



# 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](http://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](http://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>	ZC154628054	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS154629697	
Business name (Company name):	FLOMAK TEXTILE			
Site name:	FLOMAK TEXTILE			
Site address:	Beysan Sanayi Sitesi Birlik Caddesi No 24 Beylikdüzü Istanbul 34524 TR	Country:	TR	
Site contact and job title:	NESRIN KITAY / HR RESPONSIBLE			
Site phone:	+90 212 422 13 50	Site e-mail:	muhasebe@flomak.com	
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health and Safety (plus Environment 2-Pillar)	<input checked="" type="checkbox"/> Environment 4-pillar	<input checked="" type="checkbox"/> Business Ethics
Date of Audit:	2024-01-29			

Audit Company Name:
Intertek Turkey

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	19:00
Audit type:	PERIODIC	
Was the audit announced?	SEMI_ANNOUNCED	
Was the Sedex SAQ available for review?	Yes	
Any conflicting information SAQ/Pre-Audit Info to Audit findings?	No	
Who signed and agreed CAPR	NESRIN KITAY / HR RESPONSIBLE	
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 is no union in the facility. There was no worker committee at the facility. There were 2 worker representatives in the facility. 1 worker representative was included in the employee interview. The worker representatives could not attend the opening/closing meetings as he was working in production. // İşletmede sendika bulunmamaktadır. İşletmede çalışan komitesi yoktur. İşletmede 2 çalışan temsilcisi vardır. 1 çalışan temsilcisi görüşmelere dahil edilmiştir. Çalışan temsilcileri üretimde çalıştığı için açılış ve kapanış toplantısına katılamadı.		
<i>Reason for absence during the audit</i>	There is no union in the facility. There was no worker committee at the facility. // İşletmede sendika bulunmamaktadır. İşletmede çalışan komitesi yoktur.		
<i>Reason for absence at the closing meeting</i>	There is no union in the facility. There was no worker committee at the facility. There were 2 worker representatives in the facility. 1 worker representative was included in the employee interview. The worker representatives could not attend the opening/closing meetings as he was working in production. // İşletmede sendika bulunmamaktadır. İşletmede çalışan komitesi yoktur. İşletmede 2 çalışan temsilcisi vardır. 1 çalışan temsilcisi görüşmelere dahil edilmiştir. Çalışan temsilcileri üretimde çalıştığı için açılış ve kapanış toplantısına katılamadı.		

## 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>10C - Business ethics 4-pillar</u>	10.C.2	§1	1	0	0	NC - ZAF600330801
<u>7 - No discrimination is practiced</u>	7.1	§2	1	0	0	NC - ZAF600341823
<u>3 - Working conditions are safe and hygienic</u>	3.1 3.1 3.1	§3 §4 §5	3	0	0	NC - ZAF600341824 NC - ZAF600341826 NC - ZAF600341827
<u>5 - Living wages are paid</u>	5.1	§6	1	0	1	NC - ZAF600341825 GE - ZAF600341830
<u>6 - Working hours are not excessive</u>	6.1 6.4	§7	2	0	0	NC - ZAF600341828 NC - ZAF600341829

