



Sedex Members Ethical Trade Audit Report

Version 6.1



Audit Details				
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC1040926	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS1044931	
Business name (Company name):	Brueder Unterweger GmbH			
Site name:	Brueder Unterweger GmbH			
Site address:	Thal-Aue 13 Assling 9911 AT	Country:	AT	
Site contact and job title:	Stefan Behounek / Quality Manager			
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health and Safety (plus Environment 2-Pillar)	<input checked="" type="checkbox"/> Environment 4-pillar	<input checked="" type="checkbox"/> Business Ethics
Date of Audit:	2023-07-04			

Audit Company Name:
Intertek Germany

Audit Conducted By					
Affiliate Audit Company	<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 6.1 (March 2019) 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			
Lead Auditor:	Katharina Nowicki	APSCA Number:	21704375
Additional Auditors:			
Date of declaration:	2023-07-05		

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.

Site Representation	
Full Name:	Stefan Behounek
Title:	Quality Manager
Date of declaration:	2023-07-05
Comments:	<p><i>Any exceptions to this must be recorded here (e.g. different sample size):</i> <i>Sampled wage records from the past 5 months were provided for review (5 months only since the operation for digital thermometer just started last Sep 2020).</i> <i>The audit took 2.0 man-days (9AM-6PM per day). Audit time was extended until 8PM due to the extent of documentation; this was agreed upon with the factory representatives</i></p>
No comments	

Summary of Findings

Issue <i>(please click on the issue title to go direct to the appropriate audit results by clause)</i>	Area of Non-Conformity		Number of issues			Findings
	ETI	Local Law	NC	Obs	GE	
0A - Universal rights covering UNGP			0	0	0	
0B - Management systems and code implementation	0.B.3		0	1	0	Obs - ZAF600109243
1 - Freely chosen employment			0	0	0	
2 - Freedom of association and right to collective bargaining are respected			0	0	0	
3 - Working conditions are safe and hygienic	3.1 3.1 3.2	§1 §2	2	1	0	NC - ZAF600109241 NC - ZAF600109242 Obs - ZAF600091578
4 - Child labour shall not be used			0	0	0	
5 - Living wages are paid			0	0	0	
6 - Working hours are not excessive			0	0	0	
7 - No discrimination is practiced			0	0	0	
8 - Regular employment is provided			0	0	0	
8A - Subcontracting and homeworking			0	0	0	
9 - No harsh or inhumane treatment is allowed			0	0	0	
10A - Entitlement to work and immigration			0	0	0	
10B2 - Environment 2-pillar			0	0	0	
10B4 - Environment 4-pillar			0	0	0	
10C - Business ethics 4-pillar	10.C.4		1	0	0	NC - ZAF600109240

Local Law Issues

Issue	Description
§1	<p>§8 AM/ ÖNORM 15635: Certain work equipment where wear and tear or other damaging influences can cause a hazard to workers must be checked regularly.</p> <p>§8 AM/ ÖNORM 15635: Bestimmte Arbeitsmittel, bei denen Abnutzung oder andere schädigende Einflüsse zu einer Gefährdung der Arbeitnehmer führen können, müssen regelmäßig überprüft werden</p>
§2	<p>§26(3) ASchG: A sufficient number of people who are responsible for first aid must be appointed. These people must have adequate first aid training. It must be ensured that during operating hours there are a sufficient number of persons responsible for first aid, depending on the number of employees present at the workplace.</p> <p>§26(3) ASchG: Es muss eine ausreichende Anzahl von Personen benannt werden, die für die Erste Hilfe verantwortlich sind. Diese Personen müssen über eine ausreichende Erste-Hilfe-Ausbildung verfügen. Es ist darauf zu achten, dass während der Betriebszeiten eine ausreichende Anzahl an Erste-Hilfe-Verantwortlichen vorhanden ist, abhängig von der Anzahl der am Arbeitsplatz anwesenden Arbeitnehmer.</p>

Site Details

Site Details		
Company Name	Brueder Unterweger GmbH	
Site Name	Brueder Unterweger GmbH	
GPS location (if available)	GPS Address:	NA
	Coordinates:	Latitude: 46.78625 ; Longitude: 12.63662
Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections	Excerpt from the trade register, commercial register number (business license number): FN 418801 i; Third Party Liability and Product Liability Insurance Policy number: 112-8152-4204;	
Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	Production of Essential Oils. Mixing containers up to 12 t/components are mixed in production. In addition, the site produces natural cosmetics, shower oils, etc. An internal on-site laboratory ensures quality controls. Administration, shipping, packaging in large containers (usually 180 l barrels), storage are other core processes.	
Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	The company is a Tyrolean pine oil distillery, has existed since 1886. It is a fourth generation family business. Organic and conventional products are manufactured (approx. 30% are sold in the USA and Canada, 30% in Europe, rest of the world. The main supplier is the other production site in Moldova. (own business unit).	
Structure and number of buildings	Building Name: Production	
	Floor	Description
	1	12 mixing containers, drum press
	UG	Production, labeling, 4 filter presses, Storage of finished goods, pressing, 5 distillation
	Building Name: Warehouse	
	Floor	Description
	1	Warehouse with raw materials, material warehouse, high-bay warehouse
	Building Name: Distillery	
	Floor	Description
	1-2	"wood chip" heating system
	Remark	
		blending, rectification, administration, social rooms
		None
		Goods Receipt
		distillation unit + biomass heating (steam generation) uniot

Visible structural integrity issues (large cracks) observed?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No visible integrity issues.
Does the site have a structural engineer evaluation?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: According local Law
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
Months of peak season	Select a month to Select a month
Process overview	Storing (incoming inspection, quality control). Laboratory (QC of all incoming goods, approval to make storage and 'green labelling' for approval possible, in process-controls, checks of finished (outgoing) goods. Production (Mixing/blending to meet customers specification, Rectification to separate components of each oil) Distillation of Essential oils of our plant material (for example of plants growing in our region).
What form of worker representation is there on site?	<input type="checkbox"/> Union <input type="checkbox"/> Worker Committee <input type="checkbox"/> Other <input checked="" type="checkbox"/> None
Is there any night production work at the site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are there any on site provided worker accommodation buildings	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Are there any off site provided worker accommodation buildings	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Were all site provided accommodation buildings included in this audit	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: NA

