

Monitored Party TAN PHU VIETNAM JOINT STOCK COMPANY BRANCH	amfori ID 704-001349-000	Address No. 228, Road 04, Amata Industrial Park, Long Binh Ward, Dong Nai Province, Vietnam, ., Đồng Nai, Vietnam
Monitoring Activity amfori Social Audit - Manufacturing	Monitoring Type Full Monitoring	Monitoring Partner Eurofins CPA
Monitoring Start Date 29/04/2026	Closing Meeting Finished Date 29/04/2026	Submission Date 14/05/2026
Expiration Date 14/05/2028	Announcement Type Semi Announced	
Site BRANCH OF TAN PHU VIET NAM JOINT STOCK COMPANY	Site amfori ID 704-001349-002	

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OVERALL RATING



SECTION RATING

PA1: Social Management System	C	
PA 2: Workers Involvement and Protection	C	
PA 3: The Rights of Freedom of Association and Collective Bargaining	A	
PA 4: No Discrimination, Violence or Harassment	A	
PA 5: Fair Remuneration	B	

PA 6: Decent Working Hours	A	
PA 7: Occupational Health and Safety	A	
PA 8: No Child Labour	A	
PA 9: Special Protection for Young Workers	A	
PA 10: No Precarious Employment	A	
PA 11: No Bonded, Forced Labour or Human Trafficking	A	
PA 12: Protection of the Environment	A	
PA 13: Ethical Business Behaviour	A	

GENERAL DESCRIPTION

Name of lead auditor: Long Pham - CSCA21700489.

Name of observers, translators, trainees, advisors/consultants (if applicable): Hien Vu - CSCA21700497.

Monitoring partner name: Eurofins CPA.

Audit schedule details: This semi-announced full audit is planned with 2 auditors in 1 day on April 29, 2026 (Time in: 9:30, time out: 16:30).

Business partner information: BRANCH OF TAN PHU VIETNAM JOINT STOCK COMPANY is located at No. 228, Road 04, Amata Industrial Park, Long Binh Ward, Dong Nai Province, Vietnam. The facility was established under the business license No. 0303640880-008 dated on December 16, 2021 and updated last September 4, 2025 as manufacturer plastic bag. Main production processes are mixing, blowing, printing, cutting, inspection, packing and storage.

Audited location information: In view of the facility, it occupies 7,007 square meters of land area and compose of 2 main buildings that are hired by facility:

- Building 1 (1-storey building with mezzanine): Material warehouse, mixing, blowing, printing, cutting, printing, packing, eating area and finished goods storage on first floor. Production office on mezzanine.
- Building 2 (2-storeys building): Office on first and second floor.

The facility did not provide transportation to workers. The facility did not provide dormitory for employees.

Operating shifts and hours: In general, production employees work 8 hours per day and 48 hours per week, with one day off every 6 days. In general, the office staffs are working in 1 shift from 7:30 to 16:30 with break time is from 11:30 to 12:30. Production employees are working in 2 shifts (Day shift is from 7:00 to 17:00 with meal break of 120 minutes from 11:00 to 13:00; night shift is from 19:00 to 5:00 with meal break of 120 minutes from 23:00 to 1:00). Only production employees at blowing section are working in 3 shifts (shift 1 is from 7:00 to 15:00 with break of 30 minutes; shift 2 is from 15:00 to 23:00 with break of 30 minutes and shift 3 is from 23:00 to 7:00 of following day with break of 45 minutes). Security guards are working in 3 shifts (shift 1 is from 6:00 to 14:00 with break of 30 minutes; shift 2 is from 14:00 to 22:00 with break of 30 minutes and shift 3 is from 22:00 to 6:00 of following day with break of 45 minutes).

Time recording system: Working hours were recorded by finger print or face scan system with detailed time in and time out information.

Salary payment details: The circle payment is from the first to end of month. Employees' wages are calculated on monthly salary. Wages are paid by bank transfer on 10th-12th of following month.

Worker number information: There are 78 employees (51 male employees and 27 female employees) which include 24 production employees and 54 non-production employees working in the facility. There was no foreigner working at the facility. There were 43 domestic migrant workers at the facility. There were 7 contractor workers from security service and 1 contractor from canteen service. Apprenticeship schemes and home employees were not used by the facility. There was no young employee working in the facility.

