

SMETA Corrective Action Plan Report (CAPR)

Version 7



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Audit content

(1) A SMETA audit was conducted which included some or all of labour standards, health and safety, environment and business ethics. The SMETA minimum requirements were applied and the SMETA auditor manual was followed. 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.

The audit scope includes an assessment of the Workplace Requirements and the Management Systems Assessment against the code areas below.

2-pillar audits include:

- Labour standards:
 - 0. Enabling accurate assessment
 - 1. Employment is freely chosen
 - 1.A. Responsible recruitment and entitlement to work
 - 2. Freedom of association and right to collective bargaining are respected
 - 4. Child labour shall not be used
 - 5. Legal wages are paid
 - 5.A. Living wages are paid
 - 6. Working hours are not excessive
 - 7. No discrimination is practiced
 - 8. Regular employment is provided
 - 8.A. Sub-contracting and homeworkers are used responsibly
 - 9. No harsh or inhumane treatment is allowed
- Health and safety:
 - 3. Working conditions are safe and hygienic
- Environment:
 - 10.A. Environment 2-pillar

4-pillar audits include, in addition to the above:

- Environment:
 - 10.B. Environment 4-pillar
- Business ethics:
 - 10.C. Business ethics

(2) Where appropriate, non-compliances or non-conformances were raised where either local law or the base code were not met, and recorded as non-compliances on both the audit report, CAPR and on the Sedex Platform.

(3) Any non-conformance against customer code shall not be uploaded to Sedex, but sent directly to the customer in question.

Audit details

Site details

Sedex site reference	ZS1000082944	Site name	BB Madencilik
Business name	BB Madencilik Sanayi ve Ticaret A.S	Site address	Killik Mahallesi 104 Sokak No:13C ORDU/Ünye TR 52300

Audit details

Sedex company reference	ZC5000069913	Auditor company name	DQS CFS GmbH
Audit company address	August-Schanz-Str. 21, Frankfurt/M, DE, 60433		
Date of audit	2026-02-16	Audit conducted by	Ergün Oktay Sezer
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics		
Time in and out	Day 1		Day 2
	In	09:00	In 09:00
	Out	18:00	Out 13:00
Audit type	Full initial		
Was the audit announced?	Semi announced		
Was the Sedex SAQ available for review?	Yes		

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Who signed and agreed CAPR? Mrs. Hatice Burak Erem / Management Representative

Any conflicting information SAQ/Pre-Audit Info No

Is further information available? No

Audit attendance

	Senior management	Worker representative	Union representative
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 representative		
Reason for absence during the audit	There is no union representative		
Reason for absence at the closing meeting	There is no union representative		

SMETA declaration

Auditor team

SMETA declaration

I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual.

1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform.
2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question.

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.

Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size) None

Lead auditor	Ergün Oktay Sezer	APSCA Number	21704137
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Additional auditor

Date of declaration	2026-02-17
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Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	Mrs. Hatice Burak Erem
Title	Management Representative
Date of declaration	2026-02-17

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF601349481
	3.O Implement an appropriate electrical safet...		GE ZAF601349483
	3.T Ensure that transport provisions, includi...	Local law Base code	NC ZAF601349482
5. Legal wages are paid	5.B Ensure that workers receive the insurance...		GE ZAF601349479
	5.B Ensure that workers receive the insurance...		GE ZAF601349480
	5.B Ensure that workers receive the insurance...		GE ZAF601349487
9. No harsh or inhumane treatment is allowed	9.E Ensure appropriate training for workers a...	Local law	NC ZAF601349478
10.A. Environment 2-Pillar	10.A.B Comply with relevant local, regional a...	Local law Base code	NC ZAF601349484
	10.A.B Comply with relevant local, regional a...	Local law Base code	NC ZAF601349485
	10.A.B Comply with relevant local, regional a...	Local law Base code	NC ZAF601349486
10.B. Environment 4-Pillar	10.B.F Have and communicate policies and proc...	Local law	NC ZAF601349475
	10.B.G Establish resource-use targets and a p...	Local law	NC ZAF601349476
	10.B.I Monitor and mitigate the site's impact...	Local law	NC ZAF601349477

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Findings: non-compliances

ZAF601349484

Non-compliance

Due 2026-04-19

Code area

10.A Environment 2-Pillar

Status

Closed (2026-04-22)*

Workplace requirement

10.A.B Comply with relevant local, regional and national laws or regulations, and have the correct documentation or permits, including for resource use (e.g. water, energy, material) and waste disposal.

