



# Sedex Members Ethical Trade Audit Report

Version 6.0



Audit Details			
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC: ZC1036471	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS: ZS1064735
Business name (Company name):	Katz GmbH & Co. KG		
Site name:	Katz GmbH & Co. KG		
Site address: <i>(Please include full address)</i>	Hauptstrasse 2, 76599 Weisenbach	Country:	Germany
Site contact and job title:	Anita Spinner		
Site phone:	07802-814481	Site e-mail:	anita.spinner@koehlerpaper.com
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health & Safety	<input checked="" type="checkbox"/> Environment <input checked="" type="checkbox"/> Business Ethics
Date of Audit:	05.+06.12.2018		

<b>TÜV NORD CERT GmbH</b>	<b>Report Owner (payee):</b> <i>(If paid for by the customer of the site please remove for Sedex upload)</i>
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Audit Conducted By					
Commercial	<input checked="" type="checkbox"/>	Purchaser	<input type="checkbox"/>	Retailer	<input type="checkbox"/>
Brand owner	<input type="checkbox"/>	NGO	<input type="checkbox"/>	Trade Union	<input type="checkbox"/>
Multi-stakeholder	<input type="checkbox"/>	Combined Audit (select all that apply)			

## Audit Content:

(1) A SMETA audit was conducted which included some or all of Labour Standards, Health & Safety, Environment and Business Ethics. The SMETA Best Practice Version 6.0 April 2017 was applied. 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.

(2) The audit scope was against the following reference documents

### 2-Pillar SMETA Audit

- ETI Base Code
- SMETA Additions
  - Universal rights covering UNGP
  - Management systems and code implementation,
  - Responsible Recruitment
  - Entitlement to Work & Immigration,
  - Sub-Contracting and Home working,

### 4-Pillar SMETA

- 2-Pillar requirements plus
- Additional Pillar assessment of Environment
- Additional Pillar assessment of Business Ethics
- The Customer's Supplier Code (Appendix 1)

(3) Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non compliances on both the audit report, CAPR and on Sedex.

(4) Any Non-Compliance against customer code shall not be uploaded to Sedex. However, in the CAPR these 'Variances in compliance between ETI code / SMETA Additions/ local law and customer code' shall be noted in the observations section of the CAPR.

## SMETA Declaration

I declare that the audit underpinning the following report was conducted in accordance with SMETA Best Practice Guidance and SMETA Measurement Criteria.

- (1) Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non-compliances on both the audit report, CAPR and on Sedex.
- (2) Any Non-Compliance against customer code alone shall not be uploaded to Sedex. However, in the CAPR these 'Variances in compliance between ETI code / SMETA Additions/ local law and customer code' shall be noted in the observations section of the CAPR.

Auditor Team (s) (please list all including all interviewers):

Lead auditor:	Ina Walter
Team auditor:	Martin Saalmann
Interviewers:	Ina Walter, Martin Saalmann
Report writer:	Ina Walter
Report reviewer:	Martin Saalmann
Audit Company Report Reference:	35229712
Date of declaration:	07.11.2018

*Note: The focus of this ethical audit is on the ETI Base Code and local law. The additional elements will not be audited in such depth or scope, but the audit process will still highlight any specific issues.*

*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.*

## Non-Compliance Table

Issue <i>(please click on the issue title to go direct to the appropriate audit results by clause)</i> <b>Note to auditor, please ensure that when issuing the audit report, hyperlinks are retained.</b>	Area of Non-Conformity <i>(Only check box when there is a non-conformity, and only in the box/es where the non-conformity can be found)</i>				Record the number of issues by line*:			Findings <i>(note to auditor, summarise in as few words as possible NCs, Obs and GE)</i>
	ETI Base Code	Local Law	Additional Elements	Customer Code	NC	Obs	GE	
0A <a href="#">Universal Rights covering UNGP</a>			<input type="checkbox"/>	<input type="checkbox"/>		1		<ul style="list-style-type: none"> <li>Obs1: It is recommended to include SMETA topics in e-learning as well</li> <li></li> </ul>
0B <a href="#">Management systems and code implementation</a>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		1		<ul style="list-style-type: none"> <li>Obs 1: opportunity of improvement for language courses</li> </ul>
1. <a href="#">Freely chosen Employment</a>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		2		<ul style="list-style-type: none"> <li>Obs1: Completeness of personnel files</li> <li>Obs2: Recommendation to the project of electronic files</li> <li></li> </ul>
2 <a href="#">Freedom of Association</a>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				<ul style="list-style-type: none"> <li></li> <li></li> </ul>
3 <a href="#">Safety and Hygienic Conditions</a>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	1	3	1	<ul style="list-style-type: none"> <li>NC: The emergency exit sign at the warehouse for raw material do not correspond to the specification- it is missing.</li> </ul>

									<ul style="list-style-type: none"> <li>• Obs 1: The safeguarding measures at print shop auxiliary warehouse</li> <li>• Obs2: Lifting device at the hand packing workplace.</li> <li>• GE1: EVA System</li> <li>• GE2: E-Learning platform</li> </ul>
4	<u>Child Labour</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				<ul style="list-style-type: none"> <li>•</li> <li>•</li> </ul>
5	<u>Living Wages and Benefits</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		1		<ul style="list-style-type: none"> <li>• Obs1: Salaries development administration vs. worker</li> <li>•</li> </ul>
6	<u>Working Hours</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		1		<ul style="list-style-type: none"> <li>• Obs1: Approval of Work- und Company Regulations</li> <li>•</li> </ul>
7	<u>Discrimination</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				<ul style="list-style-type: none"> <li>•</li> <li>•</li> </ul>
8	<u>Regular Employment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<ul style="list-style-type: none"> <li>•</li> <li>•</li> </ul>
8A	<u>Sub-Contracting and Homeworking</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<ul style="list-style-type: none"> <li>•</li> <li>•</li> </ul>

9	<u>Harsh or Inhumane Treatment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		1		<ul style="list-style-type: none"> <li>• Obs 1: recommendation for a general procedure for complains to be documented.</li> <li>•</li> </ul>
10A	<u>Entitlement to Work</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<ul style="list-style-type: none"> <li>•</li> <li>•</li> </ul>
10B2	<u>Environment 2-Pillar</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<ul style="list-style-type: none"> <li>•</li> <li>•</li> </ul>
10B4	<u>Environment 4-Pillar</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			1	<ul style="list-style-type: none"> <li>• GE1: EMS: closed water cycle</li> <li>•</li> <li>•</li> </ul>
10C	<u>Business Ethics</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<ul style="list-style-type: none"> <li>•</li> <li>•</li> </ul>
General observations and summary of the site:									

*\*Please note the table above records the total number of Non-compliances (NC), Observations (Obs) and Good Examples (GE). This gives the reviewer an indication of problem areas but does not detail severities of each issue – Reviewers need to check audit results by clause.*

## Site Details

Site Details																				
A: Company Name:	KATZ GmbH & Co. KG																			
B: Site name:	KATZ GmbH & Co. KG																			
C: GPS location: (if available)	GPS Address:	Latitude: Longitude:																		
D: Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections	HRA 702678 Amtsgericht Mannheim; Umsatzsteuer-ID-Nr: DE 815107949																			
E: Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc.	Development, production and distribution of board and coasters																			
F: Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	<p>The site is located in Weisenbach on 20.000 m<sup>2</sup> and lies between the river Murg and a freeway. The site was founded around 300 years ago and use the river as an ongoing resource for production reasons. Within the building structure there is enough space for production and offices.</p> <table border="1"> <thead> <tr> <th>Production Building no</th> <th>Description</th> <th>Remark, if any</th> </tr> </thead> <tbody> <tr> <td>Floor 1</td> <td></td> <td></td> </tr> <tr> <td>Floor 2</td> <td></td> <td></td> </tr> <tr> <td>Floor 3</td> <td></td> <td></td> </tr> <tr> <td>Floor 4</td> <td></td> <td></td> </tr> <tr> <td>Is this a shared building?</td> <td></td> <td></td> </tr> </tbody> </table> <p>For below, please add any extra rows if appropriate.</p> <p>Visible structural integrity issues (large cracks) observed?</p> <p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p> <p>Please give details: No observation made during the round tour.</p> <p>Does the site have a structural engineer evaluation?</p>		Production Building no	Description	Remark, if any	Floor 1			Floor 2			Floor 3			Floor 4			Is this a shared building?		
Production Building no	Description	Remark, if any																		
Floor 1																				
Floor 2																				
Floor 3																				
Floor 4																				
Is this a shared building?																				

	<input type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
G: Site function:	<input type="checkbox"/> Agent <input checked="" type="checkbox"/> Factory Processing/Manufacturer <input type="checkbox"/> Finished Product Supplier <input type="checkbox"/> Grower <input type="checkbox"/> Homeworker <input type="checkbox"/> Labour Provider <input type="checkbox"/> Pack House <input type="checkbox"/> Primary Producer <input type="checkbox"/> Service Provider <input type="checkbox"/> Sub-Contractor
H: Month(s) of peak season: (if applicable)	Januar - September
I: Process overview: <i>(Include products being produced, main operations, number of production lines, main equipment used)</i>	Development, production and sale of cardboard and beer mats / Entwicklung, Erzeugung und Vertrieb von Pappe und Bierglasuntersetzer
J: What form of worker representation / union is there on site?	<input type="checkbox"/> Union (name) <input checked="" type="checkbox"/> Worker Committee <input type="checkbox"/> Other (specify) <input type="checkbox"/> None
K: Is there any night production work at the site?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
L: Are there any on site provided worker accommodation buildings e.g. dormitories	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes approx. % of workers in on site accommodation
M: Are there any off site provided worker accommodation buildings	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes approx. % of workers
N: Were all site provided accommodation buildings included in this audit	<input type="checkbox"/> Yes <input type="checkbox"/> No If No, please give details

Audit Parameters			
A: Time in and time out	Day 1 Time in: 8:00; 22:00 Day 1 Time out: 17:00; 23:00	Day 2 Time in: 8:00 Day 2 Time out: 12:00	Day 3 Time in: Day 3 Time out:
B: Number of auditor days used:	2,5		
C: Audit type:	<input checked="" type="checkbox"/> Full Initial <input type="checkbox"/> Periodic <input type="checkbox"/> Full Follow-up <input type="checkbox"/> Partial Follow-Up <input type="checkbox"/> Partial Other  If other, please define		
D: Was the audit announced?	<input checked="" type="checkbox"/> Announced <input type="checkbox"/> Semi – announced: Window detail:    weeks <input type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If No, why not		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If <b>Yes</b> , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)			
H: Is further information available (If yes please contact audit company for details)	<input type="checkbox"/> Yes <input type="checkbox"/> No		
I: Previous audit date:	22.03.2016		
J: Previous audit type:	Partial Follow-Up		
K: Were any previous audits reviewed for this audit	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  <input type="checkbox"/> N/A		

Audit attendance	Management		Worker Representatives	
	Senior management		Worker Committee representatives	Union representatives
A: Present at the opening meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

B: Present at the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
C: Present at the closing meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
D: If Worker Representatives were not present please explain reasons why <i>(only complete if no worker reps present)</i>	n/a		
E: If Union Representatives were not present please explain reasons why: <i>(only complete if no union reps present)</i>	The worker committee is supported by a Union (IGBCE). It is not common that a representative from the Union is present. The worker committee representative is elected by the workers and thus adequate to represent them.		