## Local Law Issues

Issue	Description
§1	The Turkish Regulation on Overtime and Extra Work art 10, The overtime and extra works payments included with normal working hours payment that are given to employees are paid according to Turkish Labor Law .This payment has to be clearly shown on payroll documentation and on pay slips, which are given to employees according to Turkish Labor Law. Social Insurance and General Health Insurance Law; #5510/2006, Rev: 08.05.2008, Art. 80. The social insurance premiums of the employees are calculated and paid based on gross total wage paid to the employees in the related month. Turkish Labor Law # 4857 / 2003, ARTICLE 32-In general terms, the wage shall mean the amount provided and paid in cash to a person by the employer or third persons against performance of a designated work. Basically, the wage is paid as Turkish currency in the working place or deposit in a bank account in the name of the worker. Where it is agreed to pay the wage in foreign currency, Turkish equivalent of the agreed amount is calculated and paid over the current forex rate prevailing on the date of payment. The wages may not be paid in the form of bill payable to order (bond), or coupon or any other valuable paper alleged to represent a currency effective in the country. Wage, premium, bonus and all kinds of this qualification regulation on payment through banks; ARTICLE 10 - (1) Businesses and third parties with employers that implementation of the Labor Law in business, number of workers they employ in overall Turkey(Amended expression: OG-21/5 / 2016-29718) (2) if at least five workers they employ for that month the banks are obliged to pay the net amount of any payment they will make after the legal deductions are deducted through banks.
§2	4857// Article 30 - (Amended: 15/5/2008-5763/2 Art.) Employers, in private sector workplaces where they employ fifty or more workers, three percent disabled, In public workplaces, they are obliged to employ four percent disabled and two percent ex-convicted workers or those who are within the scope of the Military Service Law dated 21/6/1927 and numbered 1111 or the Law on Reserve Officers and Reserve Military Officers dated 16/6/1927 and numbered 1076 and who are injured in a way that cannot be considered disabled as a result of the cause and effect of terrorist incidents listed in Article 21 of the Anti-Terrorism Law dated 12/4/1991 and numbered 3713 while performing their military service, in jobs suitable for their occupational, physical and mental conditions. The number of workers that the employer who has more than one workplace within the same province is obliged to employ within this scope is calculated according to the total number of workers.

§3	The Turkish Health and Safety Law #6331, Article 20, H&S worker representative: The employer should assign below noted number of worker representatives, elected by the employees or designated by the employer wherever election is not possible, in a uniform allocation considering the employee numbers and risks in the different departments of the workplace. a)1 representative for 1-50 employees , b)2 representative for 51-100 employees , c)3 representatives for 101-500 employees
§4	In accordance with the Regulation on Protection Of Buildings Against Fire (19.12.2007 ), Art 31- (1) The exit way is defined as the not blocked way starting from any part of the building till the street at the ground level. (2) The elevators cannot be accepted as exit way.
§5	ZONING LAW #3194, (Official Gazette No. 18749 dated 9/5/1985), Article 30, 31; Planned Areas Zoning Regulation (Official Gazette No. 30113 dated 3/7/2017), ARTICLE 64; ZONING LAW #3194, (Temporary Article 16 - (Amendment: 11/5/2018-7143/16 clause) Paragraph 10; Regulation on Procedures and Principles Regarding the Granting of Building Registration Certificates (Official Gazette No. 30443 dated 6/6/2018), Article 6.
§6	Article 60 of the Labor Law No. 4857, dated 22/5/2003, Article 6 - Annual paid leave cannot be divided by the employer. This leave must be granted by the employer continuously within the periods specified in Article 53. However, the leave periods stipulated in Article 53 may be used in parts, one part of which shall not be less than ten days (Amended phrase: RG-18/8/2017-30158) with the agreement of the parties. Other paid and unpaid leave or rest and sick leave granted by the employer during the year cannot be offset against annual leave. In the calculation of annual paid leave days, national holidays, week holidays and general holidays that coincide with the leave period are not counted from the leave period. 2ND Local law: Code of Obligations/ Article 408 - If the employer prevents the fulfillment of the performance of the performance of work through his fault or defaults in accepting the performance, he is obliged to pay the wage to the worker and cannot ask the worker to fulfill this performance later.
§7	(06.04.2004) No: 25425 In accordance with the Turkish Regulation on Working Hours Related to Labor Law, art 4 In general the duration of work shall be at the most 45 hours a week. This period shall be applied by dividing equally among the days of the week worked, unless the opposite is concluded. Daily working hours shall not be exceeded 11 hrs a day in any case.



