



SMETA Corrective Action Plan Report (CAPR)

Version 6.1



Audit Details			
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC: 1039300	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS: 1012347
Business name (Company name):	Karim Textiles Limited		
Site name:	Karim Textiles Limited		
Site address: <i>(Please include full address)</i>	Noorbag, Mouchak, Kaliakoir, Gazipur,	Country:	Bangladesh
Site contact and job title:	Mr. Md Shoroware Hossain - SR. Manager - Admin, H&M & Compliance		
Site phone:	+8801732969650	Site e-mail:	shorowar@purbanigroup.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:	30 Jul 2019		

Audit Company Name & Logo: 	Report Owner (payer): Karim Textiles 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): Nil

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

Lead auditor: Mohammad Galib Hossain

Team auditor: Nil

Interviewers: Mohammad Galib Hossain

Report writer: Mohammad Galib Hossain

Report reviewer:

Date of declaration: 30 Jul 2019

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: 9:20 Day 1 Time out:	Day 2 Time in: Day 2 Time out:	Day 3 Time in: Day 3 Time out:
B: Number of auditor days used:	1		
C: Audit type:	<input type="checkbox"/> Full Initial <input type="checkbox"/> Periodic <input type="checkbox"/> Full Follow-up <input checked="" type="checkbox"/> Partial Follow-Up <input type="checkbox"/> Partial Other If other, please define:		
D: Was the audit announced?	<input checked="" type="checkbox"/> Announced <input type="checkbox"/> Semi – announced: Window detail: weeks <input type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If No, why not		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input type="checkbox"/> No If Yes , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)	Md. Shoroware Hossain - Sr. Manager (Admin, HR & 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:	2 & 3 Mar 2019		
J: Previous audit type:	Full Initial		
K: Were any previous audits reviewed for this audit	<input checked="" type="checkbox"/> Yes <input 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>	N/A		
E: If Union Representatives were not present please explain reasons why: <i>(only complete if no union reps present)</i>	No trade union in the factory.		

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 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>
0B: Management system and Code Implementation No. 1		<p>Issue title: Lack of power generation certificate.</p> <p>Description of non-compliance: It was noted that one out of two certificate for power generation from generator provided by Bangladesh Energy Regulatory Commission found expired from 27 December 2017. However factory has applied to the authority on 30 November 2017.</p> <p>ETI or Local Law requirement: In accordance with Bangladesh Energy Regulatory Commission Act 2003, 27 (1)(a)</p>	<input type="checkbox"/> Training <input checked="" type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input checked="" type="checkbox"/> Other – please give details: Some bureaucratic complications	It is recommended that factory management should update the certificate for power generation from generator.	90	D	Agreed/ Mr. Md Shoroware Hossain - Sr. Manager - Admin, HR & Compliance	Through document review, it was noted that Factory has obtained renewal generator certificate which is valid till 14 Apr 2022.	Closed

<p>3. Working Conditions are Safe and Hygienic No. 1</p>		<p>Issue title: Evacuation plans mismatched.</p> <p>Description of non-compliance: It was noted that Evacuation plans were found partially mismatched with the actual arrangement in two floors (8th floor and 10th floor).</p> <p>ETI or Local Law requirement: In accordance with Bangladesh Labour Rules, 2015; 55. Fire extinguisher and water supply: (8)</p>	<p><input type="checkbox"/> Training <input checked="" type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input checked="" type="checkbox"/> Other – please give details: New floor setup.</p>	<p>It is recommended that factory management should take initiative to update the evacuation plans.</p>	<p>90</p>	<p>D</p>	<p>Agreed/ Mr. Md Shoroware Hossain - Sr. Manager - Admin, HR & Compliance</p>	<p>During factory tour, it was noted that factory has posted updated evacuation plan in both floors.</p>	<p>Closed</p>
<p>3. Working Conditions are Safe and Hygienic No. 2</p>		<p>Issue title: Risk of foot injury in button attach area.</p> <p>Description of non-compliance: During floor visit it was found that proper precautionary measures were taken to prevent foot injury from the dropped button parts at snap button attach area at 2nd floor of the facility. Several workers found walking bare footed at the area which could lead to a foot injury from the fallen sharp button parts.</p>	<p><input type="checkbox"/> Training <input checked="" type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input type="checkbox"/> Other – please give details:</p>	<p>It is recommended that factory management should take initiative to reduce risk in the button attach area.</p>	<p>90</p>	<p>D</p>	<p>Agreed/ Mr. Md Shoroware Hossain - Sr. Manager - Admin, HR & Compliance</p>	<p>During factory tour, it was noted that currently there is no snap attachment process required. So factory has removed the machines to the Idle machine storing area. Factory has taken following initiative to prevent injury from the dropped button: a) Training provided to workers regarding PPE uses and sharp tools handling. b) Sandles provided to workers those who work there.</p>	<p>Closed</p>

