

1. Purpose

This instruction to be followed for the emergency situation related to natural or human made disasters. ETKO will develop case related measures to inform its personnel and the clients.

2. Scope

This instruction covers the measures to be taken against the **CORONA – COVID – 19** Pandemic.

3. Responsibilities

This procedure is prepared and implemented by the Management and QMR which the other department responsible will be involved according to the decision of the management.

All ETKO staff members to read and understand the procedure to implement appropriately

4. Application

First of all ETKO staff members to stay calm and analyze the risks of the virus among the members and the management. It is important to keep positivity, teamwork and commitment to supporting the clients. All precautions and steps to be taken by each staff member to protect personally and other colleagues in ETKO and the communities.

4.1 Office work:

ETKO offices will be open for its services, however the office staff will be encouraged to work from their home. ETKO Turkey office will be open daily as long as the state restrictions allows to continue. For this reason clients are free to apply for their certificates and inspections as usual practice. Office staff members should not come to the office unless otherwise required for any urgent issues. Following rules to be implemented for office work:

- Refrain to have many people to be in the office and personal contact to each other.
- Use protection as wearing masks and personal hygiene
- Keep 2 meters social distance among each other
- Keep a window open in the rooms to allow fresh air circulation where personnel is working
- Do not invite any client or any family members to the office, except health, post, laboratory, food delivery personnel.
- Personnel to have food and drinks in his/her own desk separately from other staff members.
- Hand washing during entry and exit from the office.
- In case any family member tested Covid-19 positive, do not come to office, stay home working.

4.2 Audits:

There is growing impact of the COVID-19 epidemic, performing audits in affected areas has become a high-risk task.

All inspectors follow the guidelines and/or restrictions set by the **local jurisdiction** of **where the inspection is located**. The relevant regional health department, official resources to be consulted or the client to be asked for guidance. If there are uncomfortable situations with undertaking travel or

PREPARED BY	APPROVED BY
QMS ASSISTANT	QMS RESPONSIBLE

the continuation of the scheduled work in any way, ETKO to be contacted. info@etko.com.tr +90-542 640 5944

4.2.1 Update on ETKO's steps regarding inspection assignments:

- Effective immediately postponing all mandatory (i.e., annual) and additional inspections in high- risk areas. However, we support your decision to conduct local/regional inspections whenever possible based upon information gathered from credible sources regarding potential risks.
- Refrain from traveling outside of your local region if you currently reside in a high-risk area.
- **At least 5% of all inspections and visits carried out in accordance with Article 65(1) and (4) will be unannounced.** EU 977- Derogations from Regulation (EC) No 889/2008- 92c(2),(1)(5) However, a short notice of maximum 24 hours in advance of such inspections and visits may be provided in order to ensure that the inspectors have access to the premises of the operator and under safe circumstances. EU COMMISSION IMPLEMENTING REGULATION (EU) 2021/772
- Your country and the countries listed by the Government as risk, all inspectors travelling stopped effective immediately and until further notice.
- The inspection team will continue to prioritize local and regional inspections and monitor the high-risk areas daily, postponing inspections accordingly.
- Inspectors work with clients to ensure that everyone is comfortable evaluating the risks and proceeding with the in-person inspection as a shared decision. If either party is uncomfortable continuing with the in-person inspection, then it should be postponed.
- ETKO provides the competence of the personnel involved in remote control and certification processes to carry out services using information technologies and records the trainings that will include protective measures related to the pandemic.

4.2.2 Measures to be taken when site audits realized:

- Is anyone participating in the inspection part of a **high-risk population**?
- Was anyone recently sick or connected to a possible COVID-19 case?
- Is anyone traveling to the inspection from a high-risk area?
- Does your region or location have new updates or changes?

4.2.3 Protecting health and the well-being during the audit.

If the decision is to proceed with the inspection: To protect health and social responsibility the guidelines explained below to be followed.

- Check your temperature each morning to confirm you do not have a fever. Stay home if you have a fever or are showing any symptoms (cough, fatigue, sore throat, etc.). Contact us for assistance in cancelling the inspection.
- Avoid using public transportation where possible. Flights may be considered on an as needed basis.
- Discourage greetings with physical contact. No handshakes or elbow bumps, please use a friendly hello wave or an "air high-five" from afar.
- Incorporate social distancing whenever feasible. We recommend increasing the space and decreasing the frequency of contact among individuals. Ideally, conduct audits in areas that allow for keeping individuals six feet apart and keep people as far apart as is practical.

