



SMETA Corrective Action Plan Report (CAPR)

Version 6.1



HAKSA ORME SAN
VE TIC. A.Ş.
Merkez: 15 Temmuz Mh. Bahar Cd. No:6/2 Polat Is
Merke. C Blok Kat:3 Osm No:11 Güneşli Bağcılar/IST
Sic No : Org. San. Mh. 201. Cad. No:543 US-K
Tel: +90 216 206 73 68 Fax: +90 216 265 73 69
Güneşli V.D.H. No: 45 113 390 471 Sic. No: 194046-S
Mersis No: 0456 1133 9040 0001

Audit Content:

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

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

2-Pillar SMETA Audit

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

4-Pillar SMETA

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

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

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

Guidance

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

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

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

Root cause (see column 4)

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

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

Next Steps:

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

Audit Details				
Sedex Company Reference: <small>(only available on Sedex System)</small>	ZC416672633	Sedex Site Reference: <small>(only available on Sedex System)</small>	ZS420418338	
Business name (Company name):	HAKSA ORME SANAYI VE TICARET ANONIM SirkETi			
Site name:	HAKSA ORME			
Site address:	Uşak Organize Sanayi Bölgesi, 201. Cd. NO:543, 64100 Tekstil OSB/MERKEZ/Uşak USAK 64100 TR	Country:	TR	
Site contact and job title:	OKAN CETIN / HUMAN RESOURCE MANAGER			
Site phone:	0 276 266 73 63	Site e-mail:	insankaynaklari@haksat ekstil.com.tr	
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health and Safety (plus Environment 2-Pillar)	<input type="checkbox"/> Environment 4-pillar	<input type="checkbox"/> Business Ethics
Date of Audit:	2024-08-15			

Audit Company Name:
Intertek Turkey

Audit Conducted By					
Affiliate Audit Company	<input checked="" type="checkbox"/>	Purchaser	<input type="checkbox"/>	Retailer	<input type="checkbox"/>
Brand owner	<input type="checkbox"/>	NGO	<input type="checkbox"/>	Trade Union	<input type="checkbox"/>
Multi-stakeholder	<input type="checkbox"/>	Combined Audit (select all that apply)			

HAKSA ORME SANAYI VE TICARET ANONIM SirkETi
Merkez: 15 Temmuz Mh. Bakır Cd. No:543 Uşak
Merk. C Blok Kat:5 Oda No:1 Güneşli Bölgesi/OSB
Sicil : Org. San. Böl. 201, Cad. 543 Uşak
Tic. +90 276 266 73 63 Faks: +90 276 266 73 63
Güneşli V.D.H.No: 44, 113 390 371 Sic.No: 194060
Mersis No: 0455 1133 90000001

Audit company:
Intertek Turkey

Report reference: ZAA600081939
Start Date: 2024-08-15
End Date: 2024-08-15

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Audit Parameters			
Time in and time out	Day 1		
	In	09:00	
	Out	17:30	
Audit type:	PERIODIC		
Was the audit announced?	SEMI_ANNOUNCED		
Was the Sedex SAQ available for review?	Yes		
Any conflicting information SAQ/Pre-Audit Info to Audit findings?	No		
Who signed and agreed CAPR	OKAN CETIN / HUMAN RESOURCE MANAGER		
Is further information available	No		

HAKSA ORME SAN
VETIC. A.Ş.
Merke: 15 Temmuz Mh. Bahar Cd. No:6/2 Polatlı
Merk. C Blok Kat:5 Ofis No:11 Güneşli Bağcılar/İST.
Scrip : Org. San. Böl. 201. Cid. No:543 UŞAK
Tels: +90 276 266 73 68 Fax: +90 276 266 73 69
Güneşli V.D.N. No: 15 3964 T. Sic. No: 194040-5
Mersis No: 0435 013 90 0 00 01

