




SMETA Corrective Action Plan Report (CAPR)

Version 6.1



Audit Details			
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC: 5014104	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS: 5014441
Business name (Company name):	TEX ATHENEA S.L.		
Site name:	TEX ATHENEA S.L.		
Site address: <i>(Please include full address)</i>	Crta, de Caudete, Km 1 – 03400 Villena – Alicante - Spain	Country:	Spain
Site contact and job title:	Javier Orgiler / HR Manager		
Site phone:	+34 646734925	Site e-mail:	personal@texathenea.es
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health & Safety (plus Environment 2-Pillar)	<input checked="" type="checkbox"/> Environment 4-pillar <input checked="" type="checkbox"/> Business Ethics
Date of Audit:	23-24-25/5/2023		

Audit Company Name & Logo: 	Report Owner (payer): <i>(If paid for by the customer of the site please remove for Sedex upload)</i> TEX ATHENEA S.L.
--	---

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.

Any exceptions to this must be recorded here (e.g. different sample size): None

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

Lead auditor: Carlos Lorenzo - CSCA 21700672 – Senior auditor

Team auditor: None

Interviewers: Carlos Lorenzo - Senior auditor

Report writer: Carlos Lorenzo - Senior auditor

Report reviewer: Sumathi. I (Report reviewer)

Date of declaration: 25/5/2023

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

This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post-audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.

Audit Parameters

Audit Parameters			
A: Time in and time out	Day 1 Time in: 9:00 Day 1 Time out: 17:00	Day 2 Time in: 9:00 Day 2 Time out: 17:00	Day 3 Time in: 9:00 Day 3 Time out: 13:00
B: Number of auditor days used:	2,5 (1 auditor x 2,5 days)		
C: Audit type:	<input type="checkbox"/> Full Initial <input checked="" type="checkbox"/> Periodic <input type="checkbox"/> Full Follow-up <input type="checkbox"/> Partial Follow-Up <input type="checkbox"/> Partial Other If other, please define		
D: Was the audit announced?	<input checked="" type="checkbox"/> Announced <input type="checkbox"/> Semi – announced: Window detail: weeks <input type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: If No, why not?		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)	Javier Orgiler / HR Manager		
H: Is further information available (if yes, please contact audit company for details)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
I: Previous audit date:	26-27-28/4/2021		
J: Previous audit type:	SMETA 4 Pillars audit (Version 6.1) - Periodic		
K: Were any previous audits reviewed for this audit	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A		

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives

A: Present at the opening meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B: Present at the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C: Present at the closing meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: If Worker Representatives were not present please explain reasons why <i>(only complete if no worker reps present)</i>	NA		
E: If Union Representatives were not present please explain reasons why: <i>(only complete if no union reps present)</i>	There is no union in this facility.		

Guidance

The Corrective Action Plan Report summarises the site audit findings and a corrective, and preventative action plan that both the auditor and the site manager believe is reasonable to ensure conformity with the ETI Base Code, Local Laws and additional audited requirements. After the initial audit, the form is used to re-record actions taken and to categorise the status of the non-compliances.

N.B. observations and good practice examples should be pointed out at the closing meeting as well as discussing non-compliances and corrective actions.

To ensure that good practice examples are highlighted to the supplier and to give a more 'balanced' audit a section to record these has been provided on the CAPR document (see following pages) which will remain with the supplier. They will be further confirmed on receipt of the audit report.

Root cause (see column 4)

Root cause refers to the specific procedure or lack of procedure which caused the issue to arise. Before a corrective action can sustainably rectify the situation, it is important to find out the real cause of the non-compliance and whether a system change is necessary to ensure the issue will not arise again in the future.

See SMETA BPG Chapter 7 'Audit Execution' for more explanation of "root cause".

Next Steps:

1. The site shall request, via Sedex, that the audit body upload the audit report, non-compliances, observations and good examples. If you have not already received instructions on how to do this then please visit the web site www.sedexglobal.com.
2. Sites shall action its non-compliances and document its progress via Sedex.
3. Once the site has effectively progressed through its actions then it shall request via Sedex that the audit body verify its actions. Please visit www.sedexglobal.com web site for information on how to do this.
4. The audit body shall verify corrective actions taken by the site by either a "Desk-Top" review process via Sedex or by Follow-up Audit (see point 5).
5. Some non-compliances that cannot be closed off by "Desk-Top" review may need to be closed off via a "1 Day Follow Up Audit" charged at normal fee rates. If this is the case, then the site will be notified after its submission of documentary evidence relating to that non-compliance. Any follow-up audit must take place within twelve months of the initial audit and the information from the initial audit must be available for sign off of corrective action.
6. For changes to wages and hours to be correctly verified it will normally require a follow up site visit. Auditors will generally require to see a minimum of two months wages and hours records, showing new rates in order to confirm changes (note some clients may ask for a longer period, if in doubt please check with the client).

Corrective Action Plan

Corrective Action Plan – non-compliances									
Non-Compliance Number <i>The reference number of the non-compliance from the Audit Report, for example, Discrimination No.7</i>	New or Carried Over <i>Is this a new non-compliance identified at the follow-up or one carried over (C) that is still outstanding</i>	Details of Non-Compliance <i>Details of Non-Compliance</i>	Root cause <i>(completed by the site)</i>	Preventative and Corrective Actions <i>Details of actions to be taken to clear non-compliance, and the system change to prevent re-occurrence (agreed between site and auditor)</i>	Timescale <i>(Immediate, 30, 60, 90, 180, 365)</i>	Verification Method <i>Desktop / Follow-Up [D/F]</i>	Agreed by Management and Name of Responsible Person: <i>Note if management agree to the non-compliance, and document name of responsible person</i>	Verification Evidence and Comments <i>Details on corrective action evidence</i>	Status <i>Open/Closed or comment</i>
		None observed	<input type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input type="checkbox"/> Other – please give details:						

Corrective Action Plan – Observations				
Observation Number <i>The reference number of the observation from the Audit Report, for example, Discrimination No.7</i>	New or Carried Over <i>Is this a new observation identified at the follow-up or one carried over (C) that is still outstanding</i>	Details of Observation <i>Details of Observation</i>	Root cause <i>(completed by the site)</i>	Any improvement actions discussed <i>(Not uploaded on to SEDEX)</i>
		None observed		

Good examples

Good example Number <i>The reference number of the good example from the Audit Report, for example, Discrimination No.7</i>	Details of good example noted	Any relevant Evidence and Comments
Nº1: 0.B.: Management systems and code implementation	<p>The facility management system is certified under the international standard:</p> <ul style="list-style-type: none"> • Oeko-TEX Standard 100 certificates granted by AITEX for products class I and valid until 31/10/2023 • Oeko-TEX Standard 100 certificates granted by AITEX for products class II and valid until 30/9/2023 • ISO 28001 certificate granted by APPLUS and valid until 28/1/2024 • GRS/GOTS certificate granted by CONTROL UNION and valid until 31/7/2023 • European FLAX certificate granted by Bureau Veritas and valid until 2/6/2025 	Valid certificates and documents related reviewed
Nº2: 10. Other issue areas 10B4: Environment 4–Pillar	<p>The facility management system is certified under the international standard:</p> <ul style="list-style-type: none"> • Oeko-TEX Standard 100 certificates granted by AITEX for products class I and valid until 31/10/2023 • Oeko-TEX Standard 100 certificates granted by AITEX for products class II and valid until 30/9/2023 • GRS/GOTS certificate granted by CONTROL UNION and valid until 31/7/2023 • European FLAX certificate granted by Bureau Veritas and valid until 2/6/2025 <ul style="list-style-type: none"> • The facility has installed photovoltaic solar panels array with 5,7 Mw of electricity generation capacity and a 2Mw surplus storage battery • The facility has installed a biomass boiler with 3,2 Mw of capacity for steam generation 	<p>Valid certificates and documents related reviewed</p> <p>Facility tour and documents related reviewed</p> <p>Facility tour and documents related reviewed</p>

Confirmation

Please sign this document confirming that the above findings have been discussed with and understood by you: (site management) <i>If actual signatures are not possible in electronic versions, please state the name of the signatory in applicable boxes, as indicating the signature.</i>		
A: Site Representative Signature:	Javier Orgiler	Title: HR Manager Date: 25/5/2023
B: Auditor Signature:	Carlos Lorenzo	Title: Auditor Date: 25/5/2023
C: Please indicate below if you, the site management, dispute any of the findings. No need to complete D-E, if no disputes.		
D: I dispute the following numbered non-compliances: None		
E: Signed: <i>(If <u>any</u> entry in box D, please complete a signature on this line)</i>		Title Date
F: Any other site Comments: None		

Guidance on Root Cause

Explanation of the Root Cause Column

If a non-compliance is to be rectified by a corrective action which will also prevent the non-compliance re-occurring, it is necessary to consider whether a system change is required.

Understanding the root cause of the non-compliance is essential if a site is to prevent the issue re-occurring.

The root cause refers to the specific activity/ procedure or lack of activity /procedure which caused the non-compliance to arise. Before a corrective action can rectify the situation, it is important to find out the real cause of the non-compliance and whether a system change is necessary to ensure the issue will not arise again in the future.

Since this is a new addition, it is not a mandatory requirement to complete this column at this time. We hope to encourage auditors and sites to think about Root Causes and where they are able to agree, this column may be used to describe their discussion.

Some examples of finding a “root cause”

Example 1

Where excessive hours have been noted the real reason for these needs to be understood, whether due to production planning, bottle necks in the operation, insufficient training of operators, delays in receiving trims, etc.

Example 2

A non-compliance may be found where workers are not using PPE that has been provided to them. This could be the result of insufficient training for workers to understand the need for its use; a lack of follow-up by supervisors aligned to a proper set of factory rules or the fact that workers feel their productivity (and thus potential earnings) is affected by use of items such as metal gloves.

Example 3

A site uses fines to control unacceptable behaviour of workers.

International standards (and often local laws) may require that workers should not be fined for disciplinary reasons.

It may be difficult to stop fines immediately as the site rules may have been in place for some time, but to prevent the non-compliance re- occurring it will be necessary to make a system change.

The symptom is fines, but the root cause is a management system which may break the law. To prevent the problem re-occurring it will be necessary to make a system change for example the site could consider a system which rewards for good behaviour

Only by understanding the underlying cause can effective corrective actions be taken to ensure continuous compliance.

The site is encouraged to complete this section so as to indicate their understanding of the issues raised and the actions to be taken.



For more information visit: [Sedexglobal.com](https://www.sedexglobal.com)

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:

[Click here for Buyer \(A\) & Buyer/Supplier \(A/B\) members:](#)

http://www.surveymonkey.com/s.aspx?sm=riPsbEoPQ52ehCo3lnq5lw_3d_3d

[Click here for Supplier \(B\) members:](#)

http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre6gDRglY_2brg_3d_3d

[Click here for Auditors:](#)

<https://www.surveymonkey.co.uk/r/BRTVCKP>




Sedex Members Ethical Trade Audit Report

Version 6.1



Audit Details			
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC: 5014104	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS: 5014441
Business name (Company name):	TEX ATHENEA S.L.		
Site name:	TEX ATHENEA S.L.		
Site address: <i>(Please include full address)</i>	Crta, de Caudete, Km 1 – 03400 Villena – Alicante - Spain	Country:	Spain
Site contact and job title:	Javier Orgiler / HR Manager		
Site phone:	+34 646734925	Site e-mail:	personal@texathenea.es
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health & Safety (plus Environment 2-Pillar)	<input checked="" type="checkbox"/> Environment 4-pillar <input checked="" type="checkbox"/> Business Ethics
Date of Audit:	23-24-25/5/2023		

Audit Company Name & Logo: 	Report Owner (payer): <i>(If paid for by the customer of the site please remove for Sedex upload)</i> TEX ATHENEA S.L.
--	---

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)			

If you have any concerns or queries about this SMETA report or the associated SMETA audit, please contact grievance@sedex.com.

To confirm the validity of this report, please visit <https://www.sedex.com/audit-verifier/>

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 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.

Any exceptions to this must be recorded here (e.g. different sample size): None

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

Lead auditor: Carlos Lorenzo – Senior auditor APSCA number: CSCA 21700672

Lead auditor APSCA status: CSCA

Team auditor: None

APSCA number: CSCA 21700672

Interviewers: Carlos Lorenzo – Senior auditor

APSCA number: CSCA 21700672

Report writer: Carlos Lorenzo - Senior auditor

Report reviewer: Sumathi. I (Report reviewer)

Date of declaration: 25/5/2023

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

This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post-audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.

Summary of Findings

Issue (please click on the issue title to go direct to the appropriate audit results by clause) Note to auditor, please ensure that when issuing the audit report, hyperlinks are retained.	Area of Non-Conformity (Only check box when there is a non-conformity, and only in the box/es where the non-conformity can be found)				Record the number of issues by line*:			Findings (note to auditor, summarise in as few words as possible NCs, Obs and GE)
	ETI Base Code	Local Law	Additional Elements	Customer Code	NC	Obs	GE	
0A	Universal Rights covering UNGP		<input type="checkbox"/>	<input type="checkbox"/>				
0B	Management systems and code implementation		<input type="checkbox"/>	<input type="checkbox"/>			5	GE: The facility management system is certified under the international standard: <ul style="list-style-type: none"> Oeko-TEX Standard 100 certificates granted by AITEX for products class I and valid until 31/10/2023 Oeko-TEX Standard 100 certificates granted by AITEX for products class II and valid until 30/9/2023 ISO 28001 certificate granted by APPLUS and valid until 28/1/2024 GRS/GOTS certificate granted by CONTROL UNION and valid until 31/7/2023 European FLAX certificate granted by Bureau Veritas and valid until 2/6/2025
1.	Freely chosen Employment	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>			
2	Freedom of Association	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>			

3	<u>Safety and Hygienic Conditions</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
4	<u>Child Labour</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
5	<u>Living Wages and Benefits</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
6	<u>Working Hours</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
7	<u>Discrimination</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
8	<u>Regular Employment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
8A	<u>Sub-Contracting and Homeworking</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
9	<u>Harsh or Inhumane Treatment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
10A	<u>Entitlement to Work</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
10B2	<u>Environment 2-Pillar</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NA	NA	NA	NA
10B4	<u>Environment 4-Pillar</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			6	GE: The facility management system is certified under the international standard: <ul style="list-style-type: none"> • Oeko-TEX Standard 100 certificates granted by AITEX for products class I and valid until 31/10/2023 • Oeko-TEX Standard 100 certificates granted by AITEX for products class II and valid until 30/9/2023 • GRS/GOTS certificate granted by CONTROL UNION and valid until 31/7/2023

									<ul style="list-style-type: none"> European FLAX certificate granted by Bureau Veritas and valid until 2/6/2025 The facility has installed photovoltaic solar panels array with 5,7 Mw of electricity generation capacity and a 2 Mw surplus storage battery The facility has installed a biomass boiler with 3,2 Mw of capacity for steam generation
10C	Business Ethics		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
General observations and summary of the site:									
<p>Facility activities and Products being produced: Fabric printing, dyeing, and manufacturing</p> <p>Overall responsibility for meeting the standards is taken by: A senior member of management is responsible for compliance with the Code (Javier Orgiler / HR Manager)</p> <p>There is a total of 260 workers on site (including 69 temporary workers -17 of them hired directly by the facility and 52 of them recruited through 1 temporary employment agency to strengthen the production workforce. This temporary employment agency is called "TEMPORING").</p> <p>At the present there is a total of 260 workers: 253 local workers (Spanish) and 7 foreign workers: 1 from Mali, 1 from USA, 3 from Colombia, 1 from Romania, 1 from Ecuador. 3 out of total 7 foreign employees are recruited directly by the facility and 4 out of total 7 foreign workers are recruited through 1 temporary employment agency to strengthen the production workforce. This temporary employment agency is called "TEMPORING"</p> <p>The facility's policies, values, procedures ensure the same tasks, duties, and rights than the local employees.</p> <p>This Site has not hired employees under the age of 18 years. The youngest worker found is a man from administration area born on 1/10/1998 (24 years old)</p> <p>There is no union at this factory.</p> <p>There is workers' representative committee elected freely among them. This committee is composed by 9 members (3 of them supports the Spanish Union called CCOO –Comisiones Obreras-; 2 of them supports the Spanish Union called UGT –Unión General de Trabajadores-; and 4 of them supports the Spanish Union called SI –Sinidicato Independiente-). The last election was dated on 22/5/2023. The committee members were interviewed. They stated that there is a good work atmosphere, and the management follows an open doors attitude for all employees. No negative information was raised through workers' representative committee members' interviews.</p> <p>There is evidence of both male and female in management and among supervisors</p> <p>The facility does not use homeworkers.</p> <p>The facility does not use sub-contractors</p> <p>Standard work week: average of 40 hours per week. 8 hours per day. Maximum of 1792 hours per year as stated by Collective Bargaining Agreement</p>									

Working days, working hours and breaks:

Working days: from Monday to Friday. Working hours: 3 production shifts (6:00 to 14:00; from 14:00 to 22:00; from 22:00 to 6:00)

No working days: 2 Days off each 7days: Saturday and Sunday

Breaks: one of 15 minutes and they are free to break to go to toilets or take coffee or water whenever they want without restrictions.