PREPARED BY	APPROVED BY
QMS ASSISTANT	QMS RESPONSIBLE

- Limit nonessential participants. We ask that only essential personnel be involved in audits.
- Wear a mask during the audit when requested by the client, and where available and appropriate.
- When handling documents, practice frequent hand hygiene. Follow **all of the guidelines** for 20+ seconds of handwashing with soap, use hand sanitizer, and do not touch your face.
- Sanitize equipment and work areas. Disinfect all equipment, tables, transportation, and work tools with **good practices** regularly.
- If someone is sick, the inspection should be postponed.

4.2.4 On-site, Remote / Virtual Audits

In case remote / virtual audits to be realized, the guides created by the owner of the official programs such as NOP-EU-TC Organic and TC GAP (İTU) programs and the private standards owners such as GOTS, TE and Cosmos to be followed. And Remote/Virtual Audits will be conducted without violation or causing violation of privacy laws, local/national regulations or community practices or beliefs.

As a basic rule first time applicants for certification are not subject to the remote / virtual audits (except for TE, EU and COSMOS). Virtual audit is possible in the initial certification of operations that do not include wet processing under GOTS (GOTS Virtual Audit Guidelines V3.0). And for other scopes only the operators who are having valid certification from the previous year audits may receive remote / virtual audits. For this type of audit the rules to be applied described by the standard owner organization.

During the effective period of pandemic remote / virtual audits may be realized but onsite audits to be realized within the time frame described when the measures are lifted. To realize this type of audit ETKO will follow the methods described or referred by the scheme owner organizations or the official institutions. On-site inspection; it must be done by the auditor performing the remote inspection of the operator concerned.

- Remote / Virtual audits can be done for the private standards such as TE, Cosmos and GLOBALG.A.P. ~~A second consecutive GOTS virtual audit for the year 2021 can be done due to the continued risk of the pandemic in locations / regions where travel and in-person audits are still not possible~~ (GOTS Virtual Audit Guidelines V3.0) See related standards procedure for the Pandemic.
- Without any audits TE Scopes Certificates could be extended up to 2 months (ASR-109a-V3.0 - B1). In case of scope certificate is extended, validity period of the new scope certificate is expire on the anniversary of the older certificate. The validity of TE Scope certificates is extended due to country or region which was previously open that is now restricting access to the organization's site, an outbreak at the organization's site, or new travel restrictions but it is not extended due to ongoing lockdowns or travel restrictions (ASR-109a-V3.0 - B1).
- ~~Scope Certificates that are expiring in the period of December 2021 through March 2022 may be extended by 3 months, on a case-by-case basis, to arrange recertifications for Covid-19 affected regions. A prior intimation is required to give to GOTS for such cases.~~ (2022-GOTS-Measures-Related-to-COVID-19)
- Operators already having a valid NOP Certification could be audited remotely / virtually. NOP certification is not subject for extension for any time frame.
- IACB – EU Regulation scope allows certifiers to realize remote / virtual audits temporarily.
- The Guidance will be provided by the Ministry of Agriculture and Forestry will be followed for TC Organic and TC GAP (İTU) programs.

PREPARED BY	APPROVED BY
QMS ASSISTANT	QMS RESPONSIBLE

COSMOS requirements are as follows:

AUDITING DURING Corona virus SARS-CoV-2

When regular auditing is not possible due to restrictions associated with the Corona virus SARS-CoV-2 outbreak the following options A and B below are selected one or both of.

In all cases a list of all clients where either or both options are used is kept. The list state the reason why a regular audit was not possible, e.g. organization closed, restrictions on travel to region or auditor subject to quarantine.

a. Extension of certificate validity

Extension of validity is not made than 3 months.

b. Completion of a remote audit

1. Remote audits are only conducted when the audit risk level is determined low risk, i.e. for existing or new clients.

Remote audits shall be conducted for existing or new clients:

- with manufacturing sites that had a preceding onsite audit provided that the audit risk level is determined low risk. (Low risk means no major non-compliance affecting the integrity of the product or ingredients);
- who only perform brand owner or distributor activities at their sites;
- who only perform handling activities at their sites.

