




SMETA Corrective Action Plan Report (CAPR)

Version 6.1



Audit Details			
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC: 1009763	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS: 1048977
Business name (Company name):	Meghna Knit Composite Limited		
Site name:	Meghna Knit Composite Limited		
Site address: <i>(Please include full address)</i>	Gilarchala, Sreepur, Gazipur.	Country:	Bangladesh.
Site contact and job title:	Mr. Md. Mowazzem Hossain Assistant General Manager (Human Resource, Admin & Compliance).		
Site phone:	+88 0191 311 9131	Site e-mail:	copliance@executivebd.com
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:	14 & 15 June 2020		

Audit Company Name & Logo: ITS Labtest Bangladesh Ltd. 	Report Owner (payer): Meghna Knit Composite Limited
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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):

The audit duration took less time than expected as the audit was conducted in two consecutive days and support of the facility management was very prompt and transparent during the audit process.

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

Mohammad Salah Uddin - Asst. Supervisor (APSCA Reg. No.: RA 21701405),
Wadud Ahmed Chowdhury - Asst. Manager (APSCA Reg. No.: RA 21700679),
Davit Tripura - Auditor (APSCA Reg. No.: RA 21700945),
Ariful Islam - Auditor (APSCA Reg. No.: RA 21700959) and
Syeda Rabeka Sultana - Auditor (APSCA Reg. No.: RA 21700951).

Lead auditor : Mohammad Salah Uddin - Asst. Supervisor.

Team auditor : Wadud Ahmed Chowdhury - Asst. Manager, Davit Tripura - Auditor,
Ariful Islam - Auditor and Syeda Rabeka Sultana - Auditor

Interviewers : Mohammad Salah Uddin, Wadud Ahmed Chowdhury,
Syeda Rabeka Sultana and Ariful Islam.

Report writer : Mohammad Salah Uddin - Asst. Supervisor.

Report reviewer : Ariful Islam - Auditor.

Date of declaration: 15 June 2020.

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: 09.40 hrs Day 1 Time out: 16.35 hrs	Day 2 Time in: 09.15 hrs Day 2 Time out: 16.40 hrs	Day 3 Time in: NA Day 3 Time out: NA
B: Number of auditor days used:	6.7 Man days in two consecutive days. Four auditors in day 01 (4 Man Days). Three auditors in day 02 (2.7 Man 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 type="checkbox"/> Announced <input checked="" type="checkbox"/> Semi – announced: Window detail: 04 weeks <input type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If No, why not		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)	Mr. Md. Mowazzem Hossain Assistant General Manager (Human Resource, Admin & Compliance).		
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:	09 & 10 July 2019		
J: Previous audit type:	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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B: Present at the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C: Present at the closing meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: If Worker Representatives were not present please explain reasons why <i>(only complete if no worker reps present)</i>	Not applicable.		
E: If Union Representatives were not present please explain reasons why: <i>(only complete if no union reps present)</i>	There was no Trade Union in the facility and this is not mandatory by local law.		

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>	Time scale <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>
Working Conditions are Safe and Hygienic, ETI base code: 3.1 & Bangladesh Labor Rules 2015, Rule - 353(1) & (4):	New	It was noted through machine layout approval review, site tour and management interview that, mismatch was found in few areas between actual machine layout and approved machine layout in Building 1 as below: - Knitting section has been removed from 1 st floor. - Iron section has been removed from 2nd floor and relocated at 3rd and 4th floors. Permission was not taken from the inspector general for these changes in approved layout plan.	<input type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input checked="" type="checkbox"/> Other – please give details: Ongoing Process.	It is recommended that, the facility management should take approval for the update layout.	180 days	Desktop	Yes - Md. Mowazzem Hossain Assistant General Manager (Human Resource, Admin & Compliance).		