Attendance registration: The worked time registration is through face recognition scanner and its accurate software. This system reflects all time worked.

The total hours worked in any 7 days period does not exceed 60 hours

The production peak months are May, June, July, October, November

Overtime hours noted: No overtime hours observed through audit process

In case of overtime performed, the CBA stated: Overtime hour paid as a premium of 175% of the standard hour

Registers from 12 months were provided for review: from May 2022 to April 2023

Audit sample size: 26 attendance records and payroll records from April 2023 (current month), 26 attendance records and payroll records from January 2023 (non-peak month) and 26 attendance records and payroll records from October 2022 (peak month) were reviewed in this audit.

Moreover, management has available for audit process payrolls from the total workforce

26 workers were selected for interview process.

Collective Bargaining Agreement is called "Convenio Colectivo General de Trabajo de la Industria Textil y de la Confección".

The facility management system is certified under the international standard:

- Oeko-TEX Standard 100 certificates granted by AITEX for products class I and valid until 31/10/2023
- Oeko-TEX Standard 100 certificates granted by AITEX for products class II and valid until 30/9/2023
- ISO 28001 certificate granted by APPLUS and valid until 28/1/2024
- GRS/GOTS certificate granted by CONTROL UNION and valid until 31/7/2023
- European FLAX certificate granted by Bureau Veritas and valid until 2/6/2025

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

Site Details

Site Details																							
A: Company Name:	TEX ATHENEA S.L.																						
B: Site name:	TEX ATHENEA S.L.																						
C: GPS location: (If available)	GPS Address: 38.639257, -0.887591	Latitude: 38°38'21.3"N Longitude: 0°53'15.3"W																					
D: Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections	<p>Integrated industrial and environmental activity license (known as AAI), number 619/AAI/CV granted by the local government, last update on 8/7/2016 (valid for 8 years)</p> <p>CIF (fiscal identification number - VAT): B54133054 (no expiry date)</p> <p>Liability Insurance: GENERALI n° GRM-0310000026 (valid until 1/10/2023)</p> <p>CBA Insurance: MGS n° 51378347 (valid until 1/1/2024)</p>																						
E: Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	Fabric printing, dyeing and manufacturing																						
F: Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	<p>Number of buildings: Six (3 production buildings, 2 warehouse buildings, 1 auxiliary building including offices and administration and showroom areas)</p> <p>Structure: The building materials are brick, glass and concrete.</p> <p>Size: Plot: 70000 sqm; Buildings: six buildings of total 30000 sqm</p> <p>Location: Buildings in a fenced plot located in an industrial state.</p> <p>Address: Carretera de Caudete Km 1 – 03400 Villena – Alicante - Spain</p> <p>Age: since 1976</p> <table border="1"> <thead> <tr> <th>Production Building no 1</th> <th>Description</th> <th>Remark, if any</th> </tr> </thead> <tbody> <tr> <td>Ground Floor</td> <td>Ground Floor – Production Building</td> <td>9300 square meters</td> </tr> <tr> <td>Is this a shared building?</td> <td>No</td> <td>NA</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Production Building no 2</th> <th>Description</th> <th>Remark, if any</th> </tr> </thead> <tbody> <tr> <td>Ground Floor</td> <td>Ground Floor – Production Building</td> <td>3500 square meters</td> </tr> <tr> <td>Is this a shared building?</td> <td>No</td> <td>NA</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Production Building no 3</th> <th>Description</th> <th>Remark, if any</th> </tr> </thead> <tbody> </tbody> </table>		Production Building no 1	Description	Remark, if any	Ground Floor	Ground Floor – Production Building	9300 square meters	Is this a shared building?	No	NA	Production Building no 2	Description	Remark, if any	Ground Floor	Ground Floor – Production Building	3500 square meters	Is this a shared building?	No	NA	Production Building no 3	Description	Remark, if any
Production Building no 1	Description	Remark, if any																					
Ground Floor	Ground Floor – Production Building	9300 square meters																					
Is this a shared building?	No	NA																					
Production Building no 2	Description	Remark, if any																					
Ground Floor	Ground Floor – Production Building	3500 square meters																					
Is this a shared building?	No	NA																					
Production Building no 3	Description	Remark, if any																					

	Ground Floor	Ground Floor – Production Building	5800 square meters
	Is this a shared building?	No	NA
	Warehouse Building no 1	Description	Remark, if any
	Ground Floor	Ground Floor – Warehouse Building	7000 square meters
	Is this a shared building?	No	NA
	Warehouse Building no 2	Description	Remark, if any
	Ground Floor	Ground Floor – Warehouse Building	3600 square meters
	Is this a shared building?	No	NA
	Auxiliary Building no 1	Description	Remark, if any
	Auxiliary building	Auxiliary building of two floors including offices and administration and showroom areas	800 square meters
	Is this a shared building?	No	NA
	F1: Visible structural integrity issues (large cracks) observed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No F2: Please give details: NA F3: Does the site have a structural engineer evaluation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F4: Please give details: to obtain the industrial activity license and the liability insurance		
	G: Site function:	<input type="checkbox"/> Agent <input checked="" type="checkbox"/> Factory Processing/Manufacturer <input type="checkbox"/> Finished Product Supplier <input type="checkbox"/> Grower <input type="checkbox"/> Homeworker <input type="checkbox"/> Labour Provider <input type="checkbox"/> Pack House <input type="checkbox"/> Primary Producer <input type="checkbox"/> Service Provider <input type="checkbox"/> Sub-Contractor	

H: Month(s) of peak season: (if applicable)	May, June, July, October, November
I: Process overview: (Include products being produced, main operations, number of production lines, main equipment used)	Products and main operations: Fabric printing, dyeing and manufacturing. There are no production lines this is a net flow production with 3 different production areas: Fabric printing, fabric dyeing, and final product manufacturing. Main equipment used: 6 preparation machines, 9 digital printing, 1 rotative printing, 24 dyeing machines, 12 finishing machines, 24 sewing machine.
J: What form of worker representation / union is there on site?	<input type="checkbox"/> Union (name) <input checked="" type="checkbox"/> Worker Committee <input type="checkbox"/> Other (specify) <input type="checkbox"/> None
K: Is there any night production work at the site?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
L: Are there any on site provided worker accommodation buildings e.g. dormitories	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No L1: If yes, approx. % of workers in on site accommodation
M: Are there any off site provided worker accommodation buildings	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M1: If yes, approx. % of workers
N: Were all site-provided accommodation buildings included in this audit	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No N1: If no, please give details The Site does not provide accommodation

Audit Parameters			
A: Time in and time out	A1: Day 1 Time in: 9:00 A2: Day 1 Time out: 17:00	A3: Day 2 Time in: 9:00 A4: Day 2 Time out: 17:00	A5: Day 3 Time in: 9:00 A6: Day 3 Time out: 13:00
B: Number of auditor days used:	2,5 (1 auditor x 2,5 days)		
C: Audit type:	<input type="checkbox"/> Full Initial <input checked="" type="checkbox"/> Periodic <input type="checkbox"/> Full Follow-up <input type="checkbox"/> Partial Follow-Up <input type="checkbox"/> Partial Other If other, please define		
D: Was the audit announced?	<input checked="" type="checkbox"/> Announced <input type="checkbox"/> Semi – announced: Window detail: weeks <input type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: If No, why not?		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)	Javier Orgiler / HR Manager		
H: Is further information available (If yes, please contact audit company for details)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
I: Previous audit date:	26-27-28/4/2021		
J: Previous audit type:	SMETA 4 Pillars audit (Version 6.1) - Periodic		
K: Were any previous audits reviewed for this audit	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A		

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives

A: Present at the opening meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B: Present at the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C: Present at the closing meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: If Worker Representatives were not present please explain reasons why (only complete if no worker reps present)	NA		
E: If Union Representatives were not present please explain reasons why: (only complete if no union reps present)	There is no union in this facility.		

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*				Total
	Permanent	Temporary	Agency	Permanent	Temporary	Agency	Home workers	
Worker numbers – Male	143	16	35	2	0	1	0	197
Worker numbers – female	45	1	13	1	0	3	0	63
Total	188	17	48	3	0	4	0	260
Number of Workers interviewed – male	12	3	2	1	0	1	0	19
Number of Workers interviewed – female	3	1	1	1	0	1	0	7
Total – interviewed sample size	15	4	3	2	0	2	0	26

A: Nationality of Management	Spanish	
B: Please list the nationalities of all workers, with the three most common nationalities listed first. <i>Please add more nationalities as applicable to site. Add more rows if required.</i>	Nationalities: B1: Nationality 1: Spain B2: Nationality 2: Colombia B3: Nationality 3: Ecuador B4: Nationality 4: USA B5: Nationality 5: Mali B6: Nationality 6: Romania	Was the list completed during peak season? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please describe how this may vary during peak periods: NA
C: Please provide more information for the three most common nationalities.	C: approx 97,3 % total workforce: Nationality 1 Spain C1: approx 1,15 % total workforce: Nationality 2 Colombia C2: approx 0,38 % total workforce: Nationality 3 Ecuador	
D: Worker remuneration (management information)	D: _____% workers on piece rate D1: _____% hourly paid workers D2: 100 % salaried workers Payment cycle: D3: _____% daily paid D4: _____% weekly paid D5: 100 % monthly paid D6: _____% other D7: If other, please give details	

Worker Interview Summary		
A: Were workers aware of the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
B: Were workers aware of the code?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
C: Number of group interviews: (Please specify number and size of groups. Please see SMETA Best Practice Guidance and Measurement Criteria. If the auditor was not able to follow the BPG, please state within the declaration)	4 groups of 5 workers (total 20 workers) were selected for the group interviews	
D: Number of individual interviews (Please see SMETA Best Practice Guidance and Measurement Criteria)	D1: Male: 3	D2: Female: 3
E: All groups of workers are included in the scope of this audit such as; Direct employees, Casual and agency workers, Workers employed by service providers such as security and catering staff as well as workers supplied by other contractors. Note to auditor: please record details of migrant /agency/contractor workers in section 8 – Regular Employment, under Responsible Recruitment	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please give details	
F: Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
G: In general, what was the attitude of the workers towards their workplace?	<input checked="" type="checkbox"/> Favourable <input type="checkbox"/> Non-favourable <input type="checkbox"/> Indifferent	
H: What was the most common worker complaint?	There were no most common complaints	
I: What did the workers like the most about working at this site?	Kindly and continuous treatment between workers and management and HR department. They think that this is a strong company with business increase expectations and this workplace is safe.	
J: Any additional comment(s) regarding interviews:	None	
K: Attitude of workers to hours worked:	Favourable	
L. Is there any worker survey information available?		
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No L1: If yes, please give details: NA		

M: Attitude of workers:

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

26 employees were selected for the interview process (6 for the individual interviews and total 20 workers in 4 groups of 5 were selected for the group interviews). Through employees' interviews, the auditor can state that there is a good work atmosphere, and the management follows an open doors attitude for all employees. No negative information was raised through employees' interviews.

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

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

There is workers' representative committee elected freely among them. This committee is composed by 9 members (3 of them supports the Spanish Union called CCOO –Comisiones Obreras-; 2 of them supports the Spanish Union called UGT –Unión General de Trabajadores-; and 4 of them supports the Spanish Union called SI –Sinidicato Independiente-). The last election was dated on 22/5/2023. The committee members were interviewed. They stated that there is a good work atmosphere, and the management follows an open doors attitude for all employees. No negative information was raised through workers' representative committee members' interviews.

O: Attitude of managers:

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

The facility management gave the full access to all necessary areas for tour, and a private room was arranged for employees' interviews. All documentation requested for review was provided timely. No special situations found.

Audit Results by Clause

0A: Universal Rights covering UNGP

[\(Click here to return to summary of findings\)](#)

0.A. Guidance for Observations

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

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

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

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

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

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

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

Current Systems and Evidence Examined

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

Current systems:

TEX ATHENEA S.L. has developed and introduced an own CSR Ethical Code (since February 2015 and updated on 31/5/2021) endorsed at the highest level which meets the ETI Code scope including Universal Rights covering and in accordance with UNGP

The facility's policies, values, procedures and the own CSR Ethical Code were communicated to all employees and to the new employees when are recruited. This Code is available in the Site Web as well and is communicated to own suppliers

A senior member of management is responsible for compliance with the Code (Javier Orgiler / HR Manager) and for implementing standards concerning Human Rights included in this Code

The facility has identified their stakeholders and its potential issues

Workers have open channels available for consult or reporting any violations of Labour or Human Rights with the management directly, with the HR department, with workers representatives committee, with H&S committee members, an own Code compliance open email and with the Spanish Unions and Courts.

Communities and people in general have available an own Code compliance open email. Suppliers and customers have available the Site phone and an own Code compliance open email. Also have access to local media and national and international mass media.