Time given to resolve

30 days

Verification method

Desktop audit

Issue title

598 - The site does not have all legally required permits for use and/or disposal of resources (e.g. energy, water, air emissions, waste etc.)

Area of non-compliance/non-conformance

Local law

Base code

Description

Non-Compliance (NC)

The company obtained a Temporary Activity Certificate on 07.11.2025. However, the site is currently awaiting the emission report required to determine its status under the environmental permit and licensing process. As a result, an environmental permit application has not yet been submitted, and no finalized environmental permit or exemption decision was available at the time of the audit.

The absence of a completed emission assessment and finalized environmental permit documentation represents a compliance gap, as the site is not yet able to demonstrate full alignment with applicable environmental permitting requirements.

Corrective and preventative actions

Corrective Action Plan (CAP)

The company shall obtain the required emission measurement report and, based on the outcome, shall submit an application for the environmental permit or exemption in accordance with legal requirements, and retain the finalized approval or permit documentation once issued.

[← Findings](#)

[Management systems →](#)

Local law reference

Applicable Laws:

Environmental Law No. 2872, dated 09.08.1983, Article 11 – Obligation to obtain required environmental permits and approvals

Regulation on Environmental Permits and Licenses, published in the Official Gazette dated 10.09.2014, No. 29115 – Requirements for environmental permit applications and emission-related obligations

Regulation on Air Quality Assessment and Management, published in the Official Gazette dated 06.06.2008, No. 26898 – Emission measurement and reporting requirements

Applicable Standards:

SMETA 6.1 – Environment (Legal compliance and environmental permitting)

ETI Base Code, Clause 3 – A safe and hygienic working environment, including environmental controls

ISO 14001:2015, Clause 6.1.3 – Compliance obligations

ISO 14001:2015, Clause 9.1.2 – Evaluation of compliance

* PDF generated at 07:08 (UTC) on 22 May 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601349485

Non-compliance

Due 2026-04-19

Code area

10.A Environment 2-Pillar

Status

Closed (2026-04-22)*

[← Findings](#)

[Management systems →](#)

Workplace requirement

10.A.B Comply with relevant local, regional and national laws or regulations, and have the correct documentation or permits, including for resource use (e.g. water, energy, material) and waste disposal.

Time given to resolve

30 days

Issue title

598 - The site does not have all legally required permits for use and/or disposal of resources (e.g. energy, water, air emissions, waste etc.)

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

Description

Non-Compliance (NC)

The site's BEKRA (Major Industrial Accident Prevention) status has not yet been determined. At the time of the audit, no BEKRA notification, classification, or exemption letter issued by the Ministry of Environment, Urbanization and Climate Change was available to demonstrate whether the site is subject to BEKRA requirements or exempt from them.

The absence of an official determination or exemption documentation means that the site is currently unable to evidence its regulatory status under the legislation on the prevention of major industrial accidents, representing a compliance and documentation gap.

Corrective and preventative actions

Corrective Action Plan (CAP)

The company shall apply to the Ministry of Environment, Urbanization and Climate Change to determine its BEKRA status and shall obtain and retain the official BEKRA classification or exemption decision, and implement any applicable obligations based on the outcome.

Local law reference

Applicable Law

Environmental Law No. 2872, dated 09.08.1983, Article 11 – Obligation to comply with environmental legislation.

Regulation on the Prevention of Major Industrial Accidents and the Reduction of Their Effects, published in the Official Gazette dated 02.03.2019, No. 30702

(Büyük Endüstriyel Kazaların Önlenmesi ve Etkilerinin Azaltılması Hakkında Yönetmelik – BEKRA / SEVESO)

Applicable Standard

SMETA 7.1 – Environment (Legal compliance and risk prevention)

ETI Base Code, Clause 3 – Safe and hygienic working environment

ISO 14001:2015, Clause 6.1.3 – Compliance obligations

ISO 14001:2015, Clause 9.1.2 – Evaluation of compliance

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ZAF601349486

Non-compliance

Due 2026-04-19

Code area

10.A Environment 2-Pillar

Status

Closed (2026-04-22)*

Workplace requirement

10.A.B Comply with relevant local, regional and national laws or regulations, and have the correct documentation or permits, including for resource use (e.g. water, energy, material) and waste disposal.

