



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>	ZC419834169	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS419834502	
Business name (Company name):	ASIR GROUP IHRACAT ANONIM SIRKETI			
Site name:	ASIR GROUP IHRACAT ANONIM SIRKETI			
Site address:	Ziya Gökalp, 10. Caddesi, İkitelli Osib/Başakşehir/İstanbul, Turkey 34 PORTALL PLAZA NO:7D/5 ISTANBUL 34944 TR	Country:	TR	
Site contact and job title:	Mr Aykut Acar / Manager			
Site phone:	002124387550	Site e-mail:	r.bakacak@asirgroup.com	
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:	2024-04-08			

Audit Company Name:
GSCS International Ltd

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

Audit Parameters		
Time in and time out	Day 1	
	In	09:00
	Out	18:00
Audit type:	PERIODIC	
Was the audit announced?	SEMI_ANNOUNCED	
Was the Sedex SAQ available for review?	Yes	
Any conflicting information SAQ/Pre-Audit Info to Audit findings?	No	
Who signed and agreed CAPR	Mr Aykut Acar / Manager	
Is further information available	No	

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
<i>Reason for absence at the opening meeting</i>	The facility has freely elected employee representatives. The Union is not mandatory in Turkey Legal System. Since there is no union, there is no union representative. The management and chief employee representative attended the opening meeting.		
<i>Reason for absence during the audit</i>	The facility has freely elected employee representatives. The Union is not mandatory in Turkey Legal System. Since there is no union, there is no union representative. The management and chief employee representative attended the audit		
<i>Reason for absence at the closing meeting</i>	The facility has freely elected employee representatives. The Union is not mandatory in Turkey Legal System. Since there is no union, there is no union representative. The management and chief employee representative attended the closing meeting.		

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>8 - Regular employment is provided</u>	8.1		1	0	0	NC - ZAF600407293
<u>0A - Universal rights covering UNGP</u>			0	1	0	Obs - ZAF600407294
<u>5 - Living wages are paid</u>			0	0	1	GE - ZAF600477937

Corrective Action Plan - Non Compliances

Non-Compliance		Evidence																																		
[Back to findings summary]																																				
<table><tr><th colspan="2">Non-Compliance</th></tr><tr><td>Status</td><td>CLOSED</td></tr><tr><td>Reference</td><td>ZAF600407293</td></tr><tr><td>Clause</td><td>8 - Regular employment is provided</td></tr><tr><td>Issue Title</td><td>530 - Contractual terms are not communicated in a language the worker can understand</td></tr><tr><td>Subcategory</td><td>Terms of Employment/Engagement</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>ZAA420650648</td></tr><tr><td>Resolved by audit</td><td>ZAA600056731</td></tr><tr><td>Root cause</td><td><input type="checkbox"/> Training <input type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input checked="" type="checkbox"/> Other</td></tr><tr><td>Root cause - Other</td><td>N/A</td></tr><tr><td>ETI code</td><td>8.1 - To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice.</td></tr><tr><td>Explanation to the non compliance</td><td>This NC is closed</td></tr><tr><td>Follow up method</td><td><input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit</td></tr><tr><td>Timescale</td><td><input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other</td></tr><tr><td>Actions</td><td>N/A</td></tr><tr><td>Additional comments</td><td>Raporda belirtilen sözleşme hususuna ilişkin şirketimizde çalışan (16 kişi) yabancı personelin tamamına anadillerinde sözleşme tanzim edilip imzalanmış ve bir personele ait sözleşme örneği sisteme eklenmiştir. The Follow-up issue will be closed by a follow-up audit. The facility has contract in Arabic Language. This NC is closed</td></tr></table>			Non-Compliance		Status	CLOSED	Reference	ZAF600407293	Clause	8 - Regular employment is provided	Issue Title	530 - Contractual terms are not communicated in a language the worker can understand	Subcategory	Terms of Employment/Engagement	New or carried over?	<input type="checkbox"/> New <input checked="" type="checkbox"/> Carried Over	Raised by audit	ZAA420650648	Resolved by audit	ZAA600056731	Root cause	<input type="checkbox"/> Training <input type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input checked="" type="checkbox"/> Other	Root cause - Other	N/A	ETI code	8.1 - To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice.	Explanation to the non compliance	This NC is closed	Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	Actions	N/A	Additional comments	Raporda belirtilen sözleşme hususuna ilişkin şirketimizde çalışan (16 kişi) yabancı personelin tamamına anadillerinde sözleşme tanzim edilip imzalanmış ve bir personele ait sözleşme örneği sisteme eklenmiştir. The Follow-up issue will be closed by a follow-up audit. The facility has contract in Arabic Language. This NC is closed
Non-Compliance																																				
Status	CLOSED																																			
Reference	ZAF600407293																																			
Clause	8 - Regular employment is provided																																			
Issue Title	530 - Contractual terms are not communicated in a language the worker can understand																																			
Subcategory	Terms of Employment/Engagement																																			
New or carried over?	<input type="checkbox"/> New <input checked="" type="checkbox"/> Carried Over																																			
Raised by audit	ZAA420650648																																			
Resolved by audit	ZAA600056731																																			
Root cause	<input type="checkbox"/> Training <input type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input checked="" type="checkbox"/> Other																																			
Root cause - Other	N/A																																			
ETI code	8.1 - To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice.																																			
Explanation to the non compliance	This NC is closed																																			
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit																																			
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other																																			
Actions	N/A																																			
Additional comments	Raporda belirtilen sözleşme hususuna ilişkin şirketimizde çalışan (16 kişi) yabancı personelin tamamına anadillerinde sözleşme tanzim edilip imzalanmış ve bir personele ait sözleşme örneği sisteme eklenmiştir. The Follow-up issue will be closed by a follow-up audit. The facility has contract in Arabic Language. This NC is closed																																			