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

TEX ATHENEA S.L. own CSR Ethical Code

Facility written policies, values and procedures

Web Site

Open channels available for consult or reporting any violations

Details:

TEX ATHENEA S.L. has developed and introduced an own CSR Ethical Code (since February 2015 and updated on 31/5/2021) endorsed at the highest level which meets the ETI Code scope including Universal Rights covering and in accordance with UNGP

A senior member of management is responsible for compliance with the Code (Javier Orgiler / HR Manager) and for implementing standards concerning Human Rights included in this Code

Any other comments: Status: Compliant

<p>A: Policy statement that expresses commitment to respect human rights?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>A1: Please give details: TEX ATHENEA S.L. has developed and introduced an own CSR Ethical Code (since February 2015 and updated on 29/2/2020) endorsed at the highest level which meets the ETI Code scope including Universal Rights covering and in accordance with UNGP</p>
<p>B: Does the business have a designated person responsible for implementing standards concerning Human Rights?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: A senior member of management is responsible for compliance with the Code (Javier Orgiler / HR Manager) and for implementing standards concerning Human Rights included in this Code Name: Javier Orgiler Job title: HR Manager</p>
<p>C: 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?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>C1: Please give details: Workers have open channels available for consult or reporting any violations of Labour or Human Rights with the management directly, with the HR department, with workers representatives committee, with H&S committee members, with the gender equality committee members, an own Code compliance open email and with the Spanish Unions and Courts. Communities and people in general have available an own Code compliance open email. Suppliers and customers have available the Site phone and an own Code compliance open email. Also have access to local media and national and international mass media.</p>
<p>D: Does the grievance mechanism meet UNGP expectations? (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>D1: If no, please give details</p>

compatible, a source of continuous learning and based on stakeholder engagement)	
E: Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: The Business can demonstrate the compliance with the Spanish (local law): Personal Data Protection Act, and European Union personal data protection directives.

Findings	
Description of observation: None observed Local law or ETI requirement: Comments:	Objective evidence observed: None

Good examples observed:	
Description of Good Example (GE): None observed	Objective Evidence Observed: None

Measuring Workplace Impact

Workplace Impact		
A: Annual worker turnover: Number of workers leaving in last 12 months as a % of average total number of workers on site over the year (annual worker turnover)	A1: Last year: 2021 0,47 %	A2: This year: 2022 -3,36 %
B: Current % quarterly (90 days) turnover: Number of workers leaving from the first day of the 90 days period through to the last day of the 90 day period / [(number of employees on the 1 st day of 90 day period + number of employees on the last day of the 90 day period) / 2]	February, March, April 2023 0 %	
C: Annual % absenteeism: Number of days lost through job absence in the year / [(number of employees on 1 st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year	C1: Last year: 2021 0,08 %	C2: This year 2022 0,08 %
D: Quarterly (90 days) % absenteeism: Number of days lost through job absence in the period / [(Number of employees on 1 st of the period + Number of employees on the last day of the period) / 2] * Number of available workdays in the month	February, March, April 2023 0,21 %	
E: Are accidents recorded?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please describe: In case of accident/incident, the facility has hired an outsourced firm for injuries/accidents management called "MAZ". Updated accident/injuries registers, investigations, and corrective actions (when applicable) were available, also an H&S annual plan. There were 11 injuries/accidents during the last three months (February, March, April 2023): 10 without medical leave and 1 with medical leave (all mild incidents). There were 31 injuries/accidents during year 2022: 29 without medical leave and 2 with medical leave (all mild incidents). There were 40 injuries/accidents during year 2021: 38 without medical leave and 2 with medical leave (all mild incidents).	
F: Annual Number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	F1: Last year: 2021 Number: 18,95	F2: This year: 2022 Number: 14,9
G: Quarterly (90 days) number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	February, March, April 2023 5,28	
H: Lost day work cases per 100 workers:	H1: Last year: 2021	H2: This year: 2022

[(Number of lost days due to work accidents and work related injuries * 100) / Number of total workers]	25,59	25,48
I: % of workers that work on average more than 48 standard hours / week in the last 6 / 12 months:	I1: 6 months 0 % workers	I2: 12 months 0 % workers
J: % of workers that work on average more than 60 total hours / week in the last 6 / 12 months:	J1: 6 months 0 % workers	J2: 12 months 0 % workers

0B: Management system and Code Implementation

[\(Click here to return to summary of findings\)](#)

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

Current Systems and Evidence Examined

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

Current systems:

TEX ATHENEA S.L. policies and procedures are known by management and employees. Those policies and procedures cover the scope of this audit. Moreover, TEX ATHENEA S.L. has developed and introduced an own CSR Ethical Code (since February 2015 and updated on 31/5/2021) which meets the ETI Code scope. The facility's policies, values, procedures, and the own CSR Ethical Code were communicated to all employees and to the new employees when are recruited. This Code is available in the Site Web as well and is communicated to own suppliers

TEX ATHENEA S.L. is 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

A senior member of management is responsible for compliance with the Code (Javier Orgiler / HR Manager).

The facility management system is certified under the international standard:

- Oeko-TEX Standard 100 certificates granted by AITEX for products class I and valid until 31/10/2023
- Oeko-TEX Standard 100 certificates granted by AITEX for products class II and valid until 30/9/2023
- ISO 28001 certificate granted by APPLUS and valid until 28/1/2024
- GRS/GOTS certificate granted by CONTROL UNION and valid until 31/7/2023
- European FLAX certificate granted by Bureau Veritas and valid until 2/6/2025

SAQ is completed 100 %

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

TEX ATHENEA S.L. facility written policies, values and procedures

TEX ATHENEA S.L. has developed and introduced an own CSR Ethical Code (since February 2015 and updated on 31/5/2021)

Customer Codes.

Facility tour: notices board

Facility's web

Communication registers

Management and employees' interviews

Management systems valid certificate and documents related

Integrated industrial and environmental activity license (known as AAI)

SAQ

Details:

Integrated industrial and environmental activity license (known as AAI), number 619/AAI/CV granted by the local government, last update on 8/7/2016 (valid for 8 years)

SAQ is completed 100 %

Any other comments: Status: Compliant

Management Systems:

A: In the last 12 months, has the site been subject to any fines/prosecutions for non-compliance to any regulations?

☐ Yes

☒ No

A1: Please give details: NA

B: Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment & abuse?

☒ Yes

☐ No

B1: Please give details: Exit policies for Forced labour, Health and Safety, Minimum Wage, Working Hours, No harsh treatment, Child labour, Discrimination, Gender Equality, Forced labour, Environment.

C: If Yes, is there evidence (an indication) of effective implementation? Please give details.

The policies are available and known by employees. Through workers and management interviews, Spanish authorities' inspection forms, workers representatives' committee interviews, gender equality committee members interviews, the auditor could check that there is an effective implementation. Workers stated no forced labour, no child labour, no discrimination, no harassment, and no abuse. The facility's policies, values, procedures were communicated to all employees and to the new employees when are recruited. Own CSR Ethical Code is known by workers.

D: Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?

☒ Yes

☐ No

D1: Please give details: Facility policies, standards and procedures training included in

	the workers annual training plan and for new workers.
E: If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Annual training plan records and the new employees training registers available. Also confirmed by management and employees' interviews
F: Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits). Please detail (Number and date).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F1: Please give details: The facility management system is certified under the international standard: <ul style="list-style-type: none"> Oeko-TEX Standard 100 certificates granted by AITEX for products class I and valid until 31/10/2023 Oeko-TEX Standard 100 certificates granted by AITEX for products class II and valid until 30/9/2023 ISO 28001 certificate granted by APPLUS and valid until 28/1/2024 GRS/GOTS certificate granted by CONTROL UNION and valid until 31/7/2023 European FLAX certificate granted by Bureau Veritas and valid until 2/6/2025
G: Is there a Human Resources manager/department? If Yes, please detail.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details: The HR department is composed by one person, the HR manager
H: Is there a senior person / manager responsible for implementation of the code	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details: A senior member of management is responsible for compliance with the Code (Javier Orgiler / HR Manager)
I: Is there a policy to ensure all worker information is confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No I1: Please give details: There is a policy to ensure all worker information is confidential in compliance with the Spanish (local) law (Personal Data Protection Act) and the European Union personal data protection regulation UE 679/2016.
J: Is there an effective procedure to ensure confidential information is kept confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No J1: Please give details: Confidential information is kept with effectiveness to be in compliance with the Spanish (local) law (Personal Data Protection

	Act) and the European Union personal data protection regulation UE 679/2016. The facility has hired an outsourced consultancy called "Galymol" to ensure the compliance and to support the data protection management system
K: Are risk assessments conducted to evaluate policy and procedure effectiveness?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details: Procedures and policy are evaluated due this is a local law and European Union regulation which must be achieved. The facility has hired an outsourced consultancy called "Galymol" to ensure the compliance and to support the data protection management system. This consultancy conducts the last internal audit on October 2022.
L: 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 L1 Please give details: The facility management system includes process to manage issues found including corrective actions and risks reduction.
M: Does the facility have a policy/code which require labour standards of its own suppliers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No M1: Please give details: Through the companies' activities coordination procedures the Site could ensure the compliance with the contracted terms and conditions and to be in compliance with the Spanish laws and the facility CBA.
Land rights	
N: Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No N1: Please give details: The facility has the accurate license: Integrated industrial and environmental activity license (known as AAI), number 619/AAI/CV granted by the local government, last update on 8/7/2016 (valid for 8 years) for this City Council industrial state where the facility is located.
O: Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No O1: Please give details: The site is in an established industrial Zone. The management is aware of land rights Issues.
P: Does the site have a written policy and procedures specific to land rights. If yes, does it include any due diligence the company will undertake to obtain free, prior and informed	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No P1: If yes, how does the company obtain FPIC: The Site is in an established industrial Zone in Spain, European Union. There are no indigenous

consent, (FPIC) even if national/local law does not require it	peoples to obtain free, prior, and informed consent (FPIC) and there are no High Conservation Value (HCV) and High Carbon Stock (HCS) forest inside or close to this established by City Council industrial state. The management is aware of land rights Issues. This Site was established in 1976. There were no expansions or new development since the Site starts its activities in current premises in 1976 in an established by City Council industrial state. The Site has not expansion or lands acquisition projects. The management system is appropriate for the size and nature of the business.
Q: Is there evidence that facility / site compensated the owner/lessor for the land prior to the facility being built or expanded.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Q1: Please give details: the Site starts its activities in 1976 in an established by City Council industrial state with the accurate license granted by the local government for this City Council industrial state where the facility is located.
R: Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No R1: Please give details: The site is in an established industrial Zone. The management is aware of land rights Issues. This Site was established in 1976. There were no expansions or new development since the Site starts its activities in this premises in an established by City Council industrial state. The Site has not expansion or lands acquisition projects. The management system is appropriate for the size and nature of the business of this organization.
S: Is There any evidence of illegal appropriation of land for facility building or expansion of footprint.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No S1: Please give details: The Site starts its activities in 1976 in the current premises in an established by City Council industrial state with the accurate license

Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law: <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI requirement Recommended corrective action:	Objective evidence observed: <i>(where relevant please add photo numbers)</i> None

Observation:	
Description of observation: None observed Local law or ETI requirement: Comments:	Objective evidence observed: None

Good Examples observed:	
Description of Good Example (GE): The facility management system is certified under the international standard: <ul style="list-style-type: none"> Oeko-TEX Standard 100 certificates granted by AITEX for products class I and valid until 31/10/2023 Oeko-TEX Standard 100 certificates granted by AITEX for products class II and valid until 30/9/2023 ISO 28001 certificate granted by APPLUS and valid until 28/1/2024 GRS/GOTS certificate granted by CONTROL UNION and valid until 31/7/2023 European FLAX certificate granted by Bureau Veritas and valid until 2/6/2025 	Objective evidence observed: Valid certificates and documents related reviewed

1: Freely Chosen Employment

[\(Click here to return to summary of findings\)](#)

ETI

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

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

Current Systems and Evidence Examined

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

Current systems:

There is no forced, bonded, or involuntary prison labour observed. The workers confirm that they are working on their own free will and their employer does not ask for any deposit or guarantee. Management only keeps a copy of their identity documents; workers keep the originals. Local law establishes a compulsory notice of 15 days before the date of resignation. Working rules, terms and conditions of employment documents are handed in to all workers.

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

Employees' files
Hiring procedures
Workers' interviews
Facility's Local Labour office registers forms (for inspections performed by the Local Government).

Details:

There is no forced, bonded, or involuntary prison labour observed. The workers confirm that they are working on their own free will and their employer does not ask for any deposit or guarantee. The workers are free to leave at the end of their shift. Workers movements are not restricted. No evidence of restrictions on workers' freedom to terminate employment.

Any other comments: Status: Compliant

A: Is there any evidence of retention of original documents, e.g. passports/ID's	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: If yes, please give details and category of workers affected:
B: Is there any evidence of a loan scheme in operation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B1: If yes, please give details and category of worker affected:
C: Is there any evidence of retention of wages /deposits	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

	C1: If yes, please give details and category of worker affected:
D: Are there any restrictions on workers' freedom to terminate employment?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D1: Please describe finding: NA. No findings. There are no restrictions
E: 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 E1: Please describe finding: NA
F: 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 F1: Please describe finding: NA. No findings. There are no restrictions
G: Does the site understand the risks of forced / trafficked / bonded labour in its supply chain	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not applicable G1: If yes, please give details and category of workers affected: NA. There are no issues found regarding risks of forced/ trafficked / bonded labour in its supply chain
H: Is the site taking any steps taking to reduce the risk of forced / trafficked labour?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please describe finding: No findings observed regarding facility's hiring process, forced labour of trafficked labour.

Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI requirement: Recommended corrective action:	Objective evidence observed: <i>(where relevant please add photo numbers)</i> None

Observation:	
Description of observation: None observed Local law or ETI requirement: Comments:	Objective evidence observed: None

Good Examples observed:	
Description of Good Example (GE): None observed	Objective evidence observed: None

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

[\(Click here to return to summary of findings\)](#)

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

ETI

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

Current Systems and Evidence Examined

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

Current systems:

Collective Bargaining Agreement is called "Convenio Colectivo General de Trabajo de la Industria Textil y de la Confección."

Workers, without distinction have the right to join or form trade unions of their own choosing. As the local law states employees have the right to form a worker committee or elect their representatives freely among them. The management respects the rights of employees to choose to form, belong to or not belong to a union or any other type of employees' organization. The employees are aware about their rights including to elect freely among them each fourth year.

There is workers' representative committee elected freely among them. This committee is composed by 9 members (3 of them supports the Spanish Union called CCOO –Comisiones Obreras-; 2 of them supports the Spanish Union called UGT –Unión General de Trabajadores-; and 4 of them supports the Spanish Union called SI –Sinidicato Independiente-). The last election was dated on 22/5/2023. The committee members were interviewed. They stated that there is a good work atmosphere, and the management follows an open doors attitude for all employees. No negative information was raised through workers' representative committee members' interviews.

Union membership is a private matter. The firm has no right, and it abstains from enquiring about the subject. In Spain Union membership is considered a very sensitive datum by the Personal Data Protection Act.

