

Monitored Party SSH CB SUSTAINABLE FASHION CO., LTD.	amfori ID 116-000442-000	Address #Road 130, Prey Sala Village, Rolang Kroeul Commune, SamrongTong District, Kampong Speu, Kingdom of Cambodia , SamrongTong, Kampong Spueu (Kampong Speu), Cambodia
Monitoring Activity amfori Social Audit - Manufacturing	Monitoring Type Full Monitoring	Monitoring Partner QIMA Limited
Monitoring Start Date 30/03/2026	Closing Meeting Finished Date 08/04/2026	Submission Date 08/04/2026
Expiration Date 08/04/2028	Announcement Type Semi Announced	
Site SSH CB SUSTAINABLE FASHION CO., LTD.	Site amfori ID 116-000442-001	

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OVERALL RATING



SECTION RATING

PA1: Social Management System	B	
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	A	
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: Rocky Zhou; APSCA membership number: CSCA21703496

Monitoring partner name: QIMA LIMITED, APSCA Membership Number: 11600049.

Audit schedule details: The audit is planned for 1 auditor x 4 days (including 3.5 days for onsite audit and 0.5 day for report time).

Audit Type: Semi announced Full Audit

Business partner information:

The auditee SSH CB SUSTAINABLE FASHION CO., LTD. is located at #Road 130, Prey Sala Village, Rolang Kroeul Commune, Samrong Tong District, Kampong Speu Province, Cambodia. The business license number is 1000239623. The factory started its operation since 13-February-2023. Main products in the factory are apparel. And main production processes are cutting, stitching, cotton filling, ironing, inspection and packing.

Audited location information:

The audited factory occupies of two flat production buildings, #1 used as production workshops and final goods warehouse, #2 used as raw materials warehouse, one flat office building and one flat dormitory building for Chinese Management use. No kitchen and canteen available in the factory. The factory used buildings were rented from a private landlord, total area is about 11000 square meters.

Operating shifts and hours:

12 months time records from March 2025 to February 2026 had been provided for review. Normal weekly working hours were 48. Security guards worked for three shifts and the working hour was 6-14, 14-22 and 22-6, there was one shift for all other employees and the working hour was 7:00-11:00, 12:00-16:00. 2 hours of weekday overtime per day, no OT was conducted on rest days and statutory holiday. Reasonable rest breaks and the 7th day of rest were guaranteed. 3 months records of February 2026 (current month), November 2025 (random month) and August 2025 (random month) were taken as samples. According to sample check, Max overtime hours were 2 hours per day, 10 hours per week and 40 hours per month.

Time recording system:

Electronics attendance system was used to record employees' working hours.

Salary payment details:

12 months wages records from March 2025 to February 2026 had been provided for review. 3 months records of February 2026 (current month), November 2025 (random month) and August 2025 (random month) were taken as samples. According to sampling check, workers were paid by hourly rate, issued twice on the 25th of current month and 10th of next month by bank transfer. The minimum wage was guaranteed. The lowest basic wages paid for workers were USD 208 per month before 1-January-2026 and USD 210 per month since 1-January-2026, which compliance with legal minimum standards.

The overtime was paid by 150% of normal rate for weekday overtime, respectively. No mandatory rest days and holiday overtime was conducted. No illegal deduction was made. Social insurance was provided to all employee by the factory.

Good practices:

1. The factory compensated full-attendance bonus as USD 15 per month to every employee.
2. The factory compensated transportation allowance as USD 7 per month to every employee.
3. The factory compensated food allowance as USD 10 per month to every employee.
4. The factory compensated seniority bonus as USD 3-4 per month to workers who had worked in the factory for more than 2-3 years.

Worker number information:

There are total of 587 employees including 536 production employees (188 male employees and 348 female employees) and 51 non-production employees; there are 163 domestic migrant employees including 63 male and 100 female, totally 2 male foreign management are from China. The youngest employee noted during this audit is above 18 years old. All employees are permanent employees.

Worker organization details:

There was one trade union established in the factory, and five worker representatives were also elected freely by workers in the factory. Workers could access and complain to the worker representatives freely. The worker representatives had communicated with factory management every 3 months.

Circumstances: There was no special circumstance observed during this audit. Factory management cooperate with the audit during the whole audit process.

Summary of findings:

PA 1

1.1 There were some non-compliance noted in this audit and continuous improvement was needed in their social compliance management system.

PA 2

2.2 The factory did not monitor and review the achievement status of partial long-term goals.

2.4 The factory management was neither aware of the amfori BSCI Business Partners: Gender Equality and Zero-Tolerance for Violence and Harassment training requirement nor to fulfill it.