Audit Parameters				
Time in and time out	Day 1		Day 2	
	In	09:00	In	09:00
	Out	05:30	Out	01:00
Audit type:	PERIODIC			
Was the audit announced?	ANNOUNCED			
Was the Sedex SAQ available for review?	Yes			
Any conflicting information SAQ/Pre-Audit Info to Audit findings?	No			
Who signed and agreed CAPR	Stefan Behounek / Quality Manager			
Is further information available	No			

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	Yes	No	No
B: Present at the audit?	Yes	No	No
C: Present at the closing meeting?	Yes	No	No
<i>Reason for absence at the opening meeting</i>	No Worker or Union Representatives at the site, not legally required.		
<i>Reason for absence during the audit</i>	No Worker or Union Representatives at the site, not legally required.		
<i>Reason for absence at the closing meeting</i>	No Worker or Union Representatives at the site, not legally required.		

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 or permanent resident 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	37	0	0	0	0	0	0	37
Worker numbers – female	32	0	0	0	0	0	0	32
Total	69	0	0	0	0	0	0	69
Number of Workers interviewed – male	8	0	0	0	0	0	0	8
Number of Workers interviewed – female	2	0	0	0	0	0	0	2
Total – interviewed sample size	10	0	0	0	0	0	0	10

Nationalities Structure	
Nationality of Management	Austrian
Please list the nationalities of all workers, with the three most common nationalities listed first.	Nationality 1: AUSTRIAN approx %: 100%
Was this list completed during peak season?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No peak season.
Worker remuneration	Workers on piece rate: 0%
	Paid hourly: 50.7%
	Salaried: 49.3%
Payment cycle	Paid daily: 0%
	Paid weekly: 0%
	Paid monthly: 100%
	Other: 0%
	Details for other: NA

Worker Interview Summary	
Were workers aware of the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Were workers aware of the code?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Number of group interviews:	1 group of 4 worker
Number of individual interviews:	Male: 3 Female: 1
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
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
In general, what was the attitude of the workers towards their workplace?	<input checked="" type="checkbox"/> Favorable <input type="checkbox"/> Non-favourable <input type="checkbox"/> Indifferent
What was the most common worker complaint?	No negative statement
What did the workers like the most about working at this site?	All employees are absolutely satisfied with the working conditions: good social benefits, very good working atmosphere, flexible working hours
Any additional comment(s) regarding interviews:	Very open positive atmosphere, no comments
Attitude of workers to hours worked:	No complaints concerning hours worked
Is there any worker survey information available?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:

Attitude of workers:
Total satisfaction with the working conditions: Lots of free time: 4 days a week management, good social benefits, very good supervisors
Attitude of worker's committee/union reps:
NA
Attitude of managers:
Management was open minded towards the audit and provided access to all areas of the facility and to all documents requested by the auditor. A facility tour and the employee interviews were well organized. At the end of the audit the auditor explained the Corrective Action document (CAPR). The CAPR was agreed by management. The overall attitude was friendly, professional and constructive. All assistance was given when requested. Conversations and discussions were open and genuine

0A - Universal Rights covering UNGP
[Summary of Findings]

0A: Compliance Requirements

- 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 facility has a policy on human rights impacts (code of conduct, compliance policy). A system for confidential reporting and dealing with human rights impacts without fear of reprisals has not yet been implemented. Code of Conduct/Compliance training is not available for employees.

Evidence examined:

Guidelines, code of conduct, management interviews, Employee interview

Any other comments:

None

Policy statement that expresses commitment to respect human rights?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Code of Conduct
Are the policies included in workers' manuals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: All information, policies are discussed very carefully with the employees during the induction phase
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: Managing Michael & Stefan Unterweger Job title: Owners/Managers
Does the business have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Not implemented yet.

Does the grievance mechanism meet UNGP expectations? (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 Not implemented yet
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: According Local Law and Code of Conduct
Measuring Workplace Impact	
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 1.0%
	This year 1.0%
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 1st day of 90 day period + number of employees on the last day of the 90 day period) / 2])	2.0%
Annual % absenteeism(Number of days lost through job absence in the year / [(number of employees on 1st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year)	Last year 11.0%
	This year 11.0%
Quarterly (90 days) % absenteeism(Number of days lost through job absence in the period / [(Number of employees on 1st of the period + Number of employees on the last day of the period) / 2] * Number of available workdays in the month)	10.0%
Are accidents recorded?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Accidents are recorded.
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 3.0%
	This year 2.0%
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)	2.0%
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 12.0%
	This year 11.0%
% of workers that work on average more than 48 standard hours / week in the last 6 / 12 months	6 month 0.0%
	12 month 0.0%

% of workers that work on average more than 60 total hours / week in the last 6 / 12 months	6 month	0.0%
	12 month	0.0%

0B - Management Systems and code Implementation
[Summary of Findings]

0B: Compliance Requirements
 0.B.1 Suppliers are expected to implement and maintain systems for delivering compliance to this Code.
 0.B.2 Suppliers shall appoint a senior member of management who shall be responsible for compliance with the Code.
 0.B.3 Suppliers are expected to communicate this Code to all employees.
 0.B.4 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.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 policy (from 27/02/2022) includes the policies of quality, environment, labor protection and health defined as product safety, environmental responsibility, sustainability, continuous improvement).
 The site is ISO 9001 and ISO14001, HACCP, Kosher, Halal, Organic certified. "Feel-good garden" set up in the shop. The two CEOs are also responsible for sales.
 The last management review with the named goals for 2023 is from November 6th, 2022.
 Complaints management/emergency management/crisis management is implemented and overviews/analysis are introduced. There is a regulatory department on site with a kept legal register.
 The Code of Conduct is available and published as a notice on the information board.