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

Collective Bargaining Agreement
Workers Committee elections minute
Management, workers representatives and workers interviews
Facility tour

Details:

The committee members were interviewed. They stated that there is a good work atmosphere, and the management follows an open doors attitude for all employees. No negative information was raised through workers' representative committee members' interviews. Moreover, the employees have a direct and kindly treatment with management and the HR department.

Any other comments: Status: Compliant

A: What form of worker representation/union is there on site?	<input type="checkbox"/> Union (name) <input checked="" type="checkbox"/> Worker Committee <input type="checkbox"/> Other (specify) <input type="checkbox"/> None	
B: Is it a legal requirement to have a union?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
C: Is it a legal requirement to have a worker's committee?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
D: Is there any other form of effective worker/management communication channel? (Other than union/worker committee e.g. H&S, sexual harassment)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <p>D1: Please give details: There is workers' representative committee elected freely among them. This committee is composed by 9 members (3 of them supports the Spanish Union called CCOO – Comisiones Obreras-; 2 of them supports the Spanish Union called UGT –Unión General de Trabajadores-; and 4 of them supports the Spanish Union called SI –Sinidicato Independiente-). The last election was dated on 22/5/2023. There is appointed an H&S committee composed by 6 people (3 from workers representatives and 3 from management). This committee performs meetings on three monthly basis and keep a continuous verbal exchange with management for the H&S management system improve, risk prevention and safety issues (last meeting dated on 1/3/2023). There is a gender equality committee composed by 10 people (5 from workers representatives and 5 from management). This committee performs meetings and keep a continuous verbal exchange with management (last meeting dated on 29/3/2023). Outsourced companies hired to support the H&S management system. Spanish Unions and Labour Court.</p> <p>D2: Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No </p>	
E: Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <p>E1: Please give details: The workers representatives committee is provided with the adequate facilities for their tasks' development and meetings</p>	
F: Name of union and union representative, if applicable:	NA	F1: Is there evidence of free elections? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A

<p>G: If there is no union, is there a parallel means of consultation with workers e.g. worker committees?</p>	<p>There is workers' representative committee elected freely among them. This committee is composed by 9 members (3 of them supports the Spanish Union called CCOO – Comisiones Obreras-; 2 of them supports the Spanish Union called UGT –Unión General de Trabajadores-; and 4 of them supports the Spanish Union called SI –Sinidicato Independiente-). The last election was dated on 22/5/2023.</p>	<p>G1: Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>
<p>H: Are all workers aware of who their representatives are?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p>I: Were worker representatives freely elected?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>I1: Date of last election: The last election was dated on 22/5/2023.</p>
<p>J: Do workers know what topics can be raised with their representatives?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p>K: Were worker representatives/union representatives interviewed?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, please state how many: 4 out of total 9 workers representatives committee members were interviewed</p>	
<p>L: Please describe any evidence that union/worker's committee is effective? Specify date of last meeting; topics covered; how minutes were communicated etc.</p>	<p>The workers' representative committee elected freely among them is known by workers as could be stated through workers interviews. The committee members were interviewed. They stated that there is a good work atmosphere, and the management and HR department follows an open doors attitude for all employees. No negative information was raised through workers' representative committee members interviews. The relationship between management and workers' representatives committee is in continuous manner and the HR department has an open doors attitude. Also, management, HR department and workers' representative committee performs meetings frequently. Last dated on 1/3/2023, 13/12/2022, 7/11/2022, 18/7/2022). The main topics for those meetings were: production and customer topics and economic status of the company and economic expectative; production issues and organization, working calendar for the year, holidays, workers shift changes, leaves and local holidays for the year, some improvements and production suggestions.</p>	

M: 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	M1: 0 % workers covered by Union CBA	M2: 100 % workers covered by worker rep CBA
M3: If Yes , does the Collective Bargaining Agreement (CBA) include rates of pay?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI requirement: Recommended corrective action:	Objective evidence observed: <i>(where relevant please add photo numbers)</i> None

Observation:	
Description of observation: None observed Local law or ETI requirement: Comments:	Objective evidence observed: None

Good Examples observed:	
Description of Good Example (GE): None observed	Objective evidence observed: None

3: Working Conditions are Safe and Hygienic

[\(Click here to return to summary of findings\)](#)

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

ETI

3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.

3.2 Workers shall receive regular and recorded Health & Safety training, and such training shall be repeated for new or reassigned workers.

3.3 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.

3.4 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers.

3.5 The company observing the code shall assign responsibility for Health & Safety to a senior management representative.

Current Systems and Evidence Examined

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

Current systems:

A safe and hygienic working environment is provided. The specific hazards are knowledge and adequate steps are taken to prevent work related accidents and injuries

Workers have received accurate H&S training

Clean and complete toilet facilities are provided. Potable water is available

Accommodation is not provided to workers

The company is in compliance with the code and have assigned each responsibility for H&S tasks

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

The H&S committee representatives' interviews

H&S management system documents and registers

The outsourced firms for H&S issues called "Quirón Prevención" and "MAZ" contracts, visits minutes and registers

The risk evaluations per work post

The PPEs hand in registers

Work-post conditions and hygienic assessment registers

The compulsory annual medical checks for all employees' registers

Accident/injuries registers, investigations and corrective actions (when applicable)

H&S annual plan

MSDS

The emergency preparedness plan

Intervention and first aid teams' registers

The last fire drill register

Firefighting equipment maintenance registers

Facility tour

Facility's Local Labour office registers book (for inspections performed by the Local Government)

Machinery security measures according to the local law R.D. 1215/1997. Maintenance annual plan available and followed

Mandatory periodical maintenance inspections certificates by an authorized company (OCA)

Pest and Plague control registers

Details:

The facility has contracted an outsourced firm called "QUIRÓN Prevención" to support the H&S management system. This company develops and maintains updated an H&S annual plan, risk evaluations per each work-post and work-post conditions and hygienic assessments. This company supports the facility in H&S issues as risk prevention, emergency preparedness plan, health watchfulness.

The risk evaluations per work post are available and updated. The suitable information and training are provided to the employees regarding each work post. H&S compulsory training is provided for new workers.

Another outsourced company called "MAZ" is in charge of the injuries' assistance, investigation and reporting.

There is appointed an H&S committee composed by 6 people (3 from workers representatives and 3 from management). This committee performs periodical meetings and keep a continuous verbal exchange with management for the H&S management system improve, risk prevention and safety issues. Last meetings dates: 1/3/2023, 7/11/2022, 19/7/2022, 28/3/2022.

The PPEs hand in registers updated

Work-post conditions and hygienic assessment conducted and in compliance with local law:

- Noise level on work posts report dated on 20/5/2022
- Illumination on work posts report dated on 25/6/2022
- Temperature, Humidity (thermal stress) on work posts report dated on 25/6/2022
- Air Quality on work posts report dated on 25/6/2022
- Chemicals exposure on work posts report dated on 30/3/2023
- Ergonomics assessment report dated on 15/1/2022
- Psychosocial report dated on 28/3/2023

The majority chemicals stored and used in this facility are related to the fabric manufacturing as dyes and colourants, printing paste, coloured paste, hydrogen peroxide, caustic soda, softeners, water repellents. Other chemicals are machinery oils and cleaning products.

MSDS available and updated

In case of accident/incident, the facility has hired an outsourced firm for injuries/accidents management called "MAZ"

The outsourced firm hired for injuries/accidents management maintain an updated accident/injuries registers. Investigations and corrective actions (when applicable) were available, also an H&S annual plan. There were 11 injuries/accidents during the last three months (February, March, April 2023): 10 without medical leave and 1 with medical leave (all mild incidents). There were 31 injuries/accidents during year 2022: 29 without medical leave and 2 with medical leave (all mild incidents). There were 40 injuries/accidents during year 2021: 38 without medical leave and 2 with medical leave (all mild incidents).

The compulsory annual medical checks for all workers and for the new workers hired registers are available and updated. Those medical checks are performed by the outsourced firm to support the H&S management system ("QUIRÓN Prevención") during February 2023 for existing workers and for new workers when hired.

The emergency preparedness plan updated on 16/5/2022 by the outsourced firm called "QUIRÓN Prevención" and in compliance with local law.

Last emergency evacuation drill dated on 15/5/2022

The emergency intervention teams composed by 4 workers and the last training was dated on 18/4/2022

The first aid teams are composed by 6 workers and the last training was dated on 13/7/2022

The firefighting, detection and alarm systems and equipment are checked periodically: on annual basis and visual check on three monthly basis to be in compliance with local Law (R.D. 513/2017) by an authorized outsourced firm called "Instalaciones contra Incendios M. CONEJERO S.L." (last annual report dated on January 2023 and last quarterly report dated on May 2023)

The machinery is well maintained and has the accurate H&S and risk prevention measures. The machinery risk prevention measures are checked by the outsourced company called UNIPRESALUD. An own machinery maintenance department and annual plan is available. This maintenance department is supported by outsourced maintenance companies

Mandatory periodical maintenance inspection each third-year certificates by an authorized company (OCA) of the high-tension transformers are granted by "APPLUS Norcontrol" and valid until 19/8/2024, 19/8/2024, 16/8/2024, 20/8/2024, 18/8/2024, 17/8/2024 respectively.

Mandatory periodical maintenance inspection each fifth-year certificate by an authorized company (OCA) of the electrical low-tension installation is granted by "APPLUS Norcontrol" and valid until 13/6/2027

Pest and plague control is in charge of trained and authorized own staff

Any other comments: Status: Compliant

<p>A: 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>A1: Please give details: The H&S annual plan, risk evaluations per each work-post and work-post conditions and hygienic assessments, H&S issues as risk prevention, emergency preparedness plan, health watchfulness are developed and maintained updated by the outsourced companies to support the H&S management system and the own H&S and risk prevention department. The risk evaluations per work post are available and updated. The suitable information and training are provided to the employees regarding each work post. H&S compulsory training is provided for new workers and for specific works as forklift drivers.</p>
<p>B: Are the policies included in workers' manuals?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>B1: Please give details: The suitable information is provided to the employees regarding each work post. H&S compulsory training is provided. Also, is included in the welcome training pack for new worker.</p>
<p>C: Are there any structural additions without required permits/inspections (e.g. floors added)?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>C1: Please give details: NA</p>
<p>D: 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>D1: Please give details: The visitors are informed on facility risks and provided with personal protective equipment if necessary</p>
<p>E: Is a medical room or medical facility provided for workers?</p> <p>If yes, do the room(s) meet legal requirements and is the size/number of rooms suitable for the number of workers.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>E1: Please give details: Not required by law to have a medical room. The facility is equipped with first aid kits and has hired an outsourced firm for injuries/accidents management is "MAZ". This company facility for workers assistance is located in the village close to the Site</p>
<p>F: Is there a doctor or nurse on site or there is easy access to first aider/trained medical aid?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>F1: Please give details: There is no doctor or nurse on site. The facility is equipped with first aid kits, with first aid team and has hired an outsourced firm for injuries/accidents management is "MAZ". This company facility for workers assistance is located in</p>

	the village close to the Site. The first aid teams are composed by 6 workers and the last training was dated on 13/7/2022
G: Where the facility provides worker transport - is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA G1: Please give details: NA. The facility does not provide workers transport
H: Is secure personal storage space provided for workers in their living space and is fit for purpose?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA H1: Please give details: NA. The facility does not provide workers accommodation
I: 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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No I1: Please give details: The H&S annual plan, risk evaluations per each work-post and work-post conditions and hygienic assessments, H&S issues as risk prevention, emergency preparedness plan, health watchfulness are developed and maintained updated by the outsourced firms. The risk evaluations per work post are available and updated. The suitable information and training are provided to the employees regarding each work post. H&S compulsory training is provided for new workers as well.
J: Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No J1: Please give details: Integrated industrial and environmental activity license (known as AAI), number 619/AAI/CV granted by the local government, last update on 8/7/2016 (valid for 8 years)
K: Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details: The facility is in compliance with laws and has the necessary permits. The facility is aware and in compliance with the customer Code and requirements. All chemicals used are in compliance with laws, industry standards, customer requirements and the MSDS are available and updated

Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law: <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI requirement Recommended corrective action:	Objective evidence observed: <i>(where relevant please add photo numbers)</i> None

Observation:	
Description of observation: None observed Local law or ETI requirement: Comments:	Objective evidence observed: None

Good Examples observed:	
Description of Good Example (GE): None observed	Objective Evidence Observed: None

4: Child Labour Shall Not Be Used

[\(Click here to return to summary of findings\)](#)

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

ETI

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

Current Systems and Evidence Examined

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

Current systems:

This Site has not hired employees under the age of 18 years. The youngest worker found is a man from administration area born on 1/10/1998 (24 years old)

The facility verifies all employees' original ID cards at the time of recruitment and keeps the photocopies of employees' ID cards in the personnel files.

The employees' personal files were provided for review. Each employee file includes a bio-data sheet and the age documentation, which is in the form of photocopied national identification card.

The card lists the employee's name, household address and the date of birth.

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

The auditor had access to the files of sampled employees, and to the list of employees stating the date of birth and seniority as well. There are copies of ID cards in the Files. ID cards are issued by the Home Ministry in Spain; they bear the date of birth. Also, the auditor had access to copies of Social Security cards that are issued by the Labour agency only for adults.

Moreover, during the interviews and the facility tour the auditor could confirm the absence of children employed or accompanying adults, nor historic child labour

Details:

This Site has not hired employees under the age of 18 years. The youngest worker found is a man from administration area born on 1/10/1998 (24 years old)

Any other comments: Status: Compliant

A: Legal age of employment:	16 years old (from 16 to 18 under specific restrictions)
B: Age of youngest worker found:	24. The youngest worker found is a man from administration area born on 1/10/1998 (24 years old)

C: 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
D: % of under 18's at this site (of total workers)	0 %
E: Are workers under 18 subject to hazardous work assignments? (Go to clause 3 – Health and Safety)	<input type="checkbox"/> Yes <input type="checkbox"/> No E1: If yes, give details: NA

Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI requirement: Recommended corrective action:	Objective evidence observed: <i>(where relevant please add photo numbers)</i> None

Observation:	
Description of observation: None observed Local law or ETI requirement: Comments:	Objective evidence observed: None

Good Examples observed:	
Description of Good Example (GE): None observed	Objective Evidence Observed: None

5: Living Wages are Paid

[\(Click here to return to summary of findings\)](#)

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

ETI

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

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

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

Current Systems and Evidence Examined

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

Current systems:

All employees 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 according to the Collective Bargaining Agreement.

Benefits such as social insurance, annual leave, sick leave, and child-bearing leave are provided to employees. Detailed under the Workers General Act and the Collective Bargaining Agreement salaries are paid in legal tender as the Spanish law stated, wages include all concept and term and their respective deductions.

The accurate wages and the salary tables were provided regarding the audit scope. There was no evidence of findings regarding these issues through the audit process.

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

Registers from 12 months were provided for review: from May 2022 to April 2023

Audit sample size: 26 attendance records and payroll records from April 2023 (current month), 26 attendance records and payroll records from January 2023 (non-peak month) and 26 attendance records and payroll records from October 2022 (peak month) were reviewed in this audit.

The production peak months are May, June, July, October, November

Moreover, management has available for audit process payrolls from the total workforce

26 workers were selected for interview process.

