

UNICERT®



KALİTE YÖNETİM SİSTEMİ SERTİFİKASI

Universal GmbH

Bu sertifika,

KUTU AMBALAJ PLASTİK SAN. VE TİC. LTD. ŞTİ.

Keresteciler Sitesi Savur Sok. No: 5 Merter Güngören/İSTANBUL/TÜRKİYE

kuruluşunun,

BASKILI VE BASKISIZ KARTON KUTU, AMBALAJ, POŞET, ÇANTA, KIRTASIYE ÜRÜNLERİ İMALATI VE SATIŞI

Kapsamında, SA1-4763 sayılı rapordaki inceleme ile

DIN EN ISO 9001:2015

standardının şartlarına uyan bir yönetim sistemi
kurduğunu ve uyguladığını onaylamak üzere verilmiştir.

Sertifika No : QMS 1119 006479

İlk Yayın Tarihi : 22.11.2019

Yayın / Revizyon Tarihi : 19.11.2020

Geçerlilik Tarihi : 21.11.2021

Belge Periyodu : 3 yıl (2. yıl)



Deutsche
Akkreditierungsstelle
D-ZM-16058-01-00

Universal GmbH



The authenticity of this certificate can be confirmed online or by e-mail to the Head Office via:

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MÜŞTERİ MEMNUNİYETİ YÖNETİM SİSTEMİ SERTİFİKASI

Universal GmbH

Bu sertifika,

KUTU AMBALAJ PLASTİK SAN. VE TİC. LTD. ŞTİ.

Keresteciler Sitesi Savur Sok. No: 5 Merter Güngören/İSTANBUL/TÜRKİYE

kuruluşunun,

**BASKILI VE BASKISIZ KARTON KUTU, AMBALAJ, POŞET,
ÇANTA, KIRTASIYE ÜRÜNLERİ İMALATI VE SATIŞI**

Kapsamında, SA1-4763 sayılı rapordaki inceleme ile

DIN ISO 10002:2018

standardının şartlarına uyan bir yönetim sistemi
kurduğunu ve uyguladığını onaylamak üzere verilmiştir.

Sertifika No : CMS 1119 006483

İlk Yayın Tarihi : 25.11.2019

Yayın / Revizyon Tarihi : 19.11.2020

Geçerlilik Tarihi : 24.11.2021

Belge Periyodu : 3 yıl (2. yıl)



Imbucan



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ÇEVRE YÖNETİM SİSTEMİ SERTİFİKASI

Universal GmbH

Bu sertifika,

KUTU AMBALAJ PLASTİK SAN. VE TİC. LTD. ŞTİ.

Keresteciler Sitesi Savur Sok. No: 5 Merter Güngören/İSTANBUL/TÜRKİYE

kuruluşunun,

**BASKILI VE BASKISIZ KARTON KUTU, AMBALAJ, POŞET,
ÇANTA, KIRTASIYE ÜRÜNLERİ İMALATI VE SATIŞI**

Kapsamında, SA1-4763 sayılı rapordaki inceleme ile

DIN EN ISO 14001:2015

standardının şartlarına uyan bir yönetim sistemi
kurduğunu ve uyguladığını onaylamak üzere verilmiştir.

Sertifika No : EMS 1119 006479

İlk Yayın Tarihi : 22.11.2019

Yayın / Revizyon Tarihi : 19.11.2020

Geçerlilik Tarihi : 21.11.2021

Belge Periyodu : 3 yıl (2. yıl)



Deutsche
Akkreditierungsstelle
D-ZM-16058-01-00

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The mark of
responsible forestry

CERTIFICATE OF REGISTRATION

This is to certify that

KUTU AMBALAJ PLASTİK SAN. TİC. LTD. ŞTİ.

Keresteciler Sitesi,
Fatih Caddesi, Savur Sokak
No: 5, Merter
İSTANBUL
TURKEY

has been audited and found to meet the requirements of standard(s)
FSC-STD-40-004 (Version 3.0) EN and FSC-STD-50-001 (Version 2.0) EN
for FSC® Chain of Custody Certification

Scope of certification

Manufacture of corrugated paper packaging

Products:

P5.2 Corrugated paper packaging

Certificate number: TT-COC-006932

Issue number: 2019-01

Certificate start date: 28 March 2019

Certificate expiry date: 27 March 2024

Date of initial certification: 28 March 2019

Karen Prendergast
Divisional Director - Certification
BM TRADA

Issuing Office: Warringtonfire Testing and Certification Limited t/a bmtrada Chiltern House, Stocking Lane, High Wycombe,
Buckinghamshire, HP14 4ND, UK
Registered Office: 10 Lower Grosvenor Place, London, United Kingdom, SW1W 0EN Reg.No. 11371436

This certificate remains the property of BM TRADA. This certificate and all copies or reproductions of the certificate shall be returned to BM TRADA or destroyed if requested. . The validity of this certificate and the list of products covered by this certificate should be verified at www.fsc-info.org Forest Stewardship Council®

This certificate itself does not constitute evidence that a particular product supplied by the certificate holder is FSC certified (or FSC Controlled Wood). Products offered, shipped or sold by the certificate holder can only be considered to be covered by the scope of this certificate when the required FSC claim is stated on invoices and shipping documents.

Chain of Custody Certification Audit Report

Disclaimer

A copy of this report shall be distributed to the client and to BM TRADA. The ownership of this audit report is maintained by BM TRADA. BM TRADA shall keep confidential all information relating to this audit and your organisation and shall not disclose such information to any third party except as required by law or by Accreditation Bodies. BM TRADA assumes no responsibility (legal or otherwise) or accepts no liability to any person(s) for any loss, damage or expense caused by reliance on information provided in this audit report.

BM TRADA commits to take all reasonable steps to ensure that the information presented in this report is consistent, factual and truthful. To the best of our ability it represents an accurate evaluation of the objective evidence that was seen during the audit, the competence of the personnel that were interviewed and if appropriate, the correct technical interpretations that were applied to any non-conformities that were recorded.

BM TRADA Chain of Custody programme contact person:

Holly Booker
CoC Scheme Manager
E: Holly.Booker@bmtrada.com
T: +44 (0)1494 569736
W: www.bmtrada.com

Organisation's details		General certificate information	
Client name:	KUTU AMBALAJ PLASTİK SAN. TİC. LTD. ŞTİ.	Alternative logo contact email:	-
Client address:	KERESTECİLER SİTESİ, FATİH CADDESİ, SAVUR SOKAK NO:5, MERTER / İSTANBUL	Audit report completed by:	Yusuf ÇELİK
Client website:	www.kutuambalajplastik.com	Date report completed:	17 April 2020
Contact name:	Mrs. Yıldız ERGÜN	Type of FSC evaluation	Desktop Audit (DA)
Email address:	muhasebe@kutuambalajplastik.com	Type of PEFC evaluation	None
Phone number:	+90 212 637 63 72	Type of BMT Forest Products evaluation	None
Does the client require a new certificate as a result of this audit?		Yes <input type="checkbox"/>	
FSC COC number / FSC CW number	TT-COC-006932	FSC certificate start date:	28 March 2019

Audit Information

Please provide the address details of all sites covered by this audit:

KERESTECİLER SİTESİ, FATİH CADDESİ, SAVUR SOKAK NO:5, MERTER / İSTANBUL

Audit date:	8 Apr 2020	Total on-site audit time (in hours):	8	Audit team:	Yusuf ÇELİK	Role:	Lead Auditor
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Total number of nonconformities raised at this audit

FSC Nonconformities:	Total Major NCRs:	0	Total Minor NCRs:	0
PEFC Nonconformities:	Total Major NCRs:		Total Minor NCRs:	
Forest Products Nonconformities:	Total Major NCRs:		Total Minor NCRs:	

Opportunities for Improvement raised at this audit?	No
Open non-conformities to be closed at this audit?	No

Organisation profile, background and process description:

The organization was established in 2001 and has been serving the packaging market for 18 years. The organization manufactures corrugated paper packaging products. The only input is corrugated fiberboard. They buy their raw materials in stock and produce their products by customer order.

The company's all operations are carried out by 12 employees in total. There is an integrated machine park in their production area. The processes of this machine are as follows; printing, cutting, gluing and stacking. The stacked corrugated paper packaging is placed on the pallet and shipped to the customer.

Organization is using LKS software for inventory stocking, accounting, customer order, invoicing etc.

The closing and opening meeting was held through teleconference. This way is preferred because there is no computer with a webcam in the company. Standard clauses were audited by e-mail, phone, video call via phone and data sharing via WhatsApp. The entire audit was completed remotely, and no major or minor nonconformities was detected as a result of this audit. They work on certain days of the week due to the coronavirus outbreak (Monday, Wednesday and Friday).

Summary of Critical Control Points

Critical Control Point (CCP)	Brief Description of CCP	Responsible Person (Incl. Job Title)	Staff Interviewed (Incl. Job Title)
CoC Management System	<ul style="list-style-type: none"> - Conformity of the FSC standards - Documentation - Trainings - Records - Responsibilities - Non-conforming Products - Publish of update records - documents 	Yıldız ERGÜN (Production Manager / Management Representative)	Yıldız ERGÜN (Production Manager / Management Representative)

Material Sourcing	<ul style="list-style-type: none"> - Stock records in LKS software / excel sheet - Control of invoices and delivery documents - Suppliers control and validation 	<p>Yıldız ERGÜN (Production Manager / Management Representative)</p> <p>Suat KAYA (General Manager)</p>	<p>Yıldız ERGÜN (Production Manager / Management Representative)</p>
Material Handling	<ul style="list-style-type: none"> - Segregation of products - Stocks management for inputs and outputs records in LKS software / excel sheet - Traceability material to finished product 	<p>Yıldız ERGÜN (Production Manager / Management Representative)</p> <p>Ali Ekber ÇELİK (Foreman)</p>	<p>Yıldız ERGÜN (Production Manager / Management Representative)</p>
FSC Material and Product Records	<ul style="list-style-type: none"> - Job Orders - Stocks management for input - output and production in LKS software / excel sheet - Annual volume summary report - Conversion factor 	<p>Yıldız ERGÜN (Production Manager / Management Representative)</p> <p>Selenay AKISKAN (Accounting Responsible)</p>	<p>Yıldız ERGÜN (Production Manager / Management Representative)</p> <p>Selenay AKISKAN (Accounting Responsible)</p>
Sales	<ul style="list-style-type: none"> - Delivery and invoicing - Traceability - Invoice/delivery note records in LKS software 	<p>Yıldız ERGÜN (Production Manager / Management Representative)</p> <p>Ahu IŞIK (Marketing Resp.)</p>	<p>Yıldız ERGÜN (Production Manager / Management Representative)</p>
Compliance with Timber Legality Legislation	<ul style="list-style-type: none"> - Species & Origin Information request by client 	<p>Yıldız ERGÜN (Production Manager / Management Representative)</p>	<p>Yıldız ERGÜN (Production Manager / Management Representative)</p>
Product Groups for Control of FSC Claims	<ul style="list-style-type: none"> - Definition of the product groups according to FSC-STD-40-004a 	<p>Yıldız ERGÜN (Production Manager / Management Representative)</p>	<p>Yıldız ERGÜN (Production Manager / Management Representative)</p>
FSC Control System / PEFC Method	<ul style="list-style-type: none"> - Transfer system - Job orders - Traceability for inputs and outputs - FSC material/product records in excel sheet 	<p>Yıldız ERGÜN (Production Manager / Management Representative)</p>	<p>Yıldız ERGÜN (Production Manager / Management Representative)</p>
Labelling	<ul style="list-style-type: none"> - Logo approval for each design - Logo use and control 	<p>Yıldız ERGÜN (Production Manager / Management Representative)</p>	<p>Yıldız ERGÜN (Production Manager / Management Representative)</p>
Outsourcing	N/A		
Due Diligence Systems	N/A		

Reclaimed Materials	N/A		
Multi-site / Group Controls	N/A		
Complaints	- Complaints procedure - Corrective actions - Interested Party Complaint Record Form	Yıldız ERGÜN (Production Manager / Management Representative)	Yıldız ERGÜN (Production Manager / Management Representative)
Occupational Health & Safety	- OHS Records - OHS Trainings - OHS Training Plan, Procedure and Policies - Requirements of Occupational Health and Safety Law No. 6331	Selenay AKISKAN (Accounting Responsible)	Selenay AKISKAN (Accounting Responsible)

FSC standards audited	FSC Control Systems and other Requirements
FSC-STD-40-004 (V3-0) <input checked="" type="checkbox"/>	Transfer System <input checked="" type="checkbox"/>
FSC-STD-50-001 (V2-0) (Mandatory all FSC audits)	Percentage System <input type="checkbox"/>
FSC-STD-40-005 (V3-1) <input type="checkbox"/>	Credit System <input type="checkbox"/>
FSC-STD-40-003 (V2-1) N/A	Outsourced Processes <input type="checkbox"/>
FSC-STD-40-007 (V2-0) <input type="checkbox"/>	
FSC-STD-40-006 (V1-0) <input type="checkbox"/>	

Additional FSC parameters	
Certificate type:	Single
Site activity:	Secondary processor
AAF class (USD):	Class 2: \$200,000 – 1,000,000
Number of sites in FSC scope:	1

FSC certification scope - COC products and activities, - for Project specify Full or Partial, - do not mention FSC claims;	Manufacture of corrugated paper packaging
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FSC Product Group List

Important: Please specify the product types below for all products sold and potentially sold. The data specified below must be reviewed against the FSC Database (<https://info.fsc.org/certificate.php>). If there are any changes the 'Change?' option must be checked the changes must be specified in the section titled **list of FSC changes**. If any changes are not made clear within this report the reviewing Certification Officer may return the report for updating with more clarity. For "Inputs received" please include the volume of stock carried over from the last year PLUS any volume of controlled material verified through FSC DDS in accordance with FSC-STD-40-005 V3-1.



