



SMETA Corrective Action Plan Report (CAPR)

Version 6.1



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.

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).

Audit Details				
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC414947679	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS414947788	
Business name (Company name):	REFA TEKSTIL DIS TIC VE SAN LTD STI			
Site name:	REFA TEKSTIL DIS TIC VE SAN LTD STI			
Site address:	Demirkapı, Bağcılar Asfaltı Caddesi 113-115 A, Bağcılar/İstanbul, Turkey KAT 1. BODRUM İSTANBUL 34200 TR	Country:	TR	
Site contact and job title:	Mr. FARUK BULUT / EMPLOYER PARTNER			
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health and Safety (plus Environment 2-Pillar)	<input type="checkbox"/> Environment 4-pillar	<input type="checkbox"/> Business Ethics
Date of Audit:	2023-06-06			

Audit Company Name:
BUREAU VERITAS CPS - EMEA

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 Parameters		
Time in and time out	Day 1	
	In	09:00
	Out	17:00
Audit type:	FULL_INITIAL	
Was the audit announced?	SEMI_ANNOUNCED	
Was the Sedex SAQ available for review?	No	
Any conflicting information SAQ/Pre-Audit Info to Audit findings?	No	
Who signed and agreed CAPR	Mr. FARUK BULUT / EMPLOYER PARTNER	
Is further information available	No	

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	Yes	No	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	No	No
<i>Reason for absence at the opening meeting</i>	There was no union activities in the facility. / The worker representative could not participate due to the work process.		
<i>Reason for absence during the audit</i>	There was no union activities in the facility. (Remark: There were 3 blue-collar production employees in the facility.)		
<i>Reason for absence at the closing meeting</i>	There was no union activities in the facility. / The worker representative could not participate due to the work process.		

Summary of Findings

Issue <i>(please click on the issue title to go direct to the appropriate audit results by clause)</i>	Area of Non-Conformity		Number of issues			Findings
	ETI	Local Law	NC	Obs	GE	
<u>5 - Living wages are paid</u>	5.1 5.1 5.1 5.2 6.1	§1 §2 §3 §4 §5	5	0	2	NC - ZAF600077620 NC - ZAF600077621 NC - ZAF600077622 NC - ZAF600077623 NC - ZAF600077624 GE - ZAF600077609 GE - ZAF600077610
<u>3 - Working conditions are safe and hygienic</u>	3.1 3.1 3.1	§6 §7 §8	3	0	1	NC - ZAF600077616 NC - ZAF600077618 NC - ZAF600077619 GE - ZAF600077611
<u>10B2 - Environment 2-pillar</u>	10.B2.1 10.B2.1	§10 §9	2	0	1	NC - ZAF600077626 NC - ZAF600077627 GE - ZAF600077612
<u>0B - Management systems and code implementation</u>	0.B.1 0.B.4	§11 §12	2	0	2	NC - ZAF600077615 NC - ZAF600077617 GE - ZAF600077613 GE - ZAF600077614
<u>6 - Working hours are not excessive</u>	6.1	§13	1	0	0	NC - ZAF600077625

Local Law Issues

Issue	Description
§1	Law of Social Insurance and General Health Insurance #5510 Article 80: a. Gross total amounts of following earnings shall be taken as a basis for the calculation of payable contributions: 1) Due rewards, 2) The amounts paid for contributions, bonus and from any kind of similar nature remuneration within the same month and private health and private pension system insurance made by the employers, 3) The amounts paid to insured employees in accordance with the decisions made by administrative agency or judicial authority on condition the nature of earnings referred above (1) and (2) numbered sub clauses within the same month.
§2	In accordance with the Turkish Regulation on Working Hours Related to Labor Law, Art 9- The employer is obliged to issue a document showing the working hours of the workers for whom they regular and overtime work, and keep a signed copy in the employee's personnel
§3	In accordance with Turkish Labour Law # 4857 / 2003, ARTICLE 37-The employer is obliged to issue a slip to the worker indicating the each payment effected in the working place or deposited in the bank account, complete with the signature and logo (seal) of the enterprise. This slip should also indicate the due date of payment and related payment period, including the breakdown of other extras to be added to the basic wage amount such as overtime, weekend, official and religious holiday work pays and tax, insurance premium, alimony and attachment deductions and set-off of advances.
§4	Employers are obliged to pronounce the statement of employment of the workers considered social insured to regarding institution before the insurance contingency day specified in the 7th article of 1st clause of (a) subclause within the scope of (a) subclause of the 4th article.