## Worker Analysis

“ The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national and where they do not intend to remain permanently or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity

Worker Analysis								
	Local			Migrant*			Home workers	Total
	Permanent	Temporary	Agency	Permanent	Temporary	Agency		
Worker numbers – Male	124	0	0	0	0	0	0	124
Worker numbers – female	35	0	0	0	0	0	0	35
Total	159	0	0	0	0	0	0	159
Number of Workers interviewed – male	5							
Number of Workers interviewed – female	5							
Total – interviewed sample size	10							

A: Nationality of Management	German
B: Nationality of workers <i>Please add more rows as applicable</i>	Countries: Country 1: German Country 2: Italien Country 3: Türkei Country 4: Rumänien Country 5: Polen Country 6: Litauen Country 7: USA
C: For the majority nationality of workers:	Nationality 1 approx % total workforce 83 Nationality 2 approx % total workforce 7 Nationality 3 approx % total workforce 7
D: Worker remuneration ( <i>management information</i> )	0 % workers on piece rate 68 % hourly paid workers 32 % salaried workers  Payment cycle:

	<p>_____ % daily paid</p> <p>_____ % weekly paid</p> <p>100% monthly paid</p> <p>_____ % other</p> <p>If other, please give details</p>
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Worker Interview Summary	
A: Were workers aware of the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
B: Were workers aware of the code?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
C: Number of group interviews: <i>(Please specify number and size of groups. Please see SMETA Best Practice Guidance and Measurement Criteria. If the auditor was not able to follow the BPG, please state within the declaration)</i>	1 x 4; 1 x 5, 1 x 3, 1 x 2
D: Number of individual interviews <i>(Please see SMETA Best Practice Guidance and Measurement Criteria)</i>	Male: 3      Female: 3
E: All groups of workers are included in the scope of this audit such as; Direct employees, Casual and agency workers, Workers employed by service providers such as security and catering staff as well as workers supplied by other contractors. <i>Note to auditor: please record details of migrant /agency/contractor workers in section 8 – Regular Employment, under Responsible Recruitment</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If no, please give details
F: Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
G: In general, what was the attitude of the workers towards their workplace?	<input checked="" type="checkbox"/> Favourable <input type="checkbox"/> Non-favourable <input type="checkbox"/> Indifferent
H: What was the most common worker complaint?	No complains but potential for improvements
I: What did the workers like the most about working at this site?	Wohnortnähe; familiärer Umgang zwischen der Belegschaft
J: Any additional comment(s) regarding interviews:	
K: Attitude of workers to hours worked:	Überstunden werden durchgeführt, wenn notwendig. Überstunden sind nicht die Regel.
L. Is there any worker survey information available?	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>If yes, please give details:</i>	
M: Attitude of workers: <i>(Include their attitude to management, workplace, and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk</i>	

The employees are in general very satisfied with the management and the working conditions. Especially those employees who have some experiences in other companies are facing the advantages within this company. The long-time employees in the company appreciate the short distance between home and workplace because most of them live in the near. Another point is the good relationship between management and worker.

There were only few aspect for improvement noticed during the interviews but no complaints.

**N: Attitude of worker's committee/union reps:**

*(Include their attitude to management, workplace, and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk*

The local worker committee (7 member as required by law) is a member of the national worker committee of the Koehler Group. The communication between WR and GM is positive and open minded, all necessary and required information are given in time.

**O: Attitude of managers:**

*(Include attitude to audit, and audit process. Both positive and negative information should be included)*

The GM and other executives are an active part of the Koehler Group. The company uses the possibilities for improvement. The open minded communication with the worker representatives are a valuable aspect as well for the ongoing improvement processes.

## Audit Results by Clause

### 0A: Universal Rights covering UNGP

[\(Click here to return to NC-table\)](#)

#### 0.A. Guidance for Observations

0.A.1 Businesses should have a policy, endorsed at the highest level, covering human rights impacts and issues, and ensure it is communicated to all appropriate parties, including its own suppliers.

0.A.2 Businesses should have a designated person responsible for implementing standards concerning Human rights

0.A.3 Businesses shall identify their stakeholders and salient issues.

0.A.4 Businesses shall measure their direct, indirect, and potential impacts on stakeholders (rights holders) human rights.

0.A.5 Where businesses have an adverse impact on human rights within any of their stakeholders, they shall address these issues and enable effective remediation.

0.A.6 Businesses shall have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter.

Note for auditors and readers. This is not a full Human Rights Assessment, but instead a check on the business's implementation of processes to meet their Universal rights covering UNGP responsibilities.

#### Current Systems and Evidence Examined

*To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*

**Current systems:** the organisation is a member of the Koehler Group and this organisation has established among others Corporate Compliance Guideline, Koehler Group "Values and responsibilities" as well as the Code of Conduct for the supply chain. All this information covering human rights impacts and issues and are available and communicated to appropriate parties. Management is responsible for implementing the standards concerning Human rights.

**Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):** see noticed above!

Details:

Any other comments:

A: Policy statement that expresses commitment to respect human rights?

Yes  
 No

	Please give details (mainly applicable for the parent company): The company has issued a codex addressing these issues.
B: Does the business have a designated person responsible for implementing standards concerning Human Rights?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  Please give details: Name: basically CEO and operational Mrs. Schmidt Job title: Quality Assessment
C: Does the businesses have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  Please give details: The workers committee is the point of contact in case of complaints. They are obliged to handle complaints strictly confidential.
D: Does grievance mechanism meet with UNGP requirement of e.g. (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  If no, please give details: basically yes but the system should be improved – see Obs
E: Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  Please give details: The company is following the EU directive.

Findings	
<p><b>Finding: Observation</b> <input checked="" type="checkbox"/>      <b>Company NC</b> <input type="checkbox"/></p> <p><b>Description of observation:</b></p> <p>It is recommended to include SMETA topics in e-learning as well</p> <p><b>Local law or ETI/Additional elements / customer specific requirement: 0.A.5</b></p> <p><b>Comments:</b></p>	<p><b>Objective evidence observed:</b></p> <p>Been observed during the audit while showing the training tool</p>

**Good examples observed:**

Description of Good Example (GE):

**Objective Evidence Observed:**

## Measuring Workplace Impact

Workplace Impact		
A: Annual worker turnover: Number of workers leaving in last 12 months as a % of average total number of workers on site over the year (annual worker turnover)	Last year: 8 %	This year 9 %
B: Current % quarterly (90 days) turnover: Number of workers leaving from the first of the 90 day period through to the last day of the 90 day period / [(number of employees on the 1 <sup>st</sup> day of 90 day period + number of employees on the last day of the 90 day period) / 2]		
C: Annual % absenteeism: Number of days lost through job absence in the year / [(number of employees on 1 <sup>st</sup> day of the year + number employees on the last day of the year) / 2] * number available workdays in the year	Last year: 5,70 %	This year 5,76 %
D: Quarterly (90 days) % absenteeism: Number of days lost through job absence in the period / [(Number of employees on 1 <sup>st</sup> of the period + Number of employees on the last day of the period) / 2] * Number of available workdays in the month		
E: Are accidents recorded?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please describe:	
F: Annual Number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	Last year: 2017 Number: 1 total	This year: 2018 Number: 2 total
G: Quarterly (90 days) number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	8	4
H: Lost day work cases per 100 workers: [(Number of lost days due to work accidents and work related injuries * 100) / Number of total workers]	Last year: 2.411,09	This year: 2.341,57
I: % of workers that work on average more than 48 standard hours / week in the last 6 / 12 months:	6 months 0 % workers	12 months 0 % workers
J: % of workers that work on average more than 60 total hours / week in the last 6 / 12 months:	6 months 0 % workers	12 months 0 % workers

**0B: Management system and Code Implementation**  
[\(click here to return to NC Table\)](#)

- 0.B.1 Suppliers are expected to implement and maintain systems for delivering compliance to this Code.
- 0.B.2 Suppliers are expected to be operating legally in premises with the correct business licenses and permissions and to have systems to ensure that all relevant land rights have been complied with
- 0.B.3 Suppliers shall appoint a senior member of management who shall be responsible for compliance with the Code.
- 0.B.4 Suppliers are expected to communicate this Code to all employees.
- 0.B.5 Suppliers should communicate this code to their own suppliers and, where reasonably practicable, extend the principles of this Ethical Code through their supply chain.

**Current Systems and Evidence Examined**

*To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*

**Current systems:**

The company has included the requirements of CoC within the already existing management system. Because of that the continuous surveillance activities of the MS are in place as well as the management review. The CoC was given to the employees in paper as well as verbally. It is available in the company extranet and accessible to all employees. In addition, workers have been trained during a meeting in Sept 2018. Since 02.2016 CoC is also communicated to supplier and to personal service companies.

**Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):**

Details: CoC, Interviews

Any other comments:

**Management Systems:**

<p>A: In the last 12 months, has the site been subject to any fines/prosecutions for non-compliance to any regulations?</p>	<p><input type="checkbox"/> Yes  <input checked="" type="checkbox"/> No                  Please give details:</p>
<p>B: Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment &amp; abuse?</p>	<p><input checked="" type="checkbox"/> Yes  <input type="checkbox"/> No                  Please give details: Management maintains an open door policy. In case necessary, workers can share any sorrows with the workers representatives.</p>
<p>C: If Yes, is there evidence (an indication) of effective implementation? Please give details.</p>	<p>Various interviews conducted.</p>

D: Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
E: If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: noticed during interviews
F; Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits). <i>Please detail (Number and date).</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: DIN EN ISO 9001:2015; DIN EN ISO 14001:2015; DIN EN ISO 50001:2011, Blauer Engel, PEFC
G: Is there a Human Resources manager/department? If Yes, please detail.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
H: Is there a senior person /manager responsible for implementation of the code	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
I: Is there a policy to ensure all worker information is confidential	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: current DSGVO
J: Is there an effective procedure to ensure confidential information is kept confidential	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
K: Are risk assessments conducted to evaluate policy and procedure effectiveness?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
L: Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?	<input type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
M: Does the facility have a policy/code which require labour standards of its own suppliers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
<b>Land rights</b>	
N: Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: notarized property purchase agreements and abstract of title (Grundbuchauszug).
O: Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

	Please give details: legal department and public notary are checking the abstract of title (Grundbuchauszug) of a property and the owner of the property. This is usual in Germany
P: Does the site have a written policy and procedures specific to land rights. If yes, does it include any due diligence the company will undertake to obtain free, prior and informed consent, (FPIC) even if national/local law does not require it	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, how does the company obtain FPIC: this is not necessary because of the German laws.
Q: Is there evidence that facility / site compensated the owner/lessor for the land prior to the facility being built or expanded.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: notarized property purchase agreement. In Germany a facility / site becomes owner of the property, only if the purchase price and the taxes were paid.
R. Does the Facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: usual practice before a property is purchased by a facility in Germany.
S: Is There any evidence of illegal appropriation of land for facility building or expansion of footprint.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:

<b>Non-compliance:</b>	
<p><b>1. Description of non-compliance:</b></p> <p><input type="checkbox"/> NC against ETI/Additional Elements      <input type="checkbox"/> NC against Local Law</p> <p><input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI requirement:</b></p> <p><b>Recommended corrective action:</b></p> <p><b>2. Description of non-compliance:</b></p> <p><input type="checkbox"/> NC against ETI/Additional Elements      <input type="checkbox"/> NC against Local Law</p> <p><input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI requirement:</b></p>	<p><b>Objective evidence observed:</b> <i>(where relevant please add photo numbers)</i></p>

<p><b>Recommended corrective action:</b></p>	
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Observation:	
<p><b>Description of observation:</b>            1) The audit revealed that there are employees who are dependent on the support of colleagues due to language problems. It should also be checked whether the organization sees an opportunity to offer language courses or access to them to employees.  <b>Local law or ETI requirement: 0.B.9</b></p> <p><b>Comments:</b></p>	<p><b>Objective evidence observed:</b>            Interviews</p>

Good Examples observed:	
<p>Description of Good Example (GE):</p>	<p><b>Objective evidence observed:</b></p>

**1: Freely Chosen Employment**

[\(Click here to return to NC-table\)](#)

**ETI**

1.1 There is no forced, bonded or involuntary prison labour.

1.2 Workers are not required to lodge "deposits" or their identity papers with their employer and are free to leave their employer after reasonable notice.