Time given to resolve

30 days

Verification method

Desktop audit

Issue title

598 - The site does not have all legally required permits for use and/or disposal of resources (e.g. energy, water, air emissions, waste etc.)

Area of non-compliance/non-conformance

Local law

Base code

Description

Non-Compliance (NC)

At the time of the audit, the company had not submitted any application to the Ministry of Environment, Urbanization and Climate Change regarding its soil pollution status, and no exemption letter, permit, or official determination was available to demonstrate whether the site is subject to soil pollution obligations or exempt from them.

The absence of an application or official correspondence means that the site is currently unable to evidence its regulatory status in relation to soil pollution prevention and monitoring requirements, representing a documentation and compliance gap.

Corrective and preventative actions

Corrective Action Plan (CAP)

The company shall apply to the Ministry of Environment, Urbanization and Climate Change to determine its obligations regarding soil pollution, and shall obtain and retain the official exemption letter or approval/permit, or implement required monitoring and reporting actions based on the outcome.

Local law reference

Applicable Law

Environmental Law No. 2872, dated 09.08.1983, Article 11 – Obligation to comply with environmental protection requirements

Regulation on Soil Pollution Control and Contaminated Sites, published in the Official Gazette dated 08.06.2010, No. 27605 – Requirements related to soil pollution prevention, notification, exemption, and remediation

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ZAF601349475

Non-compliance

Due 2026-05-19

Code area

10.B Environment 4-Pillar

Status

Closed (2026-05-22)*

Workplace requirement

10.B.F Have and communicate policies and processes, endorsed at the highest level, that includes commitments to improve environmental performance and an approach to managing environmental impacts on relevant stakeholders

Time given to resolve

60 days

Verification method

Desktop audit

Issue title

601 - Lack of a detailed environment policy that covers relevant environmental impacts and has been communicated to necessary parties

Area of non-compliance/non-conformance

Local law

Description

The company's environmental commitments include awareness, pollution prevention, legal compliance, and continuous improvement; however, the Environmental Policy and related procedures do not contain specific requirements or measurable objectives for sustainable material sourcing, packaging optimization, prioritizing local suppliers, switching to renewable energy sources, zero-waste and recycling protocols, responsible water management, biodiversity and ecosystem impact management, or circular economy and resource efficiency. This gap limits the scope of the company's sustainability strategy and alignment with advanced environmental management practices.

Corrective and preventative actions

The company shall update its Environmental Policy and procedures to include specific commitments and measurable goals covering sustainable material sourcing, packaging optimization, prioritization of local suppliers, transition to renewable energy, zero-waste and recycling actions, responsible water usage, biodiversity and ecosystem protection, and circular resource efficiency. These updates shall be integrated into the company's environmental objectives and monitoring system to ensure continuous improvement.

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Local law reference

This requirement is aligned with the principles of the Turkish Environmental Law No. 2872 (Çevre Kanunu, Official Gazette No. 18132, dated 11 August 1983*), which obliges organizations to prevent pollution, manage resources efficiently, and adopt sustainable production methods. It also corresponds to the Regulation on Environmental Management Services (Official Gazette No. 29034, dated 30 July 2014), which encourages continuous improvement and integration of sustainability measures into company policies and practices.

* PDF generated at 07:08 (UTC) on 22 May 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601349476

Non-compliance

Due 2026-06-18

Code area

10.B Environment 4-Pillar

Status

Closed (2026-05-22)*

Workplace requirement

10.B.G Establish resource-use targets and a plan to reach them.

Time given to resolve

90 days

Issue title

953 - Site has not established resource targets and/or has not developed a plan to reach them

Verification method

Desktop audit

Description

The site has not established specific resource consumption and reduction targets for key environmental aspects such as solid waste, hazardous waste, wastewater, water usage, electricity consumption, and greenhouse gas emissions. Additionally, there is no defined plan or action framework in place to achieve measurable improvements or monitor progress toward resource efficiency and environmental sustainability.