§5	In accordance with Turkish Labour Law # 4857 / 2003, Article 37-The employer is obliged to issue a slip to the worker indicating the each payment effected in the working place or deposited in the bank account, complete with the signature and logo (seal) of the enterprise. This slip should also indicate the due date of payment and related payment period, including the breakdown of other extras to be added to the basic wage amount such as overtime, weekend, official and religious holiday work pays and tax, insurance premium, alimony and attachment deductions and set-off of advances.
§6	Regulations on Fire Protection of Buildings (19.12.2007), ARTICLE 76- (1) In case of activation of a fire detection and warning system, giving an alarm with sound, light or data communication; a) Audible, illuminated or alphanumeric indicators on the main control panel and on the secondary control panels or repeater panels at other monitoring points, b) Sound and light warning devices to inform the residents of all parts of the building about a fire or similar emergency, c) It is done with audio and light warning devices and data communication over direct lines or other communication media in order to warn the fire and emergency fighting teams in the building and to notify the fire brigade.
§7	In accordance with the regulation based on security terms regarding industry equipments (25.04.2013) Appendix I art.2.8; Appropriate safety guards and safety systems should be provided to prevent the reach to the dangerous areas of the machine or to stop this active areas before reaching them, if the mechanic contact with the active parts of the job equipment may cause a danger.
§8	Regulation on Health and Safety Measures to be Taken in Workplace Building and its Extensions (17.07.2013), Annex I - Article 10 - (ç); It is ensured that emergency exit doors are opened immediately and easily by employees in emergencies. These doors open outwards. Rail or revolving doors are not used as emergency exit doors.
§9	ENVIRONMENTAL PERMIT AND LICENCE REGULATIONS 10.09.2014 Facilities subject to environmental permit and licence ARTICEL 5 – (1) Facilities that subject to environmental permit or environmental permit and licence within the scope of this regulation are categorized according to environmental impacts of them in the Appendix-1 and Appendix-2. (2) First of all, facilities listed in Appendix-1 and Appendix-2 have to obtain temporary operating certificate to operate in. (3) Facilities obtain temporary operating certificate have to obtain environmental permit or environmental permit and licence certificate within one year until the issue date of the certificate.
§10	WASTE MANAGEMENT REGULATION Official Gazette Date: 02.04.2015 Official Gazette Number: 29314 ğ) It is obliged to fill in the waste declaration form, including the information of the previous year, by using online applications prepared by the Ministry starting from January every year and until the end of March at the latest, to approve it, to print it and to keep a copy for five years.
§11	Turkish Regulation on Workplace Opening and Operating Permit (10.08.2005 # 25902) Article 4: n) Establishment and operation license: Permission issued by competent authorities for the opening and operation of workplaces within the scope of this Regulation. Article 6: The workplace can not be opened and operated without obtaining a workplace opening and working license in accordance with the procedure from competent administrations. The permits, registration and similar transactions granted by the professional bodies other than the competent administrations specified in this Regulation to the establishments in accordance with the special legislation shall not remove the license obligation to obtain licenses according to the provisions of this Regulation. Workplaces opened without opening a workplace and without a working license are closed by competent authorities.
§12	In accordance with the Turkish Regulation on Working Hours Related to Labor Law, Art 9- The employer is obliged to issue a document showing the working hours of the workers for whom they regular and overtime work, and keep a signed copy in the employee's personnel file.
§13	In accordance with the Turkish Regulation on Working Hours Related to Labor Law, Art 9- The employer is obliged to issue a document showing the working hours of the workers for whom they regular and overtime work, and keep a signed copy in the employee's personnel file.

Corrective Action Plan - Non Compliances

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077615	
Clause	0B - Management systems and code implementation	
Issue Title	34 - Site is operating without all required in-date licences and permits (e.g. business / factory licence has expired)	
Subcategory	Site's licenses & Certifications	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>Turkish Regulation on Workplace Opening and Operating Permit (10.08.2005 # 25902) Article 4: n) Establishment and operation license: Permission issued by competent authorities for the opening and operation of workplaces within the scope of this Regulation. Article 6: The workplace can not be opened and operated without obtaining a workplace opening and working license in accordance with the procedure from competent administrations. The permits, registration and similar transactions granted by the professional bodies other than the competent administrations specified in this Regulation to the establishments in accordance with the special legislation shall not remove the license obligation to obtain licenses according to the provisions of this Regulation. Workplaces opened without opening a workplace and without a working license are closed by competent authorities.</p>	
ETI code	O.B.4 - Suppliers are expected to be operating legally in premises with the correct business licenses and permissions and to have systems to ensure that all relevant land rights have been complied with.	
Explanation to the non compliance	<p>The audited facility was located in the basement -1 according to business license. The company management declared that the accessory storage area was moved to the 3rd floor of the building a month and a half ago. However, the business license does not cover the accessory warehouse area on the 3rd floor. / Denetlenen firma, işyeri açma ve çalıştırma ruhsatına göre -1. Bodrum katında yer almaktadır. Firma yönetimi, aksesuar depo alanının bir buçuk ay önce binanın 3. Katına taşındığını beyan etmiştir. Ancak işyeri açma ve çalıştırma ruhsatı 3.katta bulunan aksesuar depo alanını kapsamamaktadır.</p>	
Follow up	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	

method		
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	Business license which was covered whole areas should be obtained. / Tüm alanları içeren bir işyeri açma ve çalıştırma ruhsatı temin ediniz.	

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077616	
Clause	3 - Working conditions are safe and hygienic	
Issue Title	195 - Emergency notification system (e.g. fire alarm) is not set up to notify all workers at the site, including on multiple floors	
Subcategory	Fire Safety - Fire alarms & Evacuation	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	Regulations on Fire Protection of Buildings (19.12.2007), ARTICLE 76- (1) In case of activation of a fire detection and warning system, giving an alarm with sound, light or data communication; a) Audible, illuminated or alphanumeric indicators on the main control panel and on the secondary control panels or repeater panels at other monitoring points, b) Sound and light warning devices to inform the residents of all parts of the building about a fire or similar emergency, c) It is done with audio and light warning devices and data communication over direct lines or other communication media in order to warn the fire and emergency fighting teams in the building and to notify the fire brigade.	
ETI code	3.1 - A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.	
Explanation to the non compliance	Fire alarm buttons were tested during the site tour. The facility has a fire alarm system and is actively working. However, the company does not have a common sound or light alarm system with other companies in the building. / Saha turunda yangın alarm butonları test edilmiştir. Firmada yangın alarm sistemi mevcuttur ve aktif çalışmaktadır. Ancak firmanın binadaki diğer firmalarla ortak bir sesli veya ışıklı alarm sistemi bulunmamaktadır.	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	

Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended to install a common audible or light alarm system with other companies in the building. / Binadaki diğer firmalarla ortak bir sesli veya ışıklı alarm sistemi temin edilmesi önerilir.	