2.5 No grievance satisfaction surveys had been conducted by the factory.

PA 5

5.4 Living wage was not calculated.

PA 7

7.1 It was noted that the health & safety management system was not operated effectively.

7.4 Worker and worker representative was not involved in the risk assessment.

7.6 PPE not used by workers.

7.17 No necessary guard device installed for production machinery.

PA 10

10.1 No employment card was applied for employees by the factory.

Living wage calculation:

Living wage had not been calculated by the factory.

Remark:

- 1, There was no agency used by the auditee, which made the agency labour contract not applicable.
- 2, There was no contractor used by the auditee, which made the contractor license/permit not applicable.
- 3, There was no government waiver provided by the auditee, which no local law requirement.
- 4, No inconsistency between time and production records was found during the audit.

SITE DETAILS

Site

SSH CB SUSTAINABLE FASHION CO., LTD.

Site amfori ID

116-000442-001

GICS Classification

Sector

Consumer Discretionary

Industry Group

Consumer Durables & Apparel

Industry

Textiles, Apparel & Luxury Goods

Sub Industry

Apparel, Accessories & Luxury Goods

amfori Process Classifications

N.A.

NACE Classification

N.A.

GS1 Classifications

N.A.

Water Stress Situation

N.A.

METRICS

Key Metrics

Total workforce	587	Workers
Legal minimum wage in local currency	210	Monthly
Lowest wage paid for regular work at the site	210	Monthly
Calculated living wage in local currency	242	Monthly
Total sample	25	Workers

Other Metrics

Male workers	209	Workers
Female workers	378	Workers
Non-binary workers	0	Workers
Permanent workers - Male	209	Workers
Permanent workers - Female	378	Workers
Permanent workers - Non-binary	0	Workers
Temporary workers - Male	0	Workers
Temporary workers - Female	0	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	5	Workers
Management - Female	3	Workers
Management - Non-binary	0	Workers
Apprentices - Male	0	Workers
Apprentices - Female	0	Workers
Apprentices - Non-binary	0	Workers
Workers on probation - Male	17	Workers
Workers on probation - Female	25	Workers
Workers on probation - Non-binary	0	Workers
Workers with night shift - Male	12	Workers
Workers with night shift - Female	0	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	63	Workers
Domestic migrant workers - Female	100	Workers
Domestic migrant workers - Non-binary	0	Workers
Foreign migrant workers - Male	2	Workers

Foreign migrant workers - Female	0	Workers
Foreign migrant workers - Non-binary	0	Workers
Workers hired directly - Male	209	Workers
Workers hired directly - Female	378	Workers
Workers hired directly - Non-binary	0	Workers
Workers hired indirectly - Male	0	Workers
Workers hired indirectly - Female	0	Workers
Workers hired indirectly - Non-binary	0	Workers
Unionised workers - Male	0	Workers
Unionised workers - Female	0	Workers
Unionised workers - Non-binary	0	Workers
Workers under CBA - Male	0	Workers
Workers under CBA - Female	0	Workers
Workers under CBA - Non-binary	0	Workers
Pregnant workers	0	Workers
Workers on parental leave - Male	0	Workers
Workers on parental leave - Female	0	Workers
Workers on parental leave - Non-binary	0	Workers
Minimum wage agreed on CBA in local currency	210	Monthly
Sample - Male	8	Workers
Sample - Female	17	Workers
Sample - Non-binary	0	Workers

FINDINGS



PA1: Social Management System

Site: SSH CB SUSTAINABLE FASHION CO., LTD. | Site amfori ID: 116-000442-001

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	
The factory had established social compliance management system and no zero tolerance issues were noted. However, there were some non-compliance noted in this audit and continuous improvement was needed in their social compliance management system. Factory management declared that there non-compliance could not be improved in a short time, which needed continuous improvement. Reference BSCI Code of conduct 1.1	រោងចក្របានបង្កើតប្រព័ន្ធគ្រប់គ្រងទំនួលខុសត្រូវសង្គម ហើយមិនបានរកឃើញបញ្ហាគ្មានការអត់ឱនឡើយ។ ទោះជាយ៉ាងណាក៏ដោយ ភាពមិនអនុលោមមួយចំនួនត្រូវបានរកឃើញក្នុងអំឡុងពេលសវនកម្មនេះ ហើយប្រព័ន្ធគ្រប់គ្រងទំនួលខុសត្រូវសង្គមរបស់វាតម្រូវការការកែលម្អជាបន្តបន្ទាប់។ ការគ្រប់គ្រងរោងចក្របានបញ្ជាក់ថា ការមិនអនុលោមតាមលក្ខខណ្ឌមួយចំនួនមិនអាចកែលម្អបានក្នុងរយៈពេលដ៏ខ្លី និងទាមទារឱ្យមានការកែលម្អជាបន្តបន្ទាប់។ យោងទៅក្រមសីលធម៌ BSCI 1.1 ។