Area of non-compliance/non-conformance

Local law

Corrective and preventative actions

The site shall identify and define measurable resource efficiency and reduction targets covering solid waste, hazardous waste, wastewater, water, energy, and greenhouse gas emissions. A Resource Management and Reduction Plan shall be developed, including baselines, annual improvement goals, responsible persons, and monitoring methods. The plan shall be incorporated into the environmental management system and reviewed periodically to ensure continuous improvement and compliance with sustainability objectives.

[← Findings](#)

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Local law reference

This requirement aligns with the Turkish Environmental Law No. 2872 (Çevre Kanunu, Official Gazette No. 18132, dated 11 August 1983*), which mandates the prevention of pollution and efficient use of natural resources, and the Regulation on Environmental Management Services (Çevre Yönetimi Hizmetleri Yönetmeliği, Official Gazette No. 29034, dated 30 July 2014*), which requires organizations to set objectives and targets for resource conservation and pollution control as part of their environmental management systems.

* PDF generated at 07:08 (UTC) on 22 May 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601349477

Non-compliance

Due 2026-05-19

Code area

10.B Environment 4-Pillar

Status

Closed (2026-04-22)*

Workplace requirement

10.B.I Monitor and mitigate the site's impacts on biodiversity.

Time given to resolve

60 days

Issue title

651 - Site is not aware of the local laws and regulations covering biodiversity

Verification method

Desktop audit

Description

The site has not established a formal system or monitoring process to assess or mitigate its potential impacts on biodiversity and local ecosystems. Although the Environmental Policy exists, it does not include a biodiversity management component or related performance indicators. As a result, biodiversity-related risks and opportunities are not systematically identified, assessed, or managed.

Area of non-compliance/non-conformance

Local law

Corrective and preventative actions

The site shall develop and implement a Biodiversity Monitoring and Management Procedure as part of its Environmental Management System. This shall include: Identification of the site's potential and actual impacts on local flora, fauna, and ecosystems. Assessment of risks and development of mitigation and conservation actions, such as habitat protection or pollution prevention measures. Inclusion of biodiversity indicators in environmental targets and periodic review of related performance. The procedure shall be reviewed annually to ensure alignment with environmental legislation and continuous improvement.

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Local law reference

This requirement aligns with: Turkish Environmental Law No. 2872 (Çevre Kanunu, Official Gazette No. 18132, dated 11 August 1983*), which mandates the protection of natural resources and prevention of environmental degradation. Regulation on the Protection of Wildlife and Biological Diversity, issued under the Ministry of Agriculture and Forestry (Official Gazette No. 27537, dated 28 December 2009*), which requires organizations to avoid or mitigate adverse impacts on biodiversity and natural habitats in their operations.

* PDF generated at 07:08 (UTC) on 22 May 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601349481

Non-compliance

Due 2026-05-19

Code area

3 Working conditions are safe and hygienic

Status

Closed (2026-04-22)*

Workplace requirement

3.L Implement effective processes to manage fire safety including, but not limited to, accessible evacuation routes, a fire detection system, fire fighting/suppression equipment, training and regular drills covering all shifts and warning systems.

Time given to resolve

60 days

Verification method

Desktop audit

Issue title

210 - Inadequate/poorly functioning emergency lighting

Area of non-compliance/non-conformance

Local law

Base code

Description

Non-Compliance (NC)

The workplace is equipped with emergency exits, emergency exit signage, and emergency lighting, and a generator is available on site. However, the existing emergency lighting is installed only above emergency exit doors and does not cover the full length of emergency escape routes. In addition, there are no battery-backed emergency lighting units installed along escape routes to ensure continuous illumination in the event of power failure or insufficient generator capacity. As a result, emergency escape routes may not be adequately illuminated under certain emergency scenarios. This situation constitutes an isolated minor risk.

Corrective and preventative actions

Corrective Action Plan (CAP)

The company shall install battery-backed emergency lighting systems along all emergency escape routes, ensuring continuous and sufficient illumination beyond emergency exit doors during power outages or generator failure, and shall regularly test and record the functionality of these systems.