## Corrective Action Plan - Non Compliances

Non-Compliance		Evidence
<a href="#">[Back to findings summary]</a>		
<b>Non-Compliance</b>		
Status	CLOSED	
Reference	ZAF600330801	
Clause	10C - Business ethics 4-pillar	
Issue Title	669 - Wages paid / partly paid in cash (i.e. unofficially) to avoid tax and other requirements	
Subcategory	Tax & other payments	
New or carried over?	<input type="checkbox"/> New <input checked="" type="checkbox"/> Carried Over	
Raised by audit	ZAA409526270	
Resolved by audit	ZAA600046459	
Root cause	<input type="checkbox"/> Training <input type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input checked="" type="checkbox"/> Other	
Root cause - Other	N/A	
Local law issue	<p>The Turkish Regulation on Overtime and Extra Work art 10, The overtime and extra works payments included with normal working hours payment that are given to employees are paid according to Turkish Labor Law .This payment has to be clearly shown on payroll documentation and on pay slips, which are given to employees according to Turkish Labor Law. Social Insurance and General Health Insurance Law; #5510/2006, Rev: 08.05.2008, Art. 80. The social insurance premiums of the employees are calculated and paid based on gross total wage paid to the employees in the related month. Turkish Labor Law # 4857 / 2003, ARTICLE 32-In general terms, the wage shall mean the amount provided and paid in cash to a person by the employer or third persons against performance of a designated work. Basically, the wage is paid as Turkish currency in the working place or deposit in a bank account in the name of the worker. Where it is agreed to pay the wage in foreign currency, Turkish equivalent of the agreed amount is calculated and paid over the current forex rate prevailing on the date of payment. The wages may not be paid in the form of bill payable to order (bond), or coupon or any other valuable paper alleged to represent a currency effective in the country. Wage, premium, bonus and all kinds of this qualification regulation on payment through banks; ARTICLE 10 - (1) Businesses and third parties with employers that implementation of the Labor Law in business, number of workers they employ in overall Turkey(Amended expression: OG-21/5 / 2016-29718) (2) if at least five workers they employ for that</p>	

	month the banks are obliged to pay the net amount of any payment they will make after the legal deductions are deducted through banks.	
ETI code	10.C.2 - Businesses as a minimum must meet the requirements of local and national laws related to bribery, corruption, or any type of fraudulent Business Practices.	
Explanation to the non compliance	It was noted that employees' social insurance premiums are calculated on minimum wage since January 2020. Rest of the total wage and overtime wage are not included in social insurance premium calculations and are paid by unofficial way. Payments are made on time.	
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 type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input checked="" type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	N/A	
Additional comments	NA Based on the time and payment records review, employee interviews and management interview, the time and payment records of 26 employees for the months of December, 2023, August 2023 and June 2023 were examined. As a result of the examination, it was observed that all of the regular salaries and overtime wages of the 26 sampled employees were paid through the official payroll submitted to the Social Insurance Institution through the bank and the payments were made accurately and on time. // Tesiste gerçekleştirilen zaman ve ödeme kayıtları incelemesi, çalışan görüşmeleri ve yönetim görüşmesine dayalı olarak; tesiste 26 çalışanın Aralık, 2023, Ağustos 2023 ve Haziran 2023 aylarına ait zaman ve ödeme kayıtları incelenmiştir. Yapılan inceleme sonucunda, örneklenen 26 çalışanın normal maaşlarının ve fazla çalışma ücretlerinin tamamının banka aracılığıyla Sosyal Sigortalar Kurumu'na sunulan resmi bordro üzerinden ödendiği ve ödemelerin doğru ve zamanında yapıldığı görülmüştür.	

Non-Compliance		Evidence
<a href="#">[Back to findings summary]</a>		
<b>Non-Compliance</b>		
Status	OPEN	
Reference	ZAF600341823	
Clause	7 - No discrimination is practiced	
Issue Title	506 - Site does not achieve the percentage or number of a particular group (e.g. workers with disabilities, apprentices etc.) as required by local law	
Subcategory	General Discrimination, HR systems & Policy	
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 checked="" type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>4857// Article 30 - (Amended: 15/5/2008-5763/2 Art.) Employers, in private sector workplaces where they employ fifty or more workers, three percent disabled, In public workplaces, they are obliged to employ four percent disabled and two percent ex-convicted workers or those who are within the scope of the Military Service Law dated 21/6/1927 and numbered 1111 or the Law on Reserve Officers and Reserve Military Officers dated 16/6/1927 and numbered 1076 and who are injured in a way that cannot be considered disabled as a result of the cause and effect of terrorist incidents listed in Article 21 of the Anti-Terrorism Law dated 12/4/1991 and numbered 3713 while performing their military service, in jobs suitable for their occupational, physical and mental conditions. The number of workers that the employer who has more than one workplace within the same province is obliged to employ within this scope is calculated according to the total number of workers.</p>	
ETI code	7.1 - There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.	
Explanation to the non compliance	<p>The number of employees of the facility is 137. However, the number of disabled workers in the company is 1. It has been determined that the company employs disabled employees below the legal limit number of disabled employees. There is no document indicating that the company has posted a job advertisement for disabled employees to ISKUR (Turkish employment agency). İşletme</p>	