**Current Systems and Evidence Examined**

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

**Current systems:**

All employees chose to work freely. As per German Law forced, bonded and involuntary prison labour is prohibited. No deposits or identity papers are lodged with the employer.

**Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):**

Details: Interviews, personnel files, pay rolls, employees contracts

Any other comments:

<p>A: Is there any evidence of retention of original documents, e.g. passports/ID's</p>	<p><input type="checkbox"/> Yes  <input checked="" type="checkbox"/> No                  If yes, please give details and category of workers affected:</p>
<p>B: Is there any evidence of a loan scheme in operation</p>	<p><input type="checkbox"/> Yes  <input checked="" type="checkbox"/> No                  If yes, please give details and category of workers affected:</p>
<p>C: Is there any evidence of retention of wages /deposits</p>	<p><input type="checkbox"/> Yes  <input checked="" type="checkbox"/> No                  If yes, please give details and category of workers affected:</p>
<p>D: Are there any restrictions on workers' freedom to terminate employment?</p>	<p><input type="checkbox"/> Yes  <input checked="" type="checkbox"/> No                  Please describe finding:</p>
<p>E: If any part of the business is UK based or registered there &amp; has a turnover over £36m, is there is a</p>	<p><input type="checkbox"/> Yes  <input type="checkbox"/> No                  Please describe finding:</p>

published 'modern day slavery statement.	<input type="checkbox"/> Not applicable
G: Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please describe finding:
H: Does the site understand the risks of forced / trafficked / bonded labour in its supply chain	<input type="checkbox"/> Yes <input type="checkbox"/> No  If yes, please give details and category of workers affected:   <input type="checkbox"/> Not applicable
I: Is the site taking any steps taking to reduce the risk of forced / trafficked labour?	<input type="checkbox"/> Yes <input type="checkbox"/> No  Please describe finding:

<b>Non-compliance:</b>	
<p><b>1. Description of non-compliance:</b>  <input type="checkbox"/> NC against ETI    <input type="checkbox"/> NC against Local Law:    <input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI requirement</b></p> <p><b>Recommended corrective action:</b></p> <p><b>2. Description of non-compliance:</b>  <input type="checkbox"/> NC against ETI    <input type="checkbox"/> NC against Local Law:    <input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI requirement:</b></p> <p><b>Recommended corrective action:</b></p>	<p><b>Objective evidence observed:</b>  <i>(where relevant please add photo numbers)</i></p>

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Observation:	
<b>Description of observation:</b> <b>Local law or ETI requirement:</b> <b>Comments:</b>	<b>Objective evidence observed:</b>

Good Examples observed:	
<b>Description of Good Example (GE):</b>	<b>Objective evidence observed:</b>

**2: Freedom of Association and Right to Collective Bargaining are Respected**

[\(Click here to return to NC-table\)](#)  
[\(Click here to return to Key Information\)](#)

**ETI**

- 2.1 Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.
- 2.2 The employer adopts an open attitude towards the activities of trade unions and their organisational activities.
- 2.3 Workers' representatives are not discriminated against and have access to carry out their representative functions in the workplace.
- 2.4 Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.

**Current Systems and Evidence Examined**

*To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*

**Current systems:**

Within the company there is a nominated worker committee (works council) with 7 members (as required by law). The worker committee confirmed the open mind of management for worker related aspects and good and continued cooperation. This worker committee is also a member of the national worker committee of Koehler Group which meets 4 x/year. The worker committee of KATZ has its own office for meetings and daily work and can both hold its meetings there and have discussions with individual workers or groups of workers.

The current theme of interest is part-time working prior to retirement – a labour-management agreement is to be developed. Information regarding such agreements is saved in the KIP information system and is generally available to employees.

Interviews were held with the employees in the worker committee office during the audit. The requirements are therefore comprehensively fulfilled.

**Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):**

Details:

Any other comments:

A: What form of worker representation/union is there on site?

- Union (IGBCE)
- Worker Committee
- Other (specify)
- None

B: Is it a legal requirement to have a union?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
C: Is it a legal requirement to have a worker's committee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
D: Is there any other form of effective worker/management communication channel? (Other than union/worker committee e.g. H&S, sexual harassment)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Describe: The company nominated persons for handicapped workers, for discrimination and for trainees.  Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
E: Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Details: The committee has its own office.	
F: Name of union and union representative, if applicable:	IGBCE	Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
G: If there is no union, is there a parallel means of consultation with workers e.g. worker committees?		Is there evidence of free elections? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
H: Are all workers aware of who their representatives are?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
I: Were worker representatives freely elected?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Date of last election: April 2018
J: Do workers know what topics can be raised with their representatives?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
K: Were worker representatives/union representatives interviewed?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If <b>Yes</b> , please state how many: 2	
L: Please describe any evidence that union/worker's committee is effective? Specify date of last meeting; topics covered; how minutes were communicated etc.	Minutes were taken of the regular meetings; interviews been conducted	
M: Are any workers covered by Collective Bargaining Agreement (CBA)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

If <b>Yes</b> , what percentage by trade Union/worker representation	__80__% workers covered by Union CBA	__100__% workers covered by worker rep CBA
If <b>Yes</b> , does the Collective Bargaining Agreement (CBA) include rates of pay?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Non-compliance:	
<p><b>1. Description of non-compliance:</b>  <input type="checkbox"/> NC against ETI    <input type="checkbox"/> NC against Local Law    <input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI requirement:</b></p> <p><b>Recommended corrective action:</b></p> <p><b>2. Description of non-compliance:</b>  <input type="checkbox"/> NC against ETI    <input type="checkbox"/> NC against Local Law    <input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI requirement:</b></p> <p><b>Recommended corrective action:</b></p>	<p><b>Objective evidence observed:</b>            (where relevant please add photo numbers)</p>

Observation:	
<p><b>Description of observation:</b></p> <p><b>Local law or ETI requirement:</b></p> <p><b>Comments:</b></p>	<p><b>Objective evidence observed:</b></p>

Good Examples observed:	
<p>Description of Good Example (GE):</p>	<p><b>Objective evidence observed:</b></p>

**3: Working Conditions are Safe and Hygienic**

[\(Click here to return to NC-table\)](#)  
[\(Click here to return to Key Information\)](#)

**ETI**

3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.  
 3.2 Workers shall receive regular and recorded Health & Safety training, and such training shall be repeated for new or reassigned workers.  
 3.3 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.  
 3.4 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers.  
 3.5 The company observing the code shall assign responsibility for Health & Safety to a senior management representative.

**Current Systems and Evidence Examined**

*To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*

**Current systems:**

Even though the company has not yet a certified OHSAS management system it already applies the group wide applicable policies and procedures. It is expected that the certification will be applied in 2019/2020. H&S representative is the technical director of the company. Accidents, if any, are recorded and trainings are conducted regularly. A doctor is present on regular basis and workers are able to meet him. Besides, he inspecting the workplaces together with the H&S committee to check possible risks and recommend improvements.  
 The toilet facilities are appropriate and potable water is available for free to all workers. Besides, kitchens are available for food storage or preparation.

**Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):**

Details: Intranet, Interviews, ASA Protokolle, company round tour

Any other comments:

A: Does the facility have general and occupational Health & Safety policies and procedures that are fit for purpose and are these communicated to workers?

Yes

No

Please give details:

<p>B: Are the policies included in workers' manuals?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: Dokumentationen im Koehler Informations Portal (KIP); auf Laufwerken und Vorort</p>
<p>C: Are there any structural additions without required permits/inspections (e.g. floors added)?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details:</p>
<p>D: Are visitors to the site informed on H&amp;S and provided with personal protective equipment</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details: The audit team was not introduced into the H&amp;S requirements at the site. PPE was provided as long as necessary.</p>
<p>E: Is a medical room or medical facility provided for workers?</p> <p>If yes, do the room(s) meet legal requirements and is the size/number of rooms suitable for the number of workers.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p>
<p>F: Is there a doctor or nurse on site or there is easy access to first aider/ trained medical aid?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: A doctor is visiting the site regularly and workers are able to meet him.</p>
<p>G: Where the facility provides worker transport - is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: n/a</p>
<p>H: Is secure personal storage space provided for workers in their living space and is it fit for purpose?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: Storage for workers which can be locked is available.</p>
<p>I: Are H&amp;S Risk assessments conducted (including evaluating the arrangements for workers doing overtime e.g. driving after a long shift) and are there controls to reduce identified risk?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p>

<p>J: Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:</p>
<p>K: Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:</p>

<p style="text-align: center;"><b>Non-compliance:</b></p>	
<p><b>1. Description of non-compliance:</b>  <input checked="" type="checkbox"/> NC against ETI      <input type="checkbox"/> NC against Local Law      <input type="checkbox"/> NC against customer code:                      The emergency exit sign at the warehouse for raw material do not correspond to the specification- it is missing.</p> <p><b>Local law and/or ETI requirement</b></p> <p><b>Recommended corrective action: check whether there are regulations about and add the emergency sign</b></p> <p><b>2. Description of non-compliance:</b>  <input type="checkbox"/> NC against ETI      <input type="checkbox"/> NC against Local Law      <input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI requirement:</b></p> <p><b>Recommended corrective action:</b></p>	<p><b>Objective evidence observed:</b>                      (where relevant please add photo numbers)                      Observed during sidetour</p>

<p style="text-align: center;"><b>Observation:</b></p>	
<p><b>Description of observation:</b>                      1) The audit team was not introduced into the H&amp;S requirements at the site. Considering that the lead auditor was at the site already, the company missed to provide the introduction at least for the team auditor.                      2) The print shop auxiliary warehouse does not have a drip tray installed as usual, but there are other safeguarding measures. The suitability of this type of storage should be checked once again                      3) The hand packing workplace is equipped with a lifting device to make the work easier for the employees. The former equipment with a foot-operated electronic lifting platform is rated by the employees as the more positive solution. It should be checked whether the old solution can be reactivated.</p> <p><b>Local law or ETI requirement: 3.1</b></p> <p><b>Recommended corrective action: take care for the improvement aspects,</b>                      2) This aspect was checked again immediately after the audit and, according to the confirmation of the Hazardous Substances Officer, duly assessed see email of 11.12.2018 Ms. Spinner</p>	<p><b>Objective evidence observed:</b>                      Observed during the sidetour</p>

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<b>Good Examples observed:</b>	
<p>1) The e-learning platform, which also includes seminars on occupational safety, should also be cited as a good example.</p> <p>2) The EVA Risk Tolerance System is a good example of how an organization can positively communicate issues related to occupational safety, health, fire and environmental protection to its employees</p>	<p><b>Objective Evidence Observed:</b> e-learning platform, EVA system</p>

**4: Child Labour Shall Not Be Used**

[\(Click here to return to NC-table\)](#)  
[\(Click here to return to Key Information\)](#)

**ETI**

- 4.1 There shall be no new recruitment of child labour.
- 4.2 Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.
- 4.3 Children and young persons under 18 shall not be employed at night or in hazardous conditions.
- 4.4 These policies and procedures shall conform to the provisions of the relevant ILO Standards.