[← Findings](#)

[Management systems →](#)

Local law reference

Applicable Laws:

Occupational Health and Safety Law No. 6331, dated 20.06.2012, Article 4 – Employer's obligation to ensure workplace health and safety

Regulation on Fire Protection of Buildings, published in the Official Gazette dated 19.12.2007, No. 26735, Articles 72 and 75 – Requirements for emergency lighting and illumination of escape routes

Regulation on Health and Safety Measures in Workplace Buildings and Annexes, published in the Official Gazette dated 17.07.2013, No. 28710, Annex I – Emergency exits and emergency lighting requirements

Applicable Standards:

SMETA 3.1 / 3.L – Health and Safety (Emergency preparedness and safe evacuation)

ETI Base Code, Clause 3 – A safe and hygienic working environment

ISO 45001:2018, Clause 8.2 – Emergency preparedness and response

Evidence

[NC No emergency lighting in production.JPG](#)

* PDF generated at 07:08 (UTC) on 22 May 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601349482

Non-compliance

Due 2026-04-19

Code area

3 Working conditions are safe and hygienic

Status

Closed (2026-04-22)*

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Workplace requirement

3.T Ensure that transport provisions, including those provided by a contracted third party, are safe and meet legal requirements.

Time given to resolve

30 days

Issue title

294 - Workplace vehicles appear to be unsafe

Verification method

Desktop audit

Description

Non-Compliance (NC)

The site operates two electric and two diesel forklifts. The maximum technical speed of the forklifts is 20 km/h, and the company has established internal instructions and provided training requiring forklifts to operate at a maximum speed of 10 km/h within the site.

However, during the site tour, it was observed that forklift operators were not consistently complying with the defined on-site speed limit. This indicates a gap between documented procedures/training and actual implementation, increasing the risk of collision and injury. This constitutes a non-compliance related to the effective control of mobile equipment hazards.

Area of non-compliance/non-conformance

Local law

Base code

Corrective and preventative actions

Corrective Action Plan (CAP)

The company shall reinforce forklift speed control measures by implementing effective monitoring and enforcement mechanisms (e.g. physical speed limiters, visual speed signage, supervision and disciplinary controls where required), and shall provide refresher training to forklift operators to ensure consistent compliance with on-site speed limits.

Local law reference

Applicable Law

Occupational Health and Safety Law No. 6331, dated 20.06.2012, Article 4 – Employer's obligation to ensure health and safety and prevent risks

Regulation on the Use of Work Equipment, published in the Official Gazette dated 25.04.2013, No. 28628, Articles 7 and 10 – Safe use, control, and operation of work equipment

Regulation on Occupational Health and Safety in the Use of Machinery, Annex II – Requirements for safe operation of mobile work equipment

Applicable Standard

SMETA 3.1 / 3.M – Health and Safety (Safe use of machinery and mobile equipment)

ETI Base Code, Clause 3 – A safe and hygienic working environment

ISO 45001:2018, Clause 8.1 – Operational planning and control

Evidence

[NC No speed limit.JPG](#)

[← Findings](#)

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* PDF generated at 07:08 (UTC) on 22 May 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601349478

Non-compliance

Due 2026-05-19

Code area

9 No harsh or inhumane treatment is allowed

Status

Closed (2026-05-22)*

Workplace requirement

9.E Ensure appropriate training for workers at all levels in roles where risk has been identified and those with relevant supervisory or administrative responsibilities, to prevent harsh or inhumane treatment in the workplace. Have systems in place to monitor the understanding/implementation of the training.

Time given to resolve

60 days

Verification method

Desktop audit

Issue title

942 - There is no or insufficient training programme in place to prevent harsh or inhumane treatment in the workplace, or key members of staff have not received the training

Area of non-compliance/non-conformance

Local law

Description

The company provides training on ethics, harassment, and prevention of abusive treatment. However, as there is currently no documented risk assessment table related to harassment and abusive treatment, no specific or comprehensive training program has been planned based on identified risks at this stage.

Corrective and preventative actions

The company will prepare a harassment and abusive treatment risk assessment table to identify potential risks within the workplace and during employee transportation. Based on the identified risks, the company will develop and implement a comprehensive and risk-based training program specifically addressing harassment and abusive treatment. Relevant procedures will be reviewed and updated in line with the risk assessment outcomes. All employees and management will receive periodic awareness training, and the effectiveness of these actions will be monitored and reviewed regularly.