Evidence examined:

Environmental Impact, Ethical recruitment, Health and Safety, Supplier Code of Conduct, Environmental Policy, Management review

Any other comments:

None

Management Systems

In the last 12 months, has the site been subject to any fines/prosecutions for non-compliance to any regulations?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No non-compliance to any regulations
Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment & abuse?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Code of Conduct, Global Business Ethics Guide/ regulated by law. Compliance Policy
If Yes, is there evidence (an indication) of effective implementation? Please give details.	Interviews with employee, Management, worker committee
Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Not implemented yet

Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: ISO 9001, ISO 14001, HACCP, Kosher, Halal
Is there a Human Resources manager/department?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No It's within owners/CEO's responsibility
Is there a senior person /manager responsible for implementation of the code?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Managing Directors
Is there a policy to ensure all worker information is confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Part of the Global Business Ethics Guide, access restrictions through software and physical access control
Is there an effective procedure to ensure confidential information is kept confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Guidelines and Instructions, regulated by law (Data Protection Regulation).
Are risk assessments conducted to evaluate policy and procedure effectiveness?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: According to ISO 9001 general risk assessment in place Policy and procedure effectiveness are evaluated at least annually during Company Meetings of Management and supervisors Supplier evaluations, annual management review
Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: General risk assessment annual validation of legal conformity by the QM department
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: Supplier Code of Conduct
Land Rights	
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: Part of operation and building permission processes from local authorities
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: Part of operation and building permission processes from local authorities

<p>Does the site have a written policy and procedures specific to land rights?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: The related conditions are an integral part of the national legislation and the basis of the approved business activity</p>
<p>Is there evidence that facility/site compensated the owner/lessor for the land prior to the facility being built or expanded?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: Part of operation and building permission processes from local authorities</p>
<p>Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: Part of operation and building permission processes from local authorities</p>
<p>Is there any evidence of illegal appropriation of land for facility building or expansion of footprint?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: All required permissions from local authorities available.</p>

Observation		Evidence																												
[Back to findings summary]																														
<table border="1"> <thead> <tr> <th colspan="2">Observation</th> </tr> </thead> <tbody> <tr> <td>Status</td> <td>CLOSED</td> </tr> <tr> <td>Reference</td> <td>ZAF600109243</td> </tr> <tr> <td>Clause</td> <td>0B - Management Systems and code Implementation</td> </tr> <tr> <td>Issue Title</td> <td>687 - The ethical Code (i.e. ETI Base Code for SMETA audits) is not communicated to the site's employees</td> </tr> <tr> <td>Subcategory</td> <td>Site's Awareness of Code/Legal Requirements</td> </tr> <tr> <td>New or carried over?</td> <td><input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over</td> </tr> <tr> <td>Resolved by audit</td> <td>ZAA600015142</td> </tr> <tr> <td>Root cause</td> <td> <input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other </td> </tr> <tr> <td>Root cause - Other</td> <td></td> </tr> <tr> <td>ETI code</td> <td>0.B.3 - Suppliers are expected to communicate this Code to all employees.</td> </tr> <tr> <td>Explanation to the observation</td> <td> During the document check, it was noticed that not all employees are regularly trained in the Code of Conduct Bei der Dokumentenprüfung ist aufgefallen, dass nicht alle Mitarbeiter regelmäßig zum Verhaltenskodex geschult werden </td> </tr> <tr> <td>Actions</td> <td> It is recommended that all employees are regularly trained on the Code of Conduct. Es wird empfohlen, alle Mitarbeiter regelmäßig zum Verhaltenskodex zu schulen. </td> </tr> <tr> <td>Additional comments</td> <td> We've added the Ethical Code of Conduct to our general learning lessons document 'Allgemeine Informationen' that are a mandatory content of each onboarding training lessons as well as during our annual ISO/HACCP Training lessons. See this training file 'Allgemeine Informationen = general information' attached --> Ethischer Verhaltenskodex (Ethical Code of Conduct) = Page 7 and 8. Accept </td> </tr> </tbody> </table>		Observation		Status	CLOSED	Reference	ZAF600109243	Clause	0B - Management Systems and code Implementation	Issue Title	687 - The ethical Code (i.e. ETI Base Code for SMETA audits) is not communicated to the site's employees	Subcategory	Site's Awareness of Code/Legal Requirements	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Resolved by audit	ZAA600015142	Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	Root cause - Other		ETI code	0.B.3 - Suppliers are expected to communicate this Code to all employees.	Explanation to the observation	During the document check, it was noticed that not all employees are regularly trained in the Code of Conduct Bei der Dokumentenprüfung ist aufgefallen, dass nicht alle Mitarbeiter regelmäßig zum Verhaltenskodex geschult werden	Actions	It is recommended that all employees are regularly trained on the Code of Conduct. Es wird empfohlen, alle Mitarbeiter regelmäßig zum Verhaltenskodex zu schulen.	Additional comments	We've added the Ethical Code of Conduct to our general learning lessons document 'Allgemeine Informationen' that are a mandatory content of each onboarding training lessons as well as during our annual ISO/HACCP Training lessons. See this training file 'Allgemeine Informationen = general information' attached --> Ethischer Verhaltenskodex (Ethical Code of Conduct) = Page 7 and 8. Accept	
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Explanation to the observation	During the document check, it was noticed that not all employees are regularly trained in the Code of Conduct Bei der Dokumentenprüfung ist aufgefallen, dass nicht alle Mitarbeiter regelmäßig zum Verhaltenskodex geschult werden																													
Actions	It is recommended that all employees are regularly trained on the Code of Conduct. Es wird empfohlen, alle Mitarbeiter regelmäßig zum Verhaltenskodex zu schulen.																													
Additional comments	We've added the Ethical Code of Conduct to our general learning lessons document 'Allgemeine Informationen' that are a mandatory content of each onboarding training lessons as well as during our annual ISO/HACCP Training lessons. See this training file 'Allgemeine Informationen = general information' attached --> Ethischer Verhaltenskodex (Ethical Code of Conduct) = Page 7 and 8. Accept																													

1 - Freely chosen Employment
[Summary of Findings]

1: Compliance Requirements
 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:

From management interviews it was clear that their employment is freely chosen. All employees are in possession of a valid employment contract. The facility does not require deposit or withhold employees’ ID cards. There is no indication of forced, bonded or prison labour. No workers are required to lodge “deposits” or their identity papers with their employer and all workers are free to leave their employer after reasonable notice.

