

Human Resource (HR) Audit: Compliance of Labor Laws and HR Effectiveness in Pakistan

Abdul Rashid¹, Mustafa Sirajuddin², Nasir Ali Shah^{*3}

ABSTRACT

This study was conducted to examine the compliance of the labor laws. Based on Sindh Factories Act, 2015, the HR Effectiveness was studied through Compliance Audit of the textile industry in Karachi. Since, it is primary research, a questionnaire was developed based on clauses given in the Act of parliament regarding health, safety, and environment. The data were analyzed using SPSS software by applying Multiple Regression Analysis. Out of three hypotheses, one alternate hypothesis was not accepted. The empirical results show some positive relationships between safety-audit and HR Effectiveness, & environment-audit and HR Effectiveness. However, health-audit does not have any relationship with HR effectiveness. The government can use this research to develop strategies for the improvement of health, safety, and environment of textile sector to facilitate the workers.

Keywords: HR, compliance audit, labor laws, occupational health and safety

1. INTRODUCTION

An HR audit is a comprehensive approach to review the internal and external policies and procedures to deal with the human resource of the organization (Stephen, 2016). This phenomenon helps to highlight the weaknesses in the human resource department for the improvement and a better competitive advantage. Rules and procedures are frequently changing, through this approach, the firm can

¹Abdul Rashid Dhanyal, National Institute of Management, Karachi: abdulrashid@nim-khi.edu.pk

²Mustafa Sirajuddin, K-Electric, Karachi: mustafabadhbad2000@gmail.com

^{*3}Nasir Ali Shah, Corresponding Author, University of Sindh, Sindh: nasir.2k13@gmail.com

overcome its weaknesses in compliance with ever-changing rules and regulations. This periodic practice will go through a checklist fashion including the consistency such as an improved hiring and onboarding, benefits, compensation, performance evaluation process, termination process, exit interviews, job analysis, personnel files, and HR databases etc. (Spain & Groysberg, 2016). This study is to examine the application and practice of labor laws by the private firms in Pakistan, specifically focused on Karachi (Pakistan's largest business hub). There are several labor laws in Pakistan to protect the rights of the working class. These laws are related to annual leave and holidays, health and safety protocols, bonded labor, child labor, compensation, work and wage, sexual harassment at the workplace, rights of the domestic workers, employment security, fair treatment, family responsibilities, and gender pay gap etc. (Wexels, 2011).

After the devolution of powers through 18th amendment in the constitution of Pakistan in 2010, the affairs of labor welfare are devolved to the provinces. The Government of Sindh issued labor law act in 2015 that covers all issues and challenges of the labor in various economic sectors (Ishfaq et al., 2017). Surprisingly, there is no such mechanism of labor-laws-audit in terms of health, safety, and environment in the factory areas. As a result of bulk supply of labor force and unemployment in the country, labor laws are mostly compromised, especially in the textile industry in Karachi (Mehmood, 2021). It looks a failure of the governance in terms of the labor-laws application, despite the fact that Pakistan is a signatory to the International Labor Organization (ILO) agreement. Most of the labor in the textile sector are on the mercy of industrialists. Few evidence are available for labor laws implementation and audit (Hasan et al., 2021). Part of the

governance failure might be the extensive paperwork of the public sector institutions with little concern over the practical implications of the labor laws.