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077617	
Clause	0B - Management systems and code implementation	
Issue Title	5 - Falsified, duplicate or intentionally incomplete records including verified inconsistencies	
Subcategory	Audit process	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	In accordance with the Turkish Regulation on Working Hours Related to Labor Law, Art 9- The employer is obliged to issue a document showing the working hours of the workers for whom they regular and overtime work, and keep a signed copy in the employee's personnel file.	
ETI code	O.B.1 - Suppliers are expected to implement and maintain systems for delivering compliance to this Code.	
Explanation to the non compliance	According to the management statement and document review, it was noted that the employment start date of 1 sampled employee was 19.09.2022. However, as of 03.10.2022, the time record of the relevant employee started to be kept. It was noted that the management system of the company was not effective since the relevant employee did not have a time record between the dates 19.09.2022 - 03.10.2022. / Yönetim beyanı ve doküman incelemesine göre, örneklenen 1 çalışanın işe başlama tarihi 19.09.2022'dir. Ancak çalışanın sigortası 07.10.2022 tarihinde başlatılmıştır. Ancak ilgili çalışanın 03.10.2022 tarihi itibarıyla zaman kaydı tutulmaya başlanmıştır. İlgili çalışanın 19.09.2022 – 03.10.2022 tarih aralığında zaman kaydı olmaması sebebiyle firmanın yönetim sisteminin efektif olmadığı not edilmiştir.	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	Time in and time outs of all employees shall be recorded by consistent system and records should be	

	accessible. / Tüm çalışanların giriş-çıkış saatleri sistem tarafından kayıt altına alınmalı ve kayıtlar incelenebilir olmalıdır.	
--	--	--

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077618	
Clause	3 - Working conditions are safe and hygienic	
Issue Title	264 - Machines lack appropriate safety guards (e.g. eye or needle guards on sewing machines, belt / hand guards on other machines)	
Subcategory	Machinery	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	In accordance with the regulation based on security terms regarding industry equipments (25.04.2013) Appendix I art.2.8; Appropriate safety guards and safety systems should be provided to prevent the reach to the dangerous areas of the machine or to stop this active areas before reaching them, if the mechanic contact with the active parts of the job equipment may cause a danger.	
ETI code	3.1 - A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.	
Explanation to the non compliance	It was noted that 1 nailing machinedid not have a double hand button/sensor. / 1 çakım makinesinin çift el butonu/sensörü bulunmadığı görüldü.	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	Related guards should be provided. / İlgili koruyucular sağlanmalıdır.	

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077619	
Clause	3 - Working conditions are safe and hygienic	
Issue Title	207 - Isolated occurrence of blocked fire exits	
Subcategory	Fire Safety - Fire exits	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	Regulation on Health and Safety Measures to be Taken in Workplace Building and its Extensions (17.07.2013), Annex I - Article 10 - (ç); It is ensured that emergency exit doors are opened immediately and easily by employees in emergencies. These doors open outwards. Rail or revolving doors are not used as emergency exit doors.	
ETI code	3.1 - A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.	
Explanation to the non compliance	It was observed that 1 of the 2 emergency exit doors in the basemeent -1 and 1 of the 2 emergency exit doors in the accessory storage section on the 3rd floor were opening in the inward direction. / -1. Katta bulunan 2 acil çıkış kapısından 1'inin ve 3. Katta bulunan aksesuar depo bölümünde 2 acil çıkış kapısından 1'inin içeri yönde açıldığı görüldü.	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended that management adopt practices and controls to ensure that all emergency exit shall be opened outward. / Yönetimin, tüm acil çıkışların dışarıya açılmasını sağlamak için uygulamaları ve kontrolleri benimsemesi tavsiye edilir.	

--	--

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077620	
Clause	5 - Living wages are paid	
Issue Title	423 - Compulsory insurance (e.g. social insurance, accident insurance etc.) not paid - systemic	
Subcategory	Benefits & Insurance	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	Law of Social Insurance and General Health Insurance #5510 Article 80: a. Gross total amounts of following earnings shall be taken as a basis for the calculation of payable contributions: 1) Due rewards, 2) The amounts paid for contributions, bonus and from any kind of similar nature remuneration within the same month and private health and private pension system insurance made by the employers, 3) The amounts paid to insured employees in accordance with the decisions made by administrative agency or judicial authority on condition the nature of earnings referred above (1) and (2) numbered sub clauses within the same month.	
ETI code	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.	
Explanation to the non compliance	It was noted that total payment amounts of workers were not registered to Social Security Foundation completely. Wage differentials other than legal minimum wage and overtime payments are paid by cash non-officially. / Firmada personellerin ödemelerinin tümü SGK sistemine bildirilmemekte, asgari ücret üzerindeki maaş farkları ve fazla mesai ödemeleri resmi olmayan ayrı bir bordro ile nakit olarak ödenmektedir.	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended that whole payment should be registered to Social Security Institution and be paid via	