**Current Systems and Evidence Examined**

*To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*

**Current systems:**

Child labour is strictly prohibited in Germany. There is no risk of child labour.

**Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):**

Details:

Any other comments:

A: Legal age of employment:	15
B: Age of youngest worker found:	17
C: Are there children present on the work floor but not working at the time of audit?	<input type="checkbox"/> Yes <input type="checkbox"/> No
D: % of under 18's at this site (of total workers)	0,64 %
E: Are workers under 18 subject to hazardous work assignments? <a href="#">(Go to clause 3 – Health and Safety)</a>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please give details: Working on machines (paper machine and printing presses) with rotating and hot parts must be classified as dangerous. However, risk assessments are prepared and instructed for all activities.

<b>Non-compliance:</b>	
<p><b>1. Description of non-compliance:</b>  <input type="checkbox"/> NC against ETI      <input type="checkbox"/> NC against Local Law      <input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI requirement:</b></p> <p><b>Recommended corrective action:</b></p> <p><b>2. Description of non-compliance:</b>  <input type="checkbox"/> NC against ETI      <input type="checkbox"/> NC against Local Law      <input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI requirement:</b></p> <p><b>Recommended corrective action:</b></p>	<p><b>Objective evidence observed:</b>  <i>(where relevant please add photo numbers)</i></p>

<b>Observation:</b>	
<p><b>Description of observation:</b></p> <p><b>Local law or ETI requirement:</b></p> <p><b>Comments:</b></p>	<p><b>Objective evidence observed:</b></p>

<b>Good Examples observed:</b>	
<p>Description of Good Example (GE):</p>	<p><b>Objective Evidence Observed:</b></p>

**5: Living Wages are Paid**

[\(Click here to return to NC-table\)](#)

[\(Click here to return to Key information\)](#)

**ETI**

5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.

5.2 All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.

5.3 Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.

**Current Systems and Evidence Examined**

*To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*

**Current systems:**

The workers are paid in line with the agreement with the workers Union for paper industry. The hourly wage is meeting the legally fixed minimum wage. In line with German law wages are not subject to any disciplinary measures.

**Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):**

Details: Interviews, contracts, pay rolls

Any other comments:

**Non-compliance:**

**1. Description of non-compliance:**

NC against ETI       NC against Local Law       NC against customer code:

**Local law and/or ETI requirement:**

**Recommended corrective action:**

**2. Description of non-compliance:**

**Objective evidence observed:**

*(where relevant please add photo numbers)*

<input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code:  <b>Local law and/or ETI requirement:</b>  <b>Recommended corrective action:</b>	
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Observation:	
<b>Description of observation:</b> 1) Salaries for administration employees have developed according to years of service (see salary table) based on collective bargaining agreements. Such developments are not intended for workers (based on cba). In the interests of equal treatment, the regulation should be reviewed here.  2) In the file of an employee a letter was filed with the request for salary increase - a documented answer to this is not archived in the file. Care should be taken to ensure that these aspects are documented.  3) The auditors recommend to force the project to an electronic personnel file. The current situation that, for example, training certificates are stored with the respective superiors, that there are paper files in the personnel department in combination with the available personnel data in SAP is a possibility for optimization.  <b>Local law or ETI requirement: 5.1</b>  <b>Comments:</b>	<b>Objective evidence observed:</b> Salary table, employees files

Good Examples observed:	
Description of Good Example (GE):	Objective Evidence Observed:

### Summary Information

Criteria	Local Law <i>(Please state legal requirement)</i>	Actual at the Site <i>(Record site results against the law)</i>	Is this part of a Collective Bargaining Agreement?
A: Standard/Contracted work hours: <i>(Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)</i>	Legal maximum: 48h (6 Working Days)	38h week	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

B: Overtime hours: <i>(Maximum legal and actual overtime hours, please state if possible per day, week, and month)</i>	Legal maximum: 12h (6 Working Days)	Comply with legal regulation, CBA Entspr. gesetzl. Regelung, Tarif, BV	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
C: wage for standard/contracted hours: <i>(Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)</i>	Legal minimum: 8,84 €	Comply with legal regulation, CBA Entspr. gesetzl. Regelung, Tarif, BV	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
D: overtime wage: <i>(Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)</i>	Legal minimum: n.a.	Comply with CBA Entspr. Tarif, BV	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

<b>Wages analysis:</b> <a href="#">(Click here to return to Key Information)</a>		
A: Were accurate records shown at the first request?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
If <b>No</b> , why not?		
B: Sample Size Checked <i>(State number of worker records checked and from which weeks/months – should be current, peak, and random/low. Please see SMETA Best Practice Guidance and Measurement Criteria)</i>		
C: Are there different legal minimum wage grades? If <b>Yes</b> , please specify all.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	If <b>Yes</b> , please give details:
D: If there are different legal minimum grades, are all workers graded and paid correctly?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	If <b>No</b> , please give details:
E: For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum?	<input type="checkbox"/> Below legal min <input type="checkbox"/> Meet <input checked="" type="checkbox"/> Above	Lowest actual wages found: <i>Note: full time employees and please state hour / week / month etc.</i>
F: Please indicate the breakdown of workforce per earnings:	___% of workforce earning under min wage ___% of workforce earning min wage 100 % of workforce earning above min wage	
F: Bonus scheme found:	Bonus Scheme found:	

Please specify details:	<i>Note: full time employees and please state hour / week / month etc.</i>		
H: What deductions are required by law e.g. social insurance? Please state all types:	Health insurance, pension insurance, unemployment insurance, long-term care insurance and taxes		
I: Have these deductions been made? Please list all deductions that have/have not been made.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Please list all deductions that <b>have</b> been made.	1. 2. Please describe:
		Please list all deductions that <b>have not</b> been made.	1. 2. Please describe:
J: Were appropriate records available to verify hours of work and wages?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
K: Were any inconsistencies found? (if yes describe nature)	<input type="checkbox"/> Yes <input type="checkbox"/> Poor record keeping <input checked="" type="checkbox"/> No <input type="checkbox"/> Isolated incident <input type="checkbox"/> Repeated occurrence:		
L: Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:		
M: Is there a defined living wage: <i>This is <b>not normally</b> minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please specify amount/time:		
If yes, what was the calculation method used.	<input type="checkbox"/> ISEAL/Anker Benchmarks <input type="checkbox"/> Asia Floor Wage <input type="checkbox"/> Figures provided by Unions <input type="checkbox"/> Living Wage Foundation UK <input type="checkbox"/> Fair Wear Wage Ladder <input type="checkbox"/> Fairtrade Foundation Other – please give details:		
N: Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Collective bargaining		

<p>O: Are workers paid in a timely manner in line with local law?</p>	<p><input checked="" type="checkbox"/> Yes  <input type="checkbox"/> No</p>
<p>P: Is there evidence that equal rates are being paid for equal work:</p>	<p><input type="checkbox"/> Yes  <input type="checkbox"/> No  Please give details:</p>
<p>Q: How are workers paid:</p>	<p><input type="checkbox"/> Cash  <input type="checkbox"/> Cheque  <input checked="" type="checkbox"/> Bank Transfer  <input type="checkbox"/> Other  If other, please explain:</p>

**6: Working Hours are not Excessive**

[\(Click here to return to NC-table\)](#)  
[\(Click here to return to Key Information\)](#)

**ETI**

6.1 Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords the greater protection for workers. Sub-clauses 6.2 to 6.6 are based on international labour standards.

6.2 Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week.

6.3 All overtime shall be voluntary. Overtime shall be used responsibly, taking into account all the following: the extent, frequency and hours worked by individual workers and the workforce as a whole. It shall not be used to replace regular employment. Overtime shall always be compensated at a premium rate, which is recommended to be not less than 125% of the regular rate of pay.

6.4 The total hours worked in any 7-day period shall not exceed 60 hours, except where covered by clause 6.5 below.

6.5 Working hours may exceed 60 hours in any 7-day period only in exceptional circumstances where **all** of the following are met:

- this is allowed by national law;
- this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce;
- appropriate safeguards are taken to protect the workers' health and safety; and
- The employer can demonstrate that exceptional circumstances apply such as unexpected production peaks, accidents or emergencies.

6.6 Workers shall be provided with at least one day off in every 7-day period or, where allowed by national law, 2 days off in every 14-day period.

**Current Systems and Evidence Examined**

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

**Current systems:**

The working hours are in line with Germany law and are fixed in the union bargaining agreement. The working hours are defined in the contract of the employees. Contracts have been checked randomly. Overtime is voluntary. This could be verified by means of interview. It could not be observed that overtime is conducted excessively. If overtime is conducted it is in line with German law. Compensation of overtime is 125 %.

In general working hours are in average 38 hours per week in line with the union bargaining agreement. In peak seasons this may increase, but it could not be observed that overtime is conducted outside the legal frame. All workers are provided minimum 1 day of in a 7 day period.

The working hours are recorded with an automatic device at entrance and exit of the factory. The data is filed in a software. The data is accessible to the workers in the company intranet.

All requirements are essentially fulfilled based on the union bargaining agreements.

**Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):**

Details:

Any other comments:

**Non-compliance:**

**1. Description of non-compliance:**

NC against ETI       NC against Local Law       NC against customer code:

**Local law and/or ETI requirement:**

**Recommended corrective action:**

**2. Description of non-compliance:**

NC against ETI       NC against Local Law       NC against customer code:

**Local law and/or ETI requirement:**

**Recommended corrective action:**

**Objective evidence observed:**

*(where relevant please add photo numbers)*

**Observation:**

**Description of observation:**

1) In the employment contract, reference is made to the Work and Company Regulations as a co-applicable document. In these work regulations, the locations concerned are named on the first page; Weisenbach is not listed here. However, there is § III Working Time, which was regulated separately for Weisenbach in 2018 - and is thus a component of the Work Regulations. It would make sense to also approve the entire work and plant regulations for the Weisenbach site.