	çalışan sayısı 137 dir. Ancak firmada engelli işçi sayısı 1 dir. Firmanın yasal engelli çalışan sayısı altında engelli çalışan çalıştığı belirlenmiştir. Firmanın ISKUR'a engelli çalışan iş ilanı verdiğine dair döküman yoktur.	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	Please employ disabled employees according to the local legislation limit. Lütfen yerel mevzuat limitine göre engelli çalışan istihdamı sağlayınız.	


Non-Compliance		Evidence																										
<a href="#">[Back to findings summary]</a>																												
<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>ZAF600341824</td> </tr> <tr> <td>Clause</td> <td>3 - Working conditions are safe and hygienic</td> </tr> <tr> <td>Issue Title</td> <td>147 - No / inadequate health and safety committee or representative(s) as required by law</td> </tr> <tr> <td>Subcategory</td> <td>Health &amp; 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>Root cause</td> <td> <input type="checkbox"/> Training                     <input 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>The Turkish Health and Safety Law #6331, Article 20, H&amp;S worker representative: The employer should assign below noted number of worker representatives, elected by the employees or designated by the employer wherever election is not possible, in a uniform allocation considering the employee numbers and risks in the different departments of the workplace. a)1 representative for 1-50 employees , b)2 representative for 51-100 employees , c)3 representatives for 101-500 employees</td> </tr> <tr> <td>ETI code</td> <td>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.</td> </tr> <tr> <td>Explanation to the non compliance</td> <td>The number of employees is 137. However, there are 2 occupational health and safety representatives/ employee representatives in the company. It was determined that the company did not appoint a sufficient number of occupational health and safety representatives / employee representatives according to the legal legislation limit. İşletme çalışan sayısı 137 dir. Ancak firmada 2 iş sağlığı güvenliği temsilcisi/ çalışan temsilcisi bulunmaktadır. Firmanın yasal mevzuat limitine göre yeterli sayıda iş sağlığı güvenliği temsilcisi/ çalışan temsilcisi ataması yapılmadığı belirlenmiştir.</td> </tr> <tr> <td>Follow up method</td> <td> <input type="checkbox"/> Follow up audit                     <input checked="" type="checkbox"/> Desktop audit                 </td> </tr> </tbody> </table>		Non-Compliance		Status	OPEN	Reference	ZAF600341824	Clause	3 - Working conditions are safe and hygienic	Issue Title	147 - No / inadequate health and safety committee or representative(s) as required by law	Subcategory	Health & Safety Management	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Root cause	<input type="checkbox"/> Training <input type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	Root cause - Other		Local law issue	The Turkish Health and Safety Law #6331, Article 20, H&S worker representative: The employer should assign below noted number of worker representatives, elected by the employees or designated by the employer wherever election is not possible, in a uniform allocation considering the employee numbers and risks in the different departments of the workplace. a)1 representative for 1-50 employees , b)2 representative for 51-100 employees , c)3 representatives for 101-500 employees	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	The number of employees is 137. However, there are 2 occupational health and safety representatives/ employee representatives in the company. It was determined that the company did not appoint a sufficient number of occupational health and safety representatives / employee representatives according to the legal legislation limit. İşletme çalışan sayısı 137 dir. Ancak firmada 2 iş sağlığı güvenliği temsilcisi/ çalışan temsilcisi bulunmaktadır. Firmanın yasal mevzuat limitine göre yeterli sayıda iş sağlığı güvenliği temsilcisi/ çalışan temsilcisi ataması yapılmadığı belirlenmiştir.	Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
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Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit																											