	bank. / Lütfen tüm ödemelerinizi banka yoluyla, resmi olarak ödeyiniz.	
--	--	--

Non-Compliance		Evidence																												
[Back to findings summary]																														
<table border="1"> <thead> <tr> <th colspan="2">Non-Compliance</th> </tr> </thead> <tbody> <tr> <td>Status</td> <td>OPEN</td> </tr> <tr> <td>Reference</td> <td>ZAF600077621</td> </tr> <tr> <td>Clause</td> <td>5 - Living wages are paid</td> </tr> <tr> <td>Issue Title</td> <td>406 - Unable to verify wages due to missing/ incomplete/ inconsistent records</td> </tr> <tr> <td>Subcategory</td> <td>Record keeping and documentation</td> </tr> <tr> <td>New or carried over?</td> <td> <input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over </td> </tr> <tr> <td>Root cause</td> <td> <input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other </td> </tr> <tr> <td>Root cause - Other</td> <td></td> </tr> <tr> <td>Local law issue</td> <td>In accordance with the Turkish Regulation on Working Hours Related to Labor Law, Art 9- The employer is obliged to issue a document showing the working hours of the workers for whom they regular and overtime work, and keep a signed copy in the employee's personnel</td> </tr> <tr> <td>ETI code</td> <td>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.</td> </tr> <tr> <td>Explanation to the non compliance</td> <td>According to the management statement and document review, it was noted that the employment start date of 1 sampled employee was 19.09.2022. However, as of 03.10.2022, the time record of the relevant employee started to be kept. Since the relevant employee did not have a time record between the dates 19.09.2022 - 03.10.2022, the salary payment, overtime payment, additional payment and possible deduction of the relevant employee for this date range could not be verified from the records. / Yönetim beyanı ve doküman incelemesine göre, örneklenen 1 çalışanın işe başlama tarihi 19.09.2022'dir. Ancak çalışanın sigortası 07.10.2022 tarihinde başlatılmıştır. Ancak ilgili çalışanın 03.10.2022 tarihi itibarıyla zaman kaydı tutulmaya başlanmıştır. İlgili çalışanın 19.09.2022 – 03.10.2022 tarih aralığında zaman kaydı olmaması sebebiyle ilgili çalışanın bu tarih aralığına ait maaş ödemesi, fazla mesai ödemesi ,ek ödemesive olası kesintisi kayıtlardan doğrulanamamıştır.</td> </tr> <tr> <td>Follow up method</td> <td> <input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit </td> </tr> <tr> <td>Timescale</td> <td> <input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days </td> </tr> </tbody> </table>		Non-Compliance		Status	OPEN	Reference	ZAF600077621	Clause	5 - Living wages are paid	Issue Title	406 - Unable to verify wages due to missing/ incomplete/ inconsistent records	Subcategory	Record keeping and documentation	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	Root cause - Other		Local law issue	In accordance with the Turkish Regulation on Working Hours Related to Labor Law, Art 9- The employer is obliged to issue a document showing the working hours of the workers for whom they regular and overtime work, and keep a signed copy in the employee's personnel	ETI code	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.	Explanation to the non compliance	According to the management statement and document review, it was noted that the employment start date of 1 sampled employee was 19.09.2022. However, as of 03.10.2022, the time record of the relevant employee started to be kept. Since the relevant employee did not have a time record between the dates 19.09.2022 - 03.10.2022, the salary payment, overtime payment, additional payment and possible deduction of the relevant employee for this date range could not be verified from the records. / Yönetim beyanı ve doküman incelemesine göre, örneklenen 1 çalışanın işe başlama tarihi 19.09.2022'dir. Ancak çalışanın sigortası 07.10.2022 tarihinde başlatılmıştır. Ancak ilgili çalışanın 03.10.2022 tarihi itibarıyla zaman kaydı tutulmaya başlanmıştır. İlgili çalışanın 19.09.2022 – 03.10.2022 tarih aralığında zaman kaydı olmaması sebebiyle ilgili çalışanın bu tarih aralığına ait maaş ödemesi, fazla mesai ödemesi ,ek ödemesive olası kesintisi kayıtlardan doğrulanamamıştır.	Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days	
Non-Compliance																														
Status	OPEN																													
Reference	ZAF600077621																													
Clause	5 - Living wages are paid																													
Issue Title	406 - Unable to verify wages due to missing/ incomplete/ inconsistent records																													
Subcategory	Record keeping and documentation																													
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																													
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other																													
Root cause - Other																														
Local law issue	In accordance with the Turkish Regulation on Working Hours Related to Labor Law, Art 9- The employer is obliged to issue a document showing the working hours of the workers for whom they regular and overtime work, and keep a signed copy in the employee's personnel																													
ETI code	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.																													
Explanation to the non compliance	According to the management statement and document review, it was noted that the employment start date of 1 sampled employee was 19.09.2022. However, as of 03.10.2022, the time record of the relevant employee started to be kept. Since the relevant employee did not have a time record between the dates 19.09.2022 - 03.10.2022, the salary payment, overtime payment, additional payment and possible deduction of the relevant employee for this date range could not be verified from the records. / Yönetim beyanı ve doküman incelemesine göre, örneklenen 1 çalışanın işe başlama tarihi 19.09.2022'dir. Ancak çalışanın sigortası 07.10.2022 tarihinde başlatılmıştır. Ancak ilgili çalışanın 03.10.2022 tarihi itibarıyla zaman kaydı tutulmaya başlanmıştır. İlgili çalışanın 19.09.2022 – 03.10.2022 tarih aralığında zaman kaydı olmaması sebebiyle ilgili çalışanın bu tarih aralığına ait maaş ödemesi, fazla mesai ödemesi ,ek ödemesive olası kesintisi kayıtlardan doğrulanamamıştır.																													
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit																													
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days																													

	<input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	Time in and time outs of all employees shall be recorded by consistent system and records should be accessible. / Tüm çalışanların giriş-çıkış saatleri sistem tarafından kayıt altına alınmalı ve kayıtlar incelenebilir olmalıdır.	