2. Remote audits are made for clients which the audit risk level is determined high risk (i.e. anyone not referred to in paragraph1). However, an additional onsite audit is conducted within 8 weeks as soon as activities can be resumed in the countries concerned (place of site to be inspected, place of auditor’s residence).

Remote audits are followed the same protocol as an onsite audit.

Remote audits are performed when the remote tools secure a performance equivalent to an onsite audit.

TE requirements are as follows: ASR-109a-V3.0 – Section B

a) Recertification Audits:

- Any certified organization (i.e. for a recertification audit) which cannot be audited without modification to auditing criteria is assigned a risk level for each site as follows:
 - Based on the risk criteria in ASR-109a Appendix A, and
 - Increasing the risk level from low to medium or from medium to high for any organization which had a remote initial audit (i.e. the on-site audit was not conducted for any TE standard) and which takes physical possession of claimed materials.
- Sites which are identified as low risk is undergo a remote audit or a hybrid audit.
- Sites which are identified as medium risk is undergo a hybrid audit if this is possible. In case of a hybrid audit is not possible, a written justification is present to Textile Exchange on the report, and a remote audit is conducted.
- Sites which are identified as high risk is undergo a hybrid audit if this is possible, and is audited by a highly experienced. If a hybrid audit is not possible (i.e. if an on-site inspection is required where a local representative is not allowed Or if a remote area needs to be inspected where a suitable local representative cannot be found to go to the site. The fact that ETKO does not already have a regional or in-country representative is not an acceptable as a valid justification.):
 - A written justification is present to Textile Exchange on the report;
 - A remote audit is conducted; and
 - A deferred on-site audit is scheduled within 60 days of this becoming possible.

PREPARED BY	APPROVED BY
QMS ASSISTANT	QMS RESPONSIBLE

b) Initial Audits:

- Any applicant organization or organization which wishes to add new sites, which cannot be audited without modification to auditing criteria is assigned a risk level per site based on the risk criteria in ASR 109a - Appendix B.
- Sites which are identified as low risk is undergo a remote audit or a hybrid audit to become certified.
- Sites which are identified as medium risk is undergo a hybrid audit to become certified if this is possible. In case of a hybrid audit is not possible:
 - A written justification is presented to Textile Exchange on the report;
 - A remote audit is conducted; and
 - A deferred on-site audit is scheduled within 60 days of this becoming possible.
- Sites which are identified as high risk is undergo a hybrid audit and is audited by a highly experienced auditor to become certified.
- For GRS audits where the organization does not hold a social certification listed in ASR 109a Appendix C.1, the auditor or another member of the audit team is appointed who is highly experienced with social auditing which should include qualification to audit for a standard which is primarily focused on social auditing.

c) Auditing of Subcontractors:

- Independently certified subcontractors may be added to a scope certificate without any auditing.
- Non-certified subcontractors is assigned a risk designation and according to CCS-102 CCS Certification Procedures, it is decided whether an audit is required. In case of an audit is required:
 - Low risk subcontractors is audited remotely.
 - Medium risk subcontractors is receive a hybrid audit. In case of a hybrid audit is not possible, a written justification is present to Textile Exchange on the report, and a remote audit is conducted.
 - High risk subcontractors is receive a hybrid audit. In case of a hybrid audit is not possible (i.e. if an on-site inspection is required where a local representative is not allowed Or if a remote area needs to be inspected where a suitable local representative cannot be found to go to the site. The fact that ETKO does not already have a regional or in-country representative is not an acceptable as a valid justification.) and the subcontractor is already listed on the scope certificate:
 - A written justification is present to Textile Exchange on the report;
 - A remote audit is conducted; and
 - A deferred on-site audit is scheduled within 60 days of this becoming possible.