Timescale	<input type="checkbox"/> Immediate	<input type="checkbox"/> 30 days	<input checked="" type="checkbox"/> 60 days	
	<input type="checkbox"/> 90 days	<input type="checkbox"/> 120 days	<input type="checkbox"/> 180 days	
	<input type="checkbox"/> 365 days	<input type="checkbox"/> Other		
Actions	Please provide an adequate number of occupational health and safety representatives/ employee representatives. Lütfen yeterli sayıda iş sağlığı güvenliği temsilcisi/ çalışan temsilcisi sağlayınız.			

Non-Compliance		Evidence
<a href="#">[Back to findings summary]</a>		
<b>Non-Compliance</b>		
Status	OPEN	
Reference	ZAF600341825	
Clause	5 - Living wages are paid	
Issue Title	416 - Failure to provide workers with legally required leave entitlement (e.g. annual, maternity, paternity, sick leave) - 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 checked="" type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>Article 60 of the Labor Law No. 4857, dated 22/5/2003, Article 6 - Annual paid leave cannot be divided by the employer. This leave must be granted by the employer continuously within the periods specified in Article 53. However, the leave periods stipulated in Article 53 may be used in parts, one part of which shall not be less than ten days (Amended phrase: RG-18/8/2017-30158) with the agreement of the parties. Other paid and unpaid leave or rest and sick leave granted by the employer during the year cannot be offset against annual leave. In the calculation of annual paid leave days, national holidays, week holidays and general holidays that coincide with the leave period are not counted from the leave period. 2ND Local law: Code of Obligations/ Article 408 - If the employer prevents the fulfillment of the performance of the performance of work through his fault or defaults in accepting the performance, he is obliged to pay the wage to the worker and cannot ask the worker to fulfill this performance later.</p>	
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	The company was not work between October 1-23, 2023, due to lack of orders. It has been observed that no deductions were made from the wages of the employees for these periods. However, it has been observed that these periods were deducted from the annual leave periods of the employees; it has been observed that the employees who do not	



	<p>have annual leave entitlement are debited negative balance annual leave with a maximum of 18 days( 39 workers). It has been determined that deductions are made from the annual leave entitlements of employees for reasons not caused by the employee. Firmada 1-23 Ekim 2023 tarihleri arasından sipariş azlığı nedeniyle üretim yapılamamıştır. Bu sürelerle ilişkin çalışanların ücretlerinden kesinti yapılmadığı görülmüştür. Ancak bu sürelerin çalışanların yıllık izin sürelerinden düşüldüğü; yıllık izin hakedişi olmayan çalışanların maksimum 18 gün olacak şekilde eksi bakiye yıllık izin borçlandırılmasının yapıldığı görülmüştür( 39 kişi). Çalışanların yıllık izin hakedişlerinden, çalışan kaynaklı olmayan sebeplerden ötürü kesinti yapıldığı tespit edilmiştir.</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	<p>Please do not make additional deductions from employees' benefits based on the employer's obligation to provide work. Lütfen işverenin iş sağlama yükümlülüğünü baz alarak, çalışanların hakedişlerinden ek kesinti yapmayınız.</p>	

Non-Compliance		Evidence
<a href="#">[Back to findings summary]</a>		
<b>Non-Compliance</b>		
Status	OPEN	
Reference	ZAF600341826	
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 checked="" 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 on Protection Of Buildings Against Fire (19.12.2007 ), Art 31- (1) The exit way is defined as the not blocked way starting from any part of the building till the street at the ground level. (2) The elevators cannot be accepted as exit way.	
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	During the pre-site tour and the main site tour, it was determined that products were placed on the one of emergency exit routes in the cutting section and these products formed a partial blockage. İşletme ön saha turu ve ana saha turu esnasında, Kesimhane bölümündeki acil çıkış rotalarından birinin üzerine ürünlerin koyulduğu ve bu ürünlerin kısmı blokaj oluşturdu belirlenmiştir.	
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	Please ensure that emergency exit routes are always open. Lütfen acil çıkış rotalarının her zaman açık olmasını sağlayınız.	
		 <p><a href="#">NC-Emergency Exit Route Blockage.jpg</a></p>