PA 2: Workers Involvement and Protection

Site: SSH CB SUSTAINABLE FASHION CO., LTD. | Site amfori ID: 116-000442-001

Question: 2.2 Is there satisfactory evidence that the auditee defines long-term goals for protecting workers in line with the aspirations of the amfori BSCI Code of Conduct?

ENGLISH	LOCAL LANGUAGE
Finding	
The factory partially respected this principle. As per document review and management interview, the factory had established long term goals to protect workers according to the amfori BSCI Code of Conduct. But the factory did not monitor and review the achievement status of partial long-term goals (e.g. overtime hours statues) for workers protection to ensure the objective and targets had been adjusted periodically. Factory management declared that these goals needed to long-term improvement. Reference BSCI Code of conduct 2.2	រោងចក្របានគោរពគោលការណ៍នេះដោយផ្នែក។ តាមការពិនិត្យឯកសារ និងការសម្ភាសន៍ជាមួយក្រុមគ្រប់គ្រង រោងចក្របានបង្កើតគោលដៅរយៈពេលវែងដើម្បីការពារកម្មករស្របតាមក្រមសីលធម៌ amfori BSCI។ ប៉ុន្តែរោងចក្រមិនបានតាមដាន និងពិនិត្យស្ថានភាពនៃការសម្រេចគោលដៅរយៈពេលវែងដោយផ្នែក (ឧទាហរណ៍ ស្ថានភាពម៉ោងការងារបន្ថែម) ដើម្បីការពារកម្មករនោះទេ ដើម្បីធានាថាគោលដៅនិងគោលថាមពលត្រូវបានកែតម្រូវជាប្រចាំ។ ក្រុមគ្រប់គ្រងរោងចក្របានប្រកាសថា គោលដៅទាំងនេះតម្រូវឱ្យមានការកែលម្អរយៈពេលវែង។ យោងទៅ BSCI ក្រមសីលធម៌ 2.2 ។

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	
The main auditee partially respected this principle, the factory had established procedures and internal training on Gender Equality and Zero-Tolerance for Violence and Harassment, and factory management was also understanding the requirements. However, factory management engaged in HR manager or management systems manager was neither aware of the amfori BSCI Business Partners: Gender Equality and Zero-Tolerance for Violence and Harassment online training requirement nor to fulfill it. Reference BSCI Code of conduct 2.4	សហគ្រាសដែលត្រូវបានត្រួតពិនិត្យបានគោរពតាមគោលការណ៍នេះតែផ្នែកខ្លះប៉ុណ្ណោះ។ រោងចក្របានបង្កើតនីតិវិធីនិងការបណ្តុះបណ្តាលផ្ទៃក្នុង ស្តីពីសមភាពយេនឌ័រនិងគោលនយោបាយអត់អានសូន្យចំពោះអំពើហិង្សានិងការរំលោភបំពាន ហើយក្រុមគ្រប់គ្រងរោងចក្រក៏មានការយល់ដឹងអំពីតម្រូវការទាំងនេះផងដែរ។ ទោះយ៉ាងណា អ្នកគ្រប់គ្រងរោងចក្រដែលពាក់ព័ន្ធ ដូចជា អ្នកគ្រប់គ្រងធនធានមនុស្ស ឬអ្នកគ្រប់គ្រងប្រព័ន្ធគ្រប់គ្រងមិនបានដឹងអំពីតម្រូវការការបណ្តុះបណ្តាលតាមអនឡាញ របស់ amfori BSCI សម្រាប់ដៃគូអាជីវកម្ម ស្តីពីសមភាពយេនឌ័រនិងគោលនយោបាយអត់អានសូន្យចំពោះអំពើហិង្សានិងការរំលោភបំពាន ហើយក៏មិនបានអនុវត្តបំពេញតាមតម្រូវការនេះឡើយ។ យោងតាម ក្រមប្រតិបត្តិ BSCI មាត្រា 2.4

Question: 2.5 Is there satisfactory evidence that the auditee has established, or participates in, an effective operational-level grievance mechanism for individuals and communities?