EU requirements are as follows:

Recognition of catastrophic circumstances

For the purposes of the exceptional production rules referred to in Articles 22(1) and 45(3) of Regulation (EU) 2018/848, in order for a situation to qualify as catastrophic circumstances deriving from an ‘adverse climatic event’, ‘animal diseases’, an ‘environmental incident’, a ‘natural disaster’ or a ‘catastrophic event’, as well as any comparable situation, ETKO may recognise a situation as catastrophic circumstances based on a statement issued by the relevant authorities of the third country in which the situation occurs, where available. If such

PREPARED BY	APPROVED BY
QMS ASSISTANT	QMS RESPONSIBLE

a statement is not available, any such recognition by ETKO will be based on data provided by official organisations justifying the catastrophic circumstances. EU Commission Delegated Reg. 2021/1698 Article 28

Regulation (EU) No 1305/2013 provide definitions for all the catastrophic circumstances mentioned;

- (h) "adverse climatic event" means weather conditions, such as frost, storms and hail, ice, heavy rain or severe drought, which can be assimilated to a natural disaster;
- (i) "animal diseases" means diseases mentioned in the list of animal diseases established by the World Organisation for Animal Health or in the Annex to Council Decision 2009/470/EC;
- (j)"environmental incident" means a specific occurrence of pollution, contamination or degradation in the quality of the environment which is related to a specific event and is of limited geographical scope; but does not cover general environmental risks not connected with a specific event, such as climate change or atmospheric pollution;
- (k) "natural disaster": means a naturally occurring event of a biotic or abiotic nature that leads to important disturbances in agricultural production systems or forest structures, eventually causing important economic damage to the farming or forestry sectors;
- (l) "catastrophic event": means an unforeseen event of a biotic or abiotic nature caused by human action that leads to important disturbances in agricultural production systems or forest structures, eventually causing important economic damage to the farming or forestry sectors.

Adoption of exceptional production rules

The Commission is empowered to adopt delegated acts in accordance with Article 54 supplementing this Regulation by laying down:

- (a) the criteria to determine whether a situation qualifies as catastrophic circumstances deriving from an ‘adverse climatic event’, ‘animal diseases’, an ‘environmental incident’, a ‘natural disaster’ or a ‘catastrophic event’, as defined in points (h), (i), (j), (k) and (l) of Article 2(1) of Regulation (EU) No 1305/2013, respectively, as well as any comparable situation;
- (b) specific rules, including possible derogations from this Regulation, on how Member States are to deal with such catastrophic circumstances if they decide to apply this Article; and
- (c) specific rules on monitoring and reporting in such cases. Those criteria and rules shall be subject to the principles of organic production laid down in Chapter II.

2. Where a Member State has formally recognised an event as a natural disaster as referred to in Article 18(3) or Article 24(3) of Regulation (EU) No 1305/2013, and that event makes it impossible to comply with the production rules laid down in this Regulation, that Member State may grant derogations from the production rules for a limited period until organic production can be re-established, subject to the principles laid down in Chapter II and to any delegated act adopted in accordance with paragraph 1.

3. Member States may adopt measures in accordance with the delegated act referred to in paragraph 1 to allow organic production to continue or recommence in the event of

PREPARED BY QMS ASSISTANT	APPROVED BY QMS RESPONSIBLE
------------------------------	--------------------------------

catastrophic circumstances. EU Regulation 2018/848 Article 22

When providing for the criteria for determining whether a situation qualifies as catastrophic circumstances, and when laying down specific rules on how to deal with such circumstances, the Commission shall take into account differences in the ecological balance, climate and local conditions in third countries and in the outermost regions of the Union. EU Regulation 2018/848 Article 45(3)

4.2.4.1 Remote / Virtual Audits

a. Preparation for Remote / Virtual Audit

- First of all, risk analyses should be made to determine, whether Remote/Virtual Audit will comply with the guides created by the owner of the official programs such as NOP-EU-TC Organic and Turkish GAP programs and the private standards owners such as GOTS, TE and Cosmos.
- The remote/virtual audit plan must be forwarded to ETKO Head Office before it is sent to the client. Necessary information should be given to GOTS or TE by ETKO. (and, if available, other programs COSMOS and NOP). Textile Exchange is informed for each audit where exemptions are being used a minimum of seven calendar days before the audit, and for each extended scope certificate no more than seven days after the extension is granted. Notification is done through the online form at <https://www.jotform.com/210674576636262>. (ASR-109a-V3.0 – A3.2) Remote / Virtual Audit should be carried out by the inspector performing the previous audit of the operator in question. If the inspector, who previously performed the on-site audit, is not available, the inspection can be carried out by another inspector who is fully familiar with the case.