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077622	
Clause	5 - Living wages are paid	
Issue Title	407 - Systematic failure to provide payslips with complete, accurate and understandable information to workers	
Subcategory	Record keeping and documentation	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>In accordance with Turkish Labour Law # 4857 / 2003, ARTICLE 37-The employer is obliged to issue a slip to the worker indicating the each payment effected in the working place or deposited in the bank account, complete with the signature and logo (seal) of the enterprise. This slip should also indicate the due date of payment and related payment period, including the breakdown of other extras to be added to the basic wage amount such as overtime, weekend, official and religious holiday work pays and tax, insurance premium, alimony and attachment deductions and set-off of advances.</p>	
ETI code	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.	
Explanation to the non compliance	It was noted that the employees in the company were not given an payslip for the payments made. / Firmada yapılan ödemeler için çalışanlara hesap pusulası verilmediği not edildi.	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended that all workers shall be given a detailed pay slip regarding their salaries, deductions and overtime payments. / Her çalışana aldıkları maaşı, kesintileri ve fazla mesai ödemelerini detaylayan bir hesap pusulası verilmelidir.	

--	--

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077623	
Clause	5 - Living wages are paid	
Issue Title	423 - Compulsory insurance (e.g. social insurance, accident insurance etc.) not paid - systemic	
Subcategory	Benefits & Insurance	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	Employers are obliged to pronounce the statement of employment of the workers considered social insured to regarding institution before the insurance contingency day specified in the 7th article of 1st clause of (a) subclause within the scope of (a) subclause of the 4th article.	
ETI code	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.	
Explanation to the non compliance	<p>According to the management statement and document review, it was noted that the employment start date of 1 sampled employee was 19.09.2022. However, it was observed that the employee's insurance was started on 07.10.2022. It was noted that the insurance premium of the relevant employee was paid incompletely. / Yönetim beyanı ve doküman incelemesine göre, örneklenen 1 çalışanın işe başlama tarihi 19.09.2022'dir. Ancak çalışanın sigortası 07.10.2022 tarihinde başlatılmıştır. İlgili çalışanın sigorta primi eksik ödenmiştir.</p>	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended that management adopt practices and controls to ensure that employees shall be insured on the days of their hired. / Çalışanların işe giriş günlerinde sigortalı olmasını sağlayınız.	

--	--

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077624	
Clause	5 - Living wages are paid	
Issue Title	406 - Unable to verify wages due to missing/ incomplete/ inconsistent records	
Subcategory	Record keeping and documentation	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>In accordance with Turkish Labour Law # 4857 / 2003, Article 37-The employer is obliged to issue a slip to the worker indicating the each payment effected in the working place or deposited in the bank account, complete with the signature and logo (seal) of the enterprise. This slip should also indicate the due date of payment and related payment period, including the breakdown of other extras to be added to the basic wage amount such as overtime, weekend, official and religious holiday work pays and tax, insurance premium, alimony and attachment deductions and set-off of advances.</p>	
ETI code	<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>	
Explanation to the non compliance	<p>It was seen that the employees worked overtime in the sampled time records in August 2022. The company management declared to the auditor that it had paid for the overtime in August 2022, but the documents kept for the overtime payment were lost. Due to the lack of overtime wage payment records in August 2022, the wages of the overtime hours in the relevant month could not be verified. / Örneklenen Ağustos 2022 ayındaki zaman kayıtlarında çalışanların fazla mesai yaptıkları görüldü. Firma yönetimi, Ağustos 2022 ayındaki fazla mesailer için ödeme yaptığını ancak fazla mesai ücretine ilişkin tutulan evrakın kaybolduğunu denetçiye beyan etti. Ağustos 2022 ayındaki fazla mesai ücret ödemesi kayıtlarının olmaması sebebiyle, ilgili ayda yapılan fazla mesailerin ücretleri doğrulanamadı.</p>	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	

Timescale	<input type="checkbox"/> Immediate	<input type="checkbox"/> 30 days	<input checked="" type="checkbox"/> 60 days	
	<input type="checkbox"/> 90 days	<input type="checkbox"/> 120 days	<input type="checkbox"/> 180 days	
	<input type="checkbox"/> 365 days	<input type="checkbox"/> Other		
Actions	It is recommended to keep relevant records. / İlgili kayıtların tutulması önerilir.			

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077625	
Clause	6 - Working hours are not excessive	
Issue Title	463 - Unable to verify working hours due to missing/ incomplete/ inconsistent records	
Subcategory	Hours - Record keeping and management systems	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	In accordance with the Turkish Regulation on Working Hours Related to Labor Law, Art 9- The employer is obliged to issue a document showing the working hours of the workers for whom they regular and overtime work, and keep a signed copy in the employee's personnel file.	
ETI code	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.	
Explanation to the non compliance	<p>According to the management statement and document review, it was noted that the employment start date of 1 sampled employee was 19.09.2022. However, as of 03.10.2022, the time record of the relevant employee started to be kept. Since the relevant employee did not have a time record between 19.09.2022 - 03.10.2022, the weekly working hours and overtime hours of the relevant employee for this date range could not be verified from the records. / Yönetim beyanı ve doküman incelemesine göre, örneklenen 1 çalışanın işe başlama tarihi 19.09.2022'dir. Ancak çalışanın sigortası 07.10.2022 tarihinde başlatılmıştır. Ancak ilgili çalışanın 03.10.2022 tarihi itibarıyla zaman kaydı tutulmaya başlanmıştır. İlgili çalışanın 19.09.2022 – 03.10.2022 tarih aralığında zaman kaydı olmaması sebebiyle ilgili çalışanın bu tarih aralığına ait haftalık çalışma saatleri ve fazla mesai saatleri, kayıtlardan doğrulanamamıştır.</p>	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/>	

	365 days	Other	
Actions	Time in and time outs of all employees shall be recorded by consistent system and records should be accessible. / Tüm çalışanların giriş-çıkış saatleri sistem tarafından kayıt altına alınmalı ve kayıtlar incelenebilir olmalıdır.		