**Local law or ETI requirement: 6.1**

**Comments:**

**Objective evidence observed:**

Employment contracts

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Good Examples observed:	
Description of Good Example (GE):	Objective Evidence Observed:

<b>Working hours' analysis</b> Please include time e.g. hour/week/month <a href="#">(Go back to Key information)</a>
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<b>Systems &amp; Processes</b>
--------------------------------

A. What timekeeping systems are used: time card etc.	<i>The workers are using a chip when entering and leaving the factory. The chip is connected to a digital system which records the time at entry and the time at leave. The recordings are accessible to all workers in the intranet.</i>
--	---

B: Is sample size same as in wages section?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>If no, please give details</i>
---	---

C: Are standard/contracted working hours defined in <b>all</b> contracts/employment agreements?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<i>If NO, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements. Please give details:</i>
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D: Are there any other types of contracts/employment agreements used?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<i>If YES, please complete as appropriate:</i>			
		<input type="checkbox"/> 0 hrs	<input checked="" type="checkbox"/> Part time	<input type="checkbox"/> Variable hrs	<input type="checkbox"/> Other
		<i>If "Other", Please define:</i>			

E. Do any standard/contracted	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<i>If yes, please detail hours, %, types of workers affected and frequency</i>
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<p>working hours defined in contracts/employment agreements exceed 48 hours per week?</p>		<p>Please give details:</p>
<p>F: Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?</p>	<p>Please select all applicable:  <input checked="" type="checkbox"/> 1 in 7 days  <input type="checkbox"/> 2 in 14 days  <input type="checkbox"/> No                      If 'No', please explain:</p>	<p>Is this allowed by local law?  <input checked="" type="checkbox"/> Yes  <input type="checkbox"/> No</p> <hr/> <p>Maximum number of days worked without a day off (in sample):</p> <p>6</p>
<p><b>Standard/Contracted Hours worked</b></p>		
<p>G: Were standard working hours over 48 hours per week found?</p>	<p><input checked="" type="checkbox"/> Yes  <input type="checkbox"/> No</p>	<p>If yes, % of workers &amp; frequency:</p> <p><i>10, workers at the machine PM working in shifts. This may result in higher working hours but in average per year it is below.</i></p>
<p>H: Any local waivers/local law or permissions which allow averaging/annualised hours for this site?</p>	<p><input type="checkbox"/> Yes  <input type="checkbox"/> No</p>	<p>If yes, please give details:</p>
<p><b>Overtime Hours worked</b></p>		
<p>I: Actual overtime hours worked in sample (State per day/week/month)</p>	<p>Highest OT hours:</p>	
<p>J: Combined hours (standard or contracted + overtime hours = total) over 60 found? Please give details:</p>	<p><input type="checkbox"/> Yes  <input type="checkbox"/> No</p>	
<p>K: Approximate percentage of total workers on highest overtime hours:</p>	<p>_____ %</p>	

<p>L: Is overtime voluntary?</p>	<p><input checked="" type="checkbox"/> Yes  <input type="checkbox"/> No  <input type="checkbox"/> Conflicting Information</p>	<p>Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements:</p> <p>Contract, Interview</p>
<p><b>Overtime Premiums</b></p>		
<p>M: Are the correct legal overtime premiums paid?</p>	<p><input checked="" type="checkbox"/> Yes  <input type="checkbox"/> No  <input type="checkbox"/> N/A – there is no legal requirement to OT premium</p>	<p>Please give details of normal day overtime premium as a % of <b>standard</b> wages:</p>
<p>N: Is overtime paid at a premium?</p>	<p><input checked="" type="checkbox"/> Yes  <input type="checkbox"/> No</p>	<p>If yes, please describe % of workers &amp; frequency:</p>
<p>O: If the site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant.</p>	<p><input type="checkbox"/> No  <input type="checkbox"/> Consolidated pay (May be standard wages above minimum legal wage, with no/low overtime premium)  <input type="checkbox"/> Collective Bargaining agreements  <input type="checkbox"/> Other</p> <p>Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other</p>	
<p>P: If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant.</p>	<p><input checked="" type="checkbox"/> <b>Overtime is voluntary</b>  <input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week  <input type="checkbox"/> Safeguards are in place to protect worker's health and safety  <input type="checkbox"/> Site can demonstrate exceptional circumstances  <input type="checkbox"/> Other reasons (please specify)</p> <p>Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other:</p>	
<p>Q: Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?</p>	<p><input type="checkbox"/> Yes  <input type="checkbox"/> No                  If yes, please give details:</p>	
<p>R: If sufficient workers cannot be hired, are</p>	<p><input type="checkbox"/> Yes  <input type="checkbox"/> No</p>	

new working time arrangements explored to ensure that overtime is the exception rather than the rule.	
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**7: No Discrimination is Practiced**

[\(Click here to return to NC-table\)](#)

**ETI**

7.1 There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.

**Current Systems and Evidence Examined**

*To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*

**Current systems:**

Discrimination could not be observed at any time during the audit. Interviews were conducted to confirm this. Majority of the workers are employed for long time (sometimes up to 40 years). All workers have access to training. The workers representatives are male and female.

**Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):**

Details:

Any other comments:

A: Gender breakdown of Management + Supervisors (Include as one combined group)	Male: 81 % Female 19 %
B: Number of women who are in skilled or technical roles e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst:	#: 22
C: Is there any evidence of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation?:	<input type="checkbox"/> Hiring <input type="checkbox"/> Compensation <input type="checkbox"/> access to training <input type="checkbox"/> promotion <input type="checkbox"/> termination or retirement

**Professional Development**

A: What type of training and development are available for workers?	
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B: Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If no, please give details:
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<b>Non-compliance:</b>	
<p><b>1. Description of non-compliance:</b>  <input type="checkbox"/> NC against ETI      <input type="checkbox"/> NC against Local Law      <input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI requirement:</b></p> <p><b>Recommended corrective action:</b></p> <p><b>2. Description of non-compliance:</b>  <input type="checkbox"/> NC against ETI      <input type="checkbox"/> NC against Local Law      <input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI requirement:</b></p> <p><b>Recommended corrective action:</b></p>	<p><b>Objective evidence observed:</b>  <i>(where relevant please add photo numbers)</i></p>

<b>Observation:</b>	
<p><b>Description of observation:</b></p> <p><b>Local law or ETI requirement:</b></p>	<p><b>Objective evidence observed:</b></p>

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<b>Comments:</b>	
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<b>Good Examples observed:</b>	
Description of Good Example (GE):	<b>Objective Evidence Observed:</b>

**8: Regular Employment Is Provided**

[\(Click here to return to NC-table\)](#)

[\(Click here to return to Key Information\)](#)

**ETI**

8.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice.

8.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only contracting, sub-contracting, or home-working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed-term contracts of employment.

**Additional Elements: Responsible Recruitment**

8.3 Suppliers have full understanding of the entire recruitment process and assess all labour recruiters and intermediaries against legal and/or ethical requirements.

8.4 There are effective management systems in place to identify and monitor the hiring and management of all migrant workers, contract workers, agency workers, temporary or casual labour. The supplier shall implement processes to enable adequate control over agencies with regards the above points and related legislation.

8.5 Employment agencies must only supply workers registered with them.

8.6 Workers pay no recruitment fee at any stage of the recruitment process.

8.7 Worker contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers.

**Current Systems and Evidence Examined**

*To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*

**Current systems: All workers in the factory are full time or part time employed. Most of the workers, working longer than 2 years have unlimited contracts. As per Germany law it is allowed to hire workers for 2 years with a limited contract. After 2 years it must be converted to an unlimited contract. A few new workers are under limited contract. All is in line with German Law. No migrant workers, agency workers, temporary or casual labour is observed. All contracts randomly checked show the agreed payment and any terms agreed. The contracts are duly signed by the worker as well as the management representative.**

**Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):**

Details: Contracts randomly checked, Interviews

Any other comments:

<b>Non-compliance:</b>	
<p><b>1. Description of non-compliance:</b>  <input type="checkbox"/> NC against ETI      <input type="checkbox"/> NC against Local Law      <input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI requirement:</b></p> <p><b>Recommended corrective action:</b></p> <p><b>2. Description of non-compliance:</b>  <input type="checkbox"/> NC against ETI      <input type="checkbox"/> NC against Local Law      <input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI requirement:</b></p> <p><b>Recommended corrective action:</b></p>	<p><b>Objective evidence observed:</b>  <i>(where relevant please add photo numbers)</i></p>

<b>Observation:</b>	
<p><b>Description of observation:</b></p> <p><b>Local law or ETI requirement:</b></p> <p><b>Comments:</b></p>	<p><b>Objective evidence observed:</b></p>

<b>Good Examples observed:</b>	
<p>Description of Good Example (GE):</p>	<p><b>Objective Evidence Observed:</b></p>

## Responsible Recruitment

<b>All Workers</b>	
<p>A: Were all workers presented with terms of employment at the time of recruitment, did they understand them and are they same as current conditions?</p>	<p><input checked="" type="checkbox"/> Terms &amp; Conditions presented</p> <p><input checked="" type="checkbox"/> Understood by workers</p> <p><input checked="" type="checkbox"/> Same as actual conditions</p>

	If any are unchecked, please describe finding and specific category(ies) of workers affected:
B: Did workers pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, please describe details and specific category(ies) of workers affected:
C: If yes, check all that apply:	<input type="checkbox"/> Recruitment / hiring fees <input type="checkbox"/> Service fees <input type="checkbox"/> Application costs <input type="checkbox"/> Recommendation fees <input type="checkbox"/> Placement fees <input type="checkbox"/> Administrative, overhead or processing fees <input type="checkbox"/> Skills tests <input type="checkbox"/> Certifications <input type="checkbox"/> Medical screenings <input type="checkbox"/> Passports/ID's <input type="checkbox"/> Work / resident permits <input type="checkbox"/> Birth certificates <input type="checkbox"/> Police clearance fees <input type="checkbox"/> Any transportation and lodging costs after employment offer <input type="checkbox"/> Any transport costs between work place and home <input type="checkbox"/> Any relocation costs after commencement of employment <input type="checkbox"/> New hire training / orientation fees <input type="checkbox"/> Medical exam fees <input type="checkbox"/> Deposit bonds or other deposits <input type="checkbox"/> Any other non-monetary assets <input type="checkbox"/> Other – please give details
D: If any checked, give details:	

<b>Migrant Workers:</b>	
<i>The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national and where they do not intend to remain permanently or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity</i>	
A: Type of work undertaken by migrant workers:	No migrant workers employed.
B: Migrant worker recruitment	n/a
C: Are migrant workers' voluntary deductions (such as for remittances) confirmed in writing by the worker and is evidence of the transaction supplied by the facility to the worker?	<input type="checkbox"/> Yes <input type="checkbox"/> No Please describe finding:
D: Are any migrant workers in skilled, technical, or management roles	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes number and example of roles:

<p><i>Migrant Workers (this should include all migrant workers including permanent workers, temporary and/or seasonal workers)</i></p>	
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**NON-EMPLOYEE WORKERS**

<b>Recruitment Fees:</b>	
A: Are there any fees?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A as all employees are employed by the company.
B: If yes, check all that apply:	<input type="checkbox"/> Recruitment / hiring fees <input type="checkbox"/> Service fees <input type="checkbox"/> Application costs <input type="checkbox"/> Recommendation fees <input type="checkbox"/> Placement fees <input type="checkbox"/> Administrative, overhead or processing fees <input type="checkbox"/> Skills tests <input type="checkbox"/> Certifications <input type="checkbox"/> Medical screenings <input type="checkbox"/> Passports/ID's <input type="checkbox"/> Work / resident permits <input type="checkbox"/> Birth certificates <input type="checkbox"/> Police clearance fees <input type="checkbox"/> Any transportation and lodging costs after employment offer <input type="checkbox"/> Any transport costs between work place and home <input type="checkbox"/> Any relocation costs after commencement of employment <input type="checkbox"/> New hire training / orientation fees <input type="checkbox"/> Medical exam fees <input type="checkbox"/> Deposit bonds or other deposits <input type="checkbox"/> Any other non-monetary assets <input type="checkbox"/> Other – please give details
C: If any checked, give details:	

<b>Agency Workers (if applicable)</b>	
<i>(workers sourced from a local agent who are not directly paid by the site, but paid by the agency, Usually the agencies are paid by the site and the wages of the individual workers are paid by the agency.)</i>	
A: Number of agencies used (average):	N/A Names if available:
B: Were agency workers' age / pay / hours included within the scope of this audit?	<input type="checkbox"/> Yes <input type="checkbox"/> No
C: Were sufficient documents for agency workers available for review?	<input type="checkbox"/> Yes <input type="checkbox"/> No

<p>D: Is there a legal contract / agreement with all agencies?</p>	<p><input type="checkbox"/> Yes  <input type="checkbox"/> No</p> <p>Please give details:</p>
<p>E: Does the site have a system for checking labour standards of agencies?          If yes, please give details.</p>	<p><input type="checkbox"/> Yes  <input type="checkbox"/> No</p> <p>Please give details:</p>

<p><b>Contractors:</b>  <i>Note: contractors in this context are generally individuals who supply several workers to a site. Usually the contractors are paid by the site and the wages of the workers are paid by the contractor. Common terms include, gang bosses, labor provider,</i></p>	
<p>A: Any contractors on site?</p>	<p><input type="checkbox"/> Yes  <input checked="" type="checkbox"/> No</p> <p>If yes, how many contractors are present, please give details:</p>
<p>B: If <b>Yes</b>, how many workers supplied by contractors?</p>	
<p>C: Do all contractor workers understand their terms of employment?</p>	<p><input type="checkbox"/> Yes  <input type="checkbox"/> No</p> <p>Please describe finding:</p>
<p>D: If <b>Yes</b>, please give evidence for contractor workers being paid per law:</p>	

8A: Sub-Contracting and Homeworking:

**8A: Sub-Contracting and Homeworking**

[\(Click here to return to NC-table\)](#)  
[\(Click here to return to Key Information\)](#)

8A.1 There should be no sub-contracting unless previously agreed with the main client.  
 8A.2 Systems and processes should be in place to manage sub-contracting, homeworking and external processing.