1.1 Textile Industry in Pakistan

The textile and clothing industry has been dominating in the export contribution of the country for a long period of time and playing an important role in the overall prosperity of the nation. This industry is considered as the backbone of the economy. Pakistan comes to the fourth position in terms of cotton production at the global level (Alam, 2018). It holds 8th position among the largest exporters of the textile products in Asia. Textile sector of Pakistan contributes 46% to the manufacturing sector of the country. It is also accommodating 40% labor force of the country. Currently, about 423 textile firms are functioning across the country. According to the Pakistan Bureau of Statistics, Pakistan's exports of textile commodities witnessed an increase of 2.92% in the first quarter of the fiscal year 2021 (\$3.5 billion) as compared to the corresponding period of the last year (\$3.4 billion FY20-Q1). If the industry is classified, the textile industry comprises Spinning, Weaving, Processing, Printing, Garment Manufacturing, and Filament Yarn Manufacturing (Uddin, 2019). Apart from unorganized labor affairs and their exploitation, the industry is facing multiple issues in its survival and for a sustainable growth. The problems faced by the textile industry are lack of development in the cotton sector, new equipment adaptation, high taxations, interrupted and high-tariffed energy, lack of interest of the government in improving the quality and availability of raw materials. Internal issues are posing a major threat for the industry which includes the effect of inflation, low subsidy,

strict monetary policy, high-interest rates, raw material prices, lack of new investment, and weak export performance of the textile sector (Report, 2018).

2. LITERATURE REVIEW

Conventional and contemporary theories mostly guides the researcher on how to develop the research framework and include aspects to be discovered. In this research, the Entropy Model of accident causation was followed. Models of accident causation mostly give a framework for explaining how an accident happens from multiple perspectives. Human error has traditionally been the leading cause of accidents, and it is intrinsically tied to safety information cognition (Chen et al., 2021). This study focuses on the assessment of labor laws being practiced especially in the textile sector, as it is one of the major revenue-generating sources for the country (Mehar, 2022). Drilling down to the core fact, we came across that safety, health, and environment of the labor in textile units in Karachi has mostly been ignored (Human Rights Watch, 2019). The entropy model of accident causation says that over-time, system factors of a company degrade such as processes, technology, physical environment, and human resources. According to this theoretical model if a company does not review its factors and does not carry out a compliance audit of health, safety, and environment, there is a high probability of degradation. Such practices hamper workers' efficiency, leading to a declining performance (Rangel-Huerta et al., 2017). The companies that lose their performance targets, fall behind in the race of competitiveness.

2.1 Occupational Health & Safety (OH&S)

[Saleem et al. \(2020\)](#) conducted a research on the assessment of health and safety risks in a textile industry wherein they measured good practices and Occupational Health & Safety (OH&S) standards on environment and noise level in the textile industry in Faisalabad. The authors monitored environmental and noise levels at targeted textile firms for three months. The researchers used the OH&S questionnaire and audit checklist to identify hazards and evaluate risks. Their findings showed that the stitching unit produced comparatively higher noise. The factories were found violating the standard temperature in their ‘De-sizing’, ‘stitching’ and ‘singeing’ units and Dust/Particulate Matter (PM) in their ‘Cutting’ sections and ‘Grey’ inspection according to the findings of the research. For analysis of the study, researchers used a ratio scale ([Hamid et al., 2020a](#)). In another research, [Ahmed et al. \(2020\)](#) conducted a research on health and hazards for Ready-Made Garments (RMG) in Bangladesh. The questionnaire was developed on the five-point Likert scale and data was analyzed using the MANOVA technique. The results showed that 64.4% of the workers were found satisfied in Health and Hygiene, Safety, Other issues of health, welfare, occupational health and safety (OHS) Management System and Training. The authors have also referred to Bangladesh Labor Act, 2006 ([Masum & Alam, 2016](#)). Some other studies from garments industry of Bangladesh state that safety compliance, OHS policy, worker participation, and OHS training play very important role in the performance of employees ([Hoque & Shahinuzzaman, 2021](#); [Mahmood et al., 2021](#)).