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077626	
Clause	10B2 - Environment 2-pillar	
Issue Title	598 - The site does not have all legally required permits for use and / or disposal of resources e.g. energy, water, air emissions, waste etc.	
Subcategory	General Environmental Permits, & Management systems	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	ENVIRONMENTAL PERMIT AND LICENCE REGULATIONS 10.09.2014 Facilities subject to environmental permit and licence ARTICEL 5 – (1) Facilities that subject to environmental permit or environmental permit and licence within the scope of this regulation are categorized according to environmental impacts of them in the Appendix-1 and Appendix-2. (2) First of all, facilities listed in Appendix-1 and Appendix-2 have to obtain temporary operating certificate to operate in. (3) Facilities obtain temporary operating certificate have to obtain environmental permit or environmental permit and licence certificate within one year until the issue date of the certificate.	
ETI code	10.B2.1 - Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits.	
Explanation to the non compliance	It was noted that there was no environmental permit in the company. / Firmanın çevre izin yazısı bulunmadığı not edildi.	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended that related letter shall be obtained. / İlgili yazının alınması tavsiye edilir.	

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077627	
Clause	10B2 - Environment 2-pillar	
Issue Title	600 - Company is not aware of the customer's environmental requirements	
Subcategory	General Environmental Permits, & Management systems	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	WASTE MANAGEMENT REGULATION Official Gazette Date: 02.04.2015 Official Gazette Number: 29314 ğ) It is obliged to fill in the waste declaration form, including the information of the previous year, by using online applications prepared by the Ministry starting from January every year and until the end of March at the latest, to approve it, to print it and to keep a copy for five years.	
ETI code	10.B2.1 - Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits.	
Explanation to the non compliance	It was noted that the company does not have hazardous/non-hazardous waste declaration forms. / Firmanın tehlikeli/tehlikesiz atık beyan formlarının bulunmadığı not edildi.	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended that; related documents should be obtained. / Lütfen ilgili dokümanları temin ediniz.	

Corrective Action Plan - Good Examples

Good Example		Evidence																		
<p>[Back to findings summary]</p> <table border="1"> <thead> <tr> <th colspan="2">Good Example</th> </tr> </thead> <tbody> <tr> <td>Status</td> <td>OPEN</td> </tr> <tr> <td>Reference</td> <td>ZAF600077609</td> </tr> <tr> <td>Clause</td> <td>5 - Living wages are paid</td> </tr> <tr> <td>Issue Title</td> <td>429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport</td> </tr> <tr> <td>Subcategory</td> <td>Benefits & Insurance</td> </tr> <tr> <td>New or carried over?</td> <td><input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over</td> </tr> <tr> <td>Explanation to the good example</td> <td>Free meal and transportation are provided to employees. / Çalışanlara yemek ve ulaşım ücretsiz olarak sağlanmaktadır.</td> </tr> <tr> <td>Evidence</td> <td>Worker interviews, management declaration / Çalışan görüşmeleri, yönetim beyanı</td> </tr> </tbody> </table>		Good Example		Status	OPEN	Reference	ZAF600077609	Clause	5 - Living wages are paid	Issue Title	429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport	Subcategory	Benefits & Insurance	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Explanation to the good example	Free meal and transportation are provided to employees. / Çalışanlara yemek ve ulaşım ücretsiz olarak sağlanmaktadır.	Evidence	Worker interviews, management declaration / Çalışan görüşmeleri, yönetim beyanı	
Good Example																				
Status	OPEN																			
Reference	ZAF600077609																			
Clause	5 - Living wages are paid																			
Issue Title	429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport																			
Subcategory	Benefits & Insurance																			
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																			
Explanation to the good example	Free meal and transportation are provided to employees. / Çalışanlara yemek ve ulaşım ücretsiz olarak sağlanmaktadır.																			
Evidence	Worker interviews, management declaration / Çalışan görüşmeleri, yönetim beyanı																			

Good Example		Evidence																		
<p>[Back to findings summary]</p> <table border="1"> <thead> <tr> <th colspan="2">Good Example</th> </tr> </thead> <tbody> <tr> <td>Status</td> <td>OPEN</td> </tr> <tr> <td>Reference</td> <td>ZAF600077610</td> </tr> <tr> <td>Clause</td> <td>5 - Living wages are paid</td> </tr> <tr> <td>Issue Title</td> <td>429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport</td> </tr> <tr> <td>Subcategory</td> <td>Benefits & Insurance</td> </tr> <tr> <td>New or carried over?</td> <td><input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over</td> </tr> <tr> <td>Explanation to the good example</td> <td>Food package was provided to workers free of charge on Ramadan. / Çalışanlara Ramazanda ücretsiz erzak yardımı yapılmaktadır.</td> </tr> <tr> <td>Evidence</td> <td>Worker interviews, management declaration / Çalışan görüşmeleri, yönetim beyanı</td> </tr> </tbody> </table>		Good Example		Status	OPEN	Reference	ZAF600077610	Clause	5 - Living wages are paid	Issue Title	429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport	Subcategory	Benefits & Insurance	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Explanation to the good example	Food package was provided to workers free of charge on Ramadan. / Çalışanlara Ramazanda ücretsiz erzak yardımı yapılmaktadır.	Evidence	Worker interviews, management declaration / Çalışan görüşmeleri, yönetim beyanı	
Good Example																				
Status	OPEN																			
Reference	ZAF600077610																			
Clause	5 - Living wages are paid																			
Issue Title	429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport																			
Subcategory	Benefits & Insurance																			
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																			
Explanation to the good example	Food package was provided to workers free of charge on Ramadan. / Çalışanlara Ramazanda ücretsiz erzak yardımı yapılmaktadır.																			
Evidence	Worker interviews, management declaration / Çalışan görüşmeleri, yönetim beyanı																			