Please specify the period under review (dates):				11/03/2019 - 08/04/2020		
Product Type	Inputs received	Outputs sold	Output categories	Primary/Secondary Activity	Species	Change?
P5.2 Corrugated paper packaging	36.141 sheets P4.3 Corrugated Fibreboard FSC Mix 81+	0	FSC Recycled; FSC Mix	Secondary Processor	-	Yes <input type="checkbox"/>

List of FSC changes: A) confirm with the customer, B) list the changes, C) state NONE if no changes;	NONE						
FSC database correct?	Yes	Lack of FSC sales?	Yes	NCRs related to false claims?	No	Physical possession of FSC material gained?	Yes
Controlled Wood code required?	No						

Lead Auditor recommendation for FSC certification decision	Existing certification to be maintained
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FSC-STD-40-004 Checklist

1. CoC management system

Clause number	Guidance question	Compliant?		Objective evidence OR reference to NCR raised OR justification for N/A
		Yes	No	
1.1a	Appointed management representative present and competent?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Yıldız Ergün appointed as management representative of the organisation for FSC CoC implementings. She is working in this organisation for 18 years. She is also managing the production and purchasing processes.</p> <p>I've interviewed with her by phone and she gave the answers to the questions asked during the audit in accordance with the standard and told that she had a copy of the related FSC standards. As a result of the interview she proved that she has sufficient knowledge about FSC 40-004 and 50-001 standards.</p>
1.1b	Documented COC procedures established?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Organization sent a copy of their FSC procedures document via e-mail in jpeg format.</p> <p>The organisation established a procedure for FSC CoC implementing processes in 08/04/2020 which is named "Kutu Ambalaj FSC Implementings Procedure" as Word format. The organisation has issued a procedure that adapts to them the relevant clauses of the standard.</p> <p>(They only deleted a name on clause 1.1 who was one of marketing responsible, Adem Taner Karabulut. He quited job and no new employment was made.)</p>
1.1c	Documented procedures specify the key personnel?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The organisation stated the CCPs and CCPs' responsible personnel on clause 1.1 in their procedure.</p> <p>Purchasing,Producing;Yıldız Ergün Producing, Storage; Ali Ekber Çelik Accounting; Selenay Akıskan General Manager, Suat Kaya</p>

		Yes	No	
1.1d	Up to date training records relevant and maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Organization documented training subject in Kutu Ambalaj FSC Implementings Procedure on clause 1.1 as following; The personnel working in our company will be trained on FSC practices at start of the job and when needed.</p> <p>Date of last training: 22.02.2019 Trainer: Yıldız Ergün Training Subject: FSC procedure Training Material: Kutu Ambalaj FSC implementings procedure Attendees: Ali Ekber Çelik, Selenay Akıskan, Ahu Işık, Ali Kaya, Adem Taner Karabulut, total five(5) attendees.</p> <p>There is no new employment since initial audit at the critical control points.</p>
1.1e	All FSC records maintained AND the procedure specifies retention period for 5 years?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The organisation stated that in Kutu Ambalaj FSC Implementings Procedure on clause 1.1 as following; They will maintain all of their FSC implementing records for five (5) years. And they listed those in their procedure as follow;</p> <ul style="list-style-type: none"> -FSC procedure -FSC training records -Purchase-Sale invoices and delivery notes -LKS programme stock movements -Stock tracing excel table -Supplier List -Complaint records -Non-conforming product records -FSC trademark usage & approval records. <p>Also they back-up all their database to an external memory.</p>
1.2	Eligibility criteria for Single / Multisite / Group met? (as relevant clause 13, 14, or 15)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Management Representative confirmed that organization has one site that they are operating their all process in this site. Thus, organization has met eligible criteria for Single Site.</p> <p>Rev.01; Relevant clause 13.</p>

1.3	FSC Licence Agreement signed, kept on file and the signatory presently employed?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	<p>Organization sent their TLA via e-mail in jpeg format.</p> <p>The current version (v5-2 12-2016) of FSC licence agreement was signed by Production Manager / Management Representative who is Yıldız Ergün on date 08/03/2019.</p>
1.4	Does the organisation demonstrate its commitment to occupational health & safety?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	<p>The organization sent a photo of the contracts of employment with the occupational safety specialist and occupational physician via WhatsApp. At the same time, a photo was sent with warning signs regarding occupational safety and health at the production site. The organization also sent photos of Risk Assessment, Emergency Action Plan and the record of the recent OHS training. All of these records were sent by Selenay Akiskan via WhatsApp.</p> <p>Organization cooperate with a consultancy company named Maraton OSGB, Ahmet Sayan (B class Occupational Safety Specialist - Cert.No: 255083) and Dr. Mustafa Ünal (Occupational Physician - Cert.No: 24070/01) are charge of implementing H&S requirements according to law numbered 6331. Both occupational safety specialist and occupational physician have contract of employment dated 28/01/2020.</p> <p>An Annual Work and Annual Training Plan for 2020 is available for Occupational Health & Safety issues.</p> <p>Before start working, each employees are trained and the trainings are renewed each year.</p> <p>Last Training e.g; Trainer: Orhan Hisar Training Date: 22-23/01/2020 Training: Occupational health and safety basic training Participants: Namık Özkaya, Mehmet Özdemir, Cüneyt Özkaya, Zeynel Abidin Özkaya, Ali Ekber Çelik, Yıldız Ergün, Selenay Akiskan etc. Total 13 participants.</p> <p>The organization is a dangerous classified company.</p> <p>Following documents seen during audit time which some of them are required in scope of OH&S law of Turkey 6331 numbered;</p> <p>Risk Assessment Report - 24/09/2019 - valid for 4 years. Emergency Action Plan - 30/07/2018 - valid for 4 years.</p> <p>These implementings is sufficient to comply with Turkish OH&S Law - No: 6331.</p>

1.5	Complaints procedure covers 1.5 a-d provisions? Received FSC complaints handled accordingly?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	<p>The organisation stated complaints procedure in their FSC implementings procedure on clause 1.5. And this clause covering the requirements of the FSC CoC certification standard (40-004). In this clause the organisation stated that they will send acknowledge receipt of the complaint to the complainant within one (1) week of receiving the complaint and investigate the complaint and specify its proposed actions in response to the complaint within two (2) weeks. If more time is needed - that specified in the FSC CoC 40-004 standard - to complete the investigation, the complainant and BM Trada shall be notified. Yıldız Ergün has been appointed to responsibility of complaints.</p> <p>Yıldız Ergün confirmed that there was no complaints received related to FSC implementings since initial audit.</p>
1.6	NCR products procedure covers 1.6 a-c provisions? NCR product instances handled accordingly?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	<p>The organisation stated that in their procedure's second page on clause 1.6 as following; In case of non-conformity, within five business days after the identification of the product, the certification body and all affected direct customers shall be notified in writing of the improper situation and the records of such notification shall be kept. The reason for the non-conformity will be analyzed and corrective actions will be taken to prevent duplication and cooperation with the BM Trada will be made as to the correctness of the non-compliance. Yıldız Ergün is responsible for non-conforming products and their corrective actions.</p> <p>Yıldız Ergün confirmed that there was no non-conforming product situation related to FSC since initial audit.</p>

1.7	Company's system covers Transaction Verification clause? Requests responded accordingly?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	<p>The organisation stated that in their procedure on clause 1.7 as following; "our organisation is committed to provide cooperation with ASI and BM Trada regarding FSC applications."</p> <p>Yıldız Ergün confirmed that there was no request since initial audit. Management Representative stated that the organization will meet the request according to the format in which format the transaction verification request will come.(ie Excel, e-mail, etc.)</p> <p>Rev.01; Also Yıldız Ergün confirmed that if she is not present when the request come, Selenay Akıskan - Accounting Responsible will answer thee request.</p>
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2. Material sourcing

Clause number	Guidance question	Compliant?		Objective evidence OR reference to NCR raised OR justification for N/A
		Yes	No	
2.1	Supplier information record documented and include: A) names, B) COC code, C) product names	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	<p>The organization sent the supplier list via e-mail.</p> <p>The organisation has a list named "Supplier List and Validation Form". In this list 2 suppliers listed as following; - Modern Ambalaj - SA-COC-006778 - Olmuksan - TT-COC-004989 All of their suppliers valid and has P4.3-Corrugated fibreboard in their product group list.</p>
2.2	Suppliers regularly and effectively validated through www.info.fsc.org OR OCP OR FSC Trademark Portal?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	<p>The organisation stated that in their procedure on clause 2.2 as following; Suppliers listed on the Supplier List will be verified once in six months from info.fsc.org. This confirmation will be made by the management representative. The certificate validity period, product group and certificate number will be checked during verification. The organization has sent PDFs of the pages of their suppliers on the FSC info database website. Last validation made in 08/04/2020. Validated suppliers are listed as following; Modern Ambalaj - SA-COC-006778 Olmuksan - TT-COC-004989</p>

		Yes	No	
2.3	Is effective procedure in place for checking supplier's sale and/or delivery documentation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Mrs. Yıldız told that she will specify when she order FSC certified material. And this specification will be as following; "59*200-5000 pcs- FSC certified". Also the organisation will use an "Order Form" when they order FSC certified corrugated fibreboard from their suppliers. This "Order Form" has a note on bottom as following; "Note: FSC certified materials must be FSC Mix 70% (percent value can be higher or at least 70%) or FSC Mix Credit or FSC Recycled 85% (percent value can be higher or at least 85%)."</p> <p>Also the organisation stated that process in their procedure on clause 2.3 as following; The type and quantity of material supplied shall be checked for compliance with the supplier's sale invoice and delivery note. The FSC claim of the purchased product and supplier certificate number will also be checked. Yıldız Ergün and Suat Kaya are responsible for this check.</p> <p>The organization has made a total of 7 different FSC certified purchases since initial audit. The organization sent all purchasing invoices via e-mail. 5 of them are written as examples.</p> <p>Eg-1; Supplier: Olmuksan International Paper Invoice No: OGB2020000003275 Invoice Date: 23/03/2020 Product; 2010*690 FSC Mix 81% - TT-COC-004989 - 3.500 sheets</p> <p>E.g-2; Supplier: Olmuksan International Paper Invoice No: OGB2020000003274 Invoice Date: 23/03/2020 Product; 2010*690 FSC Mix 81% - TT-COC-004989 - 3.150 sheets</p> <p>E.g-3; Supplier: Olmuksan International Paper Invoice No: OGB2020000003400 Invoice Date: 25/03/2020 Product; 2000*590 FSC Mix 81% - TT-COC-004989 - 4.900 sheets</p> <p>E.g-4; Supplier: Olmuksan International Paper Invoice No: OGB2020000003557 Invoice Date: 28/03/2020 Product; 2010*690 FSC Mix 81% - TT-COC-004989 - 2.100 sheets</p> <p>E.g-5; Supplier: Olmuksan International Paper Invoice No: OGB2020000003621 Invoice Date: 31/03/2020 Product; 2010*791 FSC Mix 81% - TT-COC-004989 - 1.564 sheets</p>

2.4	For FSC product groups only eligible inputs used?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>		The organisation will use just one product type as input and that is P4.3 Corrugated fibreboard and all of the suppliers of the organisation has P4.3-Corrugated fibreboard in their product group list. The company is aware, if the material FSC Recycled, output will be FSC Recycled. If the material FSC Mix, output will be FSC Mix.
2.5	Organisation complies with FSC-STD-40-007?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Organization does not comply with FSC-STD-40-007.
2.6	Organisation complies with FSC-STD-40-005?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Organization does not comply with FSC-STD-40-005.
2.7	Offcuts and other material generated at the same site re-used accordingly with the same or lower FSC claim?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Offcuts and other material generated at the same site does not use in FSC certified product. Wastages sold to a recycling company.
2.8	Materials kept in stock at the time of Initial Audit are traceable to valid FSC suppliers?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	This is 1st surveillance audit.