Non-Compliance		Evidence
<a href="#">[Back to findings summary]</a>		
<b>Non-Compliance</b>		
Status	OPEN	
Reference	ZAF600341827	
Clause	3 - Working conditions are safe and hygienic	
Issue Title	250 - No or inadequate assessment / certificates / report / licence in place for structural safety of building including building stability certificate	
Subcategory	Building/Site Maintenance	
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 checked="" type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	ZONING LAW #3194, (Official Gazette No. 18749 dated 9/5/1985), Article 30, 31; Planned Areas Zoning Regulation (Official Gazette No. 30113 dated 3/7/2017), ARTICLE 64; ZONING LAW #3194, (Temporary Article 16 - (Amendment: 11/5/2018-7143/16 clause) Paragraph 10; Regulation on Procedures and Principles Regarding the Granting of Building Registration Certificates (Official Gazette No. 30443 dated 6/6/2018), Article 6.	
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	The building where the business is located has 7 floors and is 11.580 m2. A building registration certificate has been obtained for the entire building. The business has a building registration certificate dated 13.10.2018. With the building registration certificate, the nonconformities related to all areas not covered by the occupancy permit have become legal, not physically but de facto, in accordance with the "Provisional Article 16 of the Zoning Law". However, the building registration certificate imposes the responsibility for compliance with scientific and technical rules and earthquake regulations on the holder of the building registration certificate in accordance with the relevant temporary article. The company has a core compressive strength test report dated 11.11.2021, but no	

	<p>statement by the relevant institution / engineer regarding the structural suitability of the building could be seen in this report. Therefore, the physical safety of the building and its compliance with the Earthquake Regulation cannot be confirmed based on the building registration certificate. İşletmenin bulunduğu bina 7 katlıdır, 11.580 m2 dir. Tüm yapı için yapı kayıt belgesi alınmıştır. İşletmenin 13.10.2018 tarihli yapı kayıt belgesi mevcuttur. Yapı kayıt belgesi ile yapı kullanım izninin kapsamadığı tüm alanlara ilişkin aykırılıklar "İmar Kanunu Geçici 16." maddesi uyarınca fiziksel olarak değil ancak fiilen yasal hale gelmiştir. Ancak yapı kayıt belgesi, ilgili geçici madde uyarınca bilimsel ve teknik kurallara ve deprem yönetmeliğine uygunluk noktasında sorumluluğu yapı kayıt belgesi sahibine yüklemektedir. Firmanın 11.11.2021 tarihli karot basınç dayanım deneyi raporu vardır ancak bu raporda binanın yapısal uygunluğuna ilişkin ilgili kurum/ mühendis tarafından bir beyan görülememiştir. Bu nedenle yapı kayıt belgesine istinaden ilgili binanın fiziki güvenliği ve Deprem Yönetmeliğine uygunluğu teyit edilememektedir.</p>	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	<p>It is recommended that the necessary official documents be provided to attest that the building in which the business is situated complies with scientific and technical regulations related to zoning, as well as earthquake regulations, and that there are no concerns regarding public safety and health in its use. İşletmenin bulunduğu binanın, imar ile ilgili bilimsel ve teknik kurallara ve Deprem Yönetmeliğine uygunluğu ile binanın kullanımında fen ve sağlık bakımından sakınca bulunmadığını belirten gerekli resmi belge sağlanmalıdır.</p>	