<p>Working Conditions are Safe and Hygienic, ETI base code: 3.1 & Bangladesh Labour Rules 2015, Rule 50(5):</p>	<p>New</p>	<p>It was noted through drinking water test report review and management interview that, drinking water for the facility was last test on 20 March 2019 (free from arsenic and germs and drinkable or not) which has expired 1 year. However, the facility management has applied and deposited fee to the Office of Chief Chemist, Central Laboratory, Public Health Engineering Department, Mohakhali, Dhaka on 01 June 2020 to test drinking water, but yet to get the test report.</p>	<p><input type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input checked="" type="checkbox"/> Other – please give details: Ongoing Process.</p>	<p>It is recommended that, the facility management should take further necessary initiative to collect the drinking water test report.</p>	<p>30 days</p>	<p>Desktop</p>	<p>Yes - Md. Mowazzem Hossain Assistant General Manager (Human Resource, Admin & Compliance).</p>		
<p>Working Conditions are Safe and Hygienic, ETI base code: 3.1 & Bangladesh Energy Regulatory Commission Act 2003, Section 27(1):</p>	<p>New</p>	<p>It was noted through document review and management interview that, the facility does not have license for Captive Power Plant (CPP) capacity of 3,800 KW power generation (through 03 generators capacity of 1,500 KW, 1,500 KW & 800 KW). However, the facility management has applied to Bangladesh Energy Regulatory Commission (BERC) on 03 July 2019 to issue the CPP License, but yet to get the license.</p>	<p><input type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input checked="" type="checkbox"/> Other – please give details: Government process.</p>	<p>It is recommended that, the facility management should take further necessary initiative to obtain the license from concerned authority.</p>	<p>180 days</p>	<p>Desktop</p>	<p>Yes - Md. Mowazzem Hossain Assistant General Manager (Human Resource, Admin & Compliance).</p>		
<p>Working Conditions are Safe and Hygienic, ETI base code: 3.1 & Bangladesh Labour Rules 2015, Rule 67(2):</p>	<p>New</p>	<p>It was noted through facility visit that Personal Protective Equipment was not used by the employees during work as follows located at ground floor of building 2: - Required hand gloves and foot protective shoe was not used by randomly checked 01 out of 03 employees working in washing section. - Required hand gloves and foot protective shoe was not used by randomly checked 01 out of 02 employees working in dyeing finishing section.</p>	<p><input type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input checked="" type="checkbox"/> Other – please give details: Lack of Awareness.</p>	<p>It is recommended that the facility should ensure the usage of relevant PPE to the employees in the mentioned area.</p>	<p>30 days</p>	<p>Desktop</p>	<p>Yes - Md. Mowazzem Hossain Assistant General Manager (Human Resource, Admin & Compliance).</p>		

<p>Working Conditions are Safe and Hygienic, ETI base code: 3.1 & Bangladesh Labour Law 2006, Section 63(1) D(3):</p>	<p>New</p>	<p>It was noted through facility visit that, eye guard was found displaced from its position with approximately 20% of flat lock, bar tack and over lock machines in sewing section located at 3rd and 4th floors of building 1.</p>	<p><input type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input checked="" type="checkbox"/> Other – please give details: Lack of Monitoring.</p>	<p>It is recommended that the facility management should ensure awareness building program for the employees, concerning careful using of related machine guard.</p>	<p>30 days</p>	<p>Desktop</p>	<p>Yes - Md. Mowazzem Hossain Assistant General Manager (Human Resource, Admin & Compliance).</p>		
<p>Working Conditions are Safe and Hygienic, ETI base code: 3.1 & Bangladesh Labour Rules 2015, Rule 55(11):</p>	<p>New</p>	<p>It was noted through facility visit and management interview that, approximately 90% members of firefighting team, rescue team and first aid team did not wear the prescribed uniform while conducting their respective operations in the facility. However, facility management has provided the prescribed uniform to all the members of these teams. Note that total number of members in firefighting, rescue and first aid team is 585.</p>	<p><input type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input checked="" type="checkbox"/> Other – please give details: Lack of Monitoring.</p>	<p>It is recommended that, the facility management should take necessary initiative to ensure that the members of firefighting, rescue and first aid team must wear the prescribed uniform while conducting their respective operations.</p>	<p>30 days</p>	<p>Desktop</p>	<p>Yes - Md. Mowazzem Hossain Assistant General Manager (Human Resource, Admin & Compliance).</p>		
<p>Working Conditions are Safe and Hygienic, ETI base code: 3.1 & Client fire safety standard:</p>	<p>New</p>	<p>It was noted through facility visit that, randomly checked 06 out of 15 unattended irons were not kept in the iron bracket in the finishing section located at 2nd, 3rd and 4th floors of building 1.</p>	<p><input type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input checked="" type="checkbox"/> Other – please give details: Lack of Monitoring.</p>	<p>It is recommended that facility should ensure unattended irons are always kept on brackets/ non-combustible ledge.</p>	<p>30 days</p>	<p>Desktop</p>	<p>Yes - Md. Mowazzem Hossain Assistant General Manager (Human Resource, Admin & Compliance).</p>		