To adhere to the 87th convention of ILO, Pakistan established the National Industrial Relation Commission (NIRC) in 1972 which was an extension of

Industrial Relations Ordinance (IRO) 1969 to promote Trade Unions in Pakistan and protecting the rights of labor (NIRC, 2020). At the time of partition, Pakistan adopted many labor statutes including Trade Union Act 1926, Industrial Disputes Act 1947, and other labor laws being practiced in pre-partition sub-continent. So far, the Government of Pakistan has prepared eight Industrial Policies from its inception to protect the rights of investors and labors. After the 18th Constitutional Amendment in 2010, there was a devolution of labor protection rights from the federal to the provincial government. As per the 18th Amendment, the provinces have the responsibility for administering and legislating labor laws. Now, the responsibility of federal and provincial government is differentiated (ILO, 2015). As per the para 2 of the International Organization of Employers (2020), the federal government is responsible to ensure the implementation of the recommendation of Committee of Experts on the Application of Conventions and Recommendations (CEACR). A study conducted in Democratic Republic of Congo shows that complying occupational health and safety helps workers perceive they are protected and perform better (Kitronza et al., 2021). Additionally, the National Industrial Relations Commission (NIRC), Islamabad, is now working under the Ministry of Overseas Pakistanis and Human Resource Development. NIRC helps in maintaining the relationship between employers and workers of the province along with consolidating the formation of trans-provincial trade unions (Shuhong & Zia, 2017). There have been complex issues that the provincial governments had to address with the enactment of both national and international laws. The provinces ensured the promotion and registration of the Industrial Relations Act (IRA) in their respective boundaries. In case of coverage to more than one province, Federal Industrial Relations Act is doing the same as IRA (PILER, 2016). After the 18th

Amendment in the constitution of Pakistan, the Sindh government has passed an act called The Sindh Factories Act, 2015 as per Sindh Act No. XIII of 2016. The act comprises eight chapters namely The Inspecting Staff, Health and safety, Restrictions on Working Hours of Adults, Holiday with pay, Special Provisions for Adolescents and Children, and Penalties and Procedures (Govt. of Sindh, 2017). Chapter III of Sindh Factories Act, 2015 covers the health, safety, and environmental aspects, to be followed by the factories in Sindh. The conceptual framework of this research is based on health, safety, and environment chapters (Fan et al., 2020).

2.2 Labor Exploitation

Arslan (2020) fills the gap by drawing evidence from textile and garment industry of Pakistan. He used convenience and snowball sampling techniques on the data of Faisalabad and Lahore, and analyzed the data with the help of NVivo Software. The author chooses the textile industry to examine the exploitation of labor in three contexts: financial, physiological, and psychological. The study was conducted by taking interviews of laborers, Top Management, Labor Unions, NGOs, and Operation Managers. The financial, physiological, and psychological variables were constructs while the inadequate wages, payment negligence, health and safety negligence, inequality and discrimination, and suppression of voices were independent constructs. Their results were in line with the Institutional Theory which was presented by Scott W. Richard (Dacin et al., 2019).

The textile sector has an edge over the government as the country's economy depends heavily on it. Due to this, the stakeholders have a commanding power over

the government, and they dictate their terms. As a result, the government has low or no control over the textile sector (Malik & Ghani, 2017). The auditors (labor inspectors) also do not have a greater command over them, and they are unable to protect the rights of the labors. The owners have links and influence over the auditors, and they act as a puppet for them to keep the government legislator's mum. As per the institutional theory, coercive, normative, and mimetic pressures should not have exploitation. This theory negates the fact that power is unable to stop exploitation. In developing countries like Pakistan, the owners of sectors such as textile have political affiliations which in return help them take charge and influence the labors who are exploited at their stake (United Nation Report, 2020).