*Note to auditor on homeworking:*

*Report on whether it is direct or via agents. How many workers, relationship with site and what control systems are in place.*

*Note to auditor on subcontracting: auditor should use this section for subcontractors of part made or wholly made finished goods, this section should not be used for raw material manufacturers unless instructed otherwise by customers*

**Current Systems and Evidence Examined**

*To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*

**Current systems: The whole production process is managed by fully employed workers. No subcontracting or homeworking is detected.**

**Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):**

**If any processes are sub-contracted – please populate below boxes**

<i>Process Subcontracted</i>	<i>Process 1</i>	<i>Process 2</i>
<i>Name of factory</i>		
<i>Address</i>		

<i>Process Subcontracted</i>	<i>Process 3</i>	<i>Process 4</i>
<i>Name of factory</i>		
<i>Address</i>		

<i>Process Subcontracted</i>	<i>Process 5</i>	<i>Process 6</i>
<i>Name of factory</i>		
<i>Address</i>		

Details:

**Non-compliance:**

<p><b>1. Description of non-compliance:</b>  <input type="checkbox"/> NC against ETI/Additional Elements      <input type="checkbox"/> NC against Local Law  <input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI /Additional Elements requirement:</b></p> <p><b>Recommended corrective action:</b></p> <p><b>2. Description of non-compliance:</b>  <input type="checkbox"/> NC against ETI/Additional Elements      <input type="checkbox"/> NC against Local Law  <input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI requirement:</b></p> <p><b>Recommended corrective action:</b></p>	<p><b>Objective evidence observed:</b>  <i>(where relevant please add photo numbers)</i></p>
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Observation:	
<p><b>Description of observation:</b></p> <p><b>Local law or ETI/Additional elements requirement:</b></p> <p><b>Comments:</b></p>	<p><b>Objective evidence observed:</b></p>

Good Examples observed:	
<p>Description of Good Example (GE):</p>	<p><b>Objective Evidence Observed:</b></p>

Summary of sub-contracting – if applicable	
<input checked="" type="checkbox"/> Not Applicable please x	
<p>A: Has the auditor made a simple calculation to compare capacity with workers' work load in order to identify possible unrecorded work or undeclared sub-contracting</p>	<p><input type="checkbox"/> Yes  <input type="checkbox"/> No  Please describe:</p>

B: If sub-contractors are used, is there evidence this has been agreed with the main client?	<input type="checkbox"/> Yes <input type="checkbox"/> No If <b>Yes</b> , summarise details:
C: Number of sub-contractors/agents used:	
D: Is there a site policy on sub-contracting?	<input type="checkbox"/> Yes <input type="checkbox"/> No If <b>Yes</b> , summarise details:
E: What checks are in place to ensure no child labour is being used and work is safe?	Child labor is prohibited by law

Summary of homeworking – if applicable <input checked="" type="checkbox"/> Not Applicable please x			
A: If homeworking is being used, is there evidence this has been agreed with the main client?	<input type="checkbox"/> Yes <input type="checkbox"/> No If <b>Yes</b> , summarise details:		
B: Number of homeworkers	Male: 0	Female: 0	Total: 0
C: Are homeworkers employed direct or through agents?	<input type="checkbox"/> Directly <input type="checkbox"/> Through Agents	If through agents, number of agents:	
D: Is there a site policy on homeworking?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
E: How does the site ensure worker hours and pay meet local laws for homeworkers?			
F: What processes are carried out by homeworkers?			
G: Do any contracts exist for homeworkers?	<input type="checkbox"/> Yes <input type="checkbox"/> No  Please give details:		
H: Are full records of homeworkers available at the site?	<input type="checkbox"/> Yes <input type="checkbox"/> No		

**9: No Harsh or Inhumane Treatment is Allowed**

[\(Click here to return to NC-table\)](#)

**ETI**

9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited.

Additional elements:

9.2 companies should provide access to a confidential grievance mechanism for all workers

<p>A: Are there published, anonymous and/or open channels available for reporting any violations of Labour standards and H&amp;S or any other grievances to a 3<sup>rd</sup> party?</p>	<p><input checked="" type="checkbox"/> Yes  <input type="checkbox"/> No                  Please give details: Workers can report to their line managers or to the worker representatives.</p>
<p>B: If <b>Yes</b>, are workers aware of these channels and have access? Please give details.</p>	<p>Yes, during interview this was confirmed.</p>
<p>C: If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.</p>	<p>Direct talks to the management or to the worker representatives.</p>
<p>D: Which of the following groups is there a grievance mechanism in place for?</p>	<p><input checked="" type="checkbox"/> Workers  <input checked="" type="checkbox"/> Communities  <input checked="" type="checkbox"/> Suppliers  <input type="checkbox"/> Other                   Please give Details: Stakeholders outside of the company can raise concerns through email or through governmental authorities.</p>
<p>E: Are there any open disputes?</p>	<p><input type="checkbox"/> Yes  <input checked="" type="checkbox"/> No                   If yes, please give details</p>
<p>F: Does the site encourage its business partners (e.g., suppliers) to provide individuals and communities with access to effective grievance mechanisms (e.g. help lines or whistle blowing mechanism)</p>	<p><input type="checkbox"/> Yes  <input checked="" type="checkbox"/> No                  If no, please give details – Stakeholders outside of the company can raise concerns through email or through governmental authorities.</p>
<p>G: Is there a published and transparent disciplinary procedure?</p>	<p><input type="checkbox"/> Yes  <input checked="" type="checkbox"/> No                  If no, please explain</p>
<p>H: If yes, are workers aware of these the disciplinary procedure?</p>	<p><input type="checkbox"/> Yes  <input type="checkbox"/> No                  If no, please give details</p>

<p>I: Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)?</p>	<p><input type="checkbox"/> Yes  <input checked="" type="checkbox"/> No                  If yes, please give details</p>
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**Current Systems and Evidence Examined**

*To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*

**Current systems: In general, workers can launch any complaint through the line manager or the worker representatives. Stakeholders from outside of the company may send email or may get in touch with governmental authorities.**

**Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):**

Details: Interview

Any other comments:

**Non-compliance:**

<p><b>1. Description of non-compliance:</b>  <input type="checkbox"/> NC against ETI      <input type="checkbox"/> NC against Local Law      <input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI requirement:</b></p> <p><b>Recommended corrective action:</b></p>  <p><b>2. Description of non-compliance:</b>  <input type="checkbox"/> NC against ETI      <input type="checkbox"/> NC against Local Law      <input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI requirement:</b></p>	<p><b>Objective evidence observed:</b>  <i>(where relevant please add photo numbers)</i></p>
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<b>Recommended corrective action:</b>	
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Observation:	
<p><b>Description of observation:</b> 1) The complaint possibilities for the employees are given via communication channels to the worker committee and to supervisors; in addition, it is recommended that a general procedure be documented.</p> <p><b>Local law or ETI requirement: 9.1</b></p> <p><b>Comments:</b></p>	<p><b>Objective evidence observed:</b> Interviews</p>

Good Examples observed:	
Description of Good Example (GE):	Objective Evidence Observed:

**10. Other Issue areas: 10A: Entitlement to Work and Immigration**

[\(Click here to return to NC-table\)](#)

**Additional Elements**

10A.1 Only workers with a legal right to work shall be employed or used by the supplier.  
 10A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.

**Current Systems and Evidence Examined**

*To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*

**Current systems: The workers employed have the legal right for work.**

**Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):**

Details: Contracts

Any other comments:

**Non-compliance:**

**1. Description of non-compliance:**

- NC against ETI/Additional Elements       NC against Local Law  
 NC against customer code:

**Local law and/or ETI /Additional Elements requirement:**

**Recommended corrective action:**

**2. Description of non-compliance:**

- NC against ETI/Additional Elements       NC against Local  
 NC against customer code:

**Local law and/or ETI/Additional Elements requirement:**

**Recommended corrective action:**

**Objective evidence observed:**  
*(where relevant please add photo numbers)*

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Observation:	
<p><b>Description of observation:</b></p> <p><b>Local law or ETI/Additional Elements requirement:</b></p> <p><b>Comments:</b></p>	<p><b>Objective evidence observed:</b></p>

Good examples observed:	
<p><b>Description of Good Example (GE):</b></p>	<p><b>Objective Evidence Observed:</b></p>

**10. Other issue areas 10B2: Environment 2-Pillar**

[\(Click here to return to NC-table\)](#)

To be completed for a 2-Pillar SMETA Audit, and remove the following page which is 10B4 environment 4 pillar

10B2.1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits.

10B2.2 The supplier should be aware of and comply with their end clients' environmental requirements. Note for auditors and readers, This is not a full environmental assessment but a check on basic systems and management approach.

**Current Systems and Evidence Examined**

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

**Current systems: N/A since 4 Pillar**

**Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):**

Details:

Any other comments:

**Non-compliance:**

**1. Description of non-compliance:**

NC against ETI/Additional Elements

NC against Local Law

**Objective evidence observed:**

(where relevant please add photo numbers)

**Local law and/or ETI/Additional Elements requirement:**

**Recommended corrective action:**

**2. Description of non-compliance:**

NC against ETI/Additional Elements

NC against Local Law

<p><b>Local law and/or ETI/Additional Elements requirement:</b></p> <p><b>Recommended corrective action:</b></p>	
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Observation:	
<p><b>Description of observation:</b></p> <p><b>Local law or ETI/additional elements requirement:</b></p> <p><b>Comments:</b></p>	<p><b>Objective evidence observed:</b></p>

Good examples observed:	
<p><b>Description of Good Example (GE):</b></p>	<p><b>Objective Evidence Observed:</b></p>

**10. Other issue areas 10B4: Environment 4–Pillar**

[\(Click here to return to NC-table\)](#)

To be completed for a 4–Pillar SMETA Audit and remove the previous page which is 10B2 environment 2 pillar

**B.4. Compliance Requirements**

10B4.1 Businesses as a minimum must meet the requirements of local and national laws related to environmental standards.

10B4.2 Where it is a legal requirement, businesses must be able to demonstrate that they have the relevant valid permits including for use and disposal of resources e.g. water, waste etc.