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Local law reference

Turkish Labour Law No. 4857 (2003) Prohibits discrimination, harassment, and unfair treatment in employment relationships. Turkish Code of Obligations No. 6098 (2011) Obligates employers to protect employees' physical and psychological well-being. Occupational Health and Safety Law No. 6331 (2012) Requires employers to identify, assess, and manage risks affecting employee health and safety. Turkish Penal Code No. 5237 (2004) Criminalizes harassment, threats, abuse, and violent behavior. SMETA Labour Standards Require the prevention of harassment, inhumane treatment, and the implementation of effective risk assessments and training programs.

* PDF generated at 07:08 (UTC) on 22 May 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

Findings: good examples

ZAF601349483

Good example

Code area

3 Working conditions are safe and hygienic

Workplace requirement

3.O Implement an appropriate electrical safety program to ensure that electrical hazards are reduced and controlled by appropriately qualified personnel.

Description

Good Example (GE)

The site has installed an automatic FM-200 fire suppression system in six main electrical distribution panels. This system provides rapid and effective fire suppression without causing damage to electrical equipment and exceeds minimum legal requirements. The presence of FM-200 systems demonstrates a proactive and preventive approach to fire safety and asset protection and is therefore considered a good example.

ZAF601349479

Good example

Code area

5 Legal wages are paid

Workplace requirement

5.B Ensure that workers receive the insurances and benefits (including leave entitlements) they are legally or contractually entitled to.

Description

Food and transportation are provided free of charge to all employees

ZAF601349480

Good example

Code area

5 Legal wages are paid

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ZAF601349480

Good example

Workplace requirement

5.B Ensure that workers receive the insurances and benefits (including leave entitlements) they are legally or contractually entitled to.

Description

Good Practice (GE)

The company provides Ramadan food packages containing essential food items to all employees, distributed equally during the Ramadan period. This support is offered in addition to regular wages and benefits and contributes positively to employee welfare and social support. This practice goes beyond legal requirements and is considered a good example of social responsibility and worker care.

ZAF601349487

Good example

Code area

5 Legal wages are paid

Workplace requirement

5.B Ensure that workers receive the insurances and benefits (including leave entitlements) they are legally or contractually entitled to.

Description

Good Example (GE)

During the Kurban Bayramı period (Eid al-Adha), the company provides a TRY 2,000 holiday allowance to all employees. This payment is added to regular wages and clearly reflected on payroll records, ensuring transparency and traceability. The allowance is provided in addition to statutory wages and benefits and represents a good example of the company's commitment to employee welfare and fair compensation practices.

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Management systems

	Policies and procedures	Resources	Communication and training	Monitoring
1. Employment is freely chosen				
1.A. Responsible recruitment and entitlement to work				
2. Freedom of association and right to collective bargaining are respected				
3. Working conditions are safe and hygienic				
4. Child labour shall not be used				
5. Legal wages are paid				
6. Working hours are not excessive				
7. No discrimination is practiced				
8. Regular employment is provided				



Not addressed



Fundamental improvements required



Some improvements recommended



Robust management systems

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	Policies and procedures	Resources	Communication and training	Monitoring
8.A. Sub-contracting and homeworkers are used responsibly				
9. No harsh or inhumane treatment is allowed				
10.A. Environment 2-Pillar				
10.C. Business ethics				



Not addressed



Fundamental improvements required



Some improvements recommended



Robust management systems

Guidance

The Corrective Action Plan Report (CAPR) 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 re-record actions taken and to categorise the status of the non-compliances/ non-conformances.

Good practice examples should be pointed out at the closing meeting as well as discussing non-compliances/ non-conformances (NCs) and corrective actions, Collaborative Action Required (CAR) findings and the Management Systems Assessment (MSA).

Next steps:

1. The site shall request, via Sedex, that the audit body upload the audit report, NCs, CARs, MSA and good examples. If you have not already received instructions on how to do this then please visit the [Sedex members' e-learning platform](#).
2. Sites shall action its NCs and document its progress via Sedex.
3. Once the site has effectively progressed through its actions then it shall request that the audit body verify its actions. Please visit [Sedex members' e-learning platform](#) for information on how to do this.
4. The audit body shall verify corrective actions taken by the site by either a desktop review process via the Sedex platform or by follow-up audit.
5. Some NCs that cannot be closed off by desktop review may need to be closed off via a 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 NC. Any follow-up audit must take place within twelve months of the previous initial/periodic audit and the information from the previous 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).
7. The site shall develop and share with Sedex an action plan to work on CAR findings, and take actions to work on these areas as identified.
8. The site should use the MSA gradings to help to improve internal systems, focusing where their systems are weakest and the risks of harm are highest. These actions should better prepare them for future audits and help sustain compliance.