Collective Bargaining Agreement

Details:

The production peak months are May, June, July, October, November

Collective Bargaining Agreement is called "Convenio Colectivo General de Trabajo de la Industria Textil y de la Confección."

Any other comments: Status: Compliant

Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI requirement: Recommended corrective action:	Objective evidence observed: <i>(where relevant please add photo numbers)</i> None

Observation:	
Description of observation: None observed Local law or ETI requirement: Comments:	Objective evidence observed: None

Good Examples observed:	
Description of Good Example (GE): None observed	Objective Evidence Observed: None

Summary Information

Criteria	Local Law (Please state legal requirement)	Actual at the Site (Record site results against the law)	Is this part of a Collective Bargaining Agreement?
A: Standard/Contracted work hours: (Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)	Legal maximum: Average of 40 hours per week. 8 hours per day.	A1: Average of 40 hours per week. 8 hours per day. Maximum of 1792 hours per year as stated by Collective	A2: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

		Bargaining Agreement	
B: Overtime hours: (Maximum legal and actual overtime hours, please state if possible per day, week, and month)	Legal maximum: Not allowed over 80 overtime hours annually or over 12 total working hours in a day	B1: 0 hours per day 0 hours per week No overtime hours observed	B2: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
C: Wage for standard/contracted hours: (Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)	Legal minimum: 1080 €/month as the Spanish Law stated	C1: minimum of 1080 €/month allowed under the CBA professional categories salary tables	C2: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
D: Overtime wage: (Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)	Legal minimum: never below the standard hour as the Spanish Law stated	D1: In case of overtime performed, the CBA stated: Overtime hour performed paid as a premium of 175 % of the standard hour payment.	D2: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Wages analysis: (Click here to return to Key Information)	
A: Were accurate records shown at the first request?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
A1: If No , why not?	NA
B: 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)	Registers from 12 months were provided for review: from May 2022 to April 2023 Audit sample size: 26 attendance records and payroll records from April 2023 (current month), 26 attendance records and payroll records from January 2023 (non-peak month) and 26 attendance records and payroll records from October 2022 (peak month) were reviewed in this audit. The production peak months are May, June, July, October, November Moreover, management has available for audit process payrolls from the total workforce 26 workers were selected for interview process.

C: Are there different legal minimum wage grades? If Yes , please specify all.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	C1: If Yes , please give details: NA	
D: If there are different legal minimum grades, are all workers graded and paid correctly?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	D1: If No , please give details: NA	
E: For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum?	<input type="checkbox"/> Below legal min <input type="checkbox"/> Meet <input checked="" type="checkbox"/> Above	E1: Lowest actual wages found: <i>Note: full time employees and please state hour / week / month etc.</i> 1230 €/month	
F: Please indicate the breakdown of workforce per earnings:	F1: ____% of workforce earning under minimum wage F2: ____% of workforce earning minimum wage F3: 100 % of workforce earning above minimum wage		
G: Bonus Scheme found: Please specify details:	Bonus Scheme found: NA <i>Note: type of employee (e.g. full time, temp, etc.) and please state which units e.g. /hour /week /month etc.</i>		
H: What deductions are required by law e.g. social insurance? Please state all types:	Social Insurance and Taxes		
I: Have these deductions been made?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	I1: Please list all deductions that have been made.	1. Social Insurance 2. Taxes Please describe: Social Insurance and Taxes are made as the local law and CBA states for each professional category.
		I2: Please list all deductions that have not been made.	1. NA 2. NA Please describe: NA
J: Were appropriate records available to verify hours of work and wages?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
K: Were any inconsistencies found? (if yes describe nature)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	K1: Type <input type="checkbox"/> Poor record keeping <input type="checkbox"/> Isolated incident <input type="checkbox"/> Repeated occurrence:	

<p>L: Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>L1: Please give details: The worked time registration is through face recognition scanner and its accurate software. This system reflects all time worked.</p>
<p>M: Is there a defined living wage: <i>This is <u>not normally</u> minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.</i></p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>M1: Please specify amount/time: 1080 €/monthly stated by Spanish Law (Source: Spanish Ministry of Economy: The Spanish government have calculated the minimum living wage to state the minimum legal wage. In this case, is the same amount. Living wage = Minimum wage).</p>
<p>M2: If yes, what was the calculation method used.</p>	<p><input type="checkbox"/> ISEAL/Anker Benchmarks <input type="checkbox"/> Asia Floor Wage <input type="checkbox"/> Figures provided by Unions <input type="checkbox"/> Living Wage Foundation UK <input type="checkbox"/> Fair Wear Wage Ladder <input type="checkbox"/> Fairtrade Foundation</p> <p>Other – please give details: Spanish Ministry of Economy: The Spanish government has calculated the minimum living wage to state the minimum legal wage. In this case, is the same amount. Living wage = Minimum wage</p>
<p>N: 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>N1: Please give details: Spanish government have calculated the minimum living wage to state the minimum legal wage and the Spanish government review each year this minimum wage to change it if necessary.</p>
<p>O: Are workers paid in a timely manner in line with local law?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>P: Is there evidence that equal rates are being paid for equal work:</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>P1: Please give details: The auditor checked that all the employees who carry out the same task are paid accordingly, they have the same gross wage and there is no evidence of discrimination.</p>
<p>Q: How are workers paid:</p>	<p><input type="checkbox"/> Cash <input type="checkbox"/> Cheque <input checked="" type="checkbox"/> Bank Transfer <input type="checkbox"/> Other</p> <p>Q1: If other, please explain: NA</p>

6: Working Hours are not Excessive

[\(Click here to return to summary of findings\)](#)

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

ETI

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

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

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

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

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

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

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

Current Systems and Evidence Examined

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

Current systems:

Standard work week: average of 40 hours per week. 8 hours per day. Maximum of 1792 hours per year as stated by Collective Bargaining Agreement

Working days, working hours and breaks:

Working days: from Monday to Friday. Working hours: 3 production shifts (6:00 to 14:00; from 14:00 to 22:00; from 22:00 to 6:00)

No working days: 2 Days off each 7days: Saturday and Sunday

Breaks: one of 15 minutes and they are free to break to go to toilets or take coffee or water whenever they want without restrictions.

Attendance registration: The worked time registration is through face recognition scanner and its accurate software. This system reflects all time worked.

The total hours worked in any 7 days period does not exceed 60 hours

The production peak months are: May, June, July, October, November

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

Registers from 12 months were provided for review: from May 2022 to April 2023

Audit sample size: 26 attendance records and payroll records from April 2023 (current month), 26 attendance records and payroll records from January 2023 (non-peak month) and 26 attendance records and payroll records from October 2022 (peak month) were reviewed in this audit.

The production peak months are May, June, July, October, November

Moreover, management has available for audit process payrolls from the total workforce

26 workers were selected for interview process.

Collective Bargaining Agreement

For local law checking: the facility's computer software for presence control and working hours tracking allow to confirm if the facility is in compliance with the overtime hours limit stated by local law (Spanish). This limit is stated on 80 overtime hours per year). The attendance records for the whole staff for the whole year were reviewed as well to check the compliance with the Spanish Law regarding the maximum limit of 80 overtime hours per year for each worker (Spanish Law: E.T. Art 35.2. Overtime hours cannot be over 80 hours per year, except those hours worked to prevent immediate risks and accidents. However, these forced overtime hours must be compensated as regular overtime work. Overtime is voluntary except when is agreed in contract or collective bargaining agreement and always less than 80 hours per year).

Details:

Overtime hours noted: No overtime hours observed

In case of overtime performed, the CBA stated: Overtime hour paid as a premium of 175% of the standard hour

Collective Bargaining Agreement is called "Convenio Colectivo General de Trabajo de la Industria Textil y de la Confección.".

Any other comments: Status: Compliant

Non-compliance:

1. Description of non-compliance:

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

None observed

Local law and/or ETI requirement:

Recommended corrective action:

Objective evidence observed:

(where relevant please add photo numbers)

None

Observation:	
Description of observation: None observed Local law or ETI requirement: Comments:	Objective evidence observed: None

Good Examples observed:	
Description of Good Example (GE): None observed	Objective Evidence Observed: None

Working hours' analysis Please include time e.g. hour/week/month (Go back to Key information)					
Systems & Processes					
A. What timekeeping systems are used: time card etc.	Describe: Attendance registration: The worked time registration is through face recognition scanner and its accurate software. This system reflects all time worked.				
B: Is sample size same as in wages section?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: If no, please give details				
C: Are standard/contracted working hours defined in all contracts/employment agreements?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	C1: If NO, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements. Please give details:			
D: Are there any other types of contracts/employment agreements used?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	D1: If YES, please complete as appropriate:			
		<input type="checkbox"/> 0 hrs	<input type="checkbox"/> Part time	<input type="checkbox"/> Variable hrs	<input type="checkbox"/> Other
		If "Other", Please define:			
		NA			

E. Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<i>E1: If yes, please detail hours, %, types of workers affected and frequency</i> Please give details: NA
F: Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?	F2: Please select all applicable: <input checked="" type="checkbox"/> 1 in 7 days <input type="checkbox"/> 2 in 14 days <input type="checkbox"/> No If 'No', please explain:	F3: Is this allowed by local law? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Maximum number of days worked without a day off (in sample):	
	The maximum number of days worked were 5 consecutive days (and 2 days off each 7 days period)	
Standard/Contracted Hours worked		
G: Were standard working hours over 48 hours per week found?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	G1: If yes, % of workers & frequency: NA
H: Any local waivers/local law or permissions which allow averaging/annualised hours for this site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	H1: If yes, please give details: NA
Overtime Hours worked		
I: Actual overtime hours worked in sample (State per day/week/month)	Highest OT hours: 0 hours per week in April 2023 (current month) 0 hours per week in January 2023 (non-peak month) 0 hours per week in October 2022 (peak month)	
J: Combined hours (standard or contracted + overtime hours = total) over 60 found? Please give details:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
K: Approximate percentage of total workers on highest overtime hours:	NA. 0 %	
L: Is overtime voluntary?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<i>L1: Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews /</i>

	<input type="checkbox"/> Conflicting Information <input checked="" type="checkbox"/> NA –There are no overtime hours observed	<i>refusal arrangements: In case of overtime hours performed the Local Law and the CBA states that the overtime hours must be performed on a voluntary basis and paid in accordance with the CBA conditions. The management and employees are aware of those conditions stated by both documents as could be stated through interviews</i>
Overtime Premiums		
M: Are the correct legal overtime premiums paid?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A – there is no legal requirement to OT premium <input checked="" type="checkbox"/> NA. There are no overtime hours observed	M1: Please give details of normal day overtime premium as a % of standard wages: <i>NA. There are no overtime hours observed</i>
N: Is overtime paid at a premium?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA. There are no overtime hours observed	N1: If yes, please describe % of workers & frequency: <i>NA. There are no overtime hours observed</i>
O: If the site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant.	<input type="checkbox"/> No <input type="checkbox"/> Consolidated pay (May be standard wages above minimum legal wage, with no/low overtime premium) <input type="checkbox"/> Collective Bargaining agreements <input checked="" type="checkbox"/> Other NA. There are no overtime hours observed	
	O1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other	
	NA. There are no overtime hours observed	
P: If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant.	<input type="checkbox"/> Overtime is voluntary <input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week <input type="checkbox"/> Safeguards are in place to protect worker's health and safety <input type="checkbox"/> Site can demonstrate exceptional circumstances <input type="checkbox"/> Other reasons (please specify)	
	P1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other:	

	NA. There are no overtime hours observed
Q: Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?	<input type="checkbox"/> Yes <input type="checkbox"/> No Q1: If yes, please give details: NA. There are no overtime hours observed
R: If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule.	<input type="checkbox"/> Yes <input type="checkbox"/> No NA. There are no overtime hours observed

7: No Discrimination is Practiced

[\(Click here to return to summary of findings\)](#)

ETI

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

Current Systems and Evidence Examined

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

Current systems:

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.

The auditor enquired about the condition of employment of women in the firm. He found that they were granted equal wages, benefits, holidays, and conditions as their male co-workers. Through employees' interviews, management interviews and documents reviewed, no proof of discrimination was noted. The facility provides the same pay to male/female employees and the collective agreement contains a non-discrimination section which describes how to act against any issue. There is no discrimination in hiring, compensation, access to training, promotion, termination, or retirement

The auditor confirmed that also the youngest employees were not discriminated against by their senior co-workers.

Under Spanish law and CBA there are mechanisms established to avoid sexual harassment.

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

Employees' files, wages, training records

Hiring procedures

Facility's policies, values, procedures, and registers

Workers, workers representatives and management interviews

Collective Bargaining Agreement

Facility's Local Labour office registers forms (for inspections performed by the Local Government)

The own CSR Ethical Code (since February 2015 and updated on 31/5/2021) which meets the ETI Code scope.

Gender Equality plan dated on 20/11/2020

Gender Equality committee registers and meeting minutes

Details:

No evidence observed due to discrimination in this facility. Employees when interviewed confirmed the absence of any kind of discrimination due to gender, religion, citizenship, or origin.

Collective Bargaining Agreement is called "Convenio Colectivo General de Trabajo de la Industria Textil y de la Confección."

The facility is in compliance with the positive discrimination Spanish Law (13/1982) in order to help the integration of disabled employees in private companies. This law states that the private or public companies over 50 employees should have 2% of disabled employees hired among the whole company personnel regardless of the kind of contract.

There is appointed a Gender Equality committee composed by 10 members (5 from workers and 5 from management). Last meetings dates: 29/3/2023, 7/3/2023, 15/12/2022, 30/9/2022.

Any other comments: Status: Compliant

A: Gender breakdown of Management + Supervisors (Include as one combined group)	A1: Male: 62,5 % A2: Female: 37,5 %
B: Number of women who are in skilled or technical roles e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst:	6
C: Is there any evidence of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation?:	<input type="checkbox"/> Hiring <input type="checkbox"/> Compensation <input type="checkbox"/> Access to training <input type="checkbox"/> Promotion <input type="checkbox"/> Termination or retirement <input checked="" type="checkbox"/> No evidence of discrimination found C1: Please give details: NA. No evidences observed due to discrimination in this facility.

Professional Development

A: What type of training and development are available for workers?	Different trainings for workers professional development for multi-tasks skill.
B: Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please give details: NA

Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI requirement: Recommended corrective action:	Objective evidence observed: <i>(where relevant please add photo numbers)</i> None

Observation:	
Description of observation: None observed Local law or ETI requirement: Comments:	Objective evidence observed: None

Good Examples observed:	
Description of Good Example (GE): None observed	Objective Evidence Observed: None

8: Regular Employment Is Provided

[\(Click here to return to summary of findings\)](#)

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

ETI

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

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

Additional Elements: Responsible Recruitment

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

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

8.5 Employment agencies must only supply workers registered with them.

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

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

Current Systems and Evidence Examined

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

Current systems:

All works are performed on the basis of recognised employment relationship established through national law and practice.

Evidence of Homework or apprentices were not found.

The HR department has full understanding of entire recruitment process. Moreover, to develop and to perform the HR management tasks and to be update in labour relationships and laws, the Site has hired an outsourced consultancy.