3. Material handling

Clause number	Guidance question	Compliant?			Objective evidence OR reference to NCR raised OR justification for N/A
3.1	Effective segregation methods in place?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>	<p>Organization defined physical segregation process in their FSC Procedure on clause 3.1. Organisation's FSC certified raw materials will be separated from physically non-certified materials in a separate storage area along with identification cards. And the organisation does their stock tracking through the LKS programme. In LKS programme, stock cards have been created for certified raw materials.</p> <p>Management Representative Yıldız Ergün stated that during audit; they will use FSC labelled job orders for their FSC certified production. This job order includes following informations; production date, customer name, customer address, invoice date, quantity, identification of product.</p> <p>It was seen through the video call over the phone that there is separate storage area for FSC certified materials. There are signs stating that these are FSC certified.</p>

4. FSC material and products records

Clause number	Guidance question	Compliant?			Objective evidence OR reference to NCR raised OR justification for N/A
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		Yes	No	N/A	
4.1	Conversion factors methodology established? Conversion factors calculated/estimated and kept up to date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>Organization stated conversion factor in their FSC Procedure on clause 4.1 as following; Organisation's conversion factor is 1 for their only product group which is P5.2 corrugated paper packaging. They are producing one box from one corrugated fibreboard. The organization orders corrugated fibreboard according to the box dimensions in order to produce boxes in the dimensions requested by their customers.</p> <p>There was no FSC certified production since initial audit.</p>

		Yes	No	
4.2	Material accounting record established, maintained and includes 4.2 a-c provisions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Organization defined material accounting in their FSC Procedure on clause 4.2. Organisation's FSC certified raw material input - FSC certified product output records are followed in an excel table called "Stock Tracing". There are 3 tabs in this table; purchased raw materials, product sales and raw material current stocks. This tables are including following informations;</p> <p>-Raw Material Current Stocks table includes following; material definition with FSC claim, purchased, sold, current stock with quantities.</p> <p>-Purchased Raw Materials table includes following; material definition, unit, FSC claims, invoice date, invoice number, supplier name, input quantity.</p> <p>-Product Sales table includes following; sale invoice date, product definition, unit, FSC claim, sale invoice no, customer name, sales quantity, definition of raw material used, number of boxes produced from 1 sheet, quantity of raw materials used.</p> <p>The organisation use LKS software program for accounting, They have records for inputs and outputs in this software, but they can not follow the current stock quantities for inputs in this software. They follow the current stok in excel table for current operation. Also, for the FSC certified input and output, they will follow on excel table.</p> <p>E.g; Supplier: Olmuksan International Paper Invoice No: OGB2020000003557 Invoice Date: 28/03/2020 Product; 2010*690 FSC Mix 81% - TT-COC-004989 - 2.100 sheets</p> <p>Since the organization does not produce or sell FSC certified product, only input examples are available.</p>
4.3	Products with dual claims (FSC/PEFC) recorded once in the accounts?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/> <p>Organization hasn't got any certificate belonged other forestry schemes.</p>

4.4	Annual volume summary prepared to ascertain if inputs and outputs compatible?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>		<p>The organisation specified that in their procedure clause 4.4 as following; they prepare their annual volume summary report for 1 year from the purchase and sale tables. They defined their reporting range from 1 January to 31 December.</p> <p>The organization did not make any FSC certified purchases or sales from January 2019 to December 2019. They made FSC certified purchases in March 2020.</p> <p>Period: 01/01/2020 - 08/04/2020 FSC Mix 81%; Input quantity: 36.141sheets P4.3 (corrugated fibreboard) Output quantity: 0 Current stock: 36.141sheets P4.3 (corrugated fibreboard)</p>
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5. Sales

Clause number	Guidance question	Compliant?			Objective evidence OR reference to NCR raised OR justification for N/A
		Yes	No	N/A	
5.1	Sales documents for FSC products include all required information 5.1 a-g? Procedure established?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>	<p>The organisation stated that in their procedure on clause 5.1 as following; In addition to the requirements of the legislation, FSC claim and FSC certificate number of their company will be added to the FSC certified sales invoices.</p> <p>There was no example of FSC certified sales invoice.</p>
X	Non-FSC invoices or delivery notes do NOT include any FSC claims or FSC COC code?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>	<p>Non-FSC certified invoice checked and there wasn't any FSC claim or FSC COC code. E.g; Customer: Ulupinar Turizm İnşaat Tekstil Sanayi ve Tic. Ltd. Şti. Invoice No: KUT2020000000516 Invoice Date: 17/03/2020 Product: 60x40x40 Gramajlı - 1.500 pcs</p>
5.2	Abbreviated claims used in accordance with 5.2?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Organization does not abbreviate their FSC output claim.
5.3	Delivery notes include the same info as the invoice (5.1)	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	There was no delivery note for FSC certified sales.
5.4	Products sold as FSC free from any labels of other forestry conformity scheme (e.g. PEFC, SFI)?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Organization hasn't got any certificate belonged other forestry schemes.
5.5	Statement "From small or community forest producers" used accordingly and where relevant?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Organization does not procure any material from small or community forest producers for their product groups.
5.6	FSC Controlled Wood claim used only for raw and semi-finished products? Register of FSC certified customers established and kept up to date?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Organizaiton sells finished products. They can't sell the products with FSC CW claim.

5.7	Organisation received Certification Body approval to use supplementary documentation?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Organization does not use supplementary document.
5.8	For custom manufactured FSC products supplementary documents used correctly?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Organization does not use supplementary document for custom manufactured FSC products.
5.9	FSC output claims downgraded in accordance with Figure A?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Organization does not downgrade their FSC output claims.

6. Compliance with timber legality legislation

Clause number	Guidance question	Compliant?			Objective evidence OR reference to NCR raised OR justification for N/A
6.1a	Documented procedure established to identify relevant trade and customs laws?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Organization does not have import or export operation.
6.1b	Documented procedure established to provide relevant product information on request?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>		<p>The organization defined that in their procedure on clause 6.1 as following; in case their customers require species and origin information, the species and origin information will be requested from the suppliers they purchased and the acquired information will be shared with the customer.</p> <p>Yıldız Ergün confirmed that cause of being initial audit there is no request related to FSC certified product. But if request received by the customer, Yıldız Ergün will respond this request.</p> <p>Rev.01; Also Yıldız Ergün confirmed that if she is not present when the request come, Selenay Akiskan - Accounting Responsible will answer the request.</p>
6.1c	FSC-certified products containing pre-consumer reclaimed material handled accordingly?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Organization's products does not contains pre-consumer reclaimed material.

7. Establishment of product groups for the control of FSC claims

Clause number	Guidance question	Compliant?			Objective evidence OR reference to NCR raised OR justification for N/A
7.1	Product groups established in accordance with principles 7.1a-b?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>		The organisation defined their product group list in their procedure on clause 7, they stated that their output product will be P5.2 Corrugated paper packaging. And it's input will be P4.3 corrugated fibreboard. And possible FSC output claims will be FSC Mix or FSC Recycled. They will manage their product in transfer system as organisation's control system. The organization meets requirements of 7.1 a-b clause of the 40-004 standard.
7.2	Product groups for Percentage and Credit System established in accordance with principles 7.2a-b?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	The organization's control system is only transfer system.

7.3	FSC Product Group List documented and includes provisions 7.3 a-c (as relevant)?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>		The organization listed their product groups in their FSC procedure on clause 7 according to FSC-STD-40-004a. The product groups including the FSC claim were defined on the product group list according to FSC-STD-40-004a. The organisation does not procure any materials from small or community producers. Information about species does not designate the product characteristics. The organization meets requirements of 7.3 a-c clause of the 40-004 standard.
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8. Transfer System

Clause number	Guidance question	Compliant?			Objective evidence OR reference to NCR raised OR justification for N/A
8.1	Job orders or claim periods used?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>		The organisation defined that they will use job orders to manage their control system as transfer system.
8.2	Single FSC claims transferred correctly?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>	Organization documented this process in procedure on clause 8 as following; The transfer of a single FSC claim ie claim's transfer on the sales invoice, is to transfer the FSC claim of the purchased paper to the sales invoice. Explanation in the organization's FSC Procedure is sufficient to meet the requirements of the FSC-STD-40-004 standard's 8.2 clause. There wasn't any example of transferring a single claim.
8.3	Lowest FSC claim used for the combination of FSC inputs?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	Organization defined that in their procedure on clause 8 as following; A single corrugated packaging is not produced by combining two different FSC claimed corrugated fibreboards.

11. FSC labelling requirements

Clause number	Guidance question	Compliant?			Objective evidence OR reference to NCR raised OR justification for N/A
11.1	Is there a procedure covering FSC on-product labels and does labelling correspond with FSC claims on the invoices?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>		The organisation defined that in their procedure on clause 9 as following; when downloading on-product labels, they must make sure that the sheets they purchased are "FSC Mix" or "FSC Recycled" in accordance with FSC claims. There was no FSC on-product label usage since certification.

11.2	FSC trademark not used on non-FSC products?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>		No FSC trademark or logo usage was found on non-FSC products in the facility during the video call tour on the field. E.g; Product code: 04WKUTU00551-01 Size: 2010x790 Pallet No: 125 Quantity in Pallet: 175 sheets
11.3	FSC Small and Community Label used only on material from small and/or community producers	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	The organization does not use FSC Small and Community Label.

FSC-STD-50-001 Checklist

Number	Guidance question	Compliant?		Objective evidence OR reference to NCR raised OR justification for N/A
		Yes	No	
1	Is organisation aware of FSC Trademark standard FSC-STD-50-001 and the approval process?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The organisation defined that process in their procedure on clause 9 as following; after their FSC certificate is published, they will download their labels with their licence code. (https://trademarkportal.fsc.org/portal/login.php) After downloading their FSC labels (including all promotional and product logos on the product), they prepare the design for their trademark usage and they will get approval.</p> <p>I've interviewed with Yıldız Ergün by phone call about this subject and she made it clear that she has sufficient information about 50-001 standard regarding logo usage restrictions during the audit. She has sufficient information about color, size, logo, appropriate space etc. restrictions.</p> <p>Rev.01; Also Selenay Akiskan is aware of logo usage process.</p>

2	FSC Trademark used in accordance with FSC-50-001?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	<p>There was no FSC trademark usage.</p> <p>Rev.01; Organization used FSC promotional logo on their website.</p> <p>Organization does not have any labelling agreement.</p> <p>Organization does not use FSC on-product labels on their products.</p> <p>Organization using FSC initials in segregation in storage process.</p> <p>Heat brands or similar processes did not applied by the organization for their products.</p>
3	Trademark approvals obtained and maintained?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	There was no FSC trademark usage.
4	Trademark Use Management System effective and approved by Certification Body?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>	The organization does not operate Trademark Use Management System. They obtain trademark approvals from BM Trada.

Section 6. Record of Opening and Closing Meeting Attendees

Name	Position	Opening meeting	Closing meeting	+	-
Yusuf ÇELİK	Lead Auditor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Yıldız ERGÜN	Production Manager / Management Representative	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
Selenay AKISKAN	Accounting Responsible	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		

End of Report




Sedex Members Ethical Trade Audit Report

Version 6.1



Audit Details				
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC: 405772530	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS: 405858929	
Business name (Company name):	KUTU AMBALAJ PLASTIK SAN VE TIC LTD STI			
Site name:	KUTU AMBALAJ PLASTIK SAN VE TIC LTD STI			
Site address: <i>(Please include full address)</i>	Keresteiler Sitesi Fatih Cad.Savur sok. No:5 Merter/ Istanbul	Country:	TURKEY	
Site contact and job title:	SELENAY AKISKAN			
Site phone:	+ 90 212 637 63 70	Site e-mail:	muhasebe@kutuambalajplastik.com	
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health & Safety (plus Environment 2-Pillar)	<input type="checkbox"/> Environment 4-pillar	<input type="checkbox"/> Business Ethics
Date of Audit:	16.10.2019			

Audit Company Name & Logo: 	Report Owner (payer): <i>(If paid for by the customer of the site please remove for Sedex upload)</i> KUTU AMBALAJ PLASTIK SAN VE TIC LTD STI
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Audit Conducted By					
Affiliate Audit Company	<input checked="" type="checkbox"/>	Purchaser	<input type="checkbox"/>	Retailer	<input type="checkbox"/>
Brand owner	<input type="checkbox"/>	NGO	<input type="checkbox"/>	Trade Union	<input type="checkbox"/>
Multi-stakeholder	<input type="checkbox"/>	Combined Audit (select all that apply)			

Audit Content:

(1) A SMETA audit was conducted which included some or all of Labour Standards, Health & Safety, Environment and Business Ethics. The SMETA Best Practice Version 6.1 was applied. The scope of workers included all types at the site e.g. direct employees, agency workers, workers employed by service providers and workers provided by other contractors. Any deviations from the SMETA Methodology are stated (with reasons for deviation) in the SMETA Declaration.

(2) The audit scope was against the following reference documents

2-Pillar SMETA Audit

- ETI Base Code
- SMETA Additions
 - Universal rights covering UNGP
 - Management systems and code implementation,
 - Responsible Recruitment
 - Entitlement to Work & Immigration,
 - Sub-Contracting and Home working,

4-Pillar SMETA

- 2-Pillar requirements plus
- Additional Pillar assessment of Environment
- Additional Pillar assessment of Business Ethics
- The Customer's Supplier Code (Appendix 1)

(3) Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non-compliances on both the audit report, CAPR and on Sedex.

(4) Any Non-Compliance against customer code shall not be uploaded to Sedex. However, in the CAPR these 'Variances in compliance between ETI code / SMETA Additions/ local law and customer code' shall be noted in the observations section of the CAPR.

SMETA Declaration

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

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

Any exceptions to this must be recorded here (e.g. different sample size):

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

Lead auditor: CANER GENÇOSMANOĞL APSCA number:

Lead auditor APSCA status:

Team auditor: APSCA number:

Interviewers: CANER GENÇOSMANOĞLU APSCA number:

Report writer: CANER GENÇOSMANOĞLU

Report reviewer: BURCU ÇELEBİ

Date of declaration: 16.10.2019

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

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

Summary of Findings

Issue <i>(please click on the issue title to go direct to the appropriate audit results by clause) Note to auditor, please ensure that when issuing the audit report, hyperlinks are retained.</i>	Area of Non-Conformity <i>(Only check box when there is a non-conformity, and only in the box/es where the non-conformity can be found)</i>				Record the number of issues by line*:			Findings <i>(note to auditor, summarise in as few words as possible NCs, Obs and GE)</i>
	ETI Base Code	Local Law	Additional Elements	Customer Code	NC	Obs	GE	
0A Universal Rights covering UNGP			<input type="checkbox"/>	<input type="checkbox"/>				<ul style="list-style-type: none"> Summary of Observation finding 1 Summary of Observation finding 2 Summary of Good Example finding 1 Summary of Good Example finding 2
0B Management systems and code implementation		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>				<p>NCs.</p> <ul style="list-style-type: none"> It was observed during documents review that company has not communicated ETI base code to it supply chain. <p>OBs</p> <ul style="list-style-type: none"> It was observed during documents review that the company has not completed SAQ (Self-Assessment Questionnaire).. Summary of Good Example finding 1 Summary of Good Example finding 1
1. Freely chosen Employment	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				<ul style="list-style-type: none">

2	<u>Freedom of Association</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				• •
3	<u>Safety and Hygienic Conditions</u>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	3			<ul style="list-style-type: none"> • During factory tour it was found that chemicals are not labelled in local language in chemical store. • Drinking water report is not renewed. • During factory tour it was found that adequate equipment not provided in first aid box.
4	<u>Child Labour</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				• •
5	<u>Living Wages and Benefits</u>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	1			<ul style="list-style-type: none"> • Declared information to social security authority; social security income information's, deductions and payments are less than the amount if based on the factories payment's records. <ul style="list-style-type: none"> • •
6	<u>Working Hours</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				• •
7	<u>Discrimination</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				• •
8	<u>Regular Employment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				• •

8A	<u>Sub-Contracting and Homeworking</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				• •
9	<u>Harsh or Inhumane Treatment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				• •
10A	<u>Entitlement to Work</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				• •
10B2	<u>Environment 2-Pillar</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				• •
10B4	<u>Environment 4-Pillar</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				• •
10C	<u>Business Ethics</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				• •

General observations and summary of the site:

Positive Findings;

1. The factory was clean and tidy.
2. The lunch hall is clean and hygienic.
3. All emergency exits were marked with battery-operated lights and exit signs.
4. Evacuation plans were posted in production sites.
5. H&S training was provided for workers and records were kept.
6. Fire extinguishers were inspected every six month regularly.
7. Fire training & drill was conducted regularly.