Non-Compliance		Evidence
<a href="#">[Back to findings summary]</a>		
<b>Non-Compliance</b>		
Status	OPEN	
Reference	ZAF600341828	
Clause	6 - Working hours are not excessive	
Issue Title	470 - Working hours exceed what is allowed by law or collective bargaining agreement - isolated	
Subcategory	Excessive hours	
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 checked="" type="checkbox"/> Costs <input checked="" type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	(06.04.2004) No: 25425 In accordance with the Turkish Regulation on Working Hours Related to Labor Law, art 4 In general the duration of work shall be at the most 45 hours a week. This period shall be applied by dividing equally among the days of the week worked, unless the opposite is concluded. Daily working hours shall not be exceeded 11 hrs a day in any case.	
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	The total daily working time (normal work + overtime) of the employees exceeds 11 hours (in the model shop and cutting sections) in the months examined at the plant. December 2023: 1 out of 26 selected employees, max. 1 time, max. 12 hours 15 minutes/day. October 2023: 2 out of 26 selected employees, max. 1 time, max. 12 hours/day. In the period of June 2023, no exceeding 11 hours was observed. // Tesiste incelenen aylarda çalışanların günlük toplam çalışma süresi (normal çalışma + fazla mesai) 11 saati aşmaktadır (modelhane ve kesimhane bölümlerinde). Aralık 2023: Seçilen 26 çalışanın 1'inde, max. 1 kere, max. 12 saat 15 dakika/gün. Ekim 2023: Seçilen 26 çalışanın 2'sinde, max. 1 kere, max. 12 saat/gün. Haziran 2023 döneminde 11 saat aşımı görülmemiştir.	
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	Please limit employees' daily working hours (regular + overtime) to 11 hours. // Lütfen çalışanların günlük çalışma saatlerini (normal + fazla mesai) 11 saat ile sınırlayınız.	

Non-Compliance		Evidence
<a href="#">[Back to findings summary]</a>		
<b>Non-Compliance</b>		
Status	OPEN	
Reference	ZAF600341829	
Clause	6 - Working hours are not excessive	
Issue Title	473 - Total hours exceed 60 hours per week - ETI requirements are not met - systemic	
Subcategory	Excessive hours	
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 checked="" type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
ETI code	6.4 - The total hours worked in any 7-day period shall not exceed 60 hours, except where covered by clause 6.5 below.	
Explanation to the non compliance	It was observed that the total weekly working time of the employees exceeded 60 hours in the months analysed in the plant (in the sewing department). June 2023: 5 out of 26 selected employees, max. 2 times, max. 65 hours/week. In December 2023 and October 2023, the total weekly working time did not exceed 60 hours. // Tesiste incelenen aylarda çalışanların haftalık toplam çalışma süresi 60 saati aştığı görülmüştür (dikimhane bölümünde). Haziran 2023: Seçilen 26 çalışanın 5'inde, max. 2 kere, max. 65 saat/hafta. Aralık 2023 ve Ekim 2023 aylarında haftalık toplam çalışma süresinin 60 saati aştığı görülmemiştir.	
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	Please limit the total weekly working hours to 60 hours. / Lütfen haftalık toplam çalışma süresini 60 saat ile sınırlandırınız.	



## Corrective Action Plan - Good Examples

Good Example		Evidence																		
<a href="#">[Back to findings summary]</a>																				
<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>ZAF600341830</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 &amp; 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>Meals and transportation service are provided free of charge to employees.// Çalışanlara yemek ve servis ücretsiz olarak sağlanmaktadır.</td></tr><tr><td>Evidence</td><td>Çalışan görüşmeleri, yönetim görüşmeleri// Worker interview, management review</td></tr></tbody></table>		Good Example		Status	OPEN	Reference	ZAF600341830	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	Meals and transportation service are provided free of charge to employees.// Çalışanlara yemek ve servis ücretsiz olarak sağlanmaktadır.	Evidence	Çalışan görüşmeleri, yönetim görüşmeleri// Worker interview, management review	
Good Example																				
Status	OPEN																			
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Explanation to the good example	Meals and transportation service are provided free of charge to employees.// Çalışanlara yemek ve servis ücretsiz olarak sağlanmaktadır.																			
Evidence	Çalışan görüşmeleri, yönetim görüşmeleri// Worker interview, management review																			

## 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:	FARUK ATES	APSCA Number:	21705397
Additional Auditors:	BERK AYKIN		32200646
	VEHBI ULASER		32200282
Date of declaration:	2024-01-29		

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:	NESRIN KITAY
Title:	HR RESPONSIBLE
Date of declaration:	2024-01-29
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>
	NA

## 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.



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[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)**

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