Corrective Action Plan - Observations

Observation		Evidence																												
[Back to findings summary]																														
<table><tr><th colspan="2">Observation</th></tr><tr><td>Status</td><td>CLOSED</td></tr><tr><td>Reference</td><td>ZAF600407294</td></tr><tr><td>Clause</td><td>0A - Universal rights covering UNGP</td></tr><tr><td>Issue Title</td><td>6 - SAQ was shared with the auditor, but the SAQ answers are accidentally misleading / inaccurate</td></tr><tr><td>Subcategory</td><td>Audit process</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>ZAA420650648</td></tr><tr><td>Resolved by audit</td><td>ZAA600056731</td></tr><tr><td>Root cause</td><td><input type="checkbox"/> Training <input type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input checked="" type="checkbox"/> Other</td></tr><tr><td>Root cause - Other</td><td>N/A</td></tr><tr><td>Explanation to the observation</td><td>It was noted that the SAQ had not been completed. The factory management explained that they had not been aware how to fill up the SAQ. However, they had started this work, and would finalise the SAQ within the next week.</td></tr><tr><td>Actions</td><td>N/A</td></tr><tr><td>Additional comments</td><td>facility uploaded SAQ facility uploaded SAQ</td></tr></table>			Observation		Status	CLOSED	Reference	ZAF600407294	Clause	0A - Universal rights covering UNGP	Issue Title	6 - SAQ was shared with the auditor, but the SAQ answers are accidentally misleading / inaccurate	Subcategory	Audit process	New or carried over?	<input type="checkbox"/> New <input checked="" type="checkbox"/> Carried Over	Raised by audit	ZAA420650648	Resolved by audit	ZAA600056731	Root cause	<input type="checkbox"/> Training <input type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input checked="" type="checkbox"/> Other	Root cause - Other	N/A	Explanation to the observation	It was noted that the SAQ had not been completed. The factory management explained that they had not been aware how to fill up the SAQ. However, they had started this work, and would finalise the SAQ within the next week.	Actions	N/A	Additional comments	facility uploaded SAQ facility uploaded SAQ
Observation																														
Status	CLOSED																													
Reference	ZAF600407294																													
Clause	0A - Universal rights covering UNGP																													
Issue Title	6 - SAQ was shared with the auditor, but the SAQ answers are accidentally misleading / inaccurate																													
Subcategory	Audit process																													
New or carried over?	<input type="checkbox"/> New <input checked="" type="checkbox"/> Carried Over																													
Raised by audit	ZAA420650648																													
Resolved by audit	ZAA600056731																													
Root cause	<input type="checkbox"/> Training <input type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input checked="" type="checkbox"/> Other																													
Root cause - Other	N/A																													
Explanation to the observation	It was noted that the SAQ had not been completed. The factory management explained that they had not been aware how to fill up the SAQ. However, they had started this work, and would finalise the SAQ within the next week.																													
Actions	N/A																													
Additional comments	facility uploaded SAQ facility uploaded SAQ																													

Corrective Action Plan - Good Examples

Good Example		Evidence																		
[Back to findings summary]																				
<table><tr><th colspan="2">Good Example</th></tr><tr><td>Status</td><td>OPEN</td></tr><tr><td>Reference</td><td>ZAF600477937</td></tr><tr><td>Clause</td><td>5 - Living wages are paid</td></tr><tr><td>Issue Title</td><td>429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport</td></tr><tr><td>Subcategory</td><td>Benefits & Insurance</td></tr><tr><td>New or carried over?</td><td><input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over</td></tr><tr><td>Explanation to the good example</td><td>It was noted that facility provides lunch and transportation free of charge</td></tr><tr><td>Evidence</td><td>During the managment review, worker review and documents review</td></tr></table>		Good Example		Status	OPEN	Reference	ZAF600477937	Clause	5 - Living wages are paid	Issue Title	429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport	Subcategory	Benefits & Insurance	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Explanation to the good example	It was noted that facility provides lunch and transportation free of charge	Evidence	During the managment review, worker review and documents review	
Good Example																				
Status	OPEN																			
Reference	ZAF600477937																			
Clause	5 - Living wages are paid																			
Issue Title	429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport																			
Subcategory	Benefits & Insurance																			
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																			
Explanation to the good example	It was noted that facility provides lunch and transportation free of charge																			
Evidence	During the managment review, worker review and documents review																			

SMETA Declaration

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

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

Auditor Team			
Lead Auditor:	Emrah Guney	APSCA Number:	21705344
Additional Auditors:	Rasim Sancakli		21705245
Date of declaration:	2024-04-04		

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:	Mr Aykut Acar
Title:	Manager
Date of declaration:	2024-04-04
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>	
N/A	

Guidance on Root Cause

Explanation of the Root Cause Column

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

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

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

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

Some examples of finding a “root cause”

Example 1

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

Example 2

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

Example 3

A site uses fines to control unacceptable behaviour of workers.

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

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

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

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

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



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

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

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

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

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

[Click here for Supplier \(B\) members:](http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRgIY_2brg_3d_3d)

http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRgIY_2brg_3d_3d

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

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