Any payment or recruitment fee is avoided in the recruitment process as CBA and Local Laws stated.

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

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

Employees' files

Hiring procedures

Facility tour

Collective Bargaining Agreement is called "Convenio Colectivo de Trabajo de la Industria Textil y de la Confección".

Details:
Evidence of Homework or apprentices were not found

Any other comments: Status: Compliant

Non-compliance:

1. Description of non-compliance:

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

None observed

Local law and/or ETI requirement:

Recommended corrective action:

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

None

Observation:

Description of observation:

None observed

Local law or ETI requirement:

Comments:

Objective evidence observed:

None

Good Examples observed:

Description of Good Example (GE):

None observed

Objective Evidence Observed:

None

Responsible Recruitment

All Workers

A: Were all workers presented with terms of employment at the

☒ Terms & Conditions presented
☒ Understood by workers

time of recruitment, did they understand them and are they same as current conditions?	<input checked="" type="checkbox"/> Same as actual conditions A1: If any are unchecked, please describe finding and specific category(ies) of workers affected: NA
B: Did workers' pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement?	<input type="checkbox"/> Yes <input type="checkbox"/> No B1: If yes, please describe details and specific category(ies) of workers affected: NA
C: If yes, check all that apply:	<input type="checkbox"/> Recruitment / hiring fees <input type="checkbox"/> Service fees <input type="checkbox"/> Application costs <input type="checkbox"/> Recommendation fees <input type="checkbox"/> Placement fees <input type="checkbox"/> Administrative, overhead or processing fees <input type="checkbox"/> Skills tests <input type="checkbox"/> Certifications <input type="checkbox"/> Medical screenings <input type="checkbox"/> Passports/ID's <input type="checkbox"/> Work / resident permits <input type="checkbox"/> Birth certificates <input type="checkbox"/> Police clearance fees <input type="checkbox"/> Any transportation and lodging costs after employment offer <input type="checkbox"/> Any transport costs between work place and home <input type="checkbox"/> Any relocation costs after commencement of employment <input type="checkbox"/> New hire training / orientation fees <input type="checkbox"/> Medical exam fees <input type="checkbox"/> Deposit bonds or other deposits <input type="checkbox"/> Any other non-monetary assets <input type="checkbox"/> Other – C1: If other, please give details: NA
D: If any checked, give details:	NA

Migrant Workers:	
<p><i>The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national or permanent resident or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity</i></p>	
A: Type of work undertaken by migrant workers:	<p>All the foreign workers have the same tasks, duties, and rights of the local workers. All of them are living in Spain since quite years ago. All of them have the accurate residence and work permits. At the present there is a total of 260 workers: 253 local workers (Spanish) and 7 foreign workers: 1 from Mali, 1 from USA, 3 from Colombia, 1 from Romania, 1 from Ecuador. 3 out of total 7 foreign employees are recruited directly by the facility and 4 out of total 7 foreign workers are recruited through 1 temporary employment agency to strengthen the production workforce. This temporary employment agency is called "TEMPORING"</p>

B: Please give details about recruitment agencies for migrant workers:	B1: Total number of (in country recruitment agencies) used: 1 B2: Total number of (outside of local country) recruitment agencies used: 0	
C: Are migrant workers' voluntary deductions (such as for remittances) confirmed in writing by the worker and is evidence of the transaction supplied by the facility to the worker?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C1: Please describe finding: There are no deductions. All the foreign workers have the same tasks, duties, and rights of the local workers.	C2: Observations: There are no deductions. All the foreign workers have the same tasks, duties, and rights of the local workers.
D: Are Any migrant workers in skilled, technical, or management roles <i>Migrant Workers (this should include all migrant workers including permanent workers, temporary and/or seasonal workers)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D1: If yes, number and example of roles: NA	

NON-EMPLOYEE WORKERS

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

	B1 – If other, please give details: NA
C: If any checked, give details:	NA

Agency Workers (if applicable) <i>(workers sourced from a local agent who are not directly paid by the site, but paid by the agency. Usually the agencies are paid by the site and the wages of the individual workers are paid by the agency.)</i>	
A: Number of agencies used (average):	A1: Names if available: One agency. There is a total of 52 workers hired through 1 temporary employment agency to strengthen the production workforce. This temporary employment agency is called "TEMPORING"
B: Were agency workers' age / pay / hours included within the scope of this audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
C: Were sufficient documents for agency workers available for review?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
D: Is there a legal contract / agreement with all agencies?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: The legal contracts agreement with the agency is in compliance with the Spanish laws and the facility CBA and is accurate for this temporary employment agency which provides temporary workers to the facility to strengthen the production workforce.
E: Does the site have a system for checking labour standards of agencies? If yes, please give details.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Through the companies' activities coordination procedures the Site could ensure the compliance with the contracted terms and conditions and to be in compliance with the Spanish laws and the facility CBA.

Contractors: <i>Note: contractors in this context are generally individuals who supply several workers to a site. Usually the contractors are paid by the site and the wages of the workers are paid by the contractor. Common terms include, gang bosses, labor provider,</i>	
A: Any contractors on site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: If yes, how many contractors are present, please give details: NA

B: If Yes , how many workers supplied by contractors?	NA
C: Do all contractor workers understand their terms of employment?	<input type="checkbox"/> Yes <input type="checkbox"/> No C1: Please describe finding: NA
D: If Yes , please give evidence for contractor workers being paid per law:	NA

8A: Sub-Contracting and Homeworking

[\(Click here to return to summary of findings\)](#)

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

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

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

Note to auditor on homeworking:

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

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

Current Systems and Evidence Examined

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

Current systems:

It was verified through documents reviewed, facility tour, management interviews and employees' interviews that the firm does not use homeworkers

It was verified through documents reviewed, facility tour, management interviews and employees' interviews that there are no external subcontracting processes.

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

Documents reviewed, facility tour, management interviews and employees' interviews

Details:

No signs of use of homeworkers found. No signs of transshipment or subcontracting processes found

Status: Compliant

Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI /Additional Elements requirement: Recommended corrective action:	Objective evidence observed: <i>(where relevant please add photo numbers)</i> None

Observation:	
Description of observation: None observed Local law or ETI/Additional elements requirement: Comments:	Objective evidence observed: None

Good Examples observed:	
Description of Good Example (GE): None observed	Objective Evidence Observed: None

Summary of sub-contracting – if applicable <input checked="" type="checkbox"/> Not Applicable please x	
A: Has the auditor made a simple calculation to compare capacity with workers' work load in order to identify possible unrecorded work or undeclared sub-contracting	<input type="checkbox"/> Yes <input type="checkbox"/> No A1: Please describe: NA
B: If sub-contractors are used, is there evidence this has been agreed with the main client?	<input type="checkbox"/> Yes <input type="checkbox"/> No B1: If Yes , summarise details: NA

C: Number of sub-contractors/agents used:	NA
D: Is there a site policy on sub-contracting?	<input type="checkbox"/> Yes <input type="checkbox"/> No D1: If Yes , summarise details: NA
E: What checks are in place to ensure no child labour is being used and work is safe?	NA

Summary of homeworking – if applicable			
<input checked="" type="checkbox"/> Not Applicable please x			
A: If homeworking is being used, is there evidence this has been agreed with the main client?	<input type="checkbox"/> Yes <input type="checkbox"/> No A1: If Yes , summarise details: NA		
B: Number of homeworkers	B1: Male: 0	B2: Female: 0	Total: 0
C: Are homeworkers employed direct or through agents?	<input type="checkbox"/> Directly <input type="checkbox"/> Through Agents NA	C1: If through agents, number of agents: NA	
D: Is there a site policy on homeworking?	<input type="checkbox"/> Yes <input type="checkbox"/> No NA		
E: How does the site ensure worker hours and pay meet local laws for homeworkers?	NA		
F: What processes are carried out by homeworkers?	NA		
G: Do any contracts exist for homeworkers?	<input type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details: NA		
H: Are full records of homeworkers available at the site?	<input type="checkbox"/> Yes <input type="checkbox"/> No NA		

9: No Harsh or Inhumane Treatment is Allowed

[\(Click here to return to summary of findings\)](#)

ETI

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

Additional elements:

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

<p>A: Are there published, anonymous and/or open channels available for reporting any violations of Labour standards and H&S or any other grievances to a 3rd party?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>A1: Please give details: Workers have open channels available for consult or reporting any violations of Labour or Human Rights with the management directly, with the HR department, with workers representatives committee, with H&S committee members, with the Gender Equality committee members and with the Spanish Unions and Courts. Communities and people in general have available an own Code compliance open email. Suppliers and customers have available the Site phone and an own Code compliance open email. Also have access to local media and national and international mass media.</p>
<p>B: If Yes, are workers aware of these channels and have access? Please give details.</p>	<p>Yes, as could be stated through workers interviews and documents reviewed.</p>
<p>C: If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.</p>	<p>Workers have open channels available for consult or reporting any violations of Labour or Human Rights with the management directly, with the HR department, with workers representatives committee, with H&S committee members, with the Gender Equality committee members and with the Spanish Unions and Courts.</p>
<p>D: Which of the following groups is there a grievance mechanism in place for?</p>	<p><input checked="" type="checkbox"/> Workers <input checked="" type="checkbox"/> Communities <input checked="" type="checkbox"/> Suppliers <input checked="" type="checkbox"/> Other</p> <p>D1: Please give details: Workers have open channels available for consult or reporting any violations of Labour and H&S standards with the H&S committee members, with the workers committee members, with the Gender Equality committee members, with the management directly, with the HR department, with the outsourced firm hired to support the H&S issues performance and with the Spanish Unions and Labour Court. Communities, suppliers and others have open channels available for consult or reporting any violations, for grievances or communication in general directly with facility management, through facility email, web or phone, with the Spanish Unions and Court.</p>

E: Are there any open disputes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No E1: If yes, please give details NA
F: 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No F1: If no, please give details NA
G: Is there a published and transparent disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: If no, please explain NA
H: If yes, are workers aware of these the disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: If no, please give details NA
I: 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 I1: If yes, please give details NA

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:

Under Spanish laws it is absolutely forbidden to physically abuse or exploit employees. Under Spanish law there are mechanisms established to avoid sexual harassment. The auditor could check through employees' interviews and management comments. The facility abides by the national Law and by the Collective Bargaining Agreement. Both documents are legal documents, and they specify the disciplinary procedures and possible sanctions. Under Spanish law, no violence or fines are accepted as disciplinary practices. Law and CBA specify clearly disciplinary means and provides possibilities of appeal in all cases.

TEX ATHENEA S.L. has developed and introduced an own CSR Ethical Code (since February 2015 and updated on 31/5/2021) which meets the ETI Code scope.

A senior member of management is responsible for compliance with the Code (Javier Orgiler / HR Manager).

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

Spanish authorities' inspections forms
Management interviews
Workers interviews
Facility tour
Facility own Code
CBA

Details:

The auditor could check through employees' interviews and management comments. The facility abides by the national Law and by the Collective Bargaining Agreement. Both documents are legal documents, and they specify the disciplinary procedures and possible sanctions. Under Spanish law, no violence or fines are accepted as disciplinary practices. Law and CBA specify clearly disciplinary means and provides possibilities of appeal in all cases.

Any other comments:
Status: Compliant

Non-compliance:

1. Description of non-compliance:

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

None observed

Local law and/or ETI requirement:

Recommended corrective action:

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

None

Observation:

Description of observation:

None observed

Local law or ETI requirement:

Comments:

Objective evidence observed:

None

Good Examples observed:

Description of Good Example (GE):

None observed

Objective Evidence Observed:

None

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

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

Additional Elements

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

10A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.

Current Systems and Evidence Examined

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

Current systems:

All the foreign workers have the same tasks, duties, and rights of the local workers. All of them are living in Spain since quite years ago. All of them have the accurate residence and work permits. At the present there is a total of 260 workers: 253 local workers (Spanish) and 7 foreign workers: 1 from Mali, 1 from USA, 3 from Colombia, 1 from Romania, 1 from Ecuador. 3 out of total 7 foreign employees are recruited directly by the facility and 4 out of total 7 foreign workers are recruited through 1 temporary employment agency to strengthen the production workforce. This temporary employment agency is called "TEMPORING" The facility's policies, values, procedures, and Code ensures the same tasks, duties and rights than the local employees.

No fees lodged during recruitment process

Through management interviews, employees' interviews, documents reviewed and facility tour, the auditor could check if there are any kind of differences between foreign workers and the local (Spanish) workers.

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

Employees' files, wages and working hours registers

Management and workers' interviews

Facility tour

Details:

At the present there is a total of 260 workers: 253 local workers (Spanish) and 7 foreign workers: 1 from Mali, 1 from USA, 3 from Colombia, 1 from Romania, 1 from Ecuador. 3 out of total 7 foreign employees are recruited directly by the facility and 4 out of total 7 foreign workers are recruited through 1 temporary employment agency to strengthen the production workforce. This temporary employment agency is called "TEMPORING"

Any other comments: Status: Compliant

Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None observed Local law and/or ETI /Additional Elements requirement: Recommended corrective action:	Objective evidence observed: <i>(where relevant please add photo numbers)</i> None

Observation:	
Description of observation: None observed Local law or ETI/Additional Elements requirement: Comments:	Objective evidence observed: None

Good examples observed:	
Description of Good Example (GE): None observed	Objective Evidence Observed: None

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

[\(Click here to return to summary of findings\)](#)

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

B.4. Compliance Requirements

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

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

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

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

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

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

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

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

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

B4. Guidance for Observations

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

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

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

Current Systems and Evidence Examined

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

Current systems:

The facility is in compliance with local laws and has the necessary permits

The facility is aware and in compliance with Customers Code and requirements.