Audit company:
Intertek Turkey

Report reference: ZAA600081939
Start Date: 2024-08-15
End Date: 2024-08-15



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Audit attendance	Management	Worker Representatives	
		Worker Committee representatives	Union representatives
A: Present at the opening meeting?	Yes	Yes	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	Yes	No
Reason for absence at the opening meeting	There is no union in the facility, there is no worker committee in the facility. There are 3 worker representatives in the facility. 1 representative was included in the interviews. The worker representative attended the opening meetings. // İşletmede sendika bulunmamaktadır, işletmede çalışan komitesi bulunmamaktadır. İşletmede 3 çalışan temsilcisi vardır. 1 temsilci görüşmelere dahil edilmiştir. Çalışan temsilcisi açılış toplantısına katılmıştır.		
Reason for absence during the audit	There is no union in the company.// İşletmede sendika bulunmamaktadır.		
Reason for absence at the closing meeting	There is no union in the facility, there is no worker committee in the facility. There are 3 worker representatives in the facility. 1 representative was included in the interviews. The worker representative attended the closing meetings. // İşletmede sendika bulunmamaktadır, işletmede çalışan komitesi bulunmamaktadır. İşletmede 3 çalışan temsilcisi vardır. 1 temsilci görüşmelere dahil edilmiştir. Çalışan temsilcisi kapanış toplantısına katılmıştır.		

§4	<p>ILO reference: ILO General principles and operational guidelines for fair recruitment and Definition of recruitment fees and related costs: For the purpose of this definition of recruitment fees and related costs, the definitions of the General Principles and Operational Guidelines apply. The term "workers" includes jobseekers. OCCUPATIONAL HEALTH AND SAFETY</p> <p>LAW#6331(20/6/2012) ARTICLE 15 - (1) The employer does the following: a) Ensures that the employees are subjected to health surveillance, by taking into account the health and safety risks that they would encounter at the workplace; b) In the following cases, they must ascertain that the employees' medical checkups are done: 1) When they start the job; 2) When they change their job; 3) When after repeated leaves because of an industrial accident, occupational disease or health issued, they request to return to the job; 4) Throughout the employment, at regular interval as decided by the Ministry according to the qualifications of the employee, the nature of the work and the danger class of the workplace. (2) Those who will work at hazardous and very hazardous class workplaces will not be allowed to start work until they get a health report verifying that are medically fit for the job. (3) Medical reports that must be obtained as a requirement under this Law must be obtained at the workplace health and safety unit or from the workplace doctor that works at the joint health and safety unit from which service is procured. Objections to the reports must be submitted to the arbitrator hospitals that are selected by the Ministry of Health, and their decisions will be final. (4) All costs of the health surveillance and all additional cost that is incurred because of such surveillance will be borne by the employer, and the employee will not be charged for them. (5) Medical details of the employee who has been examined will be kept confidential respecting the right of privacy.</p>
§5	<p>Turkish Labor Law # 4857 / 22.5.2003, Repealed provisions; Article 120: Other articles were repealed except for the 14th article of the Labor Law dated 25.8.1971 and numbered 1475. Turkish Labor Law # 1475 / 25.8.1971, Article 14, (Changes on 29/7/1983 - 2869/3. Art): In the calculation of the compensation mentioned in Article 13 and the wage that will be the basis for the severance pay in this article, the money provided to the worker and the benefits arising from the contract and law that can be measured in money are also taken into consideration.</p>
§6	<p>The Turkish Regulation on Overtime and Extra Work art 10, The overtime and extra works payments included with normal working hours payment that are given to employees are paid according to Turkish Labor Law. This payment has to be clearly shown on payroll documentation and on pay slips, which are given to employees according to Turkish Labor Law. Social Insurance and General Health Insurance Law; #5510/2006, Rev: 08.05.2008, Art. 80. The social insurance premiums of the employees are calculated and paid based on gross total wage paid to the employees in the related month. Turkish Labor Law # 4857 / 2003, ARTICLE 32-In general terms, the wage shall mean the amount provided and paid in cash to a person by the employer or third persons against performance of a designated work. Basically, the wage is paid as Turkish currency in the working place or deposit in a bank account in the name of the worker. Where it is agreed to pay the wage in foreign currency, Turkish equivalent of the agreed amount is calculated and paid over the current forex rate prevailing on the date of payment. The wages may not be paid in the form of bill payable to order (bond), or coupon or any other valuable paper alleged to represent a currency effective in the country. Wage, premium, bonus and all kinds of this qualification regulation on payment through banks; ARTICLE 10 - (1) Businesses and third parties with employers that implementation of the Labor Law in business, number of workers they employ in overall Turkey(Amended expression: OG-21/5 / 2016-29718) (2) if at least five workers they employ for that month the banks are obliged to pay the net amount of any payment they will make after the legal deductions are deducted through banks.</p>