Good practices: The facility provided additional benefits that not required by law to workers such as: VND 360,000 per month for attendance allowance, VND 15,000 per month for housing allowance, VND 150,000 per month for living allowance, VND 650,000 per month for meal allowance and VND 200,000 per day for transportation allowance.

Worker organization details: Trade union of BRANCH OF TAN PHU VIETNAM JOINT STOCK COMPANY was established in the facility.

Circumstances: There was no different circumstance faced during the monitoring.

The special circumstances can be classified as followed: No issues of incidents, shortcomings, auditor safety, building safety, national events, behavior, and coaching were found during audit.

Summary of findings: Findings were noted in performance areas (PA1, PA2, PA5 and PA7). Please refer to findings in performance areas for more detail.

#LivingWage: #LivingWage: Refer to data of living wage in Vietnam updated on October 6, 2025 on Global Living Wage Coalition (GLWC) website: <https://www.ankerresearchinstitute.org/vietnam-home>.

Precautions taken about #COVID-19 in the facility: The wages were paid correctly during the outbreak period of COVID-19. The facility provided free mask and hand sanitizer to employees freely. The facility conducted testing the temperature of employees and visitors every day during the outbreak period of COVID-19.

Note: Those documents/photos below were not uploaded in the system due to the fact that they were not applicable (Government waivers, dormitory, inconsistencies between time and production records).

SITE DETAILS

Site
**BRANCH OF TAN PHU VIET NAM
JOINT STOCK COMPANY**

Site amfori ID
704-001349-002

GICS Classification

Sector	Industry Group	Industry
Consumer Staples	Household & Personal Products	Household Products

Sub Industry
Household Products

amfori Process Classifications

N.A.

GS1 Classifications

N.A.

NACE Classification

N.A.

Water Stress Situation

This site is not located in a water stressed region

METRICS

Key Metrics

Total workforce	78	Workers
Legal minimum wage in local currency	5.310.000	Monthly
Lowest wage paid for regular work at the site	5.560.000	Monthly
Calculated living wage in local currency	8.225.810	Monthly
Total sample	10	Workers

Other Metrics

Male workers	51	Workers
Female workers	27	Workers
Non-binary workers	0	Workers
Permanent workers - Male	44	Workers
Permanent workers - Female	26	Workers
Permanent workers - Non-binary	0	Workers
Temporary workers - Male	7	Workers
Temporary workers - Female	1	Workers
Temporary workers - Non-binary	0	Workers
Seasonal workers - Male	0	Workers
Seasonal workers - Female	0	Workers
Seasonal workers - Non-binary	0	Workers
Management - Male	2	Workers
Management - Female	1	Workers
Management - Non-binary	0	Workers
Apprentices - Male	0	Workers
Apprentices - Female	0	Workers
Apprentices - Non-binary	0	Workers
Workers on probation - Male	0	Workers
Workers on probation - Female	0	Workers
Workers on probation - Non-binary	0	Workers
Workers with night shift - Male	39	Workers
Workers with night shift - Female	22	Workers
Workers with night shift - Non-binary	0	Workers
Workers with disabilities - Male	0	Workers
Workers with disabilities - Female	0	Workers
Workers with disabilities - Non-binary	0	Workers
Domestic migrant workers - Male	26	Workers
Domestic migrant workers - Female	17	Workers
Domestic migrant workers - Non-binary	0	Workers
Foreign migrant workers - Male	0	Workers

Foreign migrant workers - Female	0	Workers
Foreign migrant workers - Non-binary	0	Workers
Workers hired directly - Male	44	Workers
Workers hired directly - Female	26	Workers
Workers hired directly - Non-binary	0	Workers
Workers hired indirectly - Male	7	Workers
Workers hired indirectly - Female	1	Workers
Workers hired indirectly - Non-binary	0	Workers
Unionised workers - Male	44	Workers
Unionised workers - Female	26	Workers
Unionised workers - Non-binary	0	Workers
Workers under CBA - Male	44	Workers
Workers under CBA - Female	26	Workers
Workers under CBA - Non-binary	0	Workers
Pregnant workers	0	Workers
Workers on parental leave - Male	0	Workers
Workers on parental leave - Female	2	Workers
Workers on parental leave - Non-binary	0	Workers
Minimum wage agreed on CBA in local currency	5.310.000	Monthly
Sample - Male	6	Workers
Sample - Female	4	Workers
Sample - Non-binary	0	Workers

FINDINGS



PA1: Social Management System

Site: BRANCH OF TAN PHU VIET NAM JOINT STOCK COMPANY | Site amfori ID: 704-001349-002

Question: 1.1 Is there satisfactory evidence that the auditee has set up an effective management system to implement the amfori BSCI Code of Conduct?