It is ensured that this inspector comply with the requirements of the relevant standard. And it is ensured that this auditor can perfectly use the remote access tool that will be used in the relevant audit. If it is determined that he cannot use it, the relevant training is provided by ETKO. COSMOS Control Manual

- Ensuring the safety of auditors

- A suitable interview program should be selected for use in Remote / Virtual Audit. (Skype, Zoom, Microsoft Teams and similar programs). The video recording option of the selected program should be active.
- Before the Remote / Virtual Audit of the operators who are certified within the scope of EU or TC GAP (ITU) or TC Organic programs; risk assessment should be done in terms of environment, human and animal health.
- The reasons for the remote control of the operators who are certified within the scope of ITU or TC Organic should be determined with the information and document and recorded in the relevant audit file.
- A pre-interview should be made with the client through the selected remote/virtual audit program, and the path to be followed should be explained to the client and a mutual trial of the remote/virtual audit program to be used should be conducted. And this interview makes sure that sufficient internet connection is available, that the necessary technologies are working and that there are no other barriers to remote audit (ASR-109a-V3.0 – C1.3). The trial should be done both through the mobile device that will be the eye of the inspector and through the PC.
- ETKO should be prepared for the audit according to the criteria specified in the “4.3 Inspection Planning” section below and should be clearly stated to the client that the remote/virtual audit will be performed.
- The process of assigning an auditor through Ecert and accepting the audit by the auditor should be completed.

PREPARED BY	APPROVED BY
QMS ASSISTANT	QMS RESPONSIBLE

- The subjects such as the departments to be audited, the ones to be present during the audit, the documents and records to be evaluated, the employee interviews should be clearly stated to the client.
- Approval must be obtained from the operator (operator who is certified within the scope of TC GAP (İTU) or TC Organic programs) that he has been informed about the remote control process, that control can be carried out remotely and that control will be verified at the production site no later than 31.12.2021 after the outbreak ends.
- Analysis report, visual outputs of critical points and all kinds of information, documents etc. related to the operation should be requested from the operator, and For TC GAP (İTU) or TC Organic programs these documents must be delivered the earliest 15 days before the inspection, must be closed missing documents the latest 7 days .These documents should be examined by taking into consideration the control reports and corrective activities of the establishment's previous production period.
- According to the Law No. 6698 on Protection of Personal Data, the explicit consent statement should be obtained from the operator regarding that the audit process recording (video and sound) can be realized.
- ETKO ask the client to announce the exercise of the Virtual Interviews of Client's Employees to the client's employees via public notice board or emails or suitable like communication, in a language(s) that would be understood by the employees. In such a notice, employees should be encouraged to contact the auditor with any concern through ETKO telephone number(+90 232 339 76 06) and email of the auditor. A generic office email address(info@etko.com.tr) may also be used for this purpose. Such a notice shall be displayed for a reasonable period of time prior and post the scheduled audit. It is suggested that this period be at least one week before the audit date and at least four days after the audit date. Evidence that this has been communicated in writing to staff should be provided to ETKO. Where translation is relevant for employee interviews (for example if ETKO or Auditor is based in another country), the need for independent / confidential translation must be clearly ensured and communicated by ETKO. GOTS Virtual Audit Guidelines V2.0-23June2020-Guidelines-10

b) Realizing Remote/Virtual Audit

- The Remote/Virtual Audit should start with the opening meeting, and the audit video recording should start with the opening meeting. Video/Audio recording is made during remote audits in the times of the COVID 19 pandemic, but these do not include worker interviews.
- A live video tour of the site is conducted as part of the remote audit (i.e. video calling or a similar technology) (ASR-109a-V3.0 - C1.4).
- It is recommended that audit video recordings are kept part by part, with separate video recordings for each audited part. (It is recommended that a video duration should not exceed 10-20 minutes, as there are risks of recording and disconnection in long video recordings.). Recorded videos are named according to the audited area.
- The camera connections of the personnel participating in the audit should be as active as possible during the audit.
- The audit process is carried out by the auditor by directing the eye of the inspector.
- During the audit, screenshots are also taken as objective evidence. (Since the camera is constantly active, it is recommended to take screenshots in a stationary process. It would be more effective for a second person to take a photo and share them with the inspector instantly during the inspection.).
- It is more appropriate to make registration inquiries during the audit, if possible. Recording inquiries that may arise due to resolution problems can be done through photographs.

