



SMETA Corrective Action Plan Report (CAPR)

Version 6.1



Audit Content:

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

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

2-Pillar SMETA Audit

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

4-Pillar SMETA

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

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

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

Guidance

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

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

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

Root cause (see column 4)

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

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

Next Steps:

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

Audit Details				
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC5000026364	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS1000030493	
Business name (Company name):	ADEL KALEMCILIK TICARET VE SANAYI A.S.			
Site name:	ADEL KALEMCILIK TICARET VE SANAYI ANONIM SIRKETI			
Site address:	Sekerpinar Mah. Yanyol Sokak No:7 Çayırova Kocaeli 41480 TR	Country:	TR	
Site contact and job title:	EMRAH UNAL / RESEARCH AND DEVELOPMENT AND QUALITY MANAGER			
Site phone:	+905336612947	Site e-mail:	burcin.yildirim@adel.co m.tr	
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health and Safety (plus Environment 2-Pillar)	<input checked="" type="checkbox"/> Environment 4-pillar	<input checked="" type="checkbox"/> Business Ethics
Date of Audit:	2024-08-20			

Audit Company Name:
Intertek Turkey

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

Audit Parameters			
Time in and time out	Day 1		
	In	08:30	
	Out	19:00	
Audit type:	PARTIAL_FOLLOW_UP		
Was the audit announced?	ANNOUNCED		
Who signed and agreed CAPR	EMRAH UNAL / RESEARCH AND DEVELOPMENT AND QUALITY MANAGER		
Is further information available	No		

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	Yes	No	Yes
B: Present at the audit?	Yes	No	Yes
C: Present at the closing meeting?	Yes	No	Yes
Reason for absence at the opening meeting	Worker representative was not in the facility on the Audit Day.		
Reason for absence during the audit	Worker representative was not in the facility on the Audit Day.		
Reason for absence at the closing meeting	Worker representative was not in the facility on the Audit Day.		

Summary of Findings

Issue <i>(please click on the issue title to go direct to the appropriate audit results by clause)</i>	Area of Non-Conformity		Number of issues			Findings
	ETI	Local Law	NC	Obs	GE	
<u>3 - Working conditions are safe and hygienic</u>	3.1	§1	1	0	0	NC - ZAF600594105
<u>0B - Management Systems and code implementation</u>	0.B.1		1	0	3	NC - ZAF600594106 GE - 6b6c0d45-b88d-43c8-8da7-401fde6a7521 GE - 284b2901-cf09-4247-a786-67ead6e8b75e GE - 82916274-a268-42ca-865e-9316a4985dd8
<u>5 - Living wages are paid</u>	5.1	§2	1	0	7	NC - ZAF600594107 GE - 3b6d7917-9d1e-411e-862b-aea2f40da03d GE - e7ed03be-0f6d-4d0f-abd9-3c8cd54da070 GE - 77ca5dfb-93c0-4fae-8bce-38498932a801 GE - 69697872-f8b7-4819-bb98-d48dfc01ab3 GE - 3f0971d3-82eb-403b-b62c-ddc8d4797401 GE - a42ae71c-31a7-4045-9f4e-c5264398e3c9 GE - 87762520-ef00-4d55-b976-5f32ea8ddfb4
<u>6 - Working hours are not excessive</u>	6.1	§3	1	0	0	NC - ZAF600594108
<u>10B4 - Environment 4-pillar</u>			0	0	3	GE - dd5df192-6f65-4a31-831d-a14f2483c5e1 GE - add11b58-c885-4102-a5b8-ce4bcc032e65 GE - 2939a6f8-b169-42d3-be80-cc0c4a0a7087

Local Law Issues

Issue	Description
§1	The regulation based on the grounding of electrical formations (21.08.2001) Appendix-P. Art.3 : The electricity grounding resistance inspections at industrial structures and trade center buildings should be performed on annual basis.
§2	In accordance with The Turkish Regulation on Overtime and Extra Work art 10 Employer is obligated to arrange a document that indicates the extra working and overtime hours and keep a signed copy of this document in employees' personnel files. The overtime and extra works payments included with normal working hours payment that are given to employees are paid according to Turkish Labor Law #4857/Article 32-34, This payment has to be clearly shown on payroll documentation and on pay slips, which are given to employees according to Turkish Labor Law #4857/Article 37. // In accordance with the Turkish Regulation on Working Hours Related to Labor Law, No: 25425, Date: 06.04.2004, Art. 9; The employer should document the working hours of employees appropriately.