ENGLISH	LOCAL LANGUAGE
Finding	
<p>Amfori BSCI Code of Conduct requirement on Supply Chain Management and Cascade Effect: Implement a process- and risk-based due diligence management system in their business practices in line with the UNGPs, and adjusted to the business model of the company. The expectations set in this Code of Conduct should be embedded in the system. Have the strategy, processes, and sufficient resources in place to meet the responsibilities related to the amfori BSCI Code of Conduct and ensure that there is continuous improvement in its implementation.</p> <p>FINDING: Based on the document review, site observation, worker interview, worker representative and management interview, this question was rated as partially because the facility set up a management system to implement the BSCI Code of Conduct. However, it was not effective because there were findings noted in other performance areas (PA1, PA2, PA5 and PA7). Please refer to findings in performance areas for more detail.</p>	<p>Ghi nhận công ty đã xây dựng hệ thống quản lý để thực hiện chương trình BSCI. Tuy nhiên, hệ thống chưa hiệu quả do có các vấn đề ghi nhận ở các phần khác. Vui lòng xem các vấn đề cần cải thiện ở bên dưới.</p>

Question: 1.3 Is there satisfactory evidence that the auditee has identified their significant business partners and their level of alignment with the amfori BSCI Code of Conduct?

ENGLISH	LOCAL LANGUAGE
Finding	
<p>Amfori BSCI Code of Conduct requirement on Supply Chain Management and Cascade Effect: Require their business partners to cascade the information to the relevant business partners and stakeholders in the supply chain. Require and follow-up with their business partners to work towards full observance of the amfori BSCI Code of Conduct within the sphere of their influence, including intermediaries that are involved in the</p>	<p>Nhà máy có quy trình thủ tục đánh giá lựa chọn đối tác kinh doanh. Tuy nhiên quy trình thủ tục chưa thể hiện rõ các tiêu chí để phân loại các đối tác kinh doanh quan trọng để theo dõi tuân thủ trách nhiệm xã hội.</p>

Finding	
<p>worker recruitment process, such as brokers, recruiters and recruitment agencies.</p> <p>FINDING: Based on the document review, worker interview and management interview, this question was rated as Partially because the facility established selection procedure of business partners based on social performance. However, the procedures did not show clearly the criterion to identify the significant levels of each business partner for monitoring the social performance.</p>	

Question: 1.5 Is there satisfactory evidence that the auditee monitors how its business partners observe the amfori BSCI Code of Conduct?

ENGLISH	LOCAL LANGUAGE
Finding	
<p>Amfori BSCI Code of Conduct requirement on Supply Chain Management and Cascade Effect: Require their business partners to cascade the information to the relevant business partners and stakeholders in the supply chain. Require and follow-up with their business partners to work towards full observance of the amfori BSCI Code of Conduct within the sphere of their influence, including intermediaries that are involved in the worker recruitment process, such as brokers, recruiters and recruitment agencies.</p> <p>FINDING: Based on document review, worker interview and management interview, this question was rated as Partially because the facility has written procedure on business partners management and selection based on social performance. The business partners also signed commitment to follow amfori BSCI values and principles. However, the facility did not monitor implementation of social responsibility for significant business partners.</p>	<p>Công ty chưa có theo dõi việc thực hiện trách nhiệm xã hội của đối tác kinh doanh.</p>



PA 2: Workers Involvement and Protection

Site: BRANCH OF TAN PHU VIET NAM JOINT STOCK COMPANY | Site amfori ID: 704-001349-002

Question: 2.3 CRUCIAL: Is there satisfactory evidence that the auditee takes specific steps to make workers aware of their rights and responsibilities?