Evidence examined:

Management, employee interviews

Any other comments:

None

Is there any evidence of retention of original documents, e.g. passports/ID’ (If yes, please give details and category of workers affected)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Is there any evidence of a loan scheme in operation (If yes, please give details and category of workers affected)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Is there any evidence of retention of wages / deposits (If yes, please give details and category of workers affected)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Are there any restrictions on workers’ freedom to terminate employment?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No restrictions, not common in Austria or Germany.
If any part of the business is UK based or registered there & has a turnover over £36m, is there a published a ‘modern day slavery statement?’	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable Please give details: NA
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 give details: NA
Does the site understand the risks of forced / trafficked / bonded labour in its supply chain	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable Please give details: Code of Conduct, Compliance Guidelines

Is the site taking any steps taking to reduce the risk of forced / trafficked labour?

Yes No

Please give details:

Annual on-site audits at the supplier (Moldova), annual supplier evaluation, last from 11/2022Code of Conduct, Compliance Police

2 - Freedom of Association and Right to Collective Bargaining are Respected
[Summary of Findings]

2: Compliance Requirements
 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:

There is no legal requirement to have or to be a member of a union, nor are they banned. There is no Union or Worker Representatives present at the facility. This is not required by local law. There was no indication of discrimination towards union members. The right to freedom of association and collective bargaining is not restricted under law in Austria.

Evidence examined:

Interviews

Any other comments:

None

What form of worker representation/union is there on site? (Please add the name of the union or committee in the textbox)	<input type="checkbox"/> Union <input type="checkbox"/> Other	<input type="checkbox"/> Worker Committee <input checked="" type="checkbox"/> None
Is it a legal requirement to have a union?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Is it a legal requirement to have a worker's committee?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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 Please give details: Health and Safety Committee Open door policy, company meetings, reporting to Managing director possible via phone, mail, email	
Is there evidence of free elections?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: NA	
Name of union and union representative, if applicable:	NA	
Is there evidence of free elections?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable	

If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	Open door policy
Is there evidence of free elections?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable
Are all workers aware of who their representatives are?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: NA
Were worker representatives freely elected?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of last election:	null
Do workers know what topics can be raised with their representatives?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Were worker representatives/union representatives interviewed?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Please describe any evidence that union/worker's committee is effective? Specify date of last meeting; topics covered; how minutes were communicated etc.	NA
Are any workers covered by Collective Bargaining Agreement (CBA)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, what percentage by trade Union/worker representation	0% workers covered by Union CBA. 100% workers covered by worker rep CBA.
If Yes, does the Collective Bargaining Agreement (CBA) include rates of pay?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

3 - Working Conditions are Safe and Hygienic
[Summary of Findings]

3: Compliance Requirements

- 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:

A safety officer and the external specialist for occupational safety are responsible for safety and health. The external person is on site 3-5x/ year (Fa. SafeTech&CO KG, last report from 04/05 2023). The fire protection officer is on site (inspections take place on a quarterly basis, the last on 11.5.23). A Fire safety intervention team meets at least once a year. The last evacuation exercise was on February 7th, 2023 and takes place annually. Evaluations of the workplaces are available, the last one from February 27th, 2023 (e.g. maternity leave). Every newly hired employee receives information "General Information Oil&COsmetic" on the subject of occupational safety and company policy. The last occupational safety/fire protection training was on December 1st, 2022 and takes place annually. A register of chemicals (from June 30th, 2023) has been created (for the laboratory, since hazardous substances only appear here), every employee has access to safety data sheets on the intranet.

Evidence examined:


Factory tour. Safety and training records, Employee interviews, Management interview, Training records and certifications, Fire Equipment maintenance records, Register of trained first Aider, Trained Fire protection Team register, accident reports

Any other comments:

None

<p>Does the facility have general and occupational Health & Safety policies and procedures that are fit for purpose and are these communicated to workers?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>The company policy (from 27/02/2022) includes the policies of quality, environment, labor protection and health defined as product safety, environmental responsibility, sustainability, continuous improvement)</p>
<p>Are the policies included in workers' manuals?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>All policies are included</p>

<p>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: No structural additions without required permits and inspections.</p>
<p>Are visitors to the site informed on H&S and provided with personal protective equipment?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: All visitors receive information and PPE at main entrance or at the gates</p>
<p>Is a medical room or medical facility provided for workers?(This section is to list evidence to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate))</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details: A room is not available, but made available if required.</p>
<p>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: According Local Law a doctor is there, but only 2 first aiders (of 7 required) are trained.</p>
<p>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 checked="" type="checkbox"/> No</p> <p>Please give details: NA</p>
<p>Is secure personal storage space provided for workers in their living space and is fit for purpose?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details: NA</p>
<p>Are H&S Risk assessments are 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: Risk assessment conducted and updated on a regular basis. All legal requirements are met. Risk assessment, include factors of psychological stress are available.</p>
<p>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</p> <p>Please give details: NA</p>
<p>Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details: NA</p>

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	CLOSED	
Reference	ZAF600109241	
Clause	3 - Working Conditions are Safe and Hygienic	
Issue Title	268 - Lapses in inspections / maintenance of machinery (used in production or otherwise, e.g. boilers)	
Subcategory	Machinery	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Resolved by audit	ZAA600015142	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>§8 AM/ ÖNORM 15635: Certain work equipment where wear and tear or other damaging influences can cause a hazard to workers must be checked regularly.</p> <p>§8 AM/ ÖNORM 15635: Bestimmte Arbeitsmittel, bei denen Abnutzung oder andere schädigende Einflüsse zu einer Gefährdung der Arbeitnehmer führen können, müssen regelmäßig überprüft werden</p>	
ETI code	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.	
Explanation to the non compliance	<p>During the site tour and document review, it was observed that the shelves and ladder in the production were not checked recurrently.</p> <p>Bei der Besichtigung vor Ort und der Überprüfung der Unterlagen wurde festgestellt, dass die Regale und die Leiter nicht regelmäßig überprüft werden.</p>	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended that all racks and ladders be	
		 Foto 1.jpg