2.3 Compliance with Labor Laws

Ali and Jadoon (2013) researched HR practices, based on an interpretive research design. The target area was Faisalabad, and the respondents were top HR officials from ten organizations in the textile industry. They concluded that provincial government institutions periodically conduct compliance audits on minimum wage and work environment, and companies themselves have hired law specialists to comply with the government's legal and ethical code of conduct but ignore health and safety compliance audits. Hridoy and Mohsin (2020) researched Hazards and Risks in the Sewing Section of the Readymade Garment Industry in Bangladesh by using the data that was collected through interviews using open-ended questionnaires, and group discussions. In some cases, we have observed human negligence and loss of lives like the Rana Plaza garment factory building that collapsed in 2013 in Bangladesh where 1,134 workers died. The reason was the poor infrastructure of the building. Also, another incident happened in Pakistan in 2012, where the Ali Enterprises factory was completely destroyed after a fire, more

than 250 workers lost their lives ([Shams, 2018](#)). The situation in India from the health and safety point of view of factories is not different from the other developing countries. In 2016, a leather factory near Delhi got fire wherein 13 factory workers faced death. Most of the factory workers, especially in South Asia, are the victim of health and safety negligence ([Kabir et al., 2019](#)). There is not a proper compliance of the labor laws in the context of local scenario and International Labor Organization (ILO)'s standards.

2.4 Compliance Audit and HR Effectiveness

The health-related factors like cleanliness at work, safe drinking water, disposal of waste and other components, and availability of first aid kits, ensure improvement through frequent HR compliance audit. It also ensures a positive impact on employees' performance. To monitor and support the well-being of workers at the workplace as a way to provide supportive surroundings, health services, human resource prospects, an organization needs to support and inspire their efforts to improve the well-being of their employees ([WHO, 2013](#)). To achieve the target, the textile companies are focusing on their outputs at the expense of employees' health. It is also unlawful and unethical to just think about the company's profit and do not care the health of employees ([Ashkanasy et al., 2016](#)). Besides this, an organization caring about the employees and not stretching employees for more work hours impact the employee's outcome positively ([Karlsson, 2010b](#)). The safety of employees is very critical, and organizations need to ensure that they place proper warning signs and have emergency exits with a safety warden who can guide employees to safety in case of any emergency. The employees should be provided with tools for working near machinery.

Frequent HR audits need to be carried out for the safety of employees' eyes, body and working near dangerous fumes besides the safety points mentioned earlier. HR audit ensures HR effectiveness and relatively increases organization's performance (Koskela, 2014). The environment provided by the HR to the employees in terms of proper working space, ventilation, temperature, lighting, and providing employees with proper smoking, and spitting areas and ensuring its cleanliness guarantee HR effectiveness (WHO, 2013). Also, HR needs to provide employees with precaution from diseases and ensuring that they have a stress-free environment at work. Through frequent HR audit of these related factors, the HR department may ensure its effectiveness that will improve organizational performance too (Hafeez et al., 2019).

Prior Studies have regularly shown that attributes of the workplace environment can have a substantial effect on productivity of worker (Kamarulzaman et al., 2011). Health becomes priority when human resources are considered more than just assets. In Sweden, workers' health is considered important by HR department, because when workers are healthy and motivated, the performance will be better. Research evidence shows that Health Audit impacts HR effectiveness (Karlsson, 2010a). Therefore, it is hypothesized that:

H1: Proper Health Audit has a positive relationship with HR effectiveness.

Research evidence from Kenya explains that safety audit ensures employee safety procedure are properly in place and as a result, it gives employees a sense of safety

(Keraka, 2020). Hence, HR effectiveness is affected when HR audit is not conducted. Having such studies, it is hypothesized that:

H2: Proper Safety Audit has a positive relationship with HR effectiveness.

Garment industry in Bangladesh puts their best effort to reduce the impact on the environment and pollution, which rightly complements the performance of entire organization (Mia & Faisal, 2020). It is therefore, hypothesized that:

H3: Proper Environment Audit has a positive relationship with HR effectiveness.

3. METHODOLOGY

This study is focused on health, safety, and environment clauses of the Sindh Factories Act 2015 of the Government of Sindh. In Karachi, there are more than 100 textile firms, out of which 81 are registered with the All- Pakistan Textile Mills Association (APTMA). The total population of the textile workers is around 10,000 employees in more than 100 textile firms and according to a rule of thumb, the ideal sample size is 370. Using non-probability sampling, we chose convenience sampling techniques to collect the data, because physical interaction was restricted as a result of COVID19 protocols; therefore, convenience sampling was the only way to reach maximum respondents.