ENGLISH	LOCAL LANGUAGE
Finding	
As per factory tour, document review and interview, it was noted that no evidence was provided to prove that grievance satisfaction surveys had been conducted by the factory. Reference BSCI Code of conduct 2.5	យោងតាមការធ្វើដំណើរត្រួតពិនិត្យរោងចក្រ ការត្រួតពិនិត្យឯកសារ និងការសម្ភាសន៍ ត្រូវបានកត់សម្គាល់ថា មិនមានភស្តុតាងណាមួយត្រូវបានផ្តល់ ដើម្បីបញ្ជាក់ថា រោងចក្របានអនុវត្តការស្ទង់មតិអំពីកម្រិតពេញចិត្ត តលើប្រព័ន្ធដាក់ព័ន្ធបណ្តឹងរបស់កម្មករឡើយ។ យោងតាម ក្រមប្រតិបត្តិ BSCI មាត្រា 2.5

PA 5: Fair Remuneration

Site: SSH CB SUSTAINABLE FASHION CO., LTD. | Site amfori ID: 116-000442-001

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	
The factory partially respected this principle. The actual paid wages ensured decent living standards. However, the factory did not conduct basic living wage calculation. According to interview, the factory management knew some about how to calculate the living wage, but didn't provide the living wage information during audit.	រោងចក្រអនុលោមតាមគោលការណ៍ណែនាំនេះមួយផ្នែក៖ ទោះបីជាកម្រិតប្រាក់ឈ្នួលជាក់ស្តែងធានាបាននូវកម្រិតជីវភាពសមរម្យក៏ដោយ រោងចក្រមិនអនុវត្តការគណនាប្រាក់ឈ្នួលរស់នៅឡើយ។ កិច្ចសម្ភាសន៍បានបង្ហាញថា អ្នកគ្រប់គ្រងរោងចក្របានដឹងពីប្រាក់ឈ្នួលរស់នៅមួយផ្នែក ប៉ុន្តែមិនមានការគណនាជាក់លាក់នៃប្រាក់ឈ្នួលរស់នៅ

Finding	
Reference BSCI Code of Conduct 5.4	ៅត្រូវបានផ្តល់ជូនក្នុងអំឡុងពេលសវនកម្មនោះទេ។ យោងទៅ BSCI ក្រមសីលធម៌ 5.4 ។

PA 7: Occupational Health and Safety

Site: SSH CB SUSTAINABLE FASHION CO., LTD. | Site amfori ID: 116-000442-001

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

ENGLISH	LOCAL LANGUAGE
Finding	
The factory partially respected this principle: Auditor noted that OHS (occupational health and safety) management system was implemented in the factory in general, but some findings were noted in this PA during this audit and continuous improvement was needed. Reference BSCI Coded of Conduct 7.1	រោងចក្រអនុលោមតាមគោលការណ៍ណែនាំនេះដោយផ្នែក៖ រោងចក្រជាទូទៅបានអនុវត្តប្រព័ន្ធគ្រប់គ្រងសុខភាព ព និងសុវត្ថិភាពការងារ ប៉ុន្តែក្នុងអំឡុងពេលសវនកម្មនេះ បញ្ហាមួយចំនួនត្រូវបានរកឃើញនៅក្នុងតំបន់អនុវត្ត នេះ ហើយទាមទារឱ្យមានការកែលម្អជាបន្តបន្ទាប់។ យោងទៅ BSCI ក្រមសីលធម៌ 7.1 ។

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	
The factory partially respected this principle. Based on management and worker interviews and documents review, it was noted that the factory did not involve its workers and worker representatives in health and safety risk assessment. The management said this was negligence of management. Reference BSCI Coded of Conduct 7.4	រោងចក្របានគោរពគោលការណ៍នេះដោយផ្នែកៗ ដោយផ្អែកលើការសម្ភាសន៍ជាមួយក្រុមគ្រប់គ្រង និងកម្មករ ព្រមទាំងការពិនិត្យឯកសារ គេបានកត់សម្គាល់ឃើញថា រោងចក្រ មិនបានធ្វើអន្តរកម្មជាមួយកម្មករ និងតំណាងកម្មករ ក្នុងការវាយតម្លៃហានិភ័យសុខភាព និងសុវត្ថិភាពនោះទេ។ ក្រុមគ្រប់គ្រងបានបញ្ជាក់ថា នេះគឺជា ការធ្វេសប្រហែសពីសំណាក់គ្រប់គ្រង។ យោងតាមលក្ខខណ្ឌ BSCI មាត្រា ៧.៤

