

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

Not Applicable

Usage/discharge analysis

[← Code area 10.B](#)

[Code area 10.C →](#)

	Last full calendar year (2025)	Previous full calendar year (2024)
Total electricity consumption from non-renewable sources (kWh)	559,049	385,215
Total electricity consumption from renewable sources (kWh)	Data not available	Data not available
Sources of renewable energy used	None	None
Types of renewable energy used	Solar	Solar
Total natural gas consumption (kWh)	67,188	69,168
Usage of other purchased fuels	Natural gas	Natural gas
Has the site completed any carbon footprint analysis?	No	No
Water sources	Municipal water	Municipal water
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	5,205	4,642
Water discharged	Through the municipal ETP	Through the municipal ETP
Water volume discharged (m3)	Data not available	Data not available
Water volume recycled (m3)	0	0
Total waste produced (mt)	96.8	90.1

[← Code area 10.B](#)

[Code area 10.C →](#)

Total hazardous waste produced (mt)	2.5	5.1
Waste to recycling (mt)	69.3	61.3
Waste to landfill (mt)	13.6	18.1
Waste to other (mt)	0	0
Total product produced (mt)	Data not available	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	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 The company has developed an ethical policy and procedure and maintains compliance with local environmental regulations. Resources Data protection and company code of conduct. Communication and Training Workers confirmed that they understand the ethical policy and raise concerns to the management by using the grievance box, the company website, or directly to the management. Monitoring There is a structured process in place to ensure business ethics both internally and externally; management maintains a summary table of contract types and their validity to demonstrate consistency.

[← Code area 10.B](#)

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		
Systems and evidence examined to validate this code section	Company guidelines on business practices reflect a long-standing policy of high levels of ethics and the responsibility of the company, its members, and all suppliers to maintain consumer and community relationships that are based on fair and ethical principles. No evidence was found of business being conducted in an unethical manner. The company has a Business Policy concerning bribery and unethical business practices. The facility has a procedure to manage business ethics, that includes a transparent system in place for confidential reporting and dealing with unethical Business Practices without fear of reprisals towards the reporter. Evidence: Business Ethics Policy from January 2025; Management interviews.		

[← Code area 10.B](#)

10.C. Business ethics

Data points

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

No

Provide any certified anti-bribery management systems for the site

None

[← Code area 10.C](#)

Attachments



[Accessories store_Candle.jpg](#)



[Candle press production.jpg](#)



[Aromas storage area_Candles.jpg](#)



[Attendance keeping area_Cosmetics.jpg](#)



[Candles testing laboratory.jpg](#)



[Candle pressing area.jpg](#)



[Electrical sub distribution board.jpg](#)



[Emergency exit.jpg](#)



[Emergency light.jpg](#)



[Evacuation plan.jpg](#)



[Exit sign and emergency exit.jpg](#)



[Exit door.jpg](#)



[Assembly area.jpg](#)



[Attendance keeping machine_Candles.jpg](#)



[Drinking water point.jpg](#)



[Boilers_Candles.jpg](#)



[Drinking water point_Cosmetics.jpg](#)



[Electrical sub distribution board 2.jpg](#)



[Chemicals keeping area_Cosmetics.jpg](#)



[Compressor_Cosmetics.jpg](#)



[Compressor_Candle.jpg](#)



[Containers washing area_Cosmetics.jpg](#)



[Eye washing station.jpg](#)



[Facility gate_Cosmetics building.jpg](#)



[Facility name plate_Cosmatic building.jpg](#)



[Cutting area of Candles.jpg](#)



[Dining area_Cosmetics.jpg](#)



[Dining area_Candles.jpg](#)



[Facility name_Candle.jpg](#)



[Facility overview
2_Candles.jpg](#)



[Facility overview_Candles.jpg](#)



[Facility
overview_Cosmetics.jpg](#)



[Factory gate_Candles.jpg](#)



[Filling and packaging area
of diffusers_Candle.jpg](#)



[Finished goods keeping
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[Fire alarm bell.jpg](#)



[Filling line of candles.jpg](#)



[Fire alarm call
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[Fire control panel.jpg](#)



[Fire
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[Fire hose reel_Candles.jpg](#)



[Fire hose
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[First aid box.jpg](#)



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[First aid kit.jpg](#)



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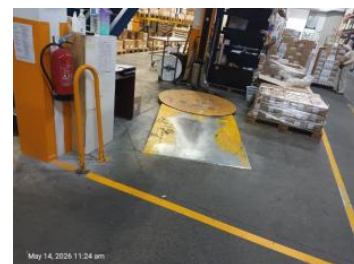
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