Management Systems Assessment (MSA)

A management system is defined as a comprehensive framework comprising of processes, policies, procedures, and tools that are strategically designed and implemented within a business to plan, organise, execute, monitor, and continuously improve its activities. Management systems are the systems that underpin how a company runs its day-to-day operations, makes decisions, and helps avoid the recurrence of common problems.

Where management systems are weak a site is at higher risk of non-compliance over time, the SMETA MSA can help sites to proactively reduce the likelihood of risks occurring. Sites should take actions commensurate with their size and resources, focusing on where their systems are weakest and the likelihood of risks is highest, based on their sector, location and workforce profile.

The MSA Grades do not result in NCs, and will not be re-assessed in follow-up audits.

For more information on management systems please refer to the Management Systems workbooks.

Collaborative Action Required

The SMETA Workplace Requirements identify certain specific issues where a site may not meet the base code, but the usual mechanisms of NC verification and closure are not appropriate, for some or all of the following reasons;

- The audited party does not have the capacity/ responsibility to close the issue without support from other relevant stakeholders, such as commercial partners/buyers.
- Remediation of the issue requires an indeterminate and possibly extended timeframe, rather than a predetermined deadline as set within the Sedex platform.
- There is a risk of adverse consequences if closure of a particular issue is not approached with due consideration and time provided for adequate risk assessment.
- Evidencing effective remediation is complex and it is outside the capacity of existing SMETA methodology to validate through evidence provided during an onsite assessment alone.

These specific WRs have a Collaborative Action Required (CAR) finding raised against them.

Collaborative Action Required findings require a different way of working from other NCs for buyer and supplier members. The activities required to close these issues may involve actions from both buyers and suppliers, as well as additional stakeholders such as third-party labour providers, impacted workers, local NGOs, and trade unions.

Due to the complexity of the issues and the spectrum of potential stakeholders that may need to act, CARs may need long-term closure plans, potentially spanning multiple years. To facilitate a longer-term approach and to reduce the likelihood of undue pressure on suppliers to close issues that may be out of their control, Sedex does not prescribe a closure date nor a verification methodology for these findings. Sedex encourages all its members to work collaboratively and responsibly on these issue areas, sharing responsibilities and actions as appropriate.

When developing a methodology to prioritise action on these more complex areas, Sedex recommends following a due diligence process and prioritising activities based on the most salient risks.

For Suppliers

Where CARs are raised suppliers should create an action plan for how they are going to address these areas. Sedex also recommends suppliers reach out to their buying partners to understand their expectations on these issues and start a constructive dialogue. The action plans can be uploaded on to the Sedex platform, which will change the status of the CAR finding from “open” to “in progress”. Management and assessment of action plans is encouraged as an activity between linked buyer and supplier members.

For Buyers

Where CARs are raised buyer members should prioritise resolution of these issues based on a salient risk approach. Buyers should assess their own roles and responsibilities in the closure of these findings, especially considering any increased financial costs and how these may relate to the buyers own purchasing practices. Buyers should work with suppliers to ensure that closure plans are realistic, taking a long-term approach to improvement where it is necessary, and working with multi-stakeholder initiatives, NGOs, Trade Unions and other third parties to address these issues, which may be widespread. In the interests of enabling transparency, collaboration and long-term effective remediation, the application of commercial penalty against suppliers where these issues are identified and action plans are in place is not encouraged.

For Auditors

Auditors will assess whether the CARs are met through the SMETA audit process and raise the findings where relevant. Auditors will not assess the action plans shared or provide guidance on closure methodology, due to the limitations of assessing scope and responsibilities through a supplier site assessment alone. CAR findings will be superseded and closed in periodic audits. The auditor will assess the Workplace Requirements anew and raise a CAR in following audits until there is no longer a finding to raise.



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