PREPARED BY	APPROVED BY
QMS ASSISTANT	QMS RESPONSIBLE

- In the audit of electronic records, firstly, online audit should be done, data collection should be tried in the form of screenshots, instant reports should be requested during remote/virtual audit.
- A suitable room should be set up for employee interviews, and interview materials should be provided for this room. Before the audit, room tour should be done with the camera for room suitability. The inspector is ensure that interviews for social criteria are conducted without the presence or observation of management (ASR-109a-V3.0 – C1.5).
- The client must have communicated to their employees that at least one week before the audit, employee interviews will be held during the audit. (evidence must be evaluated before the audit or when not possible, during the audit)
- Employees should be encouraged to convey their concerns about confidentiality during employee interviews to the auditor by email(info@etko.com.tr) or telephone.
- Video recordings, screenshots and photographs taken during the audit should be named according to the relevant sections or document name.
- A video recording and photo documentation of the site facilities including important audit matters is kept as proof of the GOTS Virtual Audit and is presented to the respective Accreditation Body if and when demanded. These are including:
 - Storage of goods and chemical inputs (Separation / Identification)
 - Safety and Occupational Health
 - Effluent Treatment Plant

c) Hybrid Audit

- When there is no access possible to any city/region/country due to restrictions for the travellers, ETKO can use the local auditors/auditor trainees who are independent of the organization being audited and who have received training on general auditing practice, impartiality and any technology which is used to conduct the audit (ASR-109a-V3.0 – C2.4), assisting / participating the auditor assigned for the inspection. In this case local ETKO staff member(s) will participate the audit and follow the instructions given by the assigned auditor. **The on-site inspection is conducted for GOTS Scope 4 in compliance with GOTS allowance which is the on-site inspection of a chemical formulator could be conducted through a hybrid audit with one auditor on-site who is already an assigned auditor according to the GOTS approval procedure for CBs section 5.1.2.2.c and the other one remotely who has appropriate qualifications as indicated in GOTS approval procedure for CBs section 5.1.2.2.d. And GOTS is informed before each audit that will be conducted GOTS Certification or GOTS Scope 4.**
- The inspector conducts an advance review with the organization to ensure that there is sufficient internet connectivity available to conduct a hybrid audit, and that no other barriers to a hybrid audit are present (ASR-109a-V3.0 – C2.3).
- A live video tour of the site is conducted as part of the hybrid audit (i.e. video calling or a similar technology), where the on-site representative is responsible for managing the video device (ASR-109a-V3.0 – C2.7).
- For audits with social criteria: (ASR-109a-V3.0 – C2.8)
 - ETKO ask the client to announce the exercise of the Virtual Interviews of Client's Employees to the client's employees via public notice board or emails or suitable like communication, in a language(s) that would be understood by the employees. In such a notice, employees should be encouraged to contact the auditor with any concern through ETKO telephone number(+90 232 339 76 06) and email of the auditor. A generic office email address(info@etko.com.tr) may also be used for this purpose. And the inspector is ensures that interviews for social criteria are conducted without the presence or observation of management.

PREPARED BY	APPROVED BY
QMS ASSISTANT	QMS RESPONSIBLE

d) After Audit

After the audit, Ecert entries should be completed and the file should be forwarded to the verifier. (For GOTS, if the employee was informed about the email and telephone interview and accepted, the audit should be completed a waiting at least 4 days.).

Certification decision can be taken for low risk operators of all scopes,

e) Additional measures:

When measures lifted for travelling ETKO will include site audits and/or sample taking as required by the Standard / Regulation owner authorities. For this reason ETKO will define the necessity of a site audit with the Risk Assessment done during the remote audit. When ETKO believes and / or the Standards / Regulations measures enforce, ETKO will realise announced or un-announced on-site audit and/or sample taking within a reasonable time period.

e.1) Deferred Audit for TE Scopes (ASR-109a-V3.0 – C3)

Deferred on-site audits is conducted with the auditor present on-site or following the criteria for hybrid audits. The timeline for conducting the deferred on-site audit begins when either of these options becomes possible.