	<p>inspected and documented on a regular basis.</p> <p>Es wird empfohlen, alle Regale und Leitern regelmäßig zu überprüfen und dieses zu dokumentieren.</p>	
Additional comments	<p>See attached. We've immediately address this with our external security company 'Safe Tech GmbH & Co KG'. They will take care on that during their next visit. If need for sure it's no issue at all to provide a report in some weeks time when it happend.</p> <p>Accept</p>	

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	CLOSED	
Reference	ZAF600109242	
Clause	3 - Working Conditions are Safe and Hygienic	
Issue Title	291 - First aiders in place but not enough for the size of site (including not covering all shifts)	
Subcategory	First Aid / Accidents	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Resolved by audit	ZAA600015142	
Root cause	<input checked="" type="checkbox"/> Training <input type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>§26(3) ASchG: A sufficient number of people who are responsible for first aid must be appointed. These people must have adequate first aid training. It must be ensured that during operating hours there are a sufficient number of persons responsible for first aid, depending on the number of employees present at the workplace.</p> <p>§26(3) ASchG: Es muss eine ausreichende Anzahl von Personen benannt werden, die für die Erste Hilfe verantwortlich sind. Diese Personen müssen über eine ausreichende Erste-Hilfe-Ausbildung verfügen. Es ist darauf zu achten, dass während der Betriebszeiten eine ausreichende Anzahl an Erste-Hilfe-Verantwortlichen vorhanden ist, abhängig von der Anzahl der am Arbeitsplatz anwesenden Arbeitnehmer.</p>	
ETI code	3.2 - Workers shall receive regular and recorded Health & Safety training, and such training shall be repeated for new or reassigned workers.	
Explanation to the non compliance	<p>During the document check, it is observed that only 2 first aiders (of 7 required) are trained.</p> <p>Bei der Dokumentenprüfung ist aufgefallen, dass nur 2 Ersthelfer (von 7 erforderlichen) wiederkehrend geschult sind.</p>	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	

<p>Actions</p>	<p>It is recommended that the required number of first aiders be regularly trained</p> <p>Es wird empfohlen, die erforderliche Anzahl an Ersthelfern regelmäßig zu schulen</p>	
<p>Additional comments</p>	<p>We've already booked 2-days training for first aiders taking place on 4th and 5th of October 2023. It's now more than 10 employees who will attend. See attached booking (with names included). Accept</p>	

Observation		Evidence
[Back to findings summary]		
Observation		
Status	CLOSED	
Reference	ZAF600091578	
Clause	3 - Working Conditions are Safe and Hygienic	
Issue Title	188 - Fire extinguishers incorrectly installed, e.g. placed at an inappropriate height / on floor	
Subcategory	Fire Safety - Fire Fighting Equipment	
New or carried over?	<input type="checkbox"/> New <input checked="" type="checkbox"/> Carried Over	
Raised by audit	ZAA405398710	
Resolved by audit	ZAA600015142	
Root cause	<input type="checkbox"/> Training <input type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input checked="" type="checkbox"/> Other	
Root cause - Other	Lack of awareness	
ETI code	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.	
Explanation to the observation	During the facility tour it was observed, two fire extinguishers were not mounted correctly One of a fire extinguisher in the honey room (passage room) and one of a fire extinguisher in the lounge were each on the floor. The finding was corrected on-site during the assessment. Both fire extinguishers were mounted correctly.	
Actions	The measure has already been closed.	
Additional comments	This is closed. All fire extinguishers are mounted correctly now. See again attached photo. Accept	

4 - Child Labour Shall Not Be Used
[Summary of Findings]

- 4: Compliance Requirements
 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:

No indication of child labour or historically child labour. This is prohibited by facility's Code of Conduct. Company policies and Austrian law forbids child labour. Applicants for employment are checked for minimum age as per law. All employees must present proof of age before they are given an employment contract and begin working. Each employee must present his social card, which states the date of birth, when being employed. Youngest worker found was 22. Policies and procedures are in compliance to the provisions of the relevant ILO Standards.

Evidence examined:

Employees' interviews, facility tour, employee register, management interviews

Any other comments:

None

Legal age of employment:	15
Age of youngest worker found:	22
Are there children present on the work floor but not working at the time of audit?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Percentage of under 18's at this site (of total workers)	0.0%
Are workers under 18 subject to hazardous work assignments?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: NA

5 - Living Wages are Paid
[Summary of Findings]

5: Compliance Requirements

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:

There is no local minimum wage in Austria. All wages checked were in compliance to local law requirement. Overtime is compensated through times off or days off. There is no peak season here.
 The industry is bound by a collective agreement: the employees to the collective "Trade/Trade/Services" and the industrial employees to the collective "Chemical Industry"
 All workers are 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. Wages are paid monthly by bank transfer. There are no illegal deductions from wages.
 Since wages for industrial employees are not automatically increased by the state as often as those for white-collar workers, the company pays a voluntary wage supplement of 5% every 5 years.
 Since 2017, a four-day week has been introduced for the employees (38.5 hrs/week - of which 2 hours/week are paid voluntarily by the company). The working days are Monday to Thursday, flextime for all employees. Working hours are from 7.20 a.m. to 5.00 p.m.
 The social benefits are very good: lunch for all employees is paid for by the company: in the nearby inn or in the in-house canteen. The job ticket is taken over (the use of public transport is encouraged).

Evidence examined:

Employee interviews, payslips, employment contracts, time records, management interviews.