8. Work accidents/ injuries were recorded in a log book.
9. Health inspection of kitchen staff was conducted.
10. Grounding test was conducted.
11. Periodical controls of compressor were done every year.
12. Drinking water analysing was done.
13. Risk analyzing was done.

6 NCR and 1 OBS is issued please see the CAP.

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

Site Details

Site Details																	
A: Company Name:	KUTU AMBALAJ PLASTIK SAN VE TIC LTD STI																
B: Site name:	KUTU AMBALAJ PLASTIK SAN VE TIC LTD STI																
C: GPS location: (If available)	GPS Address:	Latitude: Longitude:															
D: Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections	Business licence Güngören municipality 25.10.2018/ 1234 Building permit 1986 Fire report 15.01.2018 Chamber of commerce registration 684982 Capacity report 14.03.2019/ 47140																
E: Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	Packing materials																
F: Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	<p>The company has been founded in 2008 and it has started upper wear production in its current location in 2008.</p> <table border="1"> <thead> <tr> <th>Production Building no</th> <th>Description</th> <th>Remark, if any</th> </tr> </thead> <tbody> <tr> <td>- 1st floor</td> <td>Kutu Ambalaj</td> <td></td> </tr> <tr> <td>0 floor</td> <td>Cutting</td> <td></td> </tr> <tr> <td>1st flor</td> <td>Another company</td> <td></td> </tr> <tr> <td>2nd floor</td> <td>Another company</td> <td></td> </tr> </tbody> </table> <p>The factory occupies 1 floor of 4 stores building covering 750 sqm area.</p> <p>Main products of the factory are packing materials.</p> <p>No abuse was found during the site tour. Indoor temperature is good. In the storage is less warm but the employees has protective clothes provided freely from the company. Ventilation is available. Electric lights are used in the company and the system is control. When the site tour was performed was found a standard illumination. Toilets and changing rooms had been checked and found in adequate number.</p> <p>The space for workers are sufficient and there is no specific and fixed workplace for the production process and machines.</p> <p>Mainly the factory has cutting, gluing and finishing sections. Main equipment's used in the factory are cutting and gluing machines. Checked the evaluation of risks as, in some parts, it is running over the workers heads (especially in storage area). No accidents were</p>		Production Building no	Description	Remark, if any	- 1 st floor	Kutu Ambalaj		0 floor	Cutting		1 st flor	Another company		2 nd floor	Another company	
Production Building no	Description	Remark, if any															
- 1 st floor	Kutu Ambalaj																
0 floor	Cutting																
1 st flor	Another company																
2 nd floor	Another company																

	<p>recorded in relation the upper level system.</p> <p>There were 15 workers and 5 administrative(planning, sales, marketing, accounting etc) white collar employees are at site employees were working in the factory and the youngest worker was 18 years old.</p> <p>The factory adopted finger scan attendance system to record employees' working hours. Regular working hours of the factory was noted as follows: Employees work between 08:30 to 18:00 with 60 min. lunch break and 2 times 15 min. tea break from Monday to Friday. Saturday 08:30 to 14:00 Sunday is the rest day.</p> <p>Minimum wages were paid at monthly rate on between 15th of each month official parts through the bank transfer . The rest are paid by cash.</p> <p>For below, please add any extra rows if appropriate.</p> <p>F1: Visible structural integrity issues (large cracks) observed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No F2: Please give details:</p> <p>F3: Does the site have a structural engineer evaluation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No F4: Please give details:</p>
<p>G: Site function:</p>	<p> <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Factory Processing/Manufacturer <input type="checkbox"/> Finished Product Supplier <input type="checkbox"/> Grower <input type="checkbox"/> Homeworker <input type="checkbox"/> Labour Provider <input type="checkbox"/> Pack House <input type="checkbox"/> Primary Producer <input type="checkbox"/> Service Provider <input type="checkbox"/> Sub-Contractor </p>
<p>H: Month(s) of peak season: (if applicable)</p>	<p>August, September, October</p>
<p>I: Process overview: (Include products being produced, main operations, number of production lines,</p>	<p>Cutting, Gluing, Printing of boxes</p>

<p>main equipment used)</p>	
<p>J: What form of worker representation / union is there on site?</p>	<p><input type="checkbox"/> Union (name) <input checked="" type="checkbox"/> Worker Committee <input type="checkbox"/> Other (specify) <input type="checkbox"/> None</p>
<p>K: Is there any night production work at the site?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>L: Are there any on site provided worker accommodation buildings e.g. dormitories</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No L1: If yes, approx. % of workers in on site accommodation</p>
<p>M: Are there any off site provided worker accommodation buildings</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M1: If yes, approx. % of workers</p>
<p>N: Were all site-provided accommodation buildings included in this audit</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No N1: If no, please give details</p>

Audit Parameters			
A: Time in and time out	Day 1 Time in: 08:45 Day 1 Time out:18:10	Day 2 Time in: Day 2 Time out:	Day 3 Time in: Day 3 Time out:
B: Number of auditor days used:	1		
C: Audit type:	<input checked="" type="checkbox"/> Full Initial <input type="checkbox"/> Periodic <input type="checkbox"/> Full Follow-up <input type="checkbox"/> Partial Follow-Up <input type="checkbox"/> Partial Other If other, please define:		
D: Was the audit announced?	<input type="checkbox"/> Announced <input checked="" type="checkbox"/> Semi – announced: Window detail: 2 weeks <input type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If No, why not		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)	Selenay Akiskan/ Manager		
H: Is further information available (if yes, please contact audit company for details)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
I: Previous audit date:	16.10.2019		
J: Previous audit type:	Full Audit		
K: Were any previous audits reviewed for this audit	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
B: Present at the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
C: Present at the closing meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

D: If Worker Representatives were not present please explain reasons why <i>(only complete if no worker reps present)</i>	
E: If Union Representatives were not present please explain reasons why: <i>(only complete if no union reps present)</i>	

Worker Analysis

The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national or permanent resident or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity.

Worker Analysis								
	Local			Migrant*			Home workers	Total
	Permanent	Temporary	Agency	Permanent	Temporary	Agency		
Worker numbers – Male	10							10
Worker numbers – female	5							5
Total	97							15
Number of Workers interviewed – male	5							5
Number of Workers interviewed – female	5							5
Total – interviewed sample size	10							10



A: Nationality of Management	Turkish	
<p>B: Please list the nationalities of all workers, with the three most common nationalities listed first.</p> <p><i>Please add more nationalities as applicable to site. Add more rows if required.</i></p>	<p>Nationalities:</p> <p>B1: Nationality 1: Turkish</p> <p>B2: Nationality 2: _____</p> <p>B3: Nationality 3: _____</p>	<p>Was the list completed during peak season?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>If no, please describe how this may vary during peak periods:</p>
C: Please provide more information for the three most common nationalities.	<p>C: approx % total workforce: Nationality 1 _Turkish_</p> <p>C1: approx % total workforce: Nationality 2 _____</p> <p>C2: approx % total workforce: Nationality 3 _____</p>	
D: Worker remuneration (management information)	<p>D: _____% workers on piece rate</p> <p>D1: _____% hourly paid workers</p> <p>D2: __100____% salaried workers</p> <p>Payment cycle:</p> <p>D3: _____% daily paid</p> <p>D4: _____% weekly paid</p> <p>D5: ____100__% monthly paid</p> <p>D6: _____% other</p> <p>D7: If other, please give details</p>	



Worker Interview Summary	
A: Were workers aware of the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
B: Were workers aware of the code?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
C: Number of group interviews: <i>(Please specify number and size of groups. Please see SMETA Best Practice Guidance and Measurement Criteria. If the auditor was not able to follow the BPG, please state within the declaration)</i>	01 Group of 4 Persons= 4
D: Number of individual interviews <i>(Please see SMETA Best Practice Guidance and Measurement Criteria)</i>	D1: Male: 3 D2: Female: 3
E: All groups of workers are included in the scope of this audit such as; Direct employees, Casual and agency workers, Workers employed by service providers such as security and catering staff as well as workers supplied by other contractors. <i>Note to auditor: please record details of migrant /agency/contractor workers in section 8 – Regular Employment, under Responsible Recruitment</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please give details Workers from all departments and scope were handpicked for interview. All workers in this factory are on company payroll. Therefore casual and service provider workers not found.
F: Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
G: In general, what was the attitude of the workers towards their workplace?	<input checked="" type="checkbox"/> Favourable <input type="checkbox"/> Non-favourable <input type="checkbox"/> Indifferent
H: What was the most common worker complaint?	Nothing in general however a group of workers has raised a concern . Air conditioning system might be improved.
I: What did the workers like the most about working at this site?	On-time payment On-time social security insurance Working environment Clean and hygienic working conditions
J: Any additional comment(s) regarding interviews:	N/A
K: Attitude of workers to hours worked:	All workers in factory know their legal and permissible working hours of shift. Everybody works for 9 hours in a day.
L. Is there any worker survey information available?	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No L1: If yes, please give details:	

M: Attitude of workers:

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

Employees are happy to work at site. They mentioned that is the best company in that region..

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

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

Worker committee representative (Cuneyt Ozkayal/ Worker representative / Finishing,) present during audit and closing meeting. In general, he was favourable against management. Election is done 16.09.2019

O: Attitude of managers:

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

Upon arrival, an opening meeting performed with Mr. Selenay Akiskan (HR Manager), Suat Kaya(Owner), Yıldız Ergun (Production Manager).. The management had general idea about ethical trading and ETI. All required documentation was provided in a timely manner during the audit. The attitude of management was positive and very open against the auditor and the audit. Confidential worker interviews were allowed..

Audit Results by Clause

0A: Universal Rights covering UNGP

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

0.A. Guidance for Observations

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

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

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

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

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

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

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

Current Systems and Evidence Examined

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

Current systems:

Facility has documented policy and procedure which expresses the business commitment to respect human rights and modern slavery. Company have policy, covering human rights impacts and issues and it is also communicated to all the employees. The auditor verified below documents, policy and procedure to make sure factory follows and understand universal rights including UNGP. It was more a check on the business implementation of the various processes to meet workers universal rights which covers UNGP responsibilities.

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

Details:

Business Ethics Policy and Procedures.
Interaction with management and employees.
Supplier and stakeholders Agreements

Any other comments:

Nil

A: Policy statement that expresses commitment to respect human rights?

Yes

No

A1: Please give details: The factory has its own policy on

	human rights, which expresses the businesses commitment to respect human rights. :
B: Does the business have a designated person responsible for implementing standards concerning Human Rights?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The factory has designated responsible for implementing standards concerning human rights. Name: Selenay Akiskan Job title: Compliance Manager
C: Does the business have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No C1: Please give details: The factory has system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter; thus committing transparent system.
D: Does the grievance mechanism meet UNGP expectations? (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: If no, please give details
E: Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: All the worker Information keep in lock & key. The personnel files are kept with HR department.

Findings	
<p>Finding: Observation <input type="checkbox"/> Company NC <input type="checkbox"/></p> <p>Description of observation:</p> <p>Local law or ETI/Additional elements / customer specific requirement:</p> <p>Comments:</p>	<p>Objective evidence observed:</p>

Good examples observed:	
Description of Good Example (GE):	Objective Evidence Observed:

Measuring Workplace Impact

Workplace Impact		
A: Annual worker turnover: Number of workers leaving in last 12 months as a % of average total number of workers on site over the year (annual worker turnover)	A1: Last year: __2.0__ %	A2: This year __1.5__ %
B: Current % quarterly (90 days) turnover: Number of workers leaving from the first day of the 90 days period through to the last day of the 90 day period / [(number of employees on the 1 st day of 90 day period + number of employees on the last day of the 90 day period) / 2]	3 %	
C: Annual % absenteeism: Number of days lost through job absence in the year / [(number of employees on 1 st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year	C1: Last year: __7__ %	C2: This year __4__ %
D: Quarterly (90 days) % absenteeism: Number of days lost through job absence in the period / [(Number of employees on 1 st of the period + Number of employees on the last day of the period) / 2] * Number of available workdays in the month	5 %	
E: Are accidents recorded?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please describe: All major/ minor accidents are recorded in "Accident Register".	
F: Annual Number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	F1: Last year:0 Number: 0	F2: This year:0 Number:0
G: Quarterly (90 days) number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	0	
H: Lost day work cases per 100 workers: [(Number of lost days due to work accidents and work related injuries * 100) / Number of total workers]	H1: Last year:0	H2: This year: 0
I: % of workers that work on average more than 48 standard hours / week in the last 6 / 12 months:	I1: 6 months __0__% workers	I2: 12 months 0 __0__% workers
J: % of workers that work on average more than 60 total hours / week in the	J1: 6 months __0__% workers	J2: 12 months __0__% workers

last 6 / 12 months:		
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0B: Management system and Code Implementation
[\(Click here to return to summary of findings\)](#)

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

Current Systems and Evidence Examined

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

Current systems:

- Based from facility tour and review of records, facility has implemented the ETI base code and the code has been displayed in notice board and communicated to all the employees during induction training.
- Mrs. Akiskan is responsible for compliance with the code.
- Based on review of records that facility had obtained legally required Business license and approved plant layout from the concerned authority.