Prior to Covid-19, it was decided that to approach 12 textile firms to reach the ideal sample size but due to COVID19 and lockdowns, only three firms allowed the researchers to collect the data. . A Five-Points Likert Scale questionnaire was developed based on Chapter III of the Sindh Factories Act 2015. The questionnaire was distributed through Google forms to the employees, working at various

management levels in the above-noted three firms. Out of 370 questionnaires, 227 were received back from the employees. The data were analyzed using SPSS software by applying reliability tests, descriptive statistics, and direct effects such as hypothesis testing.

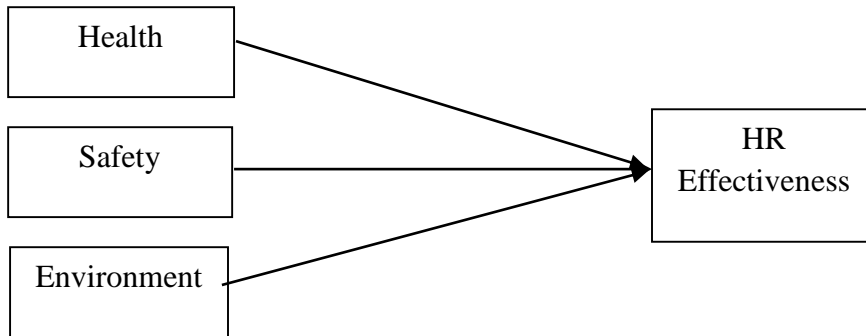


Figure 1: Conceptual Framework

4. RESULTS AND DISCUSSION

4.1 Results

Table 1: Reliability Analysis

Variables	Cronbach's Alpha	Items
Health Audit	0.785	5
Safety Audit	0.767	5
Environment Audit	0.827	5
HR Effectiveness	0.845	5

Source: Authors' own compilation

Having Cronbach's Alpha greater than 0.7 shows that the data is reliable. We tracked down great inner consistency with a Cronbach's alpha coefficient of 0.7 for the generally speaking in the current review. The data gathered for the health audit

was analyzed and the results show that it is reliable. Data reliability and validity are operational apprehensions that need to be addressed as first as they need to be verified for analysis purposes. Nothing can be concluded if one cannot rely on data, therefore, reliability is a critical point. In the safety audit, we also found that the responses were good enough to rely on. Having a 0.827 Cronbach's Alpha for Environment Audit, we found that the results are reliable. As far as HR Effectiveness is concerned, the reliability analysis also showed positive results.

Table 2: Descriptive Statistics

Variables	Mean	Std. Deviation	Skewness	Kurtosis
Health Audit	2.207	0.5176	0.545	2.114
Safety Audit	1.92	0.5499	1.042	0.308
Environment Audit	2.271	0.61339	1.543	1.45
HR Effectiveness	2.086	0.62594	1.373	1.197

Source: Authors' own compilation

As the scale is 1 to 5 where 1 is strongly disagree and 2 is disagree. Most of the mean values in the table above are near 2, which suggests that health, safety, and environmental facilities in the textile industry in Karachi are not available. Health Audit (M=2.207, SD=0.5176) results show that the textile industry does not take care of employees in terms of cleaning washroom and factory area, clean drinking water, disposal of waste, and first aid kit. Safety Audit (M=1.92, SD=0.5499) data shows that safety signs and warnings, fire safety and emergency exits, proper working space, and safety warden are compromised. Similarly, the Environment Audit (M=2.271, SD=0.61339) shows that there is poor ventilation, temperature, lighting facilities for the workers, while the stress at work is also high. Simultaneously there are no proper spittoons or smoking areas, leave aside their

cleanliness, and also no proper precautions provided for contagious or infectious diseases.