Good Example		Evidence																		
<p>[Back to findings summary]</p> <table border="1"> <thead> <tr> <th colspan="2">Good Example</th> </tr> </thead> <tbody> <tr> <td>Status</td> <td>OPEN</td> </tr> <tr> <td>Reference</td> <td>ZAF600077611</td> </tr> <tr> <td>Clause</td> <td>3 - Working conditions are safe and hygienic</td> </tr> <tr> <td>Issue Title</td> <td>155 - Site has internationally recognised health and safety certification e.g. OHSAS 18000</td> </tr> <tr> <td>Subcategory</td> <td>Health & Safety Management</td> </tr> <tr> <td>New or carried over?</td> <td><input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over</td> </tr> <tr> <td>Explanation to the good example</td> <td>ISO 45001:2018 certificate was available on-site. – Validity date: 16.05.2024 / Firmada ISO 45001:2018 sertifikası bulunmaktadır. – Geçerlilik Tarihi: 16.05.2024</td> </tr> <tr> <td>Evidence</td> <td>Management declaration, document review / Yönetim beyanı, doküman inceleme</td> </tr> </tbody> </table>		Good Example		Status	OPEN	Reference	ZAF600077611	Clause	3 - Working conditions are safe and hygienic	Issue Title	155 - Site has internationally recognised health and safety certification e.g. OHSAS 18000	Subcategory	Health & Safety Management	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Explanation to the good example	ISO 45001:2018 certificate was available on-site. – Validity date: 16.05.2024 / Firmada ISO 45001:2018 sertifikası bulunmaktadır. – Geçerlilik Tarihi: 16.05.2024	Evidence	Management declaration, document review / Yönetim beyanı, doküman inceleme	
Good Example																				
Status	OPEN																			
Reference	ZAF600077611																			
Clause	3 - Working conditions are safe and hygienic																			
Issue Title	155 - Site has internationally recognised health and safety certification e.g. OHSAS 18000																			
Subcategory	Health & Safety Management																			
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																			
Explanation to the good example	ISO 45001:2018 certificate was available on-site. – Validity date: 16.05.2024 / Firmada ISO 45001:2018 sertifikası bulunmaktadır. – Geçerlilik Tarihi: 16.05.2024																			
Evidence	Management declaration, document review / Yönetim beyanı, doküman inceleme																			

Good Example		Evidence																		
<p>[Back to findings summary]</p> <table border="1"> <thead> <tr> <th colspan="2">Good Example</th> </tr> </thead> <tbody> <tr> <td>Status</td> <td>OPEN</td> </tr> <tr> <td>Reference</td> <td>ZAF600077612</td> </tr> <tr> <td>Clause</td> <td>10B2 - Environment 2-pillar</td> </tr> <tr> <td>Issue Title</td> <td>615 - The site has an internationally recognised environmental certificate e.g. ISO 14000</td> </tr> <tr> <td>Subcategory</td> <td>General Environmental Permits, & Management systems</td> </tr> <tr> <td>New or carried over?</td> <td><input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over</td> </tr> <tr> <td>Explanation to the good example</td> <td>ISO 14001:2015 certificate was available on-site. – Validity date: 16.05.2024 / Firmada ISO 14001:2015 sertifikası bulunmaktadır. – Geçerlilik Tarihi: 16.05.2024</td> </tr> <tr> <td>Evidence</td> <td>Management declaration, document review / Yönetim beyanı, doküman inceleme</td> </tr> </tbody> </table>		Good Example		Status	OPEN	Reference	ZAF600077612	Clause	10B2 - Environment 2-pillar	Issue Title	615 - The site has an internationally recognised environmental certificate e.g. ISO 14000	Subcategory	General Environmental Permits, & Management systems	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Explanation to the good example	ISO 14001:2015 certificate was available on-site. – Validity date: 16.05.2024 / Firmada ISO 14001:2015 sertifikası bulunmaktadır. – Geçerlilik Tarihi: 16.05.2024	Evidence	Management declaration, document review / Yönetim beyanı, doküman inceleme	
Good Example																				
Status	OPEN																			
Reference	ZAF600077612																			
Clause	10B2 - Environment 2-pillar																			
Issue Title	615 - The site has an internationally recognised environmental certificate e.g. ISO 14000																			
Subcategory	General Environmental Permits, & Management systems																			
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																			
Explanation to the good example	ISO 14001:2015 certificate was available on-site. – Validity date: 16.05.2024 / Firmada ISO 14001:2015 sertifikası bulunmaktadır. – Geçerlilik Tarihi: 16.05.2024																			
Evidence	Management declaration, document review / Yönetim beyanı, doküman inceleme																			