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

Details:
 Facility Policy and Procedures
 Employee Handbook was reviewed. It stipulates complying with ETI Code, written policies and procedure that being provided individually to employees.
 Company Manual contains details of Code and Business Ethics with the commitment of being compliant in all aspects of business and integrity aligned with the client's requirement and local law.
 Employees' training records showed the facility conducted training for employees about the social compliance when they enter the facility.

Any other comments: No additional comments other than above.
 e

Management Systems:	
A: In the last 12 months, has the site been subject to any fines/prosecutions for non-compliance to any regulations?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No, the site not had been faced to any departmental fines/prosecutions for non-compliance to any regulation. The company follows all compliances in orderly manner.
B: Do policies and/or procedures exist that reduce the	<input checked="" type="checkbox"/> Yes

<p>risk of forced labour, child labour, discrimination, harassment & abuse?</p>	<p><input type="checkbox"/> No Please give details: Yes the company has drafted and posted policies such as Child Labour Policy, Anti-Discrimination and Sexual Harassment Policy, Freedom of Association, Bonded Labour on notice board. In addition, trainings have been imparted to all workers.</p>
<p>C: If Yes, is there evidence (an indication) of effective implementation? Please give details.</p>	<p>The company imparts periodical trainings for effective implementation of such above mentioned policies. (Child Labour Policy, Anti-Discrimination and Sexual Harassment Policy, Freedom of Association, Bonded Labour). The frequency of some training is monthly and for some training it is quarterly.</p>
<p>D: Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Forced labour, Child labour, Discrimination, Harassment & Abuse are some of the non-acceptable issues and cannot be tolerated in any way. A small write up about such things have been mentioned on the "appointment letters" which is issued at the time of offering employment to managers and workers. More or less it covers how to curtail such things to come into effect.</p>
<p>E: If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: All training records documented with photographs and sign of all attendees. At closing line date of next meeting is also mentioned as a pre-alert about next meeting date. Some of the workers really knows much better about SEDEX/ Ethical Trade Initiative program.</p>
<p>F: Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits). Please detail (Number and date).</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:</p>
<p>G: Is there a Human Resources manager/department? If Yes, please detail.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Company has 03 employees in HR Department.</p>
<p>H: Is there a senior person / manager responsible for implementation of the code</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Mrs.Akiskan - (manager HR) Is responsible for implementing code of conduct.</p>
<p>I: Is there a policy to ensure all worker information is confidential?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please describe: Facility maintains "Data Privacy policy" to ensure all worker information is confidential.</p>
<p>J: Is there an effective procedure to ensure confidential information is kept confidential?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>

	Please give details: They have confidentiality policy in place. No personal data or information are not shared or revealed to workers. Company keeps all such records in lock and key.
K: Are risk assessments conducted to evaluate policy and procedure effectiveness?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Company has done risk assessment as per their processes as on 30.07.2018
L: Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Company ensures all rectifiable issues must be addressed properly which are found while conducting risk assessments. For instance this facility has provided stools to workers who stand for long haul job tasks particularly checking and finishing section.
M: Does the facility have a policy/code which require labour standards of its own suppliers?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: The facility has established the policy to recruit the supplier/sub-contractor. The HR Manager checks their own supply chain as per this check list. This check list primarily covers areas such as No Child Labour, Decent Working Hours, Access to Drinking Water and Clean Sanitation etc.
Land rights	
N: Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The factory has obtained legal licence like Business Licence, Factory Licence etc.
O: Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Yes site has systems in place to conduct legal due diligence to understand and apply national laws and practices relating to land title. The company has posted "Abstract of Law" on their notice board as well for easier understanding of workers.
P: Does the site have a written policy and procedures specific to land rights. If yes, does it include any due diligence the company will undertake to obtain free, prior and informed consent, (FPIC) even if national/local law does not require it	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, how does the company obtain FPIC: It is not applicable in Turkey
Q: Is there evidence that facility / site compensated the owner/lessor for the land prior to the facility being built or expanded.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility has owned building. As on audit day no future expansion was planned.
R: Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Yes, the factory is situated in a industrial zone. All land acquisition processes have

	been completely done by the authority before giving possession of land.
S: Is There any evidence of illegal appropriation of land for facility building or expansion of footprint.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: The entire building is owned by the facility and proper taxes paid till date.

Non-compliance:

<p>1. Description of non-compliance: <input checked="" type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: It was observed during documents review that company has not provided ETI training to workers. Local law and/or ETI requirement: 0.B.4 Suppliers should communicate this code to their own suppliers and, where reasonably practicable, extend the principles of this Ethical Code through their supply chain. Recommended corrective action: Company have to provide ETI Base Code Training to Workers.</p> <p>2. Description of non-compliance: <input checked="" type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law: <input type="checkbox"/> NC against customer code: It was observed during documents review that company has not communicated ETI base code to it supply chain. Local law and/or ETI requirement: Company have to communicate ETI Base Code to its Supply Chain. Recommended corrective action: Company shall communicate ETI Base Code to its Supply Chain.</p>	<p>Objective evidence observed: <i>(where relevant please add photo numbers)</i> During Documents Review & Worker Interview.</p> <p>Objective evidence observed: <i>(where relevant please add photo numbers)</i> During Documents Review & Management Interview.</p>
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Observation:	
<p>Description of observation: It was observed during documents review that the company has not completed SAQ (Self-Assessment Questionnaire).</p> <p>Local law or ETI requirement: As per SEDEX Members' Ethical Trade Audit (SMETA) Measurement Criteria (Version 6.1, May 2019) clause no. 10B4.10 supplier should have completed the appropriate section of the SAQ and made it available to the auditor.</p> <p>Comments: Company should have completed the SAQ (Self-Assessment Questionnaire) prior to the audit. As the company did not complete the SAQ beforehand it is recommended</p>	<p>Objective evidence observed: Documents review.</p>

company to complete SAQ now

Good Examples observed:

Description of Good Example (GE):

Objective evidence observed:

1: Freely Chosen Employment

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

ETI

- 1.1 There is no forced, bonded or involuntary prison labour.
- 1.2 Workers are not required to lodge "deposits" or their identity papers with their employer and are free to leave their employer after reasonable notice.

Current Systems and Evidence Examined

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

Current systems:

The factory does not engage any forced or bonded labour. In Turkey prison labour cannot be engaged outside the prison according to the law. It is forbidden by the Turkish law. Only convicts sentenced to "rigorous imprisonment" have to undertake work during their prison term that too inside the prison only. Nothing identified during audit. Factory also does not keep any original documents from the workers, confirmed by the interviewed workers. Workers are free to leave their employer at any time giving required notices But they have drafted any policy on forced or bonded labour

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

Details: On site tour/ verification/ Worker interview. Nothing identified during audit. Factory also does not keep any original documents from the workers. Workers are free to leave their employer at any time giving required notices. Same has been verified during workers interview.

Any other comments: Nil

<p>A: Is there any evidence of retention of original documents, e.g. passports/ID's</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, please give details and category of workers affected:</p>
<p>B: Is there any evidence of a loan scheme in operation</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, please give details and category of workers affected:</p>
<p>C: Is there any evidence of retention of wages /deposits</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, please give details and category of workers affected:</p>
<p>D: Are there any restrictions on workers' freedom to terminate employment?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please describe finding:</p>

<p>E: If any part of the business is UK based or registered there & has a turnover over £36m, is there a published a 'modern day slavery statement'?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please describe finding:</p> <p><input checked="" type="checkbox"/> Not applicable</p>
<p>F: Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please describe finding:</p>
<p>G: Does the site understand the risks of forced / trafficked / bonded labour in its supply chain</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, please give details and category of workers affected: Yes, the site understands the risk of forced/trafficked/Bonded labour in it's supply chain, No workers (within company and it's sub-chain) are affected.</p> <p><input checked="" type="checkbox"/> Not applicable</p>
<p>H: Is the site taking any steps taking to reduce the risk of forced / trafficked labour?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please describe finding: Yes the site understand the risks of forced / trafficked / bonded labour in it's supply chain. No workers (within company and its sub chain) are affected.</p>

Non-compliance:

<p>1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law: <input type="checkbox"/> NC against customer code:</p> <p>Local law and/or ETI requirement</p> <p>Recommended corrective action:</p> <p>2. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law: <input type="checkbox"/> NC against customer code:</p> <p>Local law and/or ETI requirement:</p> <p>Recommended corrective action:</p>	<p>Objective evidence observed: <i>(where relevant please add photo numbers)</i></p>
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Observation:	
Description of observation: Local law or ETI requirement: Comments:	Objective evidence observed:

Good Examples observed:	
Description of Good Example (GE):	Objective evidence observed:

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

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

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

ETI

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

Current Systems and Evidence Examined

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

Current systems:

Worker committee representative (Cuneyt Ozkaya (Worker representative / Finishing) present during audit and closing meeting. In general, he was favourable against management.
They were interviewed during the audit process. Election was done 24 .09.2019

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

Details:

Worker committee meeting notes, suggestion box inputs, management review meetings, worker representative notes etc.

Details:

Worker committee meeting notes, suggestion box inputs, management review meetings, worker representative notes etc.

Any other comments: Nil

<p>A: What form of worker representation/union is there on site?</p>	<p><input type="checkbox"/> Union <input checked="" type="checkbox"/> Worker Committee <input type="checkbox"/> Other (specify) <input type="checkbox"/> None</p>
<p>B: Is it a legal requirement to have a union?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>C: Is it a legal requirement to have a worker's committee?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>

<p>D: Is there any other form of effective worker/management communication channel? (Other than union/worker committee e.g. H&S, sexual harassment)</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Describe: Yes through notice board Display & Circular etc. Is there evidence of free elections? Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<p>E: Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Details: Yes the supplier provides adequate facilities to allow the Union or committee to conduct related business by choosing "Worker Representative" by election. An impartial polling is conducted which is personally monitored by Mrs.Akiskan (HR Manager).	
<p>F: Name of union and union representative, if applicable:</p>		Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>G: If there is no union, is there a parallel means of consultation with workers e.g. worker committees?</p>	Yes	Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>H: Are all workers aware of who their representatives are?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Worker Rep is Cuneyt Ozkaya
<p>I: Were worker representatives freely elected?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	I1: Date of last election 24.09.2019
<p>J: Do workers know what topics can be raised with their representatives?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<p>K: Were worker representatives/union representatives interviewed?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, please state how many: 1 Worker representative interviewed.	
<p>L: Please describe any evidence that union/worker's committee is effective? Specify date of last meeting; topics covered; how minutes were communicated etc.</p>	Last meeting was done 24.09.2019	
<p>M: Are any workers covered by Collective Bargaining Agreement (CBA)?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<p>If Yes, what percentage by trade Union/worker representation</p>	M1: <u> 0 </u> % workers covered by Union CBA	M2: <u> 0 </u> % workers covered by worker rep CBA
<p>M3: If Yes, does the Collective Bargaining Agreement (CBA) include rates of pay?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A	

Non-compliance:

1. Description of non-compliance:

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

Local law and/or ETI requirement:

Recommended corrective action:

2. Description of non-compliance:

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

Local law and/or ETI requirement:

Recommended corrective action:

Objective evidence observed:

(where relevant please add photo numbers)

Observation:

Description of observation:

Local law or ETI requirement:

Comments:

Objective evidence observed:

Good Examples observed:

Description of Good Example (GE):

Objective evidence observed:

3: Working Conditions are Safe and Hygienic

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

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

ETI

- 3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.
- 3.2 Workers shall receive regular and recorded Health & Safety training, and such training shall be repeated for new or reassigned workers.
- 3.3 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.
- 3.4 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers.
- 3.5 The company observing the code shall assign responsibility for Health & Safety to a senior management representative.

Current Systems and Evidence Examined

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

Current systems:

There is contracted authorised safety expert is available. Risk analysing is done by safety expert. Corrective actions are taken by the management.

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

Details:

Below positive findings were observed:

1. The factory was clean and tidy.
2. The lunch hall is clean and hygienic.
3. Legal safety expert recommendation meeting 03.09.2019
4. PPE distribution records 17.05.2019
5. Safety training 24.09.2019
6. Fire department report 30.07.2019
7. All emergency exits were marked with battery-operated lights and exit signs.
8. First aiders are provided .
9. Hygiene training 16.01.2019
10. Unannounced fire drill was conducted 02.10.2019
11. Air Tank safety check 12.10.2018
12. Trans pallet safety check 23.08.2019
13. Electrical safety check 23.08.2019
14. Grounding safety check 23.08.2019
15. Working conditions measurement report 21.12.2018
16. Evacuation plans were posted in production sites.
17. H&S training was provided for workers and records were kept H&S training was reviewed.