10B4.3 Businesses shall be aware of their end client’s environmental standards/code requirements

10B4.4 Suppliers should have an environmental policy, covering their environmental impact, which is communicated to all appropriate parties, including its own suppliers.

10B4.5 Suppliers shall be aware of the significant environmental impact of their site and its processes.

10B4.6 The site should measure its impacts, including continuous recording and regular reviews of use and discharge of natural resources e.g. energy use, water use (see 4–pillar audit report and audit checks for details).

10B4.7 Businesses shall make continuous improvements in their environmental performance.

10B4.8 Businesses shall have available for review any environmental certifications or any environmental management systems documentation

10B4.9 Businesses should have a nominated individual responsible for co–ordinating the site's efforts to improve environmental performance.

**B4. Guidance for Observations**

10B4.10 Suppliers should have completed the appropriate section of the SAQ and made it available to the auditor.

10B4.11 Has the site recently been subject to (or pending) any fines/prosecutions for noncompliance to environmental regulations.

*Note for auditors and readers. This environment section is intended to take not more than 0.25 auditor days. It is an assessment only and the main requirement is to establish whether a site is meeting applicable environmental laws and/or has any certifications or environmental management systems in place. Following this assessment the client/supplier may decide a full environmental audit is required (see also best practice guidance/environment and guidance for auditor)*

**Current Systems and Evidence Examined**

*To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*

**Current systems: The company has a valid certification against ISO 14001 (TÜV NORD CERT). Hence, all requirements are met.**

**Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):**

Details: Certificate - SAQ

Any other comments:

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<b>Non-compliance:</b>	
<p><b>1. Description of non-compliance:</b></p> <p><input type="checkbox"/> NC against ETI/Additional Elements      <input type="checkbox"/> NC against Local</p> <p><input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI/Additional Elements requirement:</b></p> <p><b>Recommended corrective action:</b></p> <p><b>2. Description of non-compliance:</b></p> <p><input type="checkbox"/> NC against ETI/Additional Elements      <input type="checkbox"/> NC against Local</p> <p><input type="checkbox"/> NC against customer code:</p> <p><b>Local law and/or ETI/Additional elements requirement:</b></p> <p><b>Recommended corrective action:</b></p>	<p><b>Objective evidence observed:</b> <i>(where relevant please add photo numbers)</i></p>

<b>Observation:</b>	
<p><b>Description of observation:</b></p> <p><b>Local law or ETI/Additional elements requirements:</b></p> <p><b>Comments:</b></p>	<p><b>Objective evidence observed:</b></p>

<b>Good examples observed:</b>	
<p><b>Description of Good Example (GE):</b></p>	<p><b>Objective Evidence Observed:</b></p>

<b>Environmental Analysis</b> <i>(Site declaration only – this has not been verified by auditor. Please state units in all cases below.)</i>	
A: Is there a manager responsible for Environmental issues (Name and Position):	Rolf Peter - Umweltbeauftragter Koehler Paper Group Umweltansprechpartner – Wolfgang Hirsch
B: Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: See Environmental Report
C: Does the site have a recognised environmental system certification such as ISO 14000 or equivalent? Please detail.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: DIN EN ISO 14001:2015
D: Does the site have an Environmental policy? <i>(For guidance, please see Measurement criteria)</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, is it publicly available? <a href="https://www.koehlerpaper.com/de/unternehmen/umwelt/umwelt.php">https://www.koehlerpaper.com/de/unternehmen/umwelt/umwelt.php</a>
E: If yes, does it address the key impacts from their operations and their commitment to improvement?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Umweltbericht - Umweltbewertungsmatrix
F: Does the site have a Biodiversity policy? <i>(For guidance, please see Measurement criteria)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
G: Is there any other sustainability systems present such as Chain of Custody, Forest Stewardship Council (FSC), Marine Stewardship Council (MSC) etc.? Please detail. <i>(For guidance, please see Measurement criteria)</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: PEFC, Blauer Engel
H: Have all legally required permits been shown? Please detail.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Checked as part of ISO 14001 certification
I: Is there a documentation process to record hazardous chemicals used in the manufacturing process?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A Please give details: Dokumentation im KIP zu LAU- und HBV-Anlagen

J: Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
K: Facility has reduction targets in place for environmental aspects e.g. water consumption and discharge, waste, energy and green-house gas emissions	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: EMS Objectives and Managementreview (Ziele und Managementbewertung)
L: Facility has evidence of waste recycling and is monitoring volume of waste that is recycled.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: See EMS-Report available in the internet / public
M: Does the facility have a system in place for accurately measuring and monitoring consumption of key utilities of water, energy and natural resources that follows recognised protocols or standards	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: See EMS-Report available in the internet / public
N: Has the facility 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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Code of Conduct

**Usage/Discharge analysis**

Criteria	Previous year: Please state period: _____ 2016 _____	Current Year: Please state period: _____ 2017 _____
Electricity Usage: Kw/hrs	0,789 KWh/kg Pappe	0,660 KWh/kg Pappe
Renewable Energy Usage: Kw/hrs	Erneuerbarer Stromanteil 53,4 %	Erneuerbarer Stromanteil von 51,1 %
Gas Usage: Kw/hrs	2.453.955 Nm <sup>3</sup>	2.545.479 Nm <sup>3</sup>
Has site completed any carbon Footprint Analysis?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If <b>Yes</b> , please state result	0,233 to CO2/to Pappe	0,234 to CO2/to Pappe

Water Sources: <i>Please list all sources e.g. lake, river, and local water authority.</i>	<ul style="list-style-type: none"> <li>• aus Oberflächenwasser</li> <li>•</li> <li>•</li> </ul>	<ul style="list-style-type: none"> <li>• aus Oberflächenwasser</li> <li>•</li> <li>•</li> </ul>
Water Volume Used: <i>(m<sup>3</sup>)</i>	209.000 m <sup>3</sup>	214.000 m <sup>3</sup>
Water Discharged: <i>Please list all receiving waters/recipient.</i>	<ul style="list-style-type: none"> <li>• kommunale Kläranlage Gernsbach</li> <li>•</li> </ul>	<ul style="list-style-type: none"> <li>• kommunale Kläranlage Gernsbach</li> <li>•</li> </ul>
Water Volume Discharged: <i>(m<sup>3</sup>)</i>	7.000 m <sup>3</sup>	6.100 m <sup>3</sup>
Water Volume Recycled: <i>(m<sup>3</sup>)</i>	nahezu geschlossener Kreislauf, nur 7.000 m <sup>3</sup> /Jahr Abwasser	nahezu geschlossener Kreislauf, nur 6.100 m <sup>3</sup> /Jahr Abwasser
Total waste Produced <i>(please state units)</i>	4.090 to	4.050 to
Total hazardous waste Produced: <i>(please state units)</i>	37 to	40,7 to
Waste to Recycling: <i>(please state units)</i>	99,2 % Verwertungsquote	98,9 % Verwertungsquote
Waste to Landfill: <i>(please state units)</i>	0,8 %	1,1 %
Waste to other: <i>(please give details and state units)</i>	--	--
Total Product Produced <i>(please state units)</i>	21.613 to	22.291

**10C: Business Ethics – 4-Pillar Audit**

[\(Click here to return to NC-table\)](#)

To be completed for a 4-Pillar SMETA Audit

**10C. Compliance Requirements**

10C.1 Businesses shall conduct their business ethically without bribery, corruption, or any type of fraudulent Business Practice.

10C.2 Businesses as a minimum must meet the requirements of local and national laws related to bribery, corruption, or any type of fraudulent Business Practices.

10C.3 Where it is a legal requirement, businesses must be able to demonstrate that they comply with all fiscal legislative requirements.

10C.4 Businesses shall have access to a transparent system in place for confidentially reporting, and dealing with unethical Business Ethics without fear of reprisals towards the reporter.

10C.5 Businesses should have a Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice,

10C.6 Businesses should have a designated person responsible for implementing standards concerning Business Ethics

10C.7 Suppliers should ensure that the staff whose job roles carry a higher level of risk in the area of ethical Business Practice e.g. sales, purchasing, logistics are trained on what action to take in the event of an issue arising in their area.

**10C. Guidance for Observations**

10C.8 Businesses should communicate their Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice to all appropriate parties, including its own suppliers.

10C.9 Has the site recently been subject to (or pending) any fines/prosecutions for non-compliance to Business Ethics regulations. If so is there evidence that sustainable corrective actions have been implemented

Note for auditors and readers. This Business Ethics section is intended to take not more than 0.25 auditor days. It is an assessment not an audit.

**Current Systems and Evidence Examined**

*To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*

**Current systems:** The company communicate their business ethics policy, covering bribery and corruption to all appropriate parties, including its own suppliers via internet – so its public. This policy is made by Koehler paper and included the Katz company. The designated person responsible for Business Ethic is the CEO supported by several responsible persons like HR, H&S or EMS.

**Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):**

Details: Interviews / Document review

Any other comments:

**Non-compliance:**

**1. Description of non-compliance:**

- NC against ETI/Additional Elements
- NC against customer code:

NC against Local

**Objective evidence observed:**  
*(where relevant please add photo numbers)*

**Local law and/or ETI/Additional Elements requirement:**

**Recommended corrective action:**

**2. Description of non-compliance:**

- NC against ETI/Additional Elements
- NC against customer code:

NC against Local

**Local law and/or ETI/Additional elements requirement:**

**Recommended corrective action:**

**Observation**

**Description of observation:**

**Objective evidence observed:**

**Local law or ETI/Additional elements requirement:**

**Comments:**

<b>Good examples observed:</b>	
Description of Good Example (GE):	<b>Objective Evidence Observed:</b>

A: Does the facility have a Business Ethics Policy and is the policy communicated and applied internally, externally or both, as appropriate?	<input checked="" type="checkbox"/> Internal Policy <input checked="" type="checkbox"/> Policy for third parties including suppliers Please give details:
B: Does the site give training to relevant personnel (e.g. sales and logistics) on business ethics issues?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
C: Is the policy updated on a regular (as needed) basis?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
D: Does the site require third parties including suppliers to complete their own business ethics training	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:

**Other Findings Outside the Scope of the Code**

**Community Benefits**

*(Please list below any specific community benefits that the site management stated that they were involved in, for example, HIV programme, education, sports facilities)*

- coffee, milk, water, fruit juices (in administration)
- Free mineral water (everywhere)
- 30 or 32 (for multi-shift) days holiday (tariff)
- Holiday pay 600 €
- Healthday
- Christmas bonus 13. Monthly salary
- Christmas Beer
- Voucher 40 € at accident-free department (per person)
- Christmas party
- 36 or 38 hours a week
- participation department party (40 € per person)
- Overtime is paid out!
- Anniversary bonus at 10 (300 €) 25 (750 €), 40 (1500 €) and 50 (1500 €) years
- Anniversary celebration from 25 years with spouse
- Company pension (very lucrative) 927.55 annually "given"
- Flexible working time accounts in the administration
- possibility of early retirement (partial retirement)
- Personal protective equipment and work clothes without additional payment

## Appendix 1

**Comparison between ETI code and Customer's Supplier's Code. Any areas where a site complies with the Customer's Supplier Code, but not with the ETI code are discussed at the audit close out meeting and recorded on the CAPR. Note to supplier "for this customer it may not be necessary to complete corrective actions where NC's DO NOT meet the ETI code, but DO meet your customer's code. If the audit is shared with other customers who work to the ETI code or an equivalent international standard, corrective actions will be necessary."**

Not Applicable please x

**NOTE:** The provisions of the ETI base Code constitute minimum and not maximum standards, and this code should not be used to prevent companies from exceeding these standards. Companies applying the ETI Base Code are expected to comply with national and other applicable law and, where the provisions of law and the ETI Base Code address the same subject, to apply that provision which affords the greater protection.