Facility's environmental policy signed by top manager (Eliseo Ribera / Managing Director): Last update dated on 1/4/2019

Environment performance register number for this facility granted by the local government (NIMA): 300002637

Local authorities register as wastes producer for this facility numbers: 03/10053/CV – 29440/PO2/CV

The authorized by local government wastes managers hired are: "Redeco", "Acteco", "J. M. Codina" for hazardous wastes and "Redeco", "Contenedores Ortíz" for non-hazardous wastes

The emissions control is performed each third year by the authorized company called "JECMA". Last control performed on 23/3/2023

The water wastes pour to the City Council's public wastewater sewage net. Water wastes control performed by the authorized company called "AITEX". Last control dated on 16/3/2023

Pest and plague control is in charge of trained and authorized own staff
The facility has installed photovoltaic solar panels array with 5,7 Mw of electricity generation capacity and a 2 Mw surplus storage battery.
The facility management system is certified under the international standard:

- Oeko-TEX Standard 100 certificates granted by AITEX for products class I and valid until 31/10/2023
- Oeko-TEX Standard 100 certificates granted by AITEX for products class II and valid until 30/9/2023
- GRS/GOTS certificate granted by CONTROL UNION and valid until 31/7/2023
- European FLAX certificate granted by Bureau Veritas and valid until 2/6/2025

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

Industrial activity license (AAI)
Environmental Policy
Environment performance register number for this facility
Local authorities register as wastes producer for this facility number
Facility licenses, policies, values, certificates and registers
Oeko TEX valid certificates and management system documents
Water consumption and Water wastes registers
Wastes managers registers
Emissions registers
Pest and plague control registers
Facility tour

Details:

Integrated industrial and environmental activity license (known as AAI), number 619/AAI/CV granted by the local government, last update on 8/7/2016 (valid for 8 years)

Any other comments: Status: Compliant

Non-compliance:

1. Description of non-compliance:

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

None observed

Local law and/or ETI/Additional Elements requirement:

Recommended corrective action:

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

None

Observation:	
Description of observation: None observed Local law or ETI/Additional elements requirements: Comments:	Objective evidence observed: None

Good examples observed:	
Description of Good Example (GE): The facility management system is certified under the international standard: <ul style="list-style-type: none"> • Oeko-TEX Standard 100 certificates granted by AITEX for products class I and valid until 31/10/2023 • Oeko-TEX Standard 100 certificates granted by AITEX for products class II and valid until 30/9/2023 • GRS/GOTS certificate granted by CONTROL UNION and valid until 31/7/2023 • European FLAX certificate granted by Bureau Veritas and valid until 2/6/2025 <ul style="list-style-type: none"> • The facility has installed photovoltaic solar panels array with 5,7 Mw of electricity generation capacity and a 2Mw surplus storage battery <ul style="list-style-type: none"> • The facility has installed a biomass boiler with 3,2 Mw of capacity for steam generation 	Objective Evidence Observed: Valid certificates and documents related reviewed Facility tour and documents related reviewed Facility tour and documents related reviewed

Environmental Analysis <i>(Site declaration only – this has not been verified by auditor. Please state units in all cases below.)</i>	
A: Is there a manager responsible for Environmental issues (Name and Position):	Damián Luna / Environmental performance Responsible
B: Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: Please give details: Risk assessment on the impact of the site conducted to obtain the accurate Integrated industrial and environmental activity license (known as AAI), number 619/AAI/CV granted by the local government, last update on 8/7/2016 (valid for 8 years)
C: Does the site have a recognised environmental system certification such as ISO 14000 or equivalent? Please give details.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No C1: Please give details: The facility management system is certified under the international standard: <ul style="list-style-type: none"> • Oeko-TEX Standard 100 certificates granted by AITEX for products class I and valid until 31/10/2023 • Oeko-TEX Standard 100 certificates granted by AITEX for products class II and valid until 30/9/2023 • GRS/GOTS certificate granted by CONTROL UNION and valid until 31/7/2023 • European FLAX certificate granted by Bureau Veritas and valid until 2/6/2025
D: Does the site have an Environmental policy? <i>(For guidance, please see Measurement criteria)</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: If yes, is it publicly available? All policies and procedures are known by employees. Also available the environmental policy on notices boards
E: If yes, does it address the key impacts from their operations and their commitment to improvement?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Environmental aspects management and reduction targets and objectives are reviewed periodically
F: Does the site have a Biodiversity policy? <i>(For guidance, please see Measurement criteria)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
G: Is there any other sustainability systems present such as Chain of Custody, Forest Stewardship Council (FSC), Marine Stewardship Council (MSC) etc.? Please give details. <i>(For guidance, please see Measurement criteria)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No G1: Please give details: NA
H: Have all legally required permits been shown? Please give details.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details: The facility management was collaborative for audit process and shown all environmental documents and permits kindly in timely manner. Integrated industrial and environmental activity license (known as AAI), number 619/AAI/CV granted by the local

	government, last update on 8/7/2016 (valid for 8 years)
I: Is there a documentation process to record hazardous chemicals used in the manufacturing process?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A I1: Please give details: Procedures and registers available. All chemicals including hazardous monthly inventory
J: 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 J1: Please give details: The quality and environment department is in charge of managing client's requirements and legal compliance. The facility is in compliance with the REACH (UE Directive)
K: Facility has reduction targets in place for environmental aspects e.g. water consumption and discharge, waste, energy and green-house gas emissions:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details: The facility is monitoring the facility consumptions within reduction targets and is stressing the staff for reduce consumptions: water for toilets and air conditioning system and electricity consumptions.
L: Facility has evidence of waste recycling and is monitoring volume of waste that is recycled.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1: Please give details: The facility has hired authorized wastes managers and wastes are monitored.
M: Does the facility have a system in place for accurately measuring and monitoring consumption of key utilities of water, energy and natural resources that follows recognised protocols or standards?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No M1: Please give details: The facility is monitoring its consumptions: water, electricity and gas consumptions. Gas meters are available on all machines, and electricity and water at some points.
N: Has the facility checked that any Sub-Contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No N1: Please give details: Through the companies' activities coordination procedures
Usage/Discharge analysis	
Criteria	Previous year: Please state period: _____ 2021 _____
Electricity Usage: Kw/hrs	5858000
Renewable Energy Usage: Kw/hrs	2314000
Gas Usage: Kw/hrs	29917000
Has site completed any carbon Footprint Analysis?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

If Yes , please state result		
Water Sources: <i>Please list all sources e.g. lake, river, and local water authority.</i>	<ul style="list-style-type: none"> Water reservoir 	<ul style="list-style-type: none"> Water reservoir
Water Volume Used: (m³)	258912	235435
Water Discharged: <i>Please list all receiving waters/recipients.</i>	<ul style="list-style-type: none"> City Council sewage system 	<ul style="list-style-type: none"> City Council sewage system
Water Volume Discharged: (m³)	231351	210518
Water Volume Recycled: (m³)	0	0
Total waste Produced <i>(please state units)</i>	586 Metric Tones	448 Metric Tones
Total hazardous waste Produced: <i>(please state units)</i>	8 Metric Tones	14 Metric Tones
Waste to Recycling: <i>(please state units)</i>	147 Metric Tones Wastes operations: R3, R5, R9, R12 y R13	244 Metric Tones Wastes operations: R3, R5, R9, R12 y R13
Waste to Landfill: <i>(please state units)</i>	121 Metric Tones Wastes operations: D1 y D15	112 Metric Tones Wastes operations: D1 y D15
Waste to other: <i>(please give details and state units)</i>	0	0
Total Product Produced <i>(please state units)</i>	8351733 Meters of fabric	7550689 Meters of fabric

10C: Business Ethics – 4-Pillar Audit

[\(Click here to return to summary of findings\)](#)

To be completed for a 4-Pillar SMETA Audit

10C. Compliance Requirements

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

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

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

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

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

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

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

10C. Guidance for Observations

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

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

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

Current Systems and Evidence Examined

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

Current systems:

The facility conducts its business ethically without bribery, corruption, or any type of fraudulent Business Practice.

The facility meets the requirements of local and national laws related to bribery, corruption, or any type of fraudulent Business Practices.

The facility has its own policies, values, and procedures.

The business is able to demonstrate that they comply with all fiscal legislative requirements.

TEX ATHENEA S.L. policies and procedures are known by management and employees. Those policies and procedures cover the scope of this audit.

TEX ATHENEA S.L. has developed and introduced an own CSR Ethical Code (since February 2015 and updated on 31/5/2021) in alignment with the Customers Codes and ETI Code which meets the ETI Code scope and Customer Codes and includes the company Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice.

The facility has designated a compliance committee from senior management (composed by 8 members) for implementing and monitoring standards concerning Business Ethics

A transparent system in place for confidentially reporting is available through email or box

The Site can 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 (last training dated on 19/4/2021 for 27 people and 11/11/2021 for 9 people)

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

The facility's own policies, values, and procedures
The facility policies and procedures
TEX ATHENEA S.L. own CSR Ethical Code
Management and workers interviews
Fiscal registers

Details:

TEX ATHENEA S.L. policies, procedures and own CSR Code are known by management and employees. Those policies and procedures cover the scope of this audit. The facility's policies, values, procedures, and own CSR Ethical Policy were communicated to all employees and to the new employees when are recruited. CSR Code is available in the Site web as well.

Any other comments: Status: Compliant

Non-compliance:

1. Description of non-compliance:

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

None observed

Local law and/or ETI requirement

Recommended corrective action:

Objective evidence observed:

(where relevant please add photo numbers)

None

Observation

Description of observation:

None observed

Local law or ETI requirement:

Comments:

Objective evidence observed:

None

Good examples observed:

Description of Good Example (GE):

None observed

Objective Evidence Observed:

None

<p>A: 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</p> <p>A1: Please give details: TEX ATHENEA S.L. has developed and introduced an own CSR Ethical Code (since February 2015 and updated on 31/5/2021) in alignment with the Customers Codes and ETI Code which meets the ETI Code scope and Customer Codes and includes the company Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice. TEX ATHENEA S.L. policies, procedures and own CSR Code are known by management and employees. Those policies and procedures cover the scope of this audit. The facility's policies, values, procedures, and own CSR Ethical Policy were communicated to all employees and to the new employees when are recruited. CSR Code is available in the Site web as well.</p>
<p>B: Does the site give training to relevant personnel (e.g. sales and logistics) on business ethics issues?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>B1: Please give details: The Site can 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 (last training dated on 19/4/2021 for 27 people and 11/11/2021 for 9 people)</p>
<p>C: Is the policy updated on a regular (as needed) basis?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>C1: Please give details: The policy is reviewed on a regular basis an updated when needed as all facility policies and management system</p>
<p>D: 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>D1: Please give details: NA</p>

Other findings

Other Findings Outside the Scope of the Code
None observed

Community Benefits

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

Annual collaboration with produced goods donation to the NGO called "APADIS" (for disabled people help and integration)

Collaboration with a Foundation called "La Caixa" to train and promote the reinstate to labour world long time unemployed people.

Plugging Escolar (school rubbish collection competition to raise environmental awareness among schoolchildren in the village)

Monetary donations to:

- Red Cross
- "Ronald McDonald Foundation" to support Ukraine
- Musical association called "VEM" ("Villena es Música")
- Animal protection organisation of the Villena village called "Athenea Cat Friendly"
- Villena village Swimming Club

Appendix 1

<p>Comparison between ETI code and Customer's Supplier's Code. Any areas where a site complies with the Customer's Supplier Code, but not with the ETI code are discussed at the audit close out meeting and recorded on the CAPR. Note to supplier "for this customer it may not be necessary to complete corrective actions where NC's DO NOT meet the ETI code, but DO meet your customer's code. If the audit is shared with other customers who work to the ETI code or an equivalent international standard, corrective actions will be necessary."</p> <p><input checked="" type="checkbox"/> Not Applicable please x</p>	
<p>NOTE: The provisions of the ETI base Code constitute minimum and not maximum standards, and this code should not be used to prevent companies from exceeding these standards. Companies applying the ETI Base Code are expected to comply with national and other applicable law and, where the provisions of law and the ETI Base Code address the same subject, to apply that provision which affords the greater protection.</p>	<p>Instruction to Audit Company: fill in the relevant clauses from the Customer Supplier Code - where applicable.</p>
ETI Code / Additional Elements	Customer's Supplier Code equivalent
0.A. Universal Rights covering UNGP	0.A. Universal Rights covering UNGP
<p>0.A. Guidance for Observations</p> <p>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.</p> <p>0.A.2 Businesses should have a designated person responsible for implementing standards concerning Human rights</p> <p>0.A.3 Businesses shall identify their stakeholders and salient issues.</p> <p>0.A.4 Businesses shall measure their direct, indirect, and potential impacts on stakeholders (rights holders) human rights.</p> <p>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.</p> <p>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.</p>	
0.B. Management Systems & Code Implementation	0.B. Management Systems & Code Implementation
<p>0.1 Suppliers are expected to implement and maintain systems for delivering compliance to this Code.</p>	

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

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

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

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

<p>10B2.1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits.</p> <p>10B2.2 The supplier should be aware of and comply with their end clients' environmental requirements.</p> <p><i>Note for auditors and readers, this is not a full environmental assessment but a check on basic systems and management approach.</i></p>	
---	--

SMETA Extra Sections for 4 Pillar Audit:	SMETA Extra Sections for 4 Pillar Audit:
Environment Section	Environment Section
<p>B.4. Compliance Requirements</p> <p>10B4.1 Businesses as a minimum must meet the requirements of local and national laws related to environmental standards.</p> <p>10B4.2 Where it is a legal requirement, businesses must be able to demonstrate that they have the relevant valid permits including for use and disposal of resources e.g. water, waste etc.</p> <p>10B4.3 Businesses shall be aware of their end client's environmental standards/code requirements</p> <p>10B4.4 Suppliers should have an environmental policy, covering their environmental impact, which is communicated to all appropriate parties, including its own suppliers.</p> <p>10B4.5 Suppliers shall be aware of the significant environmental impact of their site and its processes.</p> <p>10B4.6 The site should measure its impacts, including continuous recording and regular reviews of use and discharge of natural resources e.g. energy use, water use (see 4-pillar audit report and audit checks for details).</p> <p>10B4.7 Businesses shall make continuous improvements in their environmental performance.</p> <p>10B4.8 Businesses shall have available for review any environmental certifications or any environmental management systems documentation</p> <p>10B4.9 Businesses should have a nominated individual responsible for co-ordinating the site's efforts to improve environmental performance.</p> <p>B4. Guidance for Observations</p> <p>10B4.10 Suppliers should have completed the appropriate section of the SAQ and made it available to the auditor.</p> <p>10B4.11 Has the site recently been subject to (or pending) any fines/prosecutions for noncompliance to environmental regulations.</p>	
Business Practices Section	

10C. Compliance Requirements

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

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

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

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

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

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










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






10C. Guidance for Observations













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













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





Photo Form

		
Facility view	Facility name on facade	Facility entrance
		
Notices board	Working hours tracking device: face recognition scanner	Extinguisher. Hydrant equipped with fire hose
		
Wastes management area	Photovoltaic solar panels on facility's roof	Photovoltaic solar panels on facility's roof

		
Parking spaces for electric car charging	Outside hydrant	Sprinklers system
		
Electrical box	Emergency alarm press button	Electrical box
		
Emergency alarm press button. Extinguisher	Machinery emergency stop button	Sprinklers system
		
Emergency light	Toilets view	Toilets view

		
First aid kit	PPE use	Ergonomics support machine
		
Changing room view	Toilets view	Shower
		
Toilets view	Equipped area for workers breaks	First aid kit sign
		
First aid kit	Notices board	Wastewater treatment plant

		
Wastewater treatment plant sludge treatment	Biomass boiler	Biomass boiler
		
Biomass boiler feeding system	Surplus storage battery	Emergency eyewash
		
Equipped room for workers breaks	Evacuation routes signs	PPEs use sign
		
Emergency eyewash	Chemicals warehouse view	Chemicals warehouse view

		
<p>Chemicals warehouse retention system</p>	<p>MSDS</p>	<p>Chemical label and pictograms</p>
		
<p>Chemical label and pictograms</p>	<p>Safety mirror for forklift drivers</p>	



For more information visit: [Sedexglobal.com](https://www.sedexglobal.com)

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:

[Click here for Buyer \(A\) & Buyer/Supplier \(A/B\) members:](#)

http://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d

[Click here for Supplier \(B\) members:](#)