- 18. Drinking water analysing .
- 19. Illumination, noise measurement report 21.12.2018.
- 20. Fire extinguishers were inspected every six month last check was done in 21.08.2019.
- 21. Fire training & drill was conducted every year. Latest one is on 02.10.2019.
- 22. Work accidents/ injuries were recorded in a log book.
- 23. Grounding test was conducted. Last check was done .23.08.2019
- 24. Thermal comfort analyzing was done .
- 25. Risk analyzing was done
- 26. Emergency plan was done
- 27. Legal safety officer Ali Gul
- 28. Doctor Mehmet Damar

<p>A: Does the facility have general and occupational Health & Safety policies and procedures that are fit for purpose and are these communicated to workers?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: Yes the facility has communicated to workers like OHS and work related training. These trainings are given on periodical basis and company also ensures to include all new joinees whenever applicable.</p>
<p>B: Are the policies included in workers' manuals?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: Please give details: Facility had included the social compliance policies in worker's manual.</p>
<p>C: Are there any structural additions without required permits/inspections (e.g. floors added)?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C1: Please give details: Facility had maintained the approved plant layout as per the current setup.</p>
<p>D: Are visitors to the site informed on H&S and provided with personal protective equipment</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: Visitors to the site informed on H&S and provide with personal protective equipment. However site does not produce any hazardous waste or activity.</p>
<p>E: Is a medical room or medical facility provided for workers? If yes, do the room(s) meet legal requirements and is the size/number of rooms suitable for the number of workers.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: "Medical Room" was built inside the factory premises . The company has provided First aid Trained person only. "Well stocked "First Aid" boxes are mounted in every floors diagonally opposite to each other.</p>
<p>F: Is there a doctor or nurse on site or there is easy access to first aider/ trained medical aid?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F1: Please give details: Doctor is available on site. There is easy access to first aider & trained medical aid. All first aiders are trained from Medical Training Centre. All certificates in original handed over to workers after the training and photo copies of those certificates are kept in their respective personal files.</p>

G: Where the facility provides worker transport - is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details: Company provide any transportation to workers.
H: Is secure personal storage space provided for workers in their living space and is fit for purpose?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H:1 Please give details: Yes, company have provided personnel storage space to workers. Dressing room is available.
I: Are H&S Risk assessments are conducted (including evaluating the arrangements for workers doing overtime e.g. driving after a long shift) and are there controls to reduce identified risk?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Details: Facility has conducted H&S risk assessment which includes evaluating the arrangements for workers doing activity at standing posture.
J: Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Company planning to have ISO 14001 certificate
K: Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Yes the company meets all environmental standards and they have also listed out details of "Banned Chemicals" which are prohibited by law.

Non-compliance:

1. Description of non-compliance:

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

During factory tour it was found that chemicals are not labelled in local language in chemical store.

Local law and/or ETI requirement:

Factory should provide label chemical in local language in chemical store according to Turkish Law 6331.

Recommended corrective action:

It is recommended to the factory to label chemical in local language in chemical store.

2. Description of non-compliance:

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

During factory tour it was found that adequate equipment not provided in first aid box.

Local law and/or ETI requirement:

Company should supply adequate first aid material at site according to Turkish Regulation 24762 date 22.05.2002

Recommended corrective action:

It is recommended to facility to keep adequate equipment in first aid box.

3. Description of non-compliance:

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

Drinking water report is not renewed.

Local law and/or ETI requirement:

Company should conduct drinking water analyzing according to Regulation on Drinking Water Cl.3 (16/5/2003 and 2003/40/EC)

Objective evidence observed:

(where relevant please add photo numbers)

<p>Recommended corrective action:</p> <p>Company shall conduct drinking water analyzing according to Regulation on Drinking Water Cl.3 (16/5/2003 and 2003/40/EC)</p>	
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Observation:	
<p>Description of observation:</p> <p>Local law or ETI requirement:</p> <p>Recommended corrective action:</p>	<p>Objective evidence observed:</p>

Good Examples observed:	
<p>Description of Good Example (GE):</p>	<p>Objective Evidence Observed:</p>

4: Child Labour Shall Not Be Used

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

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

ETI

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

Current Systems and Evidence Examined

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

Current systems:

- 1. Based from the policy review, the minimum hiring age of the facility is 16 years old.
- 2. Based from employees' interview, any suspect of child labor can be reported to facility management.
- 3. Based on the employee interviews, review of facility's Anti Child Labor & Hiring Policy and age proof documents, the facility has complied with ILO Standards for Child Labor.
Personnel files, ID, certificates, official documents etc.
Company has no employee younger than 18 years old . Working conditions are applied to law requirements.

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

Details: Personal files were checked and worker interview done. There is no recruitment of child labour. Company has made policies and procedures for not hiring "Child Labour" in the facility and its supply chain. ID card copies and school graduation certificates of employees were available in the personnel files.

Any other comments: Nil

A: Legal age of employment:	16 Years
B: Age of youngest worker found:	18 Years
C: Are there children present on the work floor but not working at the time of audit?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: % of under 18's at this site (of total workers)	0 %
E: Are workers under 18 subject to hazardous work assignments?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

(Go to clause 3 – Health and Safety)	E1: If yes, give details
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Non-compliance:	
<p>1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code:</p> <p>Local law and/or ETI requirement:</p> <p>Recommended corrective action:</p> <p>2. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code:</p> <p>Local law and/or ETI requirement:</p> <p>Recommended corrective action:</p>	<p>Objective evidence observed: <i>(where relevant please add photo numbers)</i></p>

Observation:	
<p>Description of observation:</p> <p>Local law or ETI requirement:</p> <p>Comments:</p>	<p>Objective evidence observed:</p>

Good Examples observed:	
<p>Description of Good Example (GE):</p>	<p>Objective Evidence Observed:</p>

5: Living Wages are Paid

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

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

ETI

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

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

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

Current Systems and Evidence Examined

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

Current systems:

1. Deductions from wages as a disciplinary measure and any other illegal deductions are not permitted as per the facility rules.
2. Based on employee's interview and record review all the employees are received appointment letter with written and understandable information about their employment conditions in respect to wages.
3. Based from employee's interview, wage slips are provided to all the employees and employees are aware of their wage calculations.

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

Details:

Facility Policy.

Salary register, Pay slip and Time records for 10 selected samples for 03

Leave with wage records (Form No: 15) and Leave encashment records.

List of National and Festival Holidays.

Interaction with management and Employees.

Personnel files, Pay slips, Wage List, Working contracts, Social Security Payments, Time records etc.

Any other comments: Nil

Non-compliance:

1. Description of non-compliance:

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

Objective evidence observed:

(where relevant please add photo numbers)

<p>Declared information to social security authority; social security income information's, deductions and payments are less than the amount if based on the factories payment's records. However, it was noted that workers are being paid the correct wages as per the factories payment and working hour's records.</p> <p>Local law and/or ETI requirement: Company shall provide legally required documents are consistent with original records and that the correct salary and social security payments are made.</p> <p>Recommended corrective action: Factory to discuss with the brand or customers a progressive long term plan to action this non-compliance and to ensure legally required documents are consistent with original records and that the correct social security payments are made</p> <p>2. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code:</p> <p>Local law and/or ETI requirement:</p> <p>Recommended corrective action:</p>	
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Observation:	
<p>Description of observation:</p> <p>Local law or ETI requirement:</p> <p>Comments:</p>	<p>Objective evidence observed:</p>

Good Examples observed:	
<p>Description of Good Example (GE):</p>	<p>Objective Evidence Observed:</p>

Summary Information

Criteria	Local Law <i>(Please state legal requirement)</i>	Actual at the Site <i>(Record site results against the law)</i>	Is this part of a Collective Bargaining Agreement?
A: Standard/Contracted work hours: (Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)	Legal maximum: 45 hrs / week	45 hrs / week	A2: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
B: Overtime hours: (Maximum legal and actual overtime hours, please state if possible per day, week, and month)	Legal maximum: 90 days or 270 hrs / year ; 11hrs / day	90 days or 270 hrs / year ; 11hrs / day	B2: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
C: Wage for standard/contracted hours: (Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)	Legal minimum: 2.558,40 TRL Gross/ month 2.020TRL net/ month	Legal minimum: 2.558,40 TRL Gross/ month 2.020TRL net/ month	C2: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
D: Overtime wage: (Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)	Legal minimum: 50% premium / hour	50% premium / hour	D2: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Wages analysis: (Click here to return to Key Information)	
A: Were accurate records shown at the first request?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
A1: If No , why not?	N/A
B: Sample Size Checked <i>(State number of worker records checked and from which weeks/months – should be current, peak, and random/low. Please see SMETA Best Practice Guidance and Measurement Criteria)</i>	6 Samples from October 2018 10 Samples from January. 2019 10 Samples from July 2019. 10 Samples from September 2019
C: Are there different legal minimum wage grades? If Yes , please specify all.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C1: If Yes , please give details:
D: If there are different legal minimum grades, are all workers graded and paid correctly?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A D1: If No , please give details:
E: For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above	<input type="checkbox"/> Below legal min <input type="checkbox"/> Meet <input checked="" type="checkbox"/> Above E1:

the legal minimum?		
F: Please indicate the breakdown of workforce per earnings:	F1: ____% of workforce earning under minimum wage F2: ____% of workforce earning minimum wage F3: __100__% of workforce earning above minimum wage	
G: Bonus Scheme found: Please specify details:	Bonus Scheme found: <i>Note: type of employee (e.g. full time, temp, etc.) and please state which units e.g. /hour /week /month etc.</i> It is paid on yearly basis and last paid was August 2019	
H: What deductions are required by law e.g. social insurance? Please state all types:	Factory may deduct wages for un-authorized absence, income tax, profession tax etc. However, factory is deducting un-authorized absence.	
I: Have these deductions been made?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	I1: Please list all deductions that have been made. Please describe: Company deducts EPF (Employee Provident Fund) and ESIC (Employee State Insurance Contribution) as per the government norms
		I2: Please list all deductions that have not been made. 1. N/A 2. N/A Please describe: N/A
J: Were appropriate records available to verify hours of work and wages?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
K: Were any inconsistencies found? (if yes describe nature)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	K1: Type <input checked="" type="checkbox"/> Poor record keeping <input type="checkbox"/> Isolated incident <input type="checkbox"/> Repeated occurrence:
L: Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1: Please give details: Yes all time recording and salary generation activities are done through HR payroll software. Workers are not charged OR asked for deduction of salaries for attending any meeting	
M: Is there a defined living wage: <i>This is <u>not normally</u> minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M1: Please specify amount/time:	

<p>M2: If yes, what was the calculation method used.</p>	<p> <input type="checkbox"/> ISEAL/Anker Benchmarks <input type="checkbox"/> Asia Floor Wage <input type="checkbox"/> Figures provided by Unions <input type="checkbox"/> Living Wage Foundation UK <input type="checkbox"/> Fair Wear Wage Ladder <input type="checkbox"/> Fairtrade Foundation Other – please give details: N/A </p>
<p>N: Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).</p>	<p> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No N1: Please give details: Periodic review of wages are done/ calculated once per year during April month. All such increments etc. are done based on performances etc. </p>
<p>O: Are workers paid in a timely manner in line with local law?</p>	<p> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No </p>
<p>P: Is there evidence that equal rates are being paid for equal work:</p>	<p> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No P1: Please give details: Based on employee's interview and record review all the employees irrespective of caste creed, sex are receiving equal rates for equal work </p>
<p>Q: How are workers paid:</p>	<p> <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Cheque <input checked="" type="checkbox"/> Bank Transfer <input type="checkbox"/> Other Q1: If other, please explain: </p>

6: Working Hours are not Excessive

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

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

ETI

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

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

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

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

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

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

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

Current Systems and Evidence Examined

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

Current systems:

Regular working hours of the factory was noted as follows:

The regular working hours of the facility are from Monday to Friday between 08:30-18:00 including 60 minutes lunch break and twice 15 minutes tea breaks. Wages are made on 15th of each month..

Time record system: Digital fingerprint scanning activated computer database.
Saturday 08:30 to 14:00 . Sunday is the rest day.

Electronic data transfer system in use. Payslips are provided to all employees.

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

Details: Wage Record/ Attendance/ Muster roll etc.
Working time records, wage list, annual leave records, pay slips etc.

Any other comments: Nil

Non-compliance:

1. Description of non-compliance:

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

Local law and/or ETI requirement:

Recommended corrective action:

2. Description of non-compliance:

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

Local law and/or ETI requirement:

Recommended corrective action:

Objective evidence observed:

(where relevant please add photo numbers)

Observation:

Description of observation:

Local law or ETI requirement:

Comments:

Objective evidence observed:

Good Examples observed:

Description of Good Example (GE):	Objective Evidence Observed:
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Working hours' analysis Please include time e.g. hour/week/month (Go back to Key information)					
Systems & Processes					
A. What timekeeping systems are used: time card etc.	Describe: Electronic Attendance Recording System.				
B: Is sample size same as in wages section?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: If no, please give details				
C: Are standard/contracted working hours defined in all contracts/employment agreements?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	C1: If NO, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements. Please give details:			
D: Are there any other types of contracts/employment agreements used?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	D1: If YES, please complete as appropriate:			
		<input type="checkbox"/> 0 hrs	<input type="checkbox"/> Part time	<input type="checkbox"/> 0 hrs	<input type="checkbox"/> Other
		If "Other", Please define:			
E. Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	E1: If yes, please detail hours, %, types of workers affected and frequency Please give details: During Worker Interview.			
F: Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?	F2: Please select all applicable: <input checked="" type="checkbox"/> 1 in 7 days <input type="checkbox"/> 2 in 14 days <input type="checkbox"/> No If 'No', please explain:	F3: Is this allowed by local law? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

	Maximum number of days worked without a day off (in sample):	
	6 Days	
Standard/Contracted Hours worked		
G: Were standard working hours over 48 hours per week found?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	G1: If yes, % of workers & frequency:
H: Any local waivers/local law or permissions which allow averaging/annualised hours for this site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	H1: If yes, please give details:
Overtime Hours worked		
I: Actual overtime hours worked in sample (State per day/week/month)	Highest OT hours: 12 Hours/Month	
J: Combined hours (standard or contracted + overtime hours = total) over 60 found? Please give details:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
K: Approximate percentage of total workers on highest overtime hours:	___0___%	
L: Is overtime voluntary?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Conflicting Information	L1: Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements: Worker interview and contract
Overtime Premiums		
M: Are the correct legal overtime premiums paid?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A – there is no legal requirement to OT premium	M1: Please give details of normal day overtime premium as a % of standard wages: 50% Premium which is in line to Turkish Law.
N: Is overtime paid at a premium?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	N1: If yes, please describe % of workers & frequency: 50% Premium which is in line to Turkish Law.