<p>3. Working Conditions are Safe and Hygienic No. 3</p>		<p>Issue title: Fire alarm not synchronised with utility area.</p> <p>Description of non-compliance: During floor visit it was found that fire alarm found covering all area of the factory. But the alarm was different in the main production building and the utility building located just beside of it. The fire alarm was not synchronised for all areas.</p> <p>ETI or Local Law requirement: In accordance with Bangladesh Labour Law 2006; 62. Precaution as to fire (5)</p>	<p><input type="checkbox"/> Training <input checked="" 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 factory management should take initiative to synchronise fire alarm covering all area.</p>	<p>90</p>	<p>D</p>	<p>Agreed/ Mr. Md Shoroware Hossain - Sr. Manager - Admin, HR & Compliance</p>	<p>During factory tour, the fire alarm was tested and observed that fire alarms have been synchronised for all areas.</p>	<p>Closed</p>
<p>3. Working Conditions are Safe and Hygienic No. 3</p>	<p>New</p>	<p>During factory tour, it was noted that fire gas mask found 2 pcs expired on 13 Jun 2019 and 4 pcs had no validity sticker out of 10 pcs sample checked.</p> <p>Noted that factory has bought 10 pcs Gas Mask during the audit which evidence was shown to the Auditor.</p>	<p><input type="checkbox"/> Training <input type="checkbox"/> Systems <input checked="" 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 factory management should have a procedure to check the validity of fire gas mask regularly and replace before expiry.</p>	<p>90</p>	<p>F</p>	<p>Mr. Md Shoroware Hossain - Sr. Manager - Admin, HR & Compliance</p>		<p>Open</p>
<p>6. Working Hours are not Excessive</p>		<p>Issue title: Weekly overtime hour exceed limit.</p>	<p><input checked="" type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs</p>	<p>It is recommended that factory management</p>	<p>365</p>	<p>F</p>	<p>Shoroware Hossain - Sr. Manager -</p>	<p>It was noted through workers interview and document review daily</p>	<p>Open</p>