ENGLISH	LOCAL LANGUAGE
Finding	
<p>Amfori BSCI Code of Conduct requirement on Workers Involvement and Protection: Take specific steps, such as trainings, to make workers aware of their rights and responsibilities, with special attention to vulnerable persons. When relevant, intermediaries such as brokers, recruiters, and recruitment agencies should play an active role in achieving these steps,</p> <p>FINDING: Based on the document review, worker interview and management interview, this question was rated as Partially because the workers were trained on their rights and obligations. Amfori BSCI code of conduct in local language was posted in the facility. However, the facility did not provide training for workers on #Gender Equality and Zero-Tolerance for Violence and Harassment in the Workplace for management and workers. The facility did not plan in place to conduct this training for workers also.</p>	<p>Công ty chưa cung cấp chương trình đào tạo về bình đẳng giới và chính sách không khoan dung đối với bạo lực và quấy rối tại nơi làm việc cho công nhân. công ty cũng chưa có kế hoạch đào tạo cho công nhân.</p>

Question: 2.4 Is there satisfactory evidence that the auditee builds sufficient competence among managers, workers and workers representatives to successfully embed responsible practices in the business operation?

ENGLISH	LOCAL LANGUAGE
Finding	
<p>Amfori BSCI Code of Conduct requirement on Workers Involvement and Protection: Build sufficient competence among the managers, workers, and worker representatives within their company, as well as in the supply chain, in order to embed the amfori BSCI Code of Conduct in their company culture, and promote continuous education and training at each level of work.</p> <p>FINDING: Based on the document review, worker interview and management interview, this question was rated as Partially because the facility provided training for managers, worker representatives and worker on the content of Amfori BSCI code of conduct. However, the facility did not provide training for Management (CSR Manager, HR manager, Management system Manager) on #Gender Equality and Zero-Tolerance for Violence and Harassment in the Workplace. The facility did</p>	<p>công ty chưa cung cấp chương trình đào tạo về bình đẳng giới và chính sách không khoan dung đối với bạo lực và quấy rối tại nơi làm việc cho ban quản lý. Công ty cũng chưa có kế hoạch đào tạo cho quản lý về nội dung này.</p>

Finding

not plan in place to conduct this training for management also.

PA 5: Fair Remuneration

Site: BRANCH OF TAN PHU VIET NAM JOINT STOCK COMPANY | Site amfori ID: 704-001349-002

Question: 5.4 Is there satisfactory evidence that the auditee provides sufficient remuneration that allows workers to meet a decent standard of living?

ENGLISH

LOCAL LANGUAGE

Finding

Amfori BSCI Code of Conduct requirement on Fair Remuneration: Assess the pay gap accurately and work progressively towards the payment of a living wage that is sufficient to afford a decent standard of living for the workers and their families,

FINDING: Based on document review, worker interviews and management interview, this question was rated No because the total net remuneration of the facility was VND 6,458,400/month is lower than the applicable GLWC net living wage benchmark (VND 8,225,810/month) for the region.

Note:

- Total gross remuneration of VND 7,070,000/month consisting of: VND 5,560,000 for basic salary, VND 200,000 for transportation allowance and VND 360,000 attendance allowance, VND 150,000 for housing allowance, VND 650,000 for meal allowance and VND 150,000 for living allowance.
- Statutory deductions: VND 611,600 including 583,800 for compulsory social insurance and 27,800 VND for trade union fee.
- The facility's remuneration exceeds the legal minimum wage of VND 5,310,000/month.

Tổng mức lương NET trả ở công ty là 6,458,400 VND/tháng, thấp hơn mức lương NET chuẩn của GLWC (8,225,810 VND/tháng).

PA 7: Occupational Health and Safety

Site: BRANCH OF TAN PHU VIET NAM JOINT STOCK COMPANY | Site amfori ID: 704-001349-002

Question: 7.1 Is there satisfactory evidence that the auditee observes occupational health and safety regulations applicable for its activities?