<p>O: If the site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant.</p>	<p> <input type="checkbox"/> No <input type="checkbox"/> Consolidated pay (May be standard wages above minimum legal wage, with no/low overtime premium) <input type="checkbox"/> Collective Bargaining agreements <input type="checkbox"/> Other N/A </p> <p>O1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other</p> <p>N/A</p>
<p>P: If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant.</p>	<p> <input type="checkbox"/> Overtime is voluntary <input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week <input type="checkbox"/> Safeguards are in place to protect worker's health and safety <input type="checkbox"/> Site can demonstrate exceptional circumstances <input type="checkbox"/> Other reasons (please specify) N/A </p> <p>P1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other:</p> <p>N/A</p>
<p>Q: Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?</p>	<p> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Q1: If yes, please give details: </p>
<p>R: If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule.</p>	<p> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </p>

7: No Discrimination is Practiced

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

ETI

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

Current Systems and Evidence Examined

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

Current systems:

1. Based from review of wage records and employees interview, no discrimination was noted in hiring, compensation, access to training, promotion, termination or retirement.
2. Mrs.Akiskan is responsible for the investigation and disposal of discrimination case.
3. Based from wage records review, the facility provides the same pay for male/female employees for same work of similar nature.
4. No gender discrimination found in facility
5. There was no evidence of sexual harassment.

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 found to be practised..

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

Details:

- Details: Facility Policy.
- Appointment letter with terms and conditions for 10 out of 10 selected samples.
- Salary and other benefit records.
- Interaction with management and Employees

Any other comments: Nil

A: Gender breakdown of Management + Supervisors (Include as one combined group)	A1: Male: <u>45</u> % A2: Female <u>55</u> %
B: Number of women who are in skilled or technical roles e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst:	39 Female Working in Stitching, Finishing & Office Area.
C: Is there any evidence of discrimination based on race, caste, national origin, religion, age, disability,	<input type="checkbox"/> Hiring <input type="checkbox"/> Compensation <input type="checkbox"/> Access to training

gender, marital status, sexual orientation, union membership or political affiliation?:	<input type="checkbox"/> Promotion <input type="checkbox"/> Termination or retirement <input checked="" type="checkbox"/> No evidence of discrimination found C1: Please give details: No Discrimination found in the factory.
---	---

Professional Development

A: What type of training and development are available for workers?	Facility had a system of professional development of their employees & staff based on character, attendance, any disciplinary action, involvement in training program etc.
---	--

B: Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please give details:
--	---

Non-compliance:

<p>1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code:</p> <p>Local law and/or ETI requirement:</p> <p>Recommended corrective action:</p> <p>2. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code:</p> <p>Local law and/or ETI requirement:</p>	<p>Objective evidence observed: (where relevant please add photo numbers)</p>
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<p>Recommended corrective action:</p>	
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Observation:	
<p>Description of observation:</p> <p>Local law or ETI requirement:</p> <p>Comments:</p>	<p>Objective evidence observed:</p>

Good Examples observed:	
<p>Description of Good Example (GE):</p>	<p>Objective Evidence Observed:</p>

8: Regular Employment Is Provided

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

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

ETI

- 8.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice.
- 8.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only contracting, sub-contracting, or home-working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed-term contracts of employment.

Additional Elements: Responsible Recruitment

- 8.3 Suppliers have full understanding of the entire recruitment process and assess all labour recruiters and intermediaries against legal and/or ethical requirements.
- 8.4 There are effective management systems in place to identify and monitor the hiring and management of all migrant workers, contract workers, agency workers, temporary or casual labour. The supplier shall implement processes to enable adequate control over agencies with regards the above points and related legislation.
- 8.5 Employment agencies must only supply workers registered with them.
- 8.6 Workers pay no recruitment fee at any stage of the recruitment process.
- 8.7 Worker contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers.

Current Systems and Evidence Examined

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

Current systems:

- 1. Employees have letters of appointment which are equivalent to labour contracts as they outline their rights as employees, their remuneration, etc.
- 2. All interviewed employees have informed the assessment team that they have a received copy of appointment letter. There were no apparent concerns on the day of assessment.
- 3. Based on record review and employee's interview appointment letters issued to all 10 out of 10 selected employees.
- 4. Based from interaction with the facility management, it was noted that all employees are employed on regular basis and through contractor; and no casual, agency and apprentice employees were engaged.
- 5. Facility does not employ any migrant workers.
- 6. Based on interaction with employees, no recruitment fee is required at any stage of the recruitment process.

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

Details:

- Facility Policy.
- Appointment letter with terms and conditions for 10 out 10 selected samples.
- Salary and other benefit records.
- Interaction with management and Employees.

Any other comments: Nil

Non-compliance:

1. Description of non-compliance:

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

Local law and/or ETI requirement:

Recommended corrective action:

2. Description of non-compliance:

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

Local law and/or ETI requirement:

Recommended corrective action:

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

Observation:

Description of observation:

Local law or ETI requirement:

Comments:

Objective evidence observed:

Good Examples observed:

Description of Good Example (GE):

Objective Evidence Observed:

Responsible Recruitment

All Workers

A: Were all workers presented with terms of employment at the time of recruitment, did they understand them and are they same as current

- Terms & Conditions presented
- Understood by workers
- Same as actual conditions

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

Migrant Workers:

The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national or permanent resident or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity

A: Type of work undertaken by migrant workers:		
B: Please give details about recruitment agencies for migrant workers:	B1: Total number of (in country recruitment agencies) used: B2: Total number of (outside of local country) recruitment agencies used:	
C: Are migrant workers' voluntary deductions (such as for remittances) confirmed in writing by the worker and is evidence of the transaction supplied by the facility to the worker?	<input type="checkbox"/> Yes <input type="checkbox"/> No C1: Please describe finding:	C2: Observations:

<p>D: Are Any migrant workers in skilled, technical, or management roles</p> <p><i>Migrant Workers (this should include all migrant workers including permanent workers, temporary and/or seasonal workers)</i></p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>D1: If yes, number and example of roles:</p>
---	---

NON-EMPLOYEE WORKERS

Recruitment Fees:	
<p>A: Are there any fees?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>B: If yes, check all that apply:</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Recruitment / hiring fees <input type="checkbox"/> Service fees <input type="checkbox"/> Application costs <input type="checkbox"/> Recommendation fees <input type="checkbox"/> Placement fees <input type="checkbox"/> Administrative, overhead or processing fees <input type="checkbox"/> Skills tests <input type="checkbox"/> Certifications <input type="checkbox"/> Medical screenings <input type="checkbox"/> Passports/ID's <input type="checkbox"/> Work / resident permits <input type="checkbox"/> Birth certificates <input type="checkbox"/> Police clearance fees <input type="checkbox"/> Any transportation and lodging costs after employment offer <input type="checkbox"/> Any transport costs between work place and home <input type="checkbox"/> Any relocation costs after commencement of employment <input type="checkbox"/> New hire training / orientation fees <input type="checkbox"/> Medical exam fees <input type="checkbox"/> Deposit bonds or other deposits <input type="checkbox"/> Any other non-monetary assets <input type="checkbox"/> Other <p>B1 – If other, please give details:</p>
<p>C: If any checked, give details:</p>	

Agency Workers (if applicable)	
<p><i>(workers sourced from a local agent who are not directly paid by the site, but paid by the agency, Usually the agencies are paid by the site and the wages of the individual workers are paid by the agency.)</i></p>	
<p>A: Number of agencies used (average):</p>	<p>A1: Names if available:</p>
<p>B: Were agency workers' age / pay / hours included within the scope of</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>

this audit?	
C: Were sufficient documents for agency workers available for review?	<input type="checkbox"/> Yes <input type="checkbox"/> No
D: Is there a legal contract / agreement with all agencies?	<input type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details:
E: Does the site have a system for checking labour standards of agencies? If yes, please give details.	<input type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details:

Contractors:

Note: contractors in this context are generally individuals who supply several workers to a site. Usually the contractors are paid by the site and the wages of the workers are paid by the contractor. Common terms include, gang bosses, labor provider,

A: Any contractors on site?	<input type="checkbox"/> Yes <input type="checkbox"/> No A1: If yes, how many contractors are present, please give details:
B: If Yes , how many workers supplied by contractors?	
C: Do all contractor workers understand their terms of employment?	<input type="checkbox"/> Yes <input type="checkbox"/> No C1: Please describe finding:
D: If Yes , please give evidence for contractor workers being paid per law:	

Observation:	
Description of observation: Local law or ETI requirement: Comments:	Objective evidence observed:

Good Examples observed:	
Description of Good Example (GE):	Objective Evidence Observed:

8A: Sub-Contracting and Homeworking (Click here to return to summary of findings) (Click here to return to Key Information)
<p>8A.1 There should be no sub-contracting unless previously agreed with the main client.</p> <p>8A.2 Systems and processes should be in place to manage sub-contracting, homeworking and external processing.</p> <p style="text-align: center;"><i>Note to auditor on homeworking:</i> <i>Report on whether it is direct or via agents. How many workers, relationship with site and what control systems are in place.</i></p> <p style="text-align: center;"><i>Note to auditor on subcontracting: auditor should use this section for subcontractors of part made or wholly made finished goods, this section should not be used for raw material manufacturers unless instructed otherwise by customers</i></p>

Current Systems and Evidence Examined
<p><i>To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.</i></p>
<p>Current systems: Facility has no subcontractors and home workers.</p> <p>Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):</p> <ul style="list-style-type: none"> Facility Policy. Inward and out ward material register. Production records. Interaction with management.

Details:
Site tour, worker interview, management interview and material in and out record.

Observation:

Description of observation:

Local law or ETI/Additional elements requirement:

Comments:

Objective evidence observed:

Good Examples observed:

Description of Good Example (GE):

Objective Evidence Observed:

Summary of sub-contracting – if applicable

Not Applicable please

A: Has the auditor made a simple calculation to compare capacity with workers' work load in order to identify possible unrecorded work or undeclared sub-contracting

Yes
 No
A1: Please describe:

B: If sub-contractors are used, is there evidence this has been agreed with the main client?

Yes
 No
B1: If **Yes**, summarise details:

C: Number of sub-contractors/agents used:

D: Is there a site policy on sub-contracting?

Yes
 No
D1: If **Yes**, summarise details:

E: What checks are in place to ensure no child labour is being used and work is safe?

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

9: No Harsh or Inhumane Treatment is Allowed
[\(Click here to return to summary of findings\)](#)

ETI

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

Additional elements:

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

<p>A: Are there published, anonymous and/or open channels available for reporting any violations of Labour standards and H&S or any other grievances to a 3rd party?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: Facility has formed the Anti-sexual harassment committee and has ensured external person participation in committee.</p>
<p>B: If Yes, are workers aware of these channels and have access? Please give details.</p>	<p>Facility Anti sexual harassment committee representative will communicate the details to their employees in their respective section and workers are aware of these channels and have access to the same.</p>
<p>C: If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.</p>	<p>Direct communication during meeting</p>
<p>D: Which of the following groups is there a grievance mechanism in place for?</p>	<p><input checked="" type="checkbox"/> Workers <input checked="" type="checkbox"/> Communities <input checked="" type="checkbox"/> Suppliers <input type="checkbox"/> Other D1: Please give details As per the factory management they have an open door policy for the workers and they are free to contact the higher management for any sort of grievances without any fear. Further, the facility has provided suggestion / complain box and any employees what to drop his complaint or suggestions are free to drop. The facility has its own grievance handling procedures.</p>
<p>E: Are there any open disputes?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No E1: If yes, please give details</p>
<p>F: Does the site encourage its business partners (e.g. suppliers) to provide individuals and communities with access to effective grievance mechanisms (e.g. helplines or whistle blowing mechanism)</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F1: If no, please give details</p>
<p>G: Is there a published and transparent disciplinary procedure?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: If no, please explain</p>
<p>H: If yes, are workers aware of these the disciplinary procedure?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: If no, please give details</p>

<p>I: Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>I1: If yes, please give details</p>
--	--

Current Systems and Evidence Examined

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

Current systems:
 As per the interviewed employee's testimony, all employees are treated with dignity and respect and there were no signs of physical abuse, sexual or other harassment and verbal abuse.
 Grievance mechanism is posted near the suggestion/complaint box for workers reference.
 All interviewed workers were found to be aware of the grievance procedures.

According to the documentation, the facility management had established a disciplinary procedure for employees' misbehaviour which included oral warning, written warning and finally termination and the site, had developed a training program for all employees on the procedure. Employee interview confirmed that employees were aware of the disciplinary procedure.

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

Details: Records and worker interview.