<p>Working Hours are not Excessive, ETI Base Code 6.6 & Client specific requirement:</p>	<p>New</p>	<p>It was noted through salary sheet, working time record review, management and employee interview that, consecutive working days were found in the sample month as follows:</p> <p>50 out of 80 randomly selected employees worked 10 days consecutively in the month of May 2020 (1st current month) as a result one of day off in every 7-day period could not be ensured as per client requirement.</p> <p>Note that employees worked dated on 08 May 2020 which was Friday (weekly holiday). However, facility management has compensated that holiday-work on 12 May 2020 as discussed with participation committee in a meeting.</p>	<p><input type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input checked="" type="checkbox"/> Other – please give details: For Emergency Shipment.</p>	<p>It is recommended that, the facility management should ensure weekly holiday complying with the client requirement.</p>	<p>90 days</p>	<p>Follow-up</p>	<p>Yes - Md. Mowazzem Hossain Assistant General Manager (Human Resource, Admin & Compliance).</p>		
<p>Other issue areas 10B4.1: Environment 4-Pillar and The Environment Conservation Rules 1997, Rule 8(2):</p>	<p>New</p>	<p>It was noted through management interview & Environmental Clearance Certificate (ECC) review that, the validity period of ECC has expired from 21 April 2020. However, the facility management has applied to the Office of Deputy Director, Department of Environment on 16 March 2020 to renew the license, but yet to get the renewal license.</p>	<p><input type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input checked="" type="checkbox"/> Other – please give details: Government Process.</p>	<p>It is recommended that, the facility management should take further necessary initiative to obtain the license from concerned authority.</p>	<p>180 days</p>	<p>Desktop</p>	<p>Yes - Md. Mowazzem Hossain Assistant General Manager (Human Resource, Admin & Compliance).</p>		

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>
Management system 0B.1 and Client specific requirement	NA	It was noted through facility visit and management interview that, the facility has posted Supplier Protector Line in a common place for easy visualization of the employees.	None	NA

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
Living wages are paid 5.1	Facility provides monthly attendance bonus to all the employees as per facility policy.	Document review, employee and management interview
Living wages are paid 5.1	Facility provides free Eid gift to all the employees as per company policy.	Document review, employee and management interview
Living wages are paid 5.1	Facility arranges annual picnic for all employees as per company policy.	Document review, employee and management interview
Living wages are paid 5.1	Facility has fair shop, open for all the employees.	Document review, employee and management interview

Confirmation

<p>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></p>		
<p>A: Site Representative Signature:</p>	<p>Mr. Md. Mowazzem Hossain</p>	<p>Title: Assistant General Manager (Human Resource, Admin & Compliance). Date: 15 June 2020.</p>
<p>B: Auditor Signature:</p>	<p>Mohammad Salah Uddin, Ariful Islam and Syeda Rabeka Sultana</p>	<p>Title: Lead Auditor and Team Auditors Date: 15 June 2020.</p>
<p>C: Please indicate below if you, the site management, dispute any of the findings. No need to complete D-E, if no disputes.</p>		
<p>D: I dispute the following numbered non-compliances: None.</p>		
<p>E: Signed: (If <u>any</u> entry in box D, please complete a signature on this line)</p>		<p>Title</p> <p>Date</p>
<p>F: Any other site Comments: None.</p>		

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.

Disclaimer

Any proposed Corrective Action Plan (CAP) closed utilizing a Desktop Review is limited by the evidential documentation provided by the facility in order to correct the non-compliance. The intent of this service is to provide assurance that the facility is on the correct path with its proposed or completed corrective actions. Intertek cannot be held responsible for the falsification of evidence or the effective implementation of the proposed corrective actions, which in many instances may only be truly validated by an onsite Audit visit owing to the limitations of the desktop review process. The facilities shall be wholly responsible for the correct and effective implementation of their proposed CAP.

Intertek nor any of its affiliates shall be held liable for any direct, indirect, threatened, consequential, special, exemplary or other damages that may result including but not limited to economic loss, injury, illness, or death arising from the inability of a facility to implement its CAP.



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)

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

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

http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY_2brg_3d_3d

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

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