Corrective Action Plan - Non Compliances

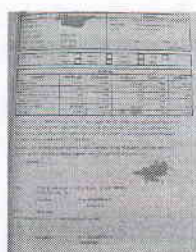

Non-Compliance		Evidence																												
[Back to findings summary]																														
<table border="1"> <thead> <tr> <th colspan="2">Non-Compliance</th> </tr> </thead> <tbody> <tr> <td>Status</td> <td>OPEN</td> </tr> <tr> <td>Reference</td> <td>ZAF600587023</td> </tr> <tr> <td>Clause</td> <td>6 - Working hours are not excessive</td> </tr> <tr> <td>Issue Title</td> <td>485 - Workers do not take off 1 day in 7, and this is contrary to law or collective bargaining agreement (CBA) – systemic</td> </tr> <tr> <td>Subcategory</td> <td>Rest breaks and rest days</td> </tr> <tr> <td>New or carried over?</td> <td><input type="checkbox"/> New <input checked="" type="checkbox"/> Carried Over</td> </tr> <tr> <td>Raised by audit</td> <td>ZAA420664702</td> </tr> <tr> <td>Root cause</td> <td><input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other</td> </tr> <tr> <td>Root cause - Other</td> <td></td> </tr> <tr> <td>Local law issue</td> <td>Turkish Labour Law # 4857 / 2003, ARTICLE 46-The workers employed in the working places within the scope of this Law are granted at least twenty-four hours uninterrupted relaxation period (weekly holiday) within seven days time scale provided that they have executed worked during the working days fixed according to article 63. Turkish Labour Law # 4857 / 2003, ARTICLE 63- In general the duration of work shall be at the most 45 hours a week. This period shall be applied by dividing the same equally among the days of the week worked.</td> </tr> <tr> <td>ETI code</td> <td>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.</td> </tr> <tr> <td>Explanation to the non compliance</td> <td>It was noted that workers were not given a one-day paid leave after 6 consecutive days of work during peak seasons. Details: 2 out of 26 sampled workers performed max 7 consecutive days working practice max 1 time in July 2024. It was not seen in November 2023 and April 2024. / Çalışanların seçilen aylarda 6 günlük çalışmanın ardından 1 günlük ücretli dinlenme izni kullanmadıkları tespit edilmiştir. Detaylar: Örneklenen 26 çalışandan 2 çalışan, Temmuz 2024'de maksimum 1 kez, maksimum 7 ardışık gün, Kasım 2023'te ve Nisan 2024'te görülmemiştir.</td> </tr> <tr> <td>Follow up</td> <td><input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit</td> </tr> </tbody> </table>		Non-Compliance		Status	OPEN	Reference	ZAF600587023	Clause	6 - Working hours are not excessive	Issue Title	485 - Workers do not take off 1 day in 7, and this is contrary to law or collective bargaining agreement (CBA) – systemic	Subcategory	Rest breaks and rest days	New or carried over?	<input type="checkbox"/> New <input checked="" type="checkbox"/> Carried Over	Raised by audit	ZAA420664702	Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	Root cause - Other		Local law issue	Turkish Labour Law # 4857 / 2003, ARTICLE 46-The workers employed in the working places within the scope of this Law are granted at least twenty-four hours uninterrupted relaxation period (weekly holiday) within seven days time scale provided that they have executed worked during the working days fixed according to article 63. Turkish Labour Law # 4857 / 2003, ARTICLE 63- In general the duration of work shall be at the most 45 hours a week. This period shall be applied by dividing the same equally among the days of the week worked.	ETI code	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.	Explanation to the non compliance	It was noted that workers were not given a one-day paid leave after 6 consecutive days of work during peak seasons. Details: 2 out of 26 sampled workers performed max 7 consecutive days working practice max 1 time in July 2024. It was not seen in November 2023 and April 2024. / Çalışanların seçilen aylarda 6 günlük çalışmanın ardından 1 günlük ücretli dinlenme izni kullanmadıkları tespit edilmiştir. Detaylar: Örneklenen 26 çalışandan 2 çalışan, Temmuz 2024'de maksimum 1 kez, maksimum 7 ardışık gün, Kasım 2023'te ve Nisan 2024'te görülmemiştir.	Follow up	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	 <p>NC.jpg</p>  <p>Weekly Rest Day Work July 2023.JPG</p>
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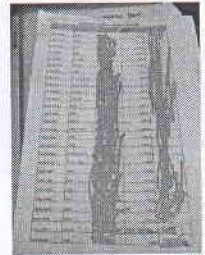
[illegible]