Any other comments:

None

Summary Information

Criteria	Local Law	Actual at the Site	Is this part of a Collective Bargaining Agreement?
Standard/Contracted work hours: (Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)	Legal Maximum Per Day: 8.0 Per Week: 40.0 Per Month: null	Actual Per Day: 9.0 Per Week: 36.0 Per Month: 156.0	YES
Overtime hours: (Maximum legal and actual overtime hours, please state if possible per day, week, and month)	Legal Maximum Per Day: 12.0 Per Week: 20.0 Per Month: null	Actual Per Day: 0.0 Per Week: 0.0 Per Month: 14.09	YES

Wage for standard/contracted hours: (Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)	Legal Maximum Per Day: null Per Week: null Per Month: null	Actual Per Day: 14.25 Per Week: 0.0 Per Month: 0.0	YES
Overtime wage: (Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)	Legal Maximum Per Day: null Per Week: null Per Month: null	Actual Per Day: 0.0 Per Week: 0.0 Per Month: 0.0	YES
Wages Analysis:			
Were accurate records shown at the first request?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Sample Size Checked (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)	26 records: months June 2023/ January 2023/ September 2022		
Are there different legal minimum wage grades? If Yes, please specify all.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
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"/> Not Applicable Please give details:		
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 checked="" type="checkbox"/> Meet <input type="checkbox"/> Above		
Lowest actual wages found: Note: full time employees and please state hour / week / month etc.	No local minimum in Austria, lowest wage: 14.25 EUR/ hrs. Average in Austria in this branch: 12.45 EUR/ hrs		
Please indicate the breakdown of workforce per earnings	0.0% of workforce earning under minimum wage 0.0% of workforce earning minimum wage 100.0% of workforce earning above minimum wage		
Bonus Scheme found: Please specify details:	Bonus Scheme found: Inflation bonuses, vacation and christmas bonus Note: type of employee (e.g. full time, temp, etc.) and please state which units e.g. /hour /week /month etc.		
What deductions are required by law e.g. social insurance? Please state all types:	Income Tax, Solidary Contribution, Sickness Insurance, Pension Insurance, Unemployment Insurance, Long-Term-Care Insurance		
Have these deductions been made?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Please list all deductions that have been made.	Income Tax, Solidary Contribution, Sickness Insurance, Pension Insurance, Unemployment Insurance, Long-Term-Care Insurance		
Please list all deductions that have not been made.	NA		
Were appropriate records available to verify hours of work and wages?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Were any inconsistencies found? (if yes describe nature)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

<p>Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>Records reflect all time worked. Meetings and trainings during working hours and paid.</p>
<p>Is there a defined living wage: This is not normally minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details:</p>
<p>If yes, what was the calculation method used.</p>	<p><input type="checkbox"/> ISEAL/Anker Benchmarks <input type="checkbox"/> Asia Floor Wage</p> <p><input type="checkbox"/> Figures provided by Unions <input type="checkbox"/> Living Wage Foundation UK</p> <p><input type="checkbox"/> Fair Wear Wage Ladder <input type="checkbox"/> Fairtrade Foundation</p> <p><input type="checkbox"/> Other – please give details:</p>
<p>Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>HR reporting and regular records reviews: annually.</p>
<p>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>Is there evidence that equal rates are being paid for equal work:</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>Employment contracts have been reviewed, annual assessment interviews with employees</p>
<p>How are workers paid:</p>	<p><input type="checkbox"/> Cash <input type="checkbox"/> Cheque</p> <p><input checked="" type="checkbox"/> Bank Transfer <input type="checkbox"/> Other</p>

6 - Working Hours are not Excessive
[Summary of Findings]

6: Compliance Requirements

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:

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:

Working hours comply with Austrian Laws.
Working hours of the employees do not exceed the 40 hours per week and comply with local laws.
All overtime is voluntary and is always compensated.
Working hours are defined in all checked employment contracts. Standard working hours are 36.0 hours per week. The system includes (at least) 30 minutes a break per day. The workers are paid for a 15-minute break. Since 2017, a four-day week has been introduced for the employees (38.5 hrs/week - of which 2 hours/week are paid voluntarily by the company). The working days are Monday to Thursday, flextime for all employees. Working hours are from 7.20 a.m. to 5.00 p.m.

Evidence examined:

Time records, payslips, employees', management interviews

Any other comments:

None

Working hours' analysis

Systems & Processes

What timekeeping systems are used?	Electronic time device
Is sample size same as in wages section?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
Are standard/contracted working hours defined in all contracts/employment agreements? (If no, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Are there any other types of contracts/employment agreements used?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

<p>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 <input type="checkbox"/> Collective Bargaining agreements</p> <p><input checked="" type="checkbox"/> Other</p>
<p>Please give details</p>	<p>NA</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. (Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other)</p>	<p><input type="checkbox"/> Overtime is voluntary <input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week is voluntary <input type="checkbox"/> Safeguards are in place to protect worker's health and safety</p> <p><input type="checkbox"/> Site can demonstrate exceptional circumstances <input checked="" type="checkbox"/> Other reasons (please specify)</p>
<p>Please give details</p>	<p>All overtime is voluntary and the requirement is not to allow any overtime</p>
<p>Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other</p>	<p>The requirement/ Management police is not to allow any overtime</p>
<p>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 checked="" type="checkbox"/> No</p>
<p>If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>

7 - No Discrimination is Practiced
[Summary of Findings]

7: Compliance Requirements

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:

During the audit there was no indication of 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. This is prohibited by local law and facility's Guidelines, Code of Conduct.

Evidence examined:

Employees' interviews, employment contracts, management interviews, code of conduct

Any other comments:

None

Gender breakdown of Management + Supervisors (Include as one combined group)	Male: 100.0%	Female: 0.0%
Number of women who are in skilled or technical roles (e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst)	0	
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"/> Promotion	<input type="checkbox"/> Compensation <input type="checkbox"/> Termination or retirement <input checked="" type="checkbox"/> No evidence of discrimination found
Please give details	NA	
Professional Development		
What type of training and development are available for workers?	Internal training on annual basis. As well as Individual external training.	
Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria? (If no, please provide details)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

8 - Regular Employment Is Provided
[Summary of Findings]

8: Compliance Requirements
 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 employees have a valid and legally binding employment contract which has been signed by a management and the employee. All employees are reported to the social insurance system in accordance with Local law. Time records show that regular employment is provided. Interviews and contracts showed compliance to all relevant legal requirements. The use of home working arrangements is avoided. All of the employees are permanently and fulltime employed.