The deferred on-site audit is not include a review of documentation criteria which were sufficiently reviewed during the remote audit and where no non-conformity was identified.

The deferred on-site audit is include a tour of the applicable sites and subcontractors, and a review of material tracking/handling, chemical usage, social criteria, and interviews with workers (as applicable to the audit).

f) Closure of Non-Conformities Requirements for TE Scopes: (ASR-109a-V3.0 – D2)

In case of on-site verification is ordinarily required to close a non-conformity and is not possible, the non-conformity is evaluated remotely. This include video-based evidence and live video calling where needed to confirm conformity.

In case of a non-conformity could not be closed by the due date because of restrictions on business activities or movement of people, and the organization is currently certified to the Standard, the following is apply:

- The corrective action plan which includes timelines relative to specific activities becoming possible is required from the organization;
- In case of the provided that the organization has taken reasonable actions towards closing the non-conformity, based on what is possible (e.g. confirming service providers) the non-conformity based on the corrective action plan is closed; and
- The follow-up audit is scheduled with the organization to ensure that the corrective action plan is implemented.

4.3 Inspection Planning

- ETKO Staff will communicate with the clients for information
- Unannounced or additional inspections will be postponed for another date

PREPARED BY	APPROVED BY
QMS ASSISTANT	QMS RESPONSIBLE

- Annual surveillance inspections will be realized according to this procedure
- First time applying operators applications will not be accepted except GOTS and COSMOS
- Operators having already a valid certificate according to any private standards, certification will be extended according to the standard requirements, as explained in this procedure. There will not be extension implemented for the certification issued under the official state programs such as IACB- EU and NOP. If the on-site verification is performed within the validity period of TC Organic, ITU Certificate, the validity period of the certificate can be extended up to twelve months from the first issue date. In case of on-site verification after the expiry of the certificate, the certificate period cannot be extended.
- If an inspection is cancelled by the client, there are potential expenses that ETKO will charge outlined in the **TI 14 Fee Schedule**

4.4 Certification

The following statement should be added to at the bottom of the first page of GOTS Scope Certificates issued after the Virtual Audit:

“A Virtual Audit was performed due to restrictions arising out of the COVID-19 outbreak prior to issue of this Scope Certificate”

4.5 Auditor Qualification Requirements for TE Scopes: (ASR-109a-V3.0 – D3)

The following substitutions may be made in auditor training:

- When the auditor or an on-site representative is present on-site, or for fully remote audits, the auditor trainee is permitted participate in training audits remotely only for CCS qualification and If the auditor is qualified for and experienced with another product certification supply chain/chain of custody standard. Otherwise, the auditor trainee shall participate in at least one on-site audit for full qualification. The auditor trainee may serve as the on-site representative in a hybrid audit to fulfill this criterion. In case of the auditor is present on-site, measures are taken to ensure that the auditor trainee can observe all aspects of the audit.
- In case of before the auditor trainee was qualified to conduct remote audits by conducting a remote shadow audit, an on-site shadow audit is conducted before the auditor trainee is qualified to conduct on-site audits.
- A hybrid shadow audit where the auditor trainee is present on-site and the shadow auditor is remote is conducted to qualify the auditor trainee to conduct on-site audits provided that; an additional shadow audit where all participants are present on-site is conducted within six months of this becoming possible.
- Provided that the requirements of ASR-101-V2.1 D3.1.6.c are met the shadow audits on the purpose of maintaining auditor qualifications are conducted remotely.

4.6 Fees

If an inspection is cancelled by the client, there are potential expenses that ETKO will charge outlined in the TI 14 Fee Schedule. **TI14 Fee Schedule** Inspectors should be aware of the potential charges when inspections are cancelled within one week of the planned date by the client. ETKO will communicate clearly and completely with all clients who will be impacted to clarify in case any charges occurs.

If there is any concerns or questions about costs or anything else, Inspections Department to be consulted. ETKO staff members to take precautions, make case specific decisions that work to protect the health of themselves and clients.

PREPARED BY	APPROVED BY
QMS ASSISTANT	QMS RESPONSIBLE