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600587024	
Clause	5 - Living wages are paid	
Issue Title	415 - Workers are charged (including via wage deductions) for Personal Protective Equipment (PPE) or other essential work-related items	
Subcategory	Deductions	
New or carried over?	<input type="checkbox"/> New <input checked="" type="checkbox"/> Carried Over	
Raised by audit	ZAA600021786	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>ILO reference: ILO General principles and operational guidelines for fair recruitment and Definition of recruitment fees and related costs: For the purpose of this definition of recruitment fees and related costs, the definitions of the General Principles and Operational Guidelines apply. The term "workers" includes jobseekers. OCCUPATIONAL HEALTH AND SAFETY LAW#6331(20/6/2012) ARTICLE 15 - (1) The employer does the following: a) Ensures that the employees are subjected to health surveillance, by taking into account the health and safety risks that they would encounter at the workplace; b) In the following cases, they must ascertain that the employees' medical checkups are done: 1) When they start the job; 2) When they change their job; 3) When after repeated leaves because of an industrial accident, occupational disease or health issued, they request to return to the job; 4) Throughout the employment, at regular interval as decided by the Ministry according to the qualifications of the employee, the nature of the work and the danger class of the workplace. (2) Those who will work at hazardous and very hazardous class workplaces will not be allowed to start work until they get a health report verifying that are medically fit for the job. (3) Medical reports that must be obtained as a requirement under this Law must be obtained at the workplace health and safety unit or from the workplace doctor that works at the joint health and safety unit from which service is procured. Objections to the reports must be submitted to the arbitrator hospitals that are selected by the Ministry of Health, and their decisions will be final. (4) All costs of the health</p>	
		 <p>NC1.jpg</p>
		


	surveillance and all additional cost that is incurred because of such surveillance will be borne by the employer, and the employee will not be charged for them. (5) Medical details of the employee who has been examined will be kept confidential respecting the right of privacy.
ETI code	5.1 - Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.
Explanation to the non compliance	It was noted that the employer does not pay for the health check report fee of the employees in the facility at the first employment. (It was observed that the employees are paid back for their health check report fee 6 months after they start work) // Firmada çalışanların ilk işe girişlerde sağlık taraması ücretinin, işveren tarafından karşılanmadığı gözlenmiştir. (Çalışanlara işe başladıktan 6 ay sonra işe giriş sağlık muayenesi ücretlerinin geri ödendiği görülmüştür.)
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input checked="" type="checkbox"/> 365 days <input type="checkbox"/> Other
Actions	It is recommended that the health check fee of all employees is provided by the employer at the first job entrance. // İlk işe girişte tüm çalışanların sağlık raporu ücretinin işveren tarafından sağlanması önerilir.

Audit company:
Intertek TurkeyReport reference: ZAA600081939
Start Date: 2024-08-15
End Date: 2024-08-15


Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600587025	
Clause	5 - Living wages are paid	
Issue Title	423 - Compulsory insurance (e.g. social insurance, accident insurance etc.) not paid - systemic	
Subcategory	Benefits & Insurance	
New or carried over?	<input type="checkbox"/> New <input checked="" type="checkbox"/> Carried Over	
Raised by audit	ZAA600021786	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	Turkish Labor Law # 4857 / 22.5.2003, Repealed provisions; Article 120: Other articles were repealed except for the 14th article of the Labor Law dated 25.8.1971 and numbered 1475. Turkish Labor Law # 1475 / 25.8.1971, Article 14, (Changes on 29/7/1983 - 2869/3. Art): In the calculation of the compensation mentioned in Article 13 and the wage that will be the basis for the severance pay in this article, the money provided to the worker and the benefits arising from the contract and law that can be measured in money are also taken into consideration.	
ETI code	5.1 - Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.	
Explanation to the non compliance	It was noted that travel and food allowances are not included in the calculation of severance compensation of the workers who were dismissed from facility. // İşten çıkartılan işçilerin kıdem tazminat hesaplamasında yol ve yemek yardımının dahil edilmediği gözlenmiştir.	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input checked="" type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended the facility shall include food and travel fees in the calculation of severance pay. //	
		 <p>NC2.jpg</p>  <p>Example of severance pay that does not include food and travel.JPG</p>