§3	<p>In accordance with The Turkish Regulation on Overtime and Extra Work art 10 Employer is obligated to arrange a document that indicates the extra working and overtime hours and keep a signed copy of this document in employees' personnel files.</p> <p>The overtime and extra works payments included with normal working hours payment that are given to employees are paid according to Turkish Labor Law #4857/Article 32-34,</p> <p>This payment has to be clearly shown on payroll documentation and on pay slips, which are given to employees according to Turkish Labor Law #4857/Article 37.</p> <p>In accordance with the Turkish Regulation on Working Hours Related to Labor Law, No: 25425, Date: 06.04.2004, Art. 9; The employer should document the working hours of employees appropriately.</p>
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Corrective Action Plan - Non Compliances

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<table><tr><th colspan="2">Non-Compliance</th></tr><tr><td>Status</td><td>CLOSED</td></tr><tr><td>Reference</td><td>ZAF600594105</td></tr><tr><td>Clause</td><td>3 - Working conditions are safe and hygienic</td></tr><tr><td>Issue Title</td><td>220 - Failure to comply with legal requirements for electrical safety, e.g. inspections</td></tr><tr><td>Subcategory</td><td>Electrical risk</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>ZAA600063243</td></tr><tr><td>Resolved by audit</td><td>ZAA600082986</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>The regulation based on the grounding of electrical formations (21.08.2001) Appendix-P. Art.3 : The electricity grounding resistance inspections at industrial structures and trade center buildings should be performed on annual basis.</td></tr><tr><td>ETI code</td><td>3.1 - A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.</td></tr><tr><td>Explanation to the non compliance</td><td>According to the document review and management statement made in the company, it was noted that there were non-compliance in the electrical internal installation and grounding technical inspection reports. The date of the last technical inspection report examined in the company on the audit day is 02.11.2023. // Firmada yapılan döküman incelemesi ve yönetim beyanına göre, elektrik iç tesisat ve topraklama fenni muayene raporlarında uygunsuzlukların bulunduğu not edilmiştir. Firmada denetim günü incelenen son fenni muayene raporunun tarihi 02.11.2023'tür.</td></tr><tr><td>Follow up method</td><td><input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit</td></tr><tr><td></td><td><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/></td></tr></table>			Non-Compliance		Status	CLOSED	Reference	ZAF600594105	Clause	3 - Working conditions are safe and hygienic	Issue Title	220 - Failure to comply with legal requirements for electrical safety, e.g. inspections	Subcategory	Electrical risk	New or carried over?	<input type="checkbox"/> New <input checked="" type="checkbox"/> Carried Over	Raised by audit	ZAA600063243	Resolved by audit	ZAA600082986	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	The regulation based on the grounding of electrical formations (21.08.2001) Appendix-P. Art.3 : The electricity grounding resistance inspections at industrial structures and trade center buildings should be performed on annual basis.	ETI code	3.1 - A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.	Explanation to the non compliance	According to the document review and management statement made in the company, it was noted that there were non-compliance in the electrical internal installation and grounding technical inspection reports. The date of the last technical inspection report examined in the company on the audit day is 02.11.2023. // Firmada yapılan döküman incelemesi ve yönetim beyanına göre, elektrik iç tesisat ve topraklama fenni muayene raporlarında uygunsuzlukların bulunduğu not edilmiştir. Firmada denetim günü incelenen son fenni muayene raporunun tarihi 02.11.2023'tür.	Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit		<input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>
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Timescale	Immediate <input type="checkbox"/> 90 days <input type="checkbox"/> 365 days	30 days <input type="checkbox"/> 120 days <input type="checkbox"/> Other	60 days <input type="checkbox"/> 180 days	
Actions	It is recommended to eliminate any nonconformities found in the electrical internal installation and grounding reports. // Elektrik iç tesisat ve topraklama raporlarında bulunan uygunsuzlukların giderilmesi tavsiye edilir.			
Additional comments	Yapılan çalışmalar ile uygunsuzluk giderilmiş ve uygunluk alındığına dair rapor eklenmiştir. There were no non-compliance in the electrical internal installation and grounding technical inspection reports dated 13.7.2024.//13.7.2024 tarihli Elektrik İç Tesisat ve Topraklama Teknik Muayene raporlarında herhangi bir uygunsuzluk görülmemiştir.			