ENGLISH

LOCAL LANGUAGE

Finding	
<p>Local law: Decree No. 105/2025/ND-CP elaborating the law on fire and rescue, Article 9. Inspection of fire prevention and firefighting design by police authorities,</p> <p>1. Structures and vehicles under Appendix III attached hereto shall be required to undergo fire prevention and firefighting design inspection conducted by police authorities except provisional structures in accordance with construction laws, structures under special investment projects in accordance with investment laws, structures affiliated to national defense facilities serving military purposes, dual-use purposes, and vehicles manufactured or modified specifically for military operations by national defense facilities.</p> <p>Decree No. 105/2025/ND-CP elaborating the law on fire and rescue, Point 1đ of Article 12. Project developers and structure owners have the responsibility to: dd) carry out fire prevention and firefighting commissioning for projects and structures and assume legal responsibility for commissioning results; cooperate with field-specific authorities in carrying out fire prevention and firefighting commissioning.</p> <p>FINDING: Based on the document review, site observation and management interview, the facility has document approved by local authority as law requirement such as: lightning protection inspection, compulsory fire and explosive insurances, fire fighting project, fire prevention and fighting certificate and fire safety acceptance record of fire hose and fire water tank. However, the facility did not have the fire prevention and Fighting Certificate and fire safety acceptance record of sprinkler system and automatic fire alarm.</p>	<p>Công ty chưa có thẩm duyệt và nghiệm thu hệ thống hệ thống chữa cháy tự động và báo cháy tự động.</p>

Question: 7.3 Is there satisfactory evidence that the auditee set up an effective management system that ensures they regularly carry out risk assessments for safe, healthy and hygienic working conditions?

ENGLISH	LOCAL LANGUAGE
Finding	
<p>Amfori BSCI Code of Conduct requirement on Occupational Health and Safety: Respect the right to healthy working and living conditions of workers and local communities, without prejudice to the specific expectations set out hereunder. Vulnerable persons, such as - but not limited to - young</p>	<p>Nhà máy có làm bảng nhận diện và phân tích rủi ro tai nạn cho các bộ phận sản xuất nhưng chưa có xem xét các rủi ro liên quan đến lao động dễ bị tổn thương như lao động mang thai và nuôi con nhỏ.</p>

Finding	
<p>workers, new and expecting mothers and persons with disabilities, shall receive special protection. Ensure that there are systems in place to assess, identify, prevent, and mitigate potential and actual threats to the health and safety of workers.</p> <p>FINDING: Based on the document review, site observation and management interview, the facility conducted health and safety risk assessment for all production sections covering warehouse, machines, chemicals, office room, production areas, maintenance area. However, it did not take into consideration the special needs of the most vulnerable workers such as pregnant workers and new mothers.</p>	

Question: 7.4 Is there satisfactory evidence of active cooperation between management and workers (and/or their representatives) when developing and implementing systems towards ensuring OHS?

ENGLISH	LOCAL LANGUAGE
Finding	
<p>Amfori BSCI Code of Conduct requirement on Occupational Health and Safety: Establish relevant committees, such as an Occupational Health and Safety Committee, to ensure active co-operation between management and workers, and/or their representatives for the development and effective implementation of systems that ensure a safe and healthy work environment. These committees aim to represent the diversity of the workers.</p> <p>FINDING: Based on management interview, document review and worker interview, this question was rated as No because employees at production sections were not consulted during the risk assessment on March 23, 2026 to ensure all of the risks at their working places were identified and prevented.</p>	<p>Công nhân ở các bộ phận sản xuất chưa được tham vấn trong quá trình đánh giá rủi ro.</p>

Question: 7.6 Is there satisfactory evidence that the auditee enforces the use of PPE to provide protection to workers alongside other controls and safety systems?

ENGLISH	LOCAL LANGUAGE
Finding	
<p>Local Law: In accordance with Law on occupational</p>	<p>Ghi nhận quan sát thấy 5% công nhân ở bộ phận</p>

Finding

safety and hygiene (Law No. 84/2015/QH13), Article 23. Personal protective equipment, 1. Every employee who does dangerous or harmful works shall be adequately provided with personal protective equipment by the employer and he/she is required to use it during the course of work. 3. The employer shall provide personal protective equipment according to following rules: a) Provide personal protective equipment in conformity with their types, entities, quantity, quality assurance according to national technical regulations and standards; c) Give instructions and observe employees using personal protective equipment.

FINDING: Based on site observation, document review, worker interview and management interview, this question was rated as partially because the PPEs were provided with free charge to all workers. All workers at cutting section wore metal gloves during working time. However, 5% workers at packing section did not wear provided dust mask during working hours.

đóng gói không mang khẩu trang trong khi làm việc.