Evidence examined:

Employees' interviews, employment contracts, management interviews

Any other comments:

None

Responsible Recruitment

All Workers

Were all workers presented with terms of employment at the time of recruitment, did they understand them and are they same as current conditions?	<input checked="" type="checkbox"/> Terms & Conditions presented	<input checked="" type="checkbox"/> Understood by workers
	<input checked="" type="checkbox"/> Same as actual conditions	
Did workers pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement? (If yes, please describe details and specific category(ies) of workers affected)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Migrant Workers

Type of work undertaken by migrant workers:	No migrant workers
Please give details about recruitment agencies for migrant workers:	Number of (in country) recruitment agencies used: 0 Number of (outside of local country) recruitment agencies used: 0

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 checked="" type="checkbox"/> No Please give details: NA
Is there any observation on this finding?	No findings
Are any migrant workers in skilled, technical or management roles? (This should include all migrant workers including permanent workers, temporary and/or seasonal workers)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Non-employee workers	
Recruitment Fees	
Are there any fees?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Agency Workers (if applicable) (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.)	
Number of agencies used (average):	0
Please provide the names of agencies if applicable	No agencies used
Were agency workers' age / pay / hours included within the scope of this audit?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Were sufficient documents for agency workers available for review?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is there a legal contract agreement with all agencies?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Does the site have a system for checking labour standards of agencies?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: If necessary: Code of Conduct, Compliance guidelines
Contractors (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.)	
Any contractors on site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No contractors on site
Do all contractor workers understand their terms of employment?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: NA

8A - Sub-Contracting and Homeworking
[Summary of Findings]

8A: Compliance Requirements

8.A.1 There should be no sub-contracting unless previously agreed with the main client.

8.A.2 Systems and processes should be in place to manage sub-contracting, homeworking and external processing.

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:

No Sub-Contracting or Homeworkers at this facility

Evidence examined:

Facility tour, interviews

Any other comments:

None

Summary of sub-contracting – if applicable

Is there any sub-contracting at this site? Yes No

Summary of homeworking – if applicable

Is homeworking used at this site? Yes No

9 - No Harsh or Inhumane Treatment is Allowed
[Summary of Findings]

9: Compliance Requirements
 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.
 9.2 companies should provide access to a confidential grievance mechanism for all 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:

No physical abuse or discipline, threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation could be indicated.

Evidence examined:

Documents review, interviews

Any other comments:

None

Are there published, anonymous and/or open channels available for reporting any violations of Labour standards and H&S or any other grievances to a 3rd party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Not implemented yet. Only for internal employees: a complaints box
If yes, are workers aware of these channels and have access? Please give details.	
If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.	
Which of the following groups is there a grievance mechanism in place for?	<input checked="" type="checkbox"/> Worker <input type="checkbox"/> Communities <input type="checkbox"/> Suppliers <input type="checkbox"/> Other
Please provide grievance mechanism details	Only for internal employees: a complaints box on site.
Are there any open disputes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Does the site encourage its business partners (e.g. suppliers) to provide individuals and communities with access to effective grievance mechanisms (e.g. helplines or whistle blowing mechanism)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Not implemented yet.
Is there a published and transparent disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:

If yes, are workers aware of these the disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:

10A - Entitlement to Work and Immigration
[Summary of Findings]

10A: Compliance Requirements

10.A.1 Only workers with a legal right to work shall be employed or used by the supplier.

10.A.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:

There is a personnel file for every employee at the facility's Human Resources department. Social documents, identity papers and qualifications are checked. All workers are citizens of Austria.

Evidence examined:

Employee interviews, management interviews, personnel files

Any other comments:

None

10B4 - Environment 4–Pillar
[Summary of Findings]

10B4: Compliance Requirements

- 10.B4.1 Businesses as a minimum must meet the requirements of local and national laws related to environmental standards.
 - 10.B4.2 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.
 - 10.B4.3 Businesses shall be aware of their end client’s environmental standards/code requirements
 - 10.B4.4 Suppliers should have an environmental policy, covering their environmental impact, which is communicated to all appropriate parties, including its own suppliers.
 - 10.B4.5 Suppliers shall be aware of the significant environmental impact of their site and its processes.
 - 10.B4.6 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).
 - 10.B4.7 Businesses shall make continuous improvements in their environmental performance.
 - 10.B4.8 Businesses shall have available for review any environmental certifications or any environmental management systems documentation
 - 10.B4.9 Businesses should have a nominated individual responsible for co–ordinating the site’s efforts to improve environmental performance.
- 10B4: Guidance for Observations**
- 10.B4.10 Suppliers should have completed the appropriate section of the SAQ and made it available to the auditor.
 - 10.B4.11 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 policy (dated February 27th, 2022) includes the policies of quality, environment, labor protection and health, defined as product safety, environmental responsibility, sustainability and continuous improvement. A concept: "Sustainability and responsible use" in relation to environmental impacts has been introduced. The site is ISO 14001 certified.
An environmental officer is on site and responsible for this area.
An environmental team has been implemented, meets annually, the last meeting for ISO 14001 certification took place on March 13, 2023.
Environmental balance and key figures have been drawn up, goals are defined for each key figure (e.g. CO2 reduction, waste reduction).
100% renewable energy is used: a "wood chip" heating system and photovoltaic panels on the roofs.

Die KPI's / Bilanz existieren für 2023 noch nicht, deshalb ist die Umweltanalyse nicht vollständig ausgefüllt werden.