Any other comments: Nil

Non-compliance:

<p>1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code:</p> <p>Local law and/or ETI requirement:</p> <p>Recommended corrective action:</p> <p>2. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code:</p> <p>Local law and/or ETI requirement:</p>	<p>Objective evidence observed: <i>(where relevant please add photo numbers)</i></p>
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Recommended corrective action:	
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Observation:	
Description of observation: Local law or ETI requirement: Comments:	Objective evidence observed:

Good Examples observed:	
Description of Good Example (GE):	Objective Evidence Observed:

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

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

Additional Elements

10A.1 Only workers with a legal right to work shall be employed or used by the supplier.
 10A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.

Current Systems and Evidence Examined

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

Current systems:

1. Based from the review of employee attendance records and employee's interview, the facility has not employed any foreign nationals.
2. Based from the review of employee personal files, all the employees are holding the legal rights to work.

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

Details:

- Hiring procedure
- Personnel files
- Employee handbook
- Interaction with Management and Employees

Any other comments: Nil

Non-compliance:

1. Description of non-compliance:

- NC against ETI/Additional Elements NC against Local Law
 NC against customer code:

Local law and/or ETI /Additional Elements requirement:

Recommended corrective action:

2. Description of non-compliance:

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

Local law and/or ETI/Additional Elements requirement:

Objective evidence observed:

(where relevant please add photo numbers)

Recommended corrective action:	
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Observation:	
Description of observation: Local law or ETI/Additional Elements requirement: Comments:	Objective evidence observed:

Good examples observed:	
Description of Good Example (GE):	Objective Evidence Observed:

10. Other issue areas 10B2: Environment 2–Pillar

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

To be completed for a 2–Pillar SMETA Audit, and remove the following page which is 10B4 environment 4 pillar

10B2.1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits.

10B2.2 The supplier should be aware of and comply with their end clients' environmental requirements. Note for auditors and readers, this is not a full environmental assessment but a check on basic systems and management approach.

Current Systems and Evidence Examined

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

Current systems:

All wastes were disposed according to legal requirements. Company does not produce hazardous wastes. Natural gas in use for heating.

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

Details:
Business licence and environmental permission from ministry of environment.
Environmental licence exclusion letter 11.07.2019

Non-compliance:

1. Description of non-compliance:

- NC against ETI/Additional Elements NC against Local Law
 NC against customer code:

Local law and/or ETI /Additional Elements requirement:

Recommended corrective action:

2. Description of non-compliance:

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

Local law and/or ETI/Additional Elements requirement:

Recommended corrective action:

Objective evidence observed:

(where relevant please add photo numbers)

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Observation:	
Description of observation: Local law or ETI/additional elements requirement: Comments:	Objective evidence observed:

Good examples observed:	
Description of Good Example (GE):	Objective Evidence Observed:




Photo Form

Adding Images To help keep the size of the Report as small as possible for ease of sending and saving the document we recommend that you use Microsoft Paint to resize your photos. To do so please follow these instructions:

- 1) To start Microsoft Paint, click 'Start', 'Programs', 'Accessories', then 'Paint'.
- 2) Open the image file you wish to edit.
- 3) Click the 'Image' Menu at the top and select "Stretch/Skew Image".
- 4) Choose a percentage figure to resize the image: to avoid distortion, choose the same percentage for horizontal and vertical stretch. Click OK.
- 5) Once you have the desired size, click File > Save As... (To prevent overwriting the original image).
Save As jpeg (this provides compression to make the file smaller).
- 6) Please delete this text once complete.

		
<p>Front view</p>	<p>Front view</p>	<p>Front view</p>
		
<p>Time recording</p>	<p>Evacuation plan</p>	<p>Storage</p>

<p>Warning signs</p>	<p>Warning signs</p>	<p>Finishing</p>
<p>Warning signs on electrical box</p>	<p>Memo board</p>	<p>Air sucking system</p>
<p>Dye storage</p>	<p>Fire hose</p>	<p>Suggestion box</p>
<p>First aid box</p>	<p>Waste segregation</p>	<p>Planning office</p>

		
<p>Fire exam photos</p>	<p>Toilet</p>	<p>Lunch room</p>



For more information visit: 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

[Click here for Auditors:](#)

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




SMETA Corrective Action Plan Report (CAPR)

Version 6.1



Audit Details			
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC: 405772530	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS: 405858929
Business name (Company name):	KUTU AMBALAJ PLASTIK SAN VE TIC LTD STI		
Site name:	KUTU AMBALAJ PLASTIK SAN VE TIC LTD STI		
Site address: <i>(Please include full address)</i>	Keresteiler Sitesi Fatih Cad.Savur sok. No:5 Merter/ Istanbul	Country:	TURKEY
Site contact and job title:	SELENAY AKISKAN		
Site phone:	+ 90 212 637 63 70	Site e-mail:	muhasebe@kutuambalajplastik.com
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health & Safety (plus Environment 2-Pillar)	<input type="checkbox"/> Environment 4-pillar <input type="checkbox"/> Business Ethics
Date of Audit:	16.10.2019		

Audit Company Name & Logo: 	Report Owner (payer): <i>(If paid for by the customer of the site please remove for Sedex upload)</i> KUTU AMBALAJ PLASTIK SAN VE TIC LTD STI
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Audit Conducted By					
Affiliate Audit Company	<input checked="" type="checkbox"/>	Purchaser	<input type="checkbox"/>	Retailer	<input type="checkbox"/>
Brand owner	<input type="checkbox"/>	NGO	<input type="checkbox"/>	Trade Union	<input type="checkbox"/>
Multi-stakeholder	<input type="checkbox"/>	Combined Audit (select all that apply)			

Audit Content:

- (1) A SMETA audit was conducted which included some or all of Labour Standards, Health &

Safety, Environment and Business Ethics. The SMETA Best Practice Version 6.1 (March 2019) was applied. The scope of workers included all types at the site e.g. direct employees, agency workers, workers employed by service providers and workers provided by other contractors. Any deviations from the SMETA Methodology are stated (with reasons for deviation) in the SMETA Declaration.

(2) The audit scope was against the following reference documents

2-Pillar SMETA Audit

- ETI Base Code
- SMETA Additions
 - Universal rights covering UNGP
 - Management systems and code implementation,
 - Responsible Recruitment
 - Entitlement to Work & Immigration,
 - Sub-Contracting and Home working,

4-Pillar SMETA

- 2-Pillar requirements plus
- Additional Pillar assessment of Environment
- Additional Pillar assessment of Business Ethics
- The Customer's Supplier Code (Appendix 1)

(3) Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non-compliances on both the audit report, CAPR and on Sedex.

(4) Any Non-Compliance against customer code shall not be uploaded to Sedex. However, in the CAPR these 'Variances in compliance between ETI code / SMETA Additions/ local law and customer code' shall be noted in the observations section of the CAPR.

SMETA Declaration

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

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

Any exceptions to this must be recorded here (e.g. different sample size):

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

Lead auditor: CANER GENÇOSMANOĞLU

Team auditor:

Interviewers: CANER GENÇOSMANOĞLU

Report writer: CANER GENÇOSMANOĞLU

Report reviewer: BURCU ÇELEBİ

Date of declaration:

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

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

Audit Parameters

Audit Parameters			
A: Time in and time out	Day 1 Time in: 08:30 Day 1 Time out:18:45	Day 2 Time in: Day 2 Time out:	Day 3 Time in: Day 3 Time out:
B: Number of auditor days used:	1		
C: Audit type:	<input checked="" type="checkbox"/> Full Initial <input type="checkbox"/> Periodic <input type="checkbox"/> Full Follow-up <input type="checkbox"/> Partial Follow-Up <input type="checkbox"/> Partial Other If other, please define:		
D: Was the audit announced?	<input type="checkbox"/> Announced <input checked="" type="checkbox"/> Semi – announced: Window detail: 2 weeks <input type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If No, why not		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)	Selenay Akiskan / Manager		
H: Is further information available (if yes, please contact audit company for details)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
I: Previous audit date:	15.01.2019		
J: Previous audit type:	Initial Audit		
K: Were any previous audits reviewed for this audit	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

Guidance

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

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

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

Root cause (see column 4)

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

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

Next Steps:

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

Corrective Action Plan

Corrective Action Plan – non-compliances									
Non-Compliance Number <i>The reference number of the non-compliance from the Audit Report, for example, Discrimination No.7</i>	New or Carried Over <i>Is this a new non-compliance identified at the follow-up or one carried over (C) that is still outstanding</i>	Details of Non-Compliance <i>Details of Non-Compliance</i>	Root cause <i>(completed by the site)</i>	Preventative and Corrective Actions <i>Details of actions to be taken to clear non-compliance, and the system change to prevent re-occurrence (agreed between site and auditor)</i>	Timescale <i>(Immediate, 30, 60, 90,180,365)</i>	Verification Method <i>Desktop / Follow-Up [D/F]</i>	Agreed by Management and Name of Responsible Person: <i>Note if management agree to the non-compliance, and document name of responsible person</i>	Verification Evidence and Comments <i>Details on corrective action evidence</i>	Status <i>Open/Closed or comment</i>
NC # 01 Management system and code implementation	New	It was observed during documents review that company has not provided ETI training to workers.	<input checked="" type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input type="checkbox"/> Other – please give details:	Company have to provide ETI base code training to workers.	30 Days	Desktop	SELENAY AKISKAN /MANAGER		OPEN
NC # 02 Management system and code implementation	New	It was observed during documents review that company has not communicated ETI base code to it supply chain.	<input type="checkbox"/> Training <input checked="" type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input type="checkbox"/> Other – please give details:	Company have to communicate ETI Base Code to its Supply Chain.	30 Days	Desktop	SELENAY AKISKAN /MANAGER		OPEN
NC # 03 Working Conditions are Safe and Hygienic	New	During factory tour it was found that chemicals are not labelled in local language in chemical store.	<input type="checkbox"/> Training <input checked="" type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input type="checkbox"/> Other – please give details:	It is recommended to the factory to label chemical in local language in chemical store.	30 Days	Desktop	SELENAY AKISKAN /MANAGER		OPEN

<p>NC # 04 Working Conditions are Safe and Hygienic</p>	<p>New</p>	<p>During factory tour it was found that adequate equipment not provided in first aid box.</p>	<p><input type="checkbox"/> Training <input checked="" type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input type="checkbox"/> Other – please give details:</p>	<p>It is recommended to facility to keep adequate equipment in first aid box.</p>	<p>30 Days</p>	<p>Desktop</p>	<p>SELENAY AKISKAN /MANAGER</p>		<p>OPEN</p>
<p>NC # 05 Working Conditions are Safe and Hygienic</p>	<p>New</p>	<p>Drinking water report is not renewed.</p>	<p><input type="checkbox"/> Training <input checked="" type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input type="checkbox"/> Other – please give details:</p>	<p>Company shall conduct drinking water analyzing according to Regulation on Drinking Water Cl.3 (16/5/2003 and 2003/40/EC)</p>	<p>30 Days</p>	<p>Desktop</p>	<p>SELENAY AKISKAN /MANAGER</p>		<p>OPEN</p>
<p>NC # 6 Wages</p>	<p>New</p>	<p>Declared information to social security authority; social security income information's, deductions and payments are less than the amount if based on the factories payment's records.</p>	<p><input type="checkbox"/> Training <input type="checkbox"/> Systems <input checked="" type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input type="checkbox"/> Other – please give details:</p>	<p>Factory to discuss with the brand or customers a progressive long term plan to action this non-compliance and to ensure legally required documents are consistent with original records and that the correct social security payments are made</p>	<p>180</p>	<p>Follow up</p>	<p>SELENAY AKISKAN /MANAGER</p>		<p>OPEN</p>

			<input type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input type="checkbox"/> Other – please give details:						
			<input type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input type="checkbox"/> Other – please give details:						
			<input type="checkbox"/> Training <input type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input type="checkbox"/> Other – please give details:						

Corrective Action Plan – Observations

Observation Number <i>The reference number of the observation from the Audit Report, for example, Discrimination No.7</i>	New or Carried Over <i>Is this a new observation identified at the follow-up or one carried over (C) that is still outstanding</i>	Details of Observation <i>Details of Observation</i>	Root cause <i>(completed by the site)</i>	Any improvement actions discussed <i>(Not uploaded on to SEDEX)</i>

OB# 01 Management system and code implementation	New	It was observed during documents review that the company has not completed SAQ (Self-Assessment Questionnaire).	Nil	Nil

Good examples		
Good example Number <i>The reference number of the good example from the Audit Report, for example,</i>	Details of good example noted	Any relevant Evidence and Comments

Discrimination No.7		
	Meal and transportation is provided free of charge	

Confirmation

<p>Please sign this document confirming that the above findings have been discussed with and understood by you: (site management) <i>If actual signatures are not possible in electronic versions, please state the name of the signatory in applicable boxes, as indicating the signature.</i></p>		
A: Site Representative Signature:	SELENAY AKISKAN	Title MANAGER Date 16.10.2019
B: Auditor Signature:	CANER GENÇOSMANOĞLU	Title Lead Auditor Date 16.10.2019
C: Please indicate below if you, the site management, dispute any of the findings. No need to complete D-E, if no disputes.		
D: I dispute the following numbered non-compliances:		
E: Signed: (If <u>any</u> entry in box D, please complete a signature on this line)		Title Date
F: Any other site Comments:		

Guidance on Root Cause

Explanation of the Root Cause Column

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

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

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

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

Some examples of finding a "root cause"

Example 1

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

Example 2

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

Example 3

A site uses fines to control unacceptable behaviour of workers.

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

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

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

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

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



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

Your feedback on your experience of the SMETA audit you have observed is extremely valuable. It will help to make improvements to future versions.

You can leave feedback by following the appropriate link to our questionnaire:

[Click here for Buyer \(A\) & Buyer/Supplier \(A/B\) members:](http://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d)

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

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

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

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

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