Good Example		Evidence																		
<p>[Back to findings summary]</p> <table border="1"> <thead> <tr> <th colspan="2">Good Example</th> </tr> </thead> <tbody> <tr> <td>Status</td> <td>OPEN</td> </tr> <tr> <td>Reference</td> <td>ZAF600077613</td> </tr> <tr> <td>Clause</td> <td>0B - Management systems and code implementation</td> </tr> <tr> <td>Issue Title</td> <td>25 - Certifications in place with sub-suppliers / labour brokers e.g. ISO 9000, FSC, SA 8000, ISO 14001, etc.</td> </tr> <tr> <td>Subcategory</td> <td>Site's Management systems & Monitoring</td> </tr> <tr> <td>New or carried over?</td> <td><input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over</td> </tr> <tr> <td>Explanation to the good example</td> <td>ISO 9001: 2015 certificate was available on-site. Validity date: 16.05.2024 /Firmanın ISO 9001: 2015 sertifikası bulunmaktadır. Geçerlilik Tarihi: 16.05.2024</td> </tr> <tr> <td>Evidence</td> <td>Management declaration, document review / Yönetim beyanı, doküman inceleme</td> </tr> </tbody> </table>		Good Example		Status	OPEN	Reference	ZAF600077613	Clause	0B - Management systems and code implementation	Issue Title	25 - Certifications in place with sub-suppliers / labour brokers e.g. ISO 9000, FSC, SA 8000, ISO 14001, etc.	Subcategory	Site's Management systems & Monitoring	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Explanation to the good example	ISO 9001: 2015 certificate was available on-site. Validity date: 16.05.2024 /Firmanın ISO 9001: 2015 sertifikası bulunmaktadır. Geçerlilik Tarihi: 16.05.2024	Evidence	Management declaration, document review / Yönetim beyanı, doküman inceleme	
Good Example																				
Status	OPEN																			
Reference	ZAF600077613																			
Clause	0B - Management systems and code implementation																			
Issue Title	25 - Certifications in place with sub-suppliers / labour brokers e.g. ISO 9000, FSC, SA 8000, ISO 14001, etc.																			
Subcategory	Site's Management systems & Monitoring																			
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																			
Explanation to the good example	ISO 9001: 2015 certificate was available on-site. Validity date: 16.05.2024 /Firmanın ISO 9001: 2015 sertifikası bulunmaktadır. Geçerlilik Tarihi: 16.05.2024																			
Evidence	Management declaration, document review / Yönetim beyanı, doküman inceleme																			

Good Example		Evidence																		
<p>[Back to findings summary]</p> <table border="1"> <thead> <tr> <th colspan="2">Good Example</th> </tr> </thead> <tbody> <tr> <td>Status</td> <td>OPEN</td> </tr> <tr> <td>Reference</td> <td>ZAF600077614</td> </tr> <tr> <td>Clause</td> <td>0B - Management systems and code implementation</td> </tr> <tr> <td>Issue Title</td> <td>25 - Certifications in place with sub-suppliers / labour brokers e.g. ISO 9000, FSC, SA 8000, ISO 14001, etc.</td> </tr> <tr> <td>Subcategory</td> <td>Site's Management systems & Monitoring</td> </tr> <tr> <td>New or carried over?</td> <td><input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over</td> </tr> <tr> <td>Explanation to the good example</td> <td>ISO10002: 2018 certificate was available on-site. Validity date: 16.05.2024 / Firmanın ISO10002: 2018 sertifikası bulunmaktadır. Geçerlilik Tarihi: 16.05.2024</td> </tr> <tr> <td>Evidence</td> <td>Management declaration, document review / Yönetim beyanı, doküman inceleme</td> </tr> </tbody> </table>		Good Example		Status	OPEN	Reference	ZAF600077614	Clause	0B - Management systems and code implementation	Issue Title	25 - Certifications in place with sub-suppliers / labour brokers e.g. ISO 9000, FSC, SA 8000, ISO 14001, etc.	Subcategory	Site's Management systems & Monitoring	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Explanation to the good example	ISO10002: 2018 certificate was available on-site. Validity date: 16.05.2024 / Firmanın ISO10002: 2018 sertifikası bulunmaktadır. Geçerlilik Tarihi: 16.05.2024	Evidence	Management declaration, document review / Yönetim beyanı, doküman inceleme	
Good Example																				
Status	OPEN																			
Reference	ZAF600077614																			
Clause	0B - Management systems and code implementation																			
Issue Title	25 - Certifications in place with sub-suppliers / labour brokers e.g. ISO 9000, FSC, SA 8000, ISO 14001, etc.																			
Subcategory	Site's Management systems & Monitoring																			
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																			
Explanation to the good example	ISO10002: 2018 certificate was available on-site. Validity date: 16.05.2024 / Firmanın ISO10002: 2018 sertifikası bulunmaktadır. Geçerlilik Tarihi: 16.05.2024																			
Evidence	Management declaration, document review / Yönetim beyanı, doküman inceleme																			

SMETA Declaration

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

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

Auditor Team			
Lead Auditor:	Ozge Aydin	APSCA Number:	21705593
Additional Auditors:			
Date of declaration:	2023-06-06		

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

Site Representation	
Full Name:	Mr. FARUK BULUT
Title:	EMPLOYER PARTNER
Date of declaration:	2023-06-06
Comments:	<p><i>Any exceptions to this must be recorded here (e.g. different sample size):</i> <i>Sampled wage records from the past 5 months were provided for review (5 months only since the operation for digital thermometer just started last Sep 2020).</i> <i>The audit took 2.0 man-days (9AM-6PM per day). Audit time was extended until 8PM due to the extent of documentation; this was agreed upon with the factory representatives</i></p>
	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=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=d3vYsCe48fre69DRgIY_2brg_3d_3d)

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

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

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