Table 3: Results of Direct Effects

Postulation	Relationship	Beta	Standard Error	T Value	P-Value	Decision
1	HA \rightarrow HRE	0.02	0.020	1.358	0.176	Not Supported
2	SA \rightarrow HRE	0.09	0.030	3.590	0.000	Supported
3	EA \rightarrow HRE	0.89	0.028	32.396	0.000	Supported

Source: Authors' own compilation

Multiple Regression Results in Table 1 show that health audit has no significant relationship on HR effectiveness ($\beta = 0.02$, $t = 1.358$, and $p = 0.176$), thus that does not support our first research hypothesis. Likewise, the hypothesis we proposed, showed that safety audit is positively related to human resource effectiveness. Results from Table 1 outline that safety audit has a significant impact in improving human resource effectiveness ($\beta = 0.09$, $t = 3.590$, and $p = 0.000$), thus it provides empirical support to the hypothesized statements. Accordingly, the environmental audit was theorized to significantly enhance human resource effectiveness. The results of the structural model have highlighted a significant positive impact of environmental audit on human resource effectiveness ($\beta = 0.028$, $t = 32.396$, and $p = 0.000$), suggesting support for the hypothesis. The R-squared value was assessed after ensuring the significance of path coefficients. The results have shown that the direct effect model derived 95 percent variance in human resource effectiveness. Various studies from different areas have portrayed varied ranges for R^2 values as satisfactory since they depend on the nature, type, and number of variables (Hair, Ringle, & Sarsdetd, 2013). Although, Falk and Miller (1992) have recommended

that adequate R-square values of even 0.10, however, [Hair et al. \(2014\)](#) recommended that R-square results of 0.75, 0.50, and 0.25 can be considered significant, reasonable, and low, respectively. This research has also conducted an ANOVA test to examine the predictive relevance. The test is applied to assess the goodness of multiple regression analysis. The results ($F=1400$, $P=0.00$) have revealed that the model is fit and there is a presence of predictive relevance.

4.2 Discussion

[Karlsson \(2010\)](#) used the EQ-5D measurement tool and uncertainty coefficient statistics that showed a positive correlation of employees' health with organizational productivity. In the research of textile industry of Karachi, we found that health audit does not support HR effectiveness, which negates first hypothesis of this study "Health Audit impacts HR Effectiveness". The reason being this negation is that the scenario of third world countries is different from developed nations. Research shows that in Pakistani culture, health audit is not taken seriously ([Hamid et al., 2020b](#)). Therefore, the results of this study do not support previous studies that was conducted in Sweden. [Olouch \(2015\)](#) shows positive results of employees' safety on employee performance. This study also revealed positive impact of safety audit with HR effectiveness, which supports second hypothesis of this study "Safety Audit impacts HR Effectiveness". [Hafeez et al. \(2019\)](#) exhibit that Workplace Environment has a significant relationship with Employee Performance. Their results show that Physical Environment Factors contribute directly towards Employee Performance. This study also agrees in the same way, but the results show that it is not followed properly in the textile industry in Karachi. Hence, third hypothesis "Environment Audit impacts HR Effectiveness" of this

study is also proved. There is no concept of compliance audit in the textile industry concerning health, safety, and the environment. The labor department is also not very effective regarding non-compliance with labor laws. Either from the provincial labor department or the company, there is not sufficient motivation for enhancing employee performance.

4.3 Managerial Implications

Keeping in view, the Labor Inspector of the Government of Sindh, Labor Department is required to immediately arrange an effective compliance audit of the textile industry in Karachi for employees' health, safety, and workplace environment. The textile firms are suggested to comply with the Sindh Factories Act 2015, particularly its Chapter III, which relates to health, safety, and environment. The study shows that there are very few health facilities provided to the workers. Therefore, it is recommended that the textile industry should focus on providing complete health facilities to their workforce and arrange required vaccination, free of cost. The textile firms are required to maintain clean workplaces with safe drinking water, waste disposal, and first aid kits. The organization should form a health committee to monitor the compliance of health-related clauses of the Sindh Factories Act 2015.