**Instruction to Audit Company:** fill in the relevant clauses from the Customer Supplier Code - where applicable.

### ETI Code / Additional Elements

### Customer's Supplier Code equivalent

#### 0.A. Universal Rights covering UNGP

#### 0.A. Universal Rights covering UNGP

##### 0.A. Guidance for Observations

0.A.1 Businesses should have a policy, endorsed at the highest level, covering human rights impacts and issues, and ensure it is communicated to all appropriate parties, including its own suppliers.  
 0.A.2 Businesses should have a designated person responsible for implementing standards concerning Human rights  
 0.A.3 Businesses shall identify their stakeholders and salient issues.  
 0.A.4 Businesses shall measure their direct, indirect, and potential impacts on stakeholders (rights holders) human rights.  
 0.A.5 Where businesses have an adverse impact on human rights within any of their stakeholders, they shall address these issues and enable effective remediation.  
 0.A.6 Businesses shall have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter.

#### 0.B. Management Systems & Code Implementation

#### 0.B. Management Systems & Code Implementation

0.1 Suppliers are expected to implement and maintain systems for delivering compliance to this Code.

<p>0.2 Suppliers shall appoint a senior member of management who shall be responsible for compliance with the Code.</p> <p>0.3 Suppliers are expected to communicate this Code to all employees.</p> <p>0.4 Suppliers should communicate this code to their own suppliers and, where reasonably practicable, extend the principles of this Ethical Code through their supply chain.</p>	
<p><b>ETI 1. Forced Labour</b></p>	<p><b>ETI 1. Forced Labour</b></p>
<p>1.1 There is no forced, bonded or involuntary prison labour.</p> <p>1.2 Workers are not required to lodge "deposits" or their identity papers with their employer and are free to leave their employer after reasonable notice.</p>	
<p><b>ETI 2. Freedom of association and the right to collective bargaining are respected</b></p>	<p><b>ETI 2. Freedom of association and the right to collective bargaining are respected</b></p>
<p>2.1 Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.</p> <p>2.2 The employer adopts an open attitude towards the activities of trade unions and their organisational activities.</p> <p>2.3 Workers' representatives are not discriminated against and have access to carry out their representative functions in the workplace.</p> <p>2.4 Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.</p>	
<p><b>ETI 3. Working conditions are safe and hygienic</b></p>	<p><b>ETI 3. Working conditions are safe and hygienic</b></p>
<p>3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.</p> <p>3.2 Workers shall receive regular and recorded Health &amp; Safety training, and such training shall be repeated for new or reassigned workers.</p> <p>3.3 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.</p>	

<p>3.4 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers.</p> <p>3.5 The company observing the code shall assign responsibility for Health &amp; Safety to a senior management representative.</p>	
<p><b>ETI 4. Child labour shall not be used</b></p>	<p><b>ETI 4. Child labour shall not be used</b></p>
<p>4.1 There shall be no new recruitment of child labour.</p> <p>4.2 Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.</p> <p>4.3 Children and young persons under 18 shall not be employed at night or in hazardous conditions.</p> <p>4.4 These policies and procedures shall conform to the provisions of the relevant ILO Standards.</p>	
<p><b>ETI 5. Living wages are paid</b></p>	<p><b>ETI 5. Living wages are paid</b></p>
<p>5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.</p> <p>5.2 All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.</p> <p>5.3 Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.</p>	
<p><b>ETI 6. Working Hours are not excessive</b></p>	<p><b>ETI 6. Working Hours are not excessive</b></p>
<p>6.1 Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords the greater protection for workers. Sub-clauses 6.2 to 6.6 are based on international labour standards.</p> <p>6.2 Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week.</p>	

<p>6.3 All overtime shall be voluntary. Overtime shall be used responsibly, taking into account all the following: the extent, frequency and hours worked by individual workers and the workforce as a whole. It shall not be used to replace regular employment. Overtime shall always be compensated at a premium rate, which is recommended to be not less than 125% of the regular rate of pay.</p> <p>6.4 The total hours worked in any 7 day period shall not exceed 60 hours, except where covered by clause 6.5 below.</p> <p>6.5 Working hours may exceed 60 hours in any 7 day period only in exceptional circumstances where <b>all</b> of the following are met:</p> <ul style="list-style-type: none"> <li>- this is allowed by national law;</li> <li>- this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce;</li> <li>- appropriate safeguards are taken to protect the workers' health and safety; and</li> <li>- The employer can demonstrate that exceptional circumstances apply such as unexpected production peaks, accidents or emergencies.</li> </ul> <p>6.6 Workers shall be provided with at least one day off in every 7 day period or, where allowed by national law, 2 days off in every 14 day period.</p>	
<p><b>ETI 7. No discrimination is practised</b></p>	<p><b>ETI 7. No discrimination is practised</b></p>
<p>7.1 There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.</p>	
<p><b>ETI 8. Regular employment is provided</b></p>	<p><b>ETI 8. Regular employment is provided</b></p>
<p>8.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice.</p> <p>8.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only contracting, sub-contracting, or home-working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or</p>	

<p>provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed-term contracts of employment.</p> <p><b>Additional Elements: Responsible Recruitment</b>              8.3 Suppliers have full understanding of the entire recruitment process and assess all labour recruiters and intermediaries against legal and/or ethical requirements.              8.4 There are effective management systems in place to identify and monitor the hiring and management of all migrant workers, contract workers, agency workers, temporary or casual labour The supplier shall implement processes to enable adequate control over agencies with regards the above points and related legislation.              8.5 Employment agencies must only supply workers registered with them.              8.6 Workers pay no recruitment fee at any stage of the recruitment process.              8.7 Worker contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers.</p>	
<p><b>8A: Sub-Contracting and Homeworking</b></p>	<p><b>8A: Sub-Contracting and Homeworking</b></p>
<p>8A.1 There should be no sub-contracting unless previously agreed with the main client.              8A.2 Systems and processes should be in place to manage sub-contracting, homeworking and external processing.</p>	
<p><b>ETI 9. No harsh or inhumane treatment is allowed</b></p>	<p><b>ETI 9. No harsh or inhumane treatment is allowed</b></p>
<p>9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited.              Additional elements:              9.2 companies should provide access to a confidential grievance mechanism for all workers</p>	
<p><b>10. Other Issue areas: 10A: Entitlement to Work and Immigration</b></p>	
<p><b>Additional Elements</b>              10A.1 Only workers with a legal right to work shall be employed or used by the supplier.              10A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.</p>	
<p><b>10. Other issue areas 10B2: Environment 2-Pillar</b></p>	

<p>10B2.1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits.          10B2.2 The supplier should be aware of and comply with their end clients' environmental requirements.  <i>Note for auditors and readers, This is not a full environmental assessment but a check on basic systems and management approach.</i></p>	
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SMETA Extra Sections for 4 Pillar Audit:	SMETA Extra Sections for 4 Pillar Audit:
<p><b>Environment Section</b></p>	<p><b>Environment Section</b></p>
<p><b>B.4. Compliance Requirements</b>            10B4.1 Businesses as a minimum must meet the requirements of local and national laws related to environmental standards.            10B4.2 Where it is a legal requirement, businesses must be able to demonstrate that they have the relevant valid permits including for use and disposal of resources e.g. water, waste etc.            10B4.3 Businesses shall be aware of their end client's environmental standards/code requirements            10B4.4 Suppliers should have an environmental policy, covering their environmental impact, which is communicated to all appropriate parties, including its own suppliers.            10B4.5 Suppliers shall be aware of the significant environmental impact of their site and its processes.            10B4.6 The site should measure its impacts, including continuous recording and regular reviews of use and discharge of natural resources e.g. energy use, water use (see 4-pillar audit report and audit checks for details).            10B4.7 Businesses shall make continuous improvements in their environmental performance.            10B4.8 Businesses shall have available for review any environmental certifications or any environmental management systems documentation            10B4.9 Businesses should have a nominated individual responsible for co-ordinating the site's efforts to improve environmental performance.  <b>B4. Guidance for Observations</b>            10B4.10 Suppliers should have completed the appropriate section of the SAQ and made it available to the auditor.            10B4.11 Has the site recently been subject to (or pending) any fines/prosecutions for noncompliance to environmental regulations.</p>	
<p><b>Business Practices Section</b></p>	

**10C. Compliance Requirements**

10C.1 Businesses shall conduct their business ethically without bribery, corruption, or any type of fraudulent Business Practice.

10C.2 Businesses as a minimum must meet the requirements of local and national laws related to bribery, corruption, or any type of fraudulent Business Practices.

10C.3 Where it is a legal requirement, businesses must be able to demonstrate that they comply with all fiscal legislative requirements.

10C.4 Businesses shall have access to a transparent system in place for confidentially reporting, and dealing with unethical Business Ethics without fear of reprisals towards the reporter.

10C.5 Businesses should have a Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice,

10C.6 Businesses should have a designated person responsible for implementing standards concerning Business Ethics

10C.7 Suppliers should ensure that the staff whose job roles carry a higher level of risk in the area of ethical Business Practice e.g. sales, purchasing, logistics are trained on what action to take in the event of an issue arising in their area.

**10C. Guidance for Observations**

10C.8 Businesses should communicate their Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice to all appropriate parties, including its own suppliers.

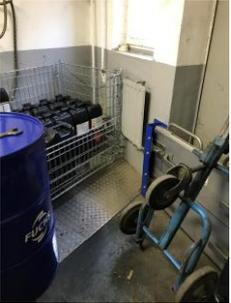
10C.9 Has the site recently been subject to (or pending) any fines/prosecutions for non-compliance to Business Ethics regulations. If so is there evidence that sustainable corrective actions have been implemented.

## Photo Form

**Adding Images** To help keep the size of the Report as small as possible for ease of sending and saving the document we recommend that you use Microsoft Paint to resize your photos. To do so please follow these instructions:

- 1) To start Microsoft Paint, click 'Start', 'Programs', 'Accessories', then 'Paint'.
- 2) Open the image file you wish to edit.
- 3) Click the 'Image' Menu at the top and select "Stretch/Skew Image".
- 4) Choose a percentage figure to resize the image: to avoid distortion, choose the same percentage for horizontal and vertical stretch. Click OK.
- 5) Once you have the desired size, click File > Save As... (To prevent overwriting the original image).  
Save As jpeg (this provides compression to make the file smaller).
- 6) Please delete this text once complete.

		
<p>1. Hilfe</p>	<p>Abfallcontainer</p>	<p>Arbeitsplatz Handpackerei</p>
		
<p>Augendusche</p>	<p>Betriebsanweisung</p>	<p>Druckerei</p>
		

H&S - EVA	Flucht und Rettungsplan	Gefahrstofflager
		
Hilfsmittelager Druckere	Infotafel Leitlinien	Produktion BGU
		
Sozialraum PM	Sanitär	Sanitär
	<p style="text-align: center;">Insert photo</p>	<p style="text-align: center;">Insert photo</p>
Transport		



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Your feedback on your experience of the SMETA audit you have observed is extremely valuable. It will help to make improvements to future versions.

You can leave feedback by following the appropriate link to our questionnaire:

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