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	
The factory partially respected this principle: During site tour, auditor noted that two cotton filling workers who exposed to cotton dust were not wearing the masks provided by the factory while	រោងចក្រ បានគោរពតាមគោលការណ៍នេះតែប៉ុណ្ណោះជាផ្នែកមួយ។ ក្នុងអំឡុងពេលពិនិត្យនៅទីតាំង អ្នកសវនកម្មបានកត់សម្គាល់ថា មានកម្មករ ផ្នែកបំពេញកប្បាស ចំនួន 2 នាក់

Finding	
performing their tasks. In accordance with the Prakas on Conditions of Occupational Hygiene and Safety in Garment and Shoe Factories (No. 307), Article 4.	ដែលប៉ះពាល់នឹងធ្វើឱ្យកម្មាធិការ មិនបានពាក់ ម៉ាសការពារ ដែលអាចច្រក បានផ្តល់ឱ្យ នៅពេលបំពេញការងារ។ យោងតាម ប្រកាសស្តីពីលក្ខខណ្ឌអនាម័យ និងសុវត្ថិភាពការងារនៅរោងចក្រកាត់ដេរ និងស្បែកជើង (លេខ 307), មាត្រា 4។

Question: 7.17 Is there satisfactory evidence that the auditee ensures adequate safeguards for any machine part, function, or process which may cause injury to workers?

ENGLISH	LOCAL LANGUAGE
Finding	
The factory partially respected this principle: During site tour, the overall machine safety was under good condition, factory also conducted daily inspection for these machines, but it was noted that 3 out of 20 sampled stitching machines were not installed with finger protector, and one buttoning machine was not installed with guard device. In accordance with the Labor Law of Cambodia, Article 230.	រោងចក្រ បានគោរពតាមគោលការណ៍នេះតែខ្លះប៉ុណ្ណោះ។ ក្នុងអំឡុងពេលពិនិត្យនៅទីតាំង អ្នកសវនកម្មបានកត់សម្គាល់ថា សុវត្ថិភាពទូទៅនៃគ្រឿងម៉ាស៊ីននៅក្នុងស្ថានភាពល្អ អ ហើយរោងចក្របានធ្វើការត្រួតពិនិត្យប្រចាំថ្ងៃលើគ ្រឿងម៉ាស៊ីនទាំងនេះ។ ប៉ុន្តែ តាមការសង្កេតឃើញ **គ្រឿងចាក់ដេរ ៣ ក្នុងចំនួន ២០ គ្រឿងមិនបានដំឡើងឧបករណ៍ការពារ យោងតាម ច្បាប់ការងារកម្ពុជា មាត្រា 230។

PA 10: No Precarious Employment

Site: SSH CB SUSTAINABLE FASHION CO., LTD. | Site amfori ID: 116-000442-001

Question: 10.1 Is there satisfactory evidence that auditee employment relationships are not precarious for the workers?

ENGLISH	LOCAL LANGUAGE
Finding	
The factory partially respected this principle: During document review and management interview, the factory had established effective recruitment policy, conducted background check in employees' personal files, kept the copy of ID card and signed labor contract with employees. However, no employment card was applied for 2 out of 25 sampled employees who had worked in the factory. In accordance with Labor Law of Cambodia, Article 32.	រោងចក្រ បានគោរពគោលការណ៍នេះក្នុងកម្រិតផ្នែកមួយ: ក្នុងអំឡុងពេលពិនិត្យឯកសារ និងសម្ភាសន៍ក្រុមគ្រប់គ្រង បានកត់សម្គាល់ថា រោងចក្រ បានបង្កើតនយោបាយជ្រើសរើសបុគ្គលិកមានប្រសិទ្ធភាព បានបំពេញតាមការត្រួតពិនិត្យប្រវត្តិរូបនៅក្នុងឯកសារផ្ទាល់ខ្លួនរបស់កម្មករ រក្សាឯកសារច្បាប់អត្តសញ្ញាណ និងបានចុះកិច្ចសន្យាការងារជាមួយកម្មករ។ ទោះយ៉ាងណា គ្មានកាតការងារត្រូវបានអនុវត្តសម្រាប់ ២ នាក់ក្នុងចំណោម ២៥ នាក់ដែលបានជ្រើសរើសសម្រាប់ការងារនៅក្នុងរោងចក្រ ។ អាស្រ័យលើច្បាប់ការងារកម្ពុជា, អត្ថាធិប្បាយ ៣២។