World Health Organization defined employee safety and presented a model which includes a healthy workplace framework, global efforts to improve worker health, healthy workplace, the interrelationship of work, health and community, global legal and policy. In this compliance audit, the researchers found that the textile firms in Karachi are not fully concerned about the safety of their workers in terms

of safety signs and warnings, fire safety and emergency exit, safety wardens, proper working space, and physical safety of employees. Keeping all this in view, it is recommended that the textile industry is required to appoint a safety warden, who would ensure compliance with the Factories Act 2015 regarding workplace and employee safety. The provincial government is also required to bind the Labor Inspector for frequent random checks. Research has regularly shown that attributes of the workplace environment can have a substantial effect on the productivity of workers ([Kamarulzaman et al., 2011](#)). Results of this study revealed that the textile industry is not properly following the government regulations regarding ventilation, temperature, lighting, spittoons, and designated smoking areas. It is also recommended that the Provincial Labor Department through District Government should frequently conduct spot-checking and ensure that laws are being abided by.

5. CONCLUSIONS AND LIMITATIONS

Factory workers in the textile industry particularly daily-wage workers are not able to claim their basic rights as there is no concept of health insurance or any other benefit except their daily wage. Most of the work is done on a third-party contract basis, where contractors do their assignments in slum areas and labor laws are not applicable on such working areas. In such arrangements, formal factories are feeling comfortable, because there is no hassle for them to register these workers in the Employees Old-Age Benefits Institution (EOBI) to avail workers benefits from the government and contribute to their payment to EOBI. It is an institution which was established under the Employees Old Age Benefit (EOBI) Act 1976, which guarantees the insured persons and their survivors in terms of Old-Age Pension, Invalidity Pension, Survivors' Pension, and Old-Age Grant. The factory owners are

bound to register their workers with EOBI by following the Article 38 (c) of the Constitution of Pakistan for providing them compulsory social insurance. In 2010, the Government of Pakistan devolved the labor affairs to the provinces through the 18th Amendment in the Constitution of Pakistan, but EOBI is still running under the direct control of Federal Government. Although labor rights activists have been highlighting the sad plight of the factory workers, especially in the textile industry of Pakistan but the violation continues. There are very few medical facilities, an unsuitable working environment, and a lack of implementation of child labor laws. The provincial Government has recently taken a decision to provide health insurance cards to factory workers. The district government is facing a shortage of labor inspectors, who can audit the compliance of laws, related to labors' health, safety, and environment. As compared to Pakistan, Bangladesh has pursued an "Accord on Fire and Building Safety" wherein civil society and trade unions have been involved to pursue a strategy for inspection of factory and safety upgrades in their country. They took onboard multinational and local industries on shared values of worker protection. They have made global brands, retailers are responsible for the upgrading of labor standards, and the safety of factories. Such accords are already practiced in the United States of America (USA) with different names. They have been criticized for the autonomous investigation in building safety of the private sector in Bangladesh. Generally, manufacturers and buyers are focusing on the supply chain rather than the health and safety of workers involved in the process. As for as the health of the workers is concerned; the investors are focusing only on physical safety against fire or other hazardous materials.

5.1 Limitations and Future Research Direction

In this research, the textile industry of Karachi is covered only. Furthermore, only health, safety, and environmental clauses of Sindh Factories Act 2015 were being focused. The research could not cover the broader aspect of the Sindh Factories Act 2015 in terms of other clauses due to the scarcity of time and resources, also COVID19 restrictions and lockdowns. Based on Sindh Factories Act 2015, further research can be conducted on a compliance audit of the textile industry encompassing wages, holiday with pay, child labor, and penalties and procedures.

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