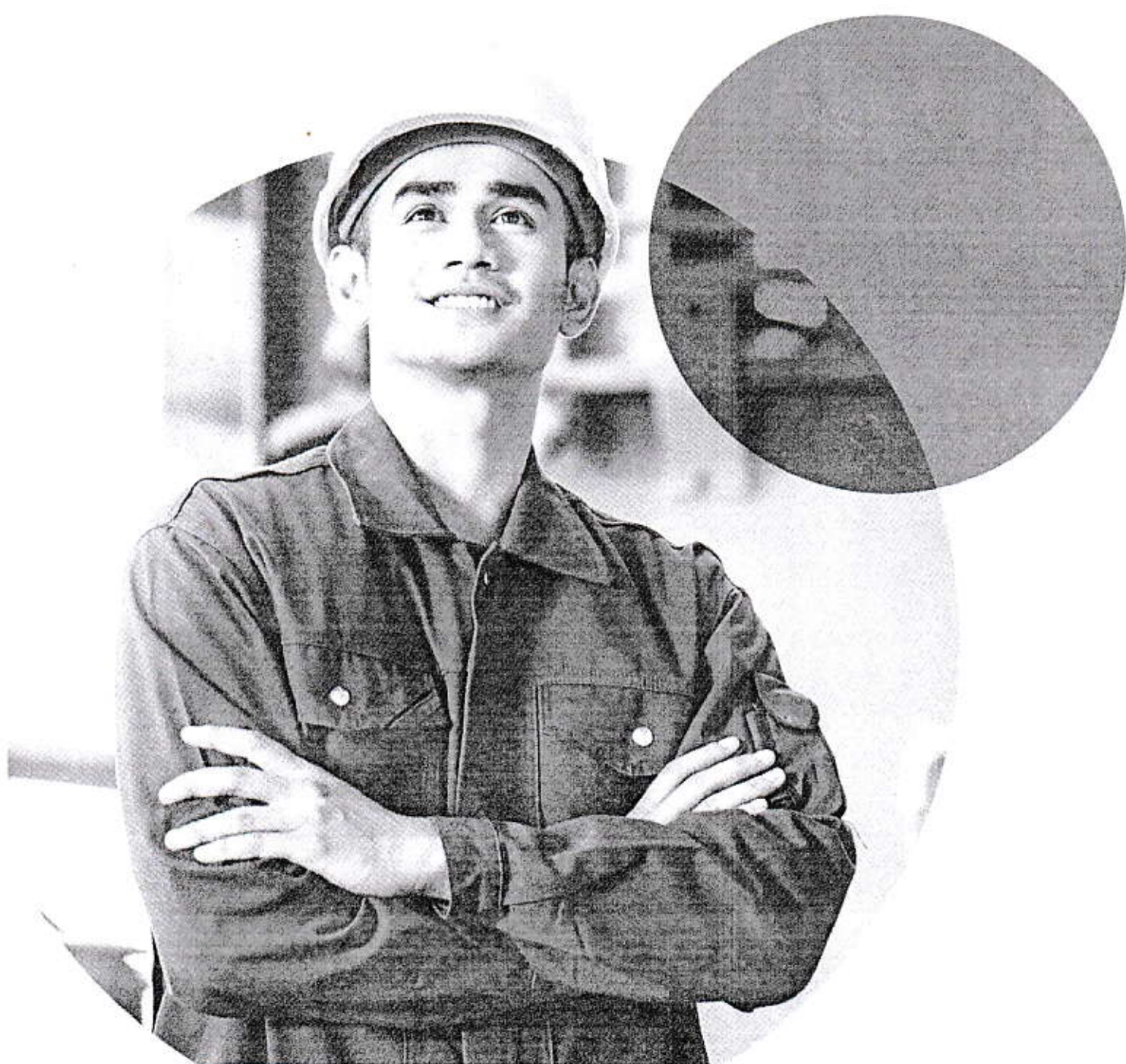
http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRgIY_2brg_3d_3d

[Click here for Auditors:](#)


<https://www.surveymonkey.co.uk/r/BRTVCKP>

SMETA Corrective Action Plan Report (CAPR)

Version 6.1



Audit Details			
Sedex Company Reference: (only available on Sedex System)	ZC: 5014104	Sedex Site Reference: (only available on Sedex System)	ZS: 5014441
Business name (Company name):	TEX ATHENEA S.L.		
Site name:	TEX ATHENEA S.L.		
Site address: (Please include full address)	Crta, de Caudete, Km 1 – 03400 Villena – Alicante - Spain	Country:	Spain
Site contact and job title:	Javier Orgiler / HR Manager		
Site phone:	+34 646734925	Site e-mail:	personal@texathenea.es
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health & Safety (plus Environment 2-Pillar)	<input checked="" type="checkbox"/> Environment 4-pillar <input checked="" type="checkbox"/> Business Ethics
Date of Audit:	23-24-25/5/2023		

Audit Company Name & Logo:  <small>Intertek</small>	Report Owner (payer): (If paid for by the customer of the site please remove for Sedex upload) TEX ATHENEA S.L.
---	--

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)			

 **ATHENEA**
TEX. ATHENEA S.L.

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.

Any exceptions to this must be recorded here (e.g. different sample size): None

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

Lead auditor: Carlos Lorenzo - CSCA 21700672 – Senior auditor

Team auditor: None

Interviewers: Carlos Lorenzo - Senior auditor

Report writer: Carlos Lorenzo - Senior auditor

Report reviewer:

Date of declaration: 25/5/2023

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

This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post-audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.

 **ATHENEA**
TEX. ATHENEA S.L.

Audit Parameters

Audit Parameters			
A: Time in and time out	Day 1 Time in: 9:00 Day 1 Time out: 17:00	Day 2 Time in: 9:00 Day 2 Time out: 17:00	Day 3 Time in: 9:00 Day 3 Time out: 13:00
B: Number of auditor days used:	2,5 (1 auditor x 2,5 days)		
C: Audit type:	<input type="checkbox"/> Full Initial <input checked="" type="checkbox"/> Periodic <input type="checkbox"/> Full Follow-up <input type="checkbox"/> Partial Follow-Up <input type="checkbox"/> Partial Other If other, please define		
D: Was the audit announced?	<input checked="" type="checkbox"/> Announced <input type="checkbox"/> Semi – announced: Window detail: weeks <input type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No EI: If No, why not?		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)	Javier Orgiler / HR Manager		
H: Is further information available (if yes, please contact audit company for details)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
I: Previous audit date:	26-27-28/4/2021		
J: Previous audit type:	SMETA 4 Pillars audit (Version 6.1) - Periodic		
K: Were any previous audits reviewed for this audit	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A		

ATHENEA
TEX.ATHENEA S.L.

Audit attendance	Management	Worker Representatives
	Senior management	Worker Committee representatives Union representatives

A: Present at the opening meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B: Present at the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C: Present at the closing meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: If Worker Representatives were not present please explain reasons why (only complete if no worker reps present)	NA		
E: If Union Representatives were not present please explain reasons why: (only complete if no union reps present)	There is no union in this facility.		

 **ATHENEA**
TEX. ATHENEA S.L.

Guidance

The Corrective Action Plan Report summarises the site audit findings and a corrective, and preventative action plan that both the auditor and the site manager believe is reasonable to ensure conformity with the ETI Base Code, Local Laws and additional audited requirements. After the initial audit, the form is used to re-record actions taken and to categorise the status of the non-compliances.

N.B. observations and good practice examples should be pointed out at the closing meeting as well as discussing non-compliances and corrective actions.

To ensure that good practice examples are highlighted to the supplier and to give a more 'balanced' audit a section to record these has been provided on the CAPR document (see following pages) which will remain with the supplier. They will be further confirmed on receipt of the audit report.

Root cause (see column 4)

Root cause refers to the specific procedure or lack of procedure which caused the issue to arise. Before a corrective action can sustainably rectify the situation, it is important to find out the real cause of the non-compliance and whether a system change is necessary to ensure the issue will not arise again in the future.

See SMETA BPG Chapter 7 'Audit Execution' for more explanation of "root cause".

Next Steps:

1. The site shall request, via Sedex, that the audit body upload the audit report, non-compliances, observations and good examples. If you have not already received instructions on how to do this then please visit the web site www.sedexglobal.com.
2. Sites shall action its non-compliances and document its progress via Sedex.
3. Once the site has effectively progressed through its actions then it shall request via Sedex that the audit body verify its actions. Please visit www.sedexglobal.com web site for information on how to do this.
4. The audit body shall verify corrective actions taken by the site by either a "Desk-Top" review process via Sedex or by Follow-up Audit (see point 5).
5. Some non-compliances that cannot be closed off by "Desk-Top" review may need to be closed off via a "1 Day Follow Up Audit" charged at normal fee rates. If this is the case, then the site will be notified after its submission of documentary evidence relating to that non-compliance. Any follow-up audit must take place within twelve months of the initial audit and the information from the initial audit must be available for sign off of corrective action.
6. For changes to wages and hours to be correctly verified it will normally require a follow up site visit. Auditors will generally require to see a minimum of two months wages and hours records, showing new rates in order to confirm changes (note some clients may ask for a longer period, if in doubt please check with the client).

Corrective Action Plan




Corrective Action Plan – non-compliances									
Non-Compliance Number The reference number of the non-compliance from the Audit Report. For example, Discrimination No.7	New or Carried Over Is this a new non-compliance identified at the follow-up or one carried over (C) that is still outstanding	Details of Non-Compliance Details of Non-Compliance	Root cause (completed by the site)	Preventative and Corrective Actions Details of actions to be taken to clear non-compliance, and the system change to prevent re-occurrence (agreed between site and auditor)	Timescale (Immediate, 30, 60, 90, 180, 365)	Verification Method Desktop / Follow-Up [D/F]	Agreed by Management and Name of Responsible Person: Note if management agree to the non-compliance, and document name of responsible person	Verification Evidence and Comments Details on corrective action evidence	Status Open/Closed or comment
		None observed	<input type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other – please give details:						

Corrective Action Plan – Observations			
Observation Number <small>The reference number of the observation from the Audit Report. For example, Discrimination No.7</small>	New or Carried Over <small>Is this a new observation identified at the follow-up or one carried over (C) that is still outstanding</small>	Details of Observation <small>Details of Observation</small>	Any improvement actions discussed <small>(Not uploaded on to SEDEX)</small>
			
		None observed	

Good examples		
Good example Number The reference number of the good example from the Audit Report, for example, Discrimination No.7	Details of good example noted	Any relevant Evidence and Comments
N°1: O.B.: Management systems and code implementation	<p>The facility management system is certified under the international standard:</p> <ul style="list-style-type: none"> • Oeko-TEX Standard 100 certificates granted by AITEX for products class I and valid until 31/10/2023 • Oeko-TEX Standard 100 certificates granted by AITEX for products class II and valid until 30/9/2023 • ISO 28001 certificate granted by APPLUS and valid until 28/11/2024 • GRS/GOTS certificate granted by CONTROL UNION and valid until 31/7/2023 • European FLAX certificate granted by Bureau Veritas and valid until 2/6/2025 	Valid certificates and documents related reviewed
N°2: 10. Other issue areas 10B4: Environment 4-Pillar	<p>The facility management system is certified under the international standard:</p> <ul style="list-style-type: none"> • Oeko-TEX Standard 100 certificates granted by AITEX for products class I and valid until 31/10/2023 • Oeko-TEX Standard 100 certificates granted by AITEX for products class II and valid until 30/9/2023 • GRS/GOTS certificate granted by CONTROL UNION and valid until 31/7/2023 • European FLAX certificate granted by Bureau Veritas and valid until 2/6/2025 <ul style="list-style-type: none"> • The facility has installed photovoltaic solar panels array with 5.7 Mw of electricity generation capacity and a 2Mw surplus storage battery • The facility has installed a biomass boiler with 3.2 Mw of capacity for steam generation 	<p>Valid certificates and documents related reviewed</p> <p>Facility tour and documents related reviewed</p> <p>Facility tour and documents related reviewed</p>

ATHENEAE
TEX. ATHENEAE S.L.

Confirmation

<p>Please sign this document confirming that the above findings have been discussed with and understood by you: (site management) If actual signatures are not possible in electronic versions, please state the name of the signatory in applicable boxes, as indicating the signature.</p>			
A: Site Representative Signature:	Javier Orgiler		<p>Title: HR Manager</p> <p>Date: 25/5/2023</p>
B: Auditor Signature:	Carlos Lorenzo		<p>Title: Auditor</p> <p>Date: 25/5/2023</p>
C: Please indicate below if you, the site management, dispute any of the findings. No need to complete D-E, if no disputes.			
D: I dispute the following numbered non-compliances:			
None			
E: Signed:			<p>Title</p> <p>Date</p>
(If any entry in box D, please complete a signature on this line)			
F: Any other site Comments:			
None			

Guidance on Root Cause

Explanation of the Root Cause Column

If a non-compliance is to be rectified by a corrective action which will also prevent the non-compliance re-occurring, it is necessary to consider whether a system change is required.

Understanding the root cause of the non-compliance is essential if a site is to prevent the issue re-occurring.

The root cause refers to the specific activity/ procedure or lack of activity /procedure which caused the non-compliance to arise. Before a corrective action can rectify the situation, it is important to find out the real cause of the non-compliance and whether a system change is necessary to ensure the issue will not arise again in the future.

Since this is a new addition, it is not a mandatory requirement to complete this column at this time. We hope to encourage auditors and sites to think about Root Causes and where they are able to agree, this column may be used to describe their discussion.

Some examples of finding a "root cause"

Example 1

Where excessive hours have been noted the real reason for these needs to be understood, whether due to production planning, bottle necks in the operation, insufficient training of operators, delays in receiving trims, etc.

Example 2

A non-compliance may be found where workers are not using PPE that has been provided to them. This could be the result of insufficient training for workers to understand the need for its use; a lack of follow-up by supervisors aligned to a proper set of factory rules or the fact that workers feel their productivity (and thus potential earnings) is affected by use of items such as metal gloves.

Example 3

A site uses fines to control unacceptable behaviour of workers.

International standards (and often local laws) may require that workers should not be fined for disciplinary reasons.

It may be difficult to stop fines immediately as the site rules may have been in place for some time, but to prevent the non-compliance re-occurring it will be necessary to make a system change.

The symptom is fines, but the root cause is a management system which may break the law. To prevent the problem re-occurring it will be necessary to make a system change for example the site could consider a system which rewards for good behaviour

Only by understanding the underlying cause can effective corrective actions be taken to ensure continuous compliance.

The site is encouraged to complete this section so as to indicate their understanding of the issues raised and the actions to be taken.



For more information visit: [Sedexglobal.com](https://www.sedexglobal.com)

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:

[Click here for Buyer \(A\) & Buyer/Supplier \(A/B\) members:](#)

http://www.surveymonkey.com/s.aspx?sm=riPsbEoPD52ehCo3Inq5lw_3d_3d

[Click here for Supplier \(B\) members:](#)

http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre6gDRglY_2brg_3d_3d

[Click here for Auditors:](#)

<https://www.surveymonkey.co.uk/r/BRTVCkP>

 **ATHENEA**
TEX. ATHENEA S.L.