<p>No. 1</p>		<p>Description of non-compliance: Through job card, salary sheet and overtime payment record reviewed, workers and management interview the facility had performed excessive overtime –</p> <p>a) 55 out of 62 sample workers had worked overtime 14 to 36 hours (exceed 12) in a week in the month of January 2019 (Current month) and daily maximum overtime found 5 hours.</p> <p>b) 7 out of 62 sample workers had worked overtime 13 to 30 hours (exceed 12) in a week in the month of July 2018 (Current month) and daily maximum overtime found 7 hours.</p> <p>c) 62 out of 62 sample workers had worked overtime 15 to 51 hours (exceed 12) in a week in the month of March 2018 (random month) and daily maximum overtime found 13 hours.</p> <p>ETI or Local Law requirement: In accordance with Bangladesh Labour Law 2006; 102. Weekly working hours (2) and ETI</p>	<p><input type="checkbox"/> lack of workers <input checked="" type="checkbox"/> Other – please give details: Lack of proper planning</p>	<p>should have a proper production plan to keep working hour within the acceptable limit.</p>			<p>Admin, HR & Compliance</p>	<p>and weekly overtime hours found excessive: 10 out of 10 sampled workers worked 3 to 4 hours daily and 10 out of 10 sampled workers worked 22 to 24 hours weekly in the Month of March 2019.</p> <p>Noted that overtime hours were within the limit according to the Gazette published on 4 Jul 2019.</p>	
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		Base Code							
6. Working Hours are not Excessive No. 2		<p>Issue title: Weekly overtime hour exceed limit.</p> <p>Description of non-compliance: Based on the employee's time record, salary sheet review, employees and management interview, it was noted that seventh day rest of the employees were not ensured due to following reasons:</p> <p>a) 33 out of 62 randomly selected employees had worked on weekly holidays on January 2019 (current month); as a result the employees worked 8 to 13 consecutive days in this month.</p> <p>b) 7 out of 62 randomly selected employees had worked on weekly holidays on July 2018 (random month); as a result the employees worked 8 to 13 consecutive days in this month.</p> <p>c) 40 out of 62 randomly selected employees had worked on weekly holidays on March 2018</p>	<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:	It is recommended that factory management should have a proper production plan to keep working hour within the acceptable limit.	365	F	Shoroware Hossain - Sr. Manager - Admin, HR & Compliance	It was noted through workers interview and document review seventh day rest of the employees were provided. A review of 10 sample records (10 workers for 3 months from Mar, May and Jun in 2019) were selected for verification.	Closed

		(random month); as a result the employees worked 8 to 13 consecutive days in this month. ETI or Local Law requirement: In accordance with Bangladesh Labour Law 2006; 103. Weekly holiday (a)							
Other issue areas 10B4: Environment 4- Pillar No. 1	Carried over	Issue title: No Environmental Clearance Certificate. Description of non-compliance: It was noted through management interview that The factory did not have the Environmental Clearance Certificate from the concerned authority yet. ETI or Local Law requirement: In accordance with ETI Base Code 10B4	<input type="checkbox"/> Training <input checked="" type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input checked="" type="checkbox"/> Other – please give details: Lack of awareness	It is recommended that factory management should collect Environmental Clearance Certificate from the concerned authority.	365	D	Shoroware Hossain - Sr. Manager - Admin, HR & Compliance	Through document review, it was noted that factory has applied to concerned authority on 22 Jul 2019 for Environmental Clearance Certificate.	Progress made
Other issue areas 10B4: Environment 4- Pillar No. 2		Issue title: No effective Environmental Management System. Description of non-compliance: It was noted through management interview that factory did not develop a proper Environmental	<input checked="" type="checkbox"/> Training <input checked="" type="checkbox"/> Systems <input checked="" type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input checked="" type="checkbox"/> Other – please give details: Lack of awareness	It is recommended that factory management should develop a proper Environmental Management System.	365	F	Shoroware Hossain - Sr. Manager - Admin, HR & Compliance	It was noted through document review that factory has implemented the Environmental Management System. Following activities were noted: a) Factory has developed EMS policy and Manual which was	Closed

		<p>Management System yet.</p> <p>ETI or Local Law requirement: In accordance with ETI Base Code 10B4</p>						<p>communicated to employees through training and posted in prominent places.</p> <p>b) Factory has set Objective, Target and Action plan to keep update the EMS.</p> <p>c) An Internal Audit was conducted on 16 Jun 2019.</p> <p>d) Have identified Aspect and Impact.</p> <p>e) Moreover factory has conducted an Audit on ISO 14001:2015 on 24 Jul 2019.</p>	
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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>
Nil	Nil	Nil	Nil	Nil

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
5. Living Wages are Paid	Facility provides attendance bonus BDT 300 to 600 for the employees.	Management and workers' interview and document review.

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>		
A: Site Representative Signature:	Md. Shoroware Hossain	Title: Sr. Manager (Admin, HR & Compliance) Date: 30 Jul 2019
B: Auditor Signature:	Mohammad Galib Hossain	Title: Lead Auditor Date: 30 Jul 2019
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:		
E: Signed: <i>(If <u>any</u> entry in box D, please complete a signature on this line)</i>		Title: Sr. Manager (Admin, HR & Compliance) Date: 30 Jul 2019
F: Any other site Comments:		

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=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)

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