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	<p>months of November 2023 were verified. No inconsistencies were found in the time and payment record reviews of the company's own employees. Therefore this is a gap in social compliance management system.</p> <p>//</p> <p>Firmada gerçekleştirilen döküman incelemesi, bilgisayar zaman kayıt sistemi incelemesi, çalışan görüşmeleri ve yönetim görüşmelerine dayalı olarak; Firmada örneklenen yemekhane (Taşeron – SOA TOPLU YEMEK ÜRETİM VE SERVİS ANONİM ŞİRKETİ) personeli için seçilen 3 aya ait zaman ve ödeme kayıtları sunulmuştur (Haziran 2023- Kasım 2023 – Nisan 2024). Haziran 2023 ve Nisan 2024 aylarına ait sunulan zaman-ödeme kayıtlarında tutarsızlık bulunmaktadır. Firma tarafından sunulan Haziran 2023 ve Nisan 2024 aylarına ait zaman kayıtlarında çalışanların giriş ve çıkış saatlerinde tutarsızlık (eşleşmeyen saat-gün) olduğu görülmüştür. Ayrıca, bazı girişler çıkış, bazı çıkışların giriş olarak gösterildiği görülmüştür. Firma yönetimi bu durumun sistemsel kaynaklı olduğunu beyan etmiştir.</p> <p>Bu sebeple, firmanın zaman kayıt sistemi efektif olarak kullanmadığı görülmüştür. Bundan dolayı, çalışanların çalışma saatleri (normal + fazla mesai) ve ödemeleri (normal + fazla mesai), ek ödemeler ve olası kesintiler Haziran 2023 ve Nisan 2024 ayları için sunulan kayıtlardan doğrulanamamıştır. Diğer örneklenen Kasım 2023 ayları için örneklenen taşeron yemekhane çalışanın çalışma saatleri ve ödemeleri (normal + fazla mesai) doğrulanmıştır. Firmanın kendi çalışanları için yapılan zaman ve ödeme kaydı incelemelerinde herhangi bir tutarsızlığa rastlanmamıştır. Dolayısıyla bu, sosyal uygunluk yönetim sisteminde iyileştirmeye açık bir noktadır.</p>	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	<p>It is recommended that the entry-exit times of all employees be recorded by a consistent system under the control of the employees and that the records be reviewable.</p> <p>//</p> <p>Tüm çalışanların giriş-çıkış saatlerinin çalışanların kontrolündeki tutarlı bir sistem tarafından kayıt altına alınması ve kayıtların incelenebilir olması tavsiye edilir.</p>	
Additional comments	<p>On the Audit Day, 10 employees' time and wage records for June 2024 and July 2024 were reviewed. It was not seen inconsistency between the records.//Denetim Günü'nde 10 çalışanın Haziran 2024 ve Temmuz 2024 aylarına ait zaman ve ücret kayıtları incelendi. Kayıtlar arasında tutarsızlık görülmedi.</p> <p>Auditor verified the time and wage records.//Denetçi zaman ve ücret kayıtlarını doğruladı.</p>	



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Explanation to the good example	Employees of the company are given a market card worth 2500 TL every three months.//Firmada şirket çalışanlarına üç ayda bir 2500 TL değerinde market kartı verilmektedir.																			
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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:	MELİS OKTAY	APSCA Number:	32200319
Additional Auditors:			
Date of declaration:	2024-08-20		

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

Site Representation	
Full Name:	EMRAH UNAL
Title:	RESEARCH AND DEVELOPMENT AND QUALITY MANAGER
Date of declaration:	2024-08-20
Comments: <i>Any exceptions to this must be recorded here (e.g. different sample size): 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). The audit took 2.0 man-days (9AM-6PM per day). Audit time was extended until 8PM due to the extent of documentation; this was agreed upon with the factory representatives</i>	
2 administrative employees were included Audit scope as a result of SMETA 4PL	

Guidance on Root Cause

Explanation of the Root Cause Column

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

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

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

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

Some examples of finding a “root cause”

Example 1

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

Example 2

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

Example 3

A site uses fines to control unacceptable behaviour of workers.

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

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

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

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

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



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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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