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	week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.	
Explanation to the non compliance	According to the document review and management interview; it was seen that the salaries, overtime and additional benefits of the employees were paid through the bank and reported to the social insurance institution. However, it was seen that the amount of 250 TL of the holiday bonuses given in the enterprise was reported to the social insurance institution through the bank channel, and the remaining 4000 TL bonus amounts were paid in cash by hand. All employees received TL 4000 for Ramadan and TL 4000 for Eid al-Adha in cash. All cash records were presented to the auditors and the payments were verified. // İşletmede yapılan doküman incelemesi ve yönetim beyanına göre; çalışanların maaşlarının, fazla mesailerinin ve ek yardımlarının banka kanalıyla ödenerek sosyal sigortalar kurumuna bildirildiği görülmüştür. Ancak, işletmede verilen bayram ikramiyelerinin 250 tl'lik tutarının banka kanalıyla sosyal sigortalar kurumuna bildirildiği, geriye kalan 4000 tl ikramiye tutarlarının elden nakdi olarak ödendiği görülmüştür. Bütün çalışanlar ramazan bayramında 4000 tl ve kurban bayramında 4000 tl ödemeyi elden nakit olarak almıştır. Denetçilere tüm elden ödeme kayıtları sunulmuş ve ödemeler doğrulanmıştır.	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
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Actions	Please ensure that all payments are reported to the social security office, including all wages (bonuses, premiums). // Lütfen ödemelerin tüm ücretleri (prim, ikramiye) kapsayacak şekilde sosyal sigorta kurumuna bildirilmesini sağlayınız.	

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Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other
Actions	It is recommended that total daily working practices should be limited to 11 hours. / Günlük toplam çalışma süreleri 11 saat ile sınırlandırılmalıdır.

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Subcategory	Benefits & Insurance																			
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																			
Explanation to the good example	The company gives 1250 TL shopping vouchers to its employees during Ramadan.//Firma, Ramazan ayında çalışanlarına 1250 TL'lik alışveriş çeki vermektedir.																			
Evidence	Employee Interview, Document Review./Çalışan Görüşmesi, Döküman İncelemesi																			

SMETA Declaration

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

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

Auditor Team			
Lead Auditor:	MUBERRA DEMIRCIOGLU	APSCA Number:	32200396
Additional Auditors:	nurselin aras		32200554
Date of declaration:	2024-08-15		

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

Site Representation		HAKSA ÖRME SAN. VE TİC. A.Ş.
Full Name:	OKAN CETIN	Merkezi: 15 Temmuz Mahallesi, Çarşı, No:11 Güneşli Bağcılar/İST.
Title:	HUMAN RESOURCE MANAGER	Merkezi: C Blok Kat:5, No:11 Güneşli Bağcılar/İST.
Date of declaration:	2024-08-15	Sicil : Org. San. Böl. 201. Cad. No:543 USAK
Comments:		Tel: +90 212 266 7368 Fax: +90 212 266 7369
Any exceptions to this must be recorded here (e.g. different sample size):		Güneşli V.D.H.No: 113 396 301 Sic.No: 194040-5
Sampled wage records from the past 5 months were provided for review (5 months only since the operation for digital thermometer just started last Sep 2020).		Meris No: 0455 1133 9070 001
The audit took 2.0 man-days (9AM-6PM per day). Audit time was extended until 8PM due to the extent of documentation; this was agreed upon with the factory representatives		

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.

Audit company:
Intertek Turkey

Report reference: ZAA600081939
Start Date: 2024-08-15
End Date: 2024-08-15



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

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[Click here for Auditors:](#)

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

Audit company:

Intertek Turkey

Report reference:

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Start Date:

2024-08-15

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