Evidence examined:

Environmental Balance 2022, Environmental Statement from 05/ 2022, Management interview, site tour, document review, Environmental report, sustainability report, environmental indicators

Any other comments:

None

Environmental Analysis	
Is there a manager responsible for Environmental issues (Name and Position):	Both CEO`s (Stefan and Michael Unterweger), Mechthild Stocker, Martin Reith and Gilbert Zankl – Environment management System Team.
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: A risk analysis for processes is created, is inserted in the environmental aspect matrix and the environmental impact is described (e.g. biomass heating: points such as air emissions, energy efficiency, resource consumption, waste gases, water consumption - which impact and possible measures and implementation/control functions are defined.
Does the site have a recognised environmental system certification such as ISO 14000 or equivalent?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: ISO 14001, "Environmental awareness / CO2-Eq per kilo of product (carbon footprint) – STATEMENT" which shared with publicity.
Does the site have an Environmental policy?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If yes, is it publicly available?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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: A risk analysis for processes is created, is inserted in the environmental aspect matrix
Does the site have a Biodiversity policy?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is there any other sustainability systems present such as Chain of Custody, Forest Stewardship Council (FSC), Marine Stewardship Council (MSC) etc.?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: NA
Have all legally required permits been shown?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: All legally required permits have been shown. U:\QUALITÄTSMANAGEMENT-ISO\ISO 14001 2015\Bescheide und Gesetze
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"/> Not Applicable Please give details: All chemicals are recorded within a chemical list."U:\FORSCHUNG_ENTWICKLUNG\Chemikalien\Verwendung_Bestellung Gifte.xlsx"
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Code of Conduct, Local Law Fulfil customers product-specification, further, some of products are registered in the REACH regulation and classify all deliveries after the CLP-regulation + GHS.

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: Leaned on yearly environmental indicators (“Umwelt-Kennzahlen”), define Environmental-goals every year in an EMS-Meeting. (last: 2022 on the 13. Of march)	
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: In environmental balance document yearly amount of waste, information from disposer, how they treat the waste, see table 1 and 2.	
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: ISO 14001, Local Law requirements	
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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: N/A no Sub-Contracting agencies or business partners operating on the premises. Preference is given to local companies from the location that you know personally and that you know have to comply with the same Austrian/European laws as the location itself.	
Usage/Discharge analysis		
Criteria	Previous year: 2022	Current year: 2023
Electricity Usage: Kw/hrs	755000	0
Renewable Energy Usage: Kw/hrs	755000	0
Gas Energy Usage: Kw/hrs	0	0
Has site completed any carbon Footprint Analysis?	Yes	No
If Yes, please state result	146.8 t in 2021	
Water Sources	Municipal water	0
Water Volume Used	32520	0
Water Discharged	•32172 m3 - sewage treatment plant •217,405 t as “leach and mixtures” ASN: 52402 •129,6 t as aqueous concentrates ASN: 52725	0
Water Volume Discharged	0	0
Water Volume Recycled	0	0
Total waste produced	556.8 t	0

Total hazardous waste produced	403.5 t (= acids and mixtures, alkalis and mixtures, drug production waste, solvents halogenated and free, Other Aqueous Concentrates, (Hydrolates WDD) mud)	0
Waste to recycling	24 t	0
Waste to landfill	0	0
Waste to other	18,0 t Gewerbemüll -thermische verwertung; 303,74 t waste water and chemical waste ist treated by: neutralisation, chemical&physical-treatment and hazardous waste incineration	0
Total Product Produced	608 t	0

10C - Business Ethics – 4-Pillar Audit
[Summary of Findings]

10C: Compliance Requirements
 10.C.1 Businesses shall conduct their business ethically without bribery, corruption, or any type of fraudulent Business Practice.
 10.C.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.
 10.C.3 Where it is a legal requirement, businesses must be able to demonstrate that they comply with all fiscal legislative requirements.
 10.C.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.
 10.C.5 Businesses should have a Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice,
 10.C.6 Businesses should have a designated person responsible for implementing standards concerning Business Ethics
 10.C.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
 10.C.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.
 10.C.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:

It is clearly communicated that business is done ethically without bribery, corruption, or any type of fraudulent. The access to a transparent system in place for confidentially reporting for third parties is not implemented yet. Any violations against local law requirements can be reported to local authorities.

Evidence examined:

"Procurement" document (minimum requirements for future delivers), Management interview, Guidelines, Code of Conduct

Any other comments:

None

<p>Does the facility have a Business Ethics Policy and is the policy communicated and applied internally, externally or both, as appropriate?</p>	<p><input checked="" type="checkbox"/> Internal Policy <input checked="" type="checkbox"/> Policy for third parties including suppliers Please give details: Code of Conduct</p>
<p>Does the site give training to relevant personnel (e.g. sales and logistics) on business ethics issues?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Not conducted</p>

<p>Is the policy updated on a regular (as needed) basis?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: Regular update (2022)</p>
<p>Does the site require third parties including suppliers to complete their own business ethics training</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details: NA</p>

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	CLOSED	
Reference	ZAF600109240	
Clause	10C - Business Ethics – 4-Pillar Audit	
Issue Title	661 - Lack of a transparent system in place for confidentially reporting and managing resolution of issues such as bribery, corruption, and unethical business practices	
Subcategory	BE - Systems to manage compliance	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Resolved by audit	ZAA600015142	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
ETI code	10.C.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.	
Explanation to the non compliance	<p>During the document review, it was found that a transparent complaints system for third parties is not implemented.</p> <p>Bei der Dokumentenprüfung wurde festgestellt, dass ein transparentes Beschwerdesystem für Dritte nicht implementiert ist.</p>	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	<p>It is recommended to introduce a transparent complaints system for third parties (e.g. whistle blowing).</p> <p>Es wird empfohlen, ein transparentes Beschwerdesystem für Dritte einzuführen (z. B. Whistleblowing).</p>	
Additional comments	See attached file. We've already implemented a transport complaint system for third parties on our website. Accept	

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Attachments



[CAPR.pdf](#)



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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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[http://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d](https://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d)

[Click here for Supplier \(B\) members:](https://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY_2brg_3d_3d)

[http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY_2brg_3d_3d](https://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY_2brg_3d_3d)

[Click here for Auditors:](https://www.surveymonkey.co.uk/r/BRTVCKP)

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