



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 1 / 38

TAT GIDA SAN. A.Ş

ISO 14001 ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 2 / 38

TABLE OF CONTENTS

1. PURPOSE and SCOPE.....	4
1.1 General.....	4
1.2 Scope.....	4
1.3 Organization Chart.....	5
1.4 Vision & Mission & Our Values.....	5
2. REFERENCE STANDARDS AND/OR DOCUMENTS.....	7
3. TERMS and DEFINITIONS.....	7
4. CORPORATE CONTEXT.....	10
4.1 Understanding the Corporate Context.....	10
4.2 Understanding the Needs and Expectations of the Related Parties.....	11
4.3 Determining the Scope of EMS.....	11
5. LEADERSHIP.....	13
5.1 Leadership and Commitment.....	13
5.2 Environmental Policy.....	14
5.3 Corporate Tasks, Powers and Responsibilities.....	14
6. PLANNING.....	17
6.1 Determining Risks and Opportunities.....	17
6.1.1 General.....	17
6.1.2 Environmental Aspects.....	18
6.1.3 Compliance Liabilities.....	19
6.1.4 Planning Activity.....	20
6.2 Environmental Purposes and Planning for Their Attainment.....	21
7. SUPPORT.....	22
7.1 Resources.....	22
7.2 Qualification.....	22
7.3 Awareness.....	23
7.4 Communication.....	23
7.4.1 General.....	23
7.4.2 Internal Communication.....	24
7.4.3 External Communication.....	25
7.5 Documented Information.....	26
7.5.1 General.....	26
7.5.2 Creating and Updating.....	26
7.5.3 Checking the Documented Information.....	27
8. OPERATION.....	28

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 3 / 38

8.1	Operational Planning and Control.....	28
8.1.1	Lifecycle Analysis	30
8.2	Being Prepared for Emergency and Response	32
9.	PERFORMANCE ASSESSMENT	32
9.1	Monitoring, Measurement, Analysis and Assessment	32
9.1.1	General	32
9.1.2	Compliance Assessment	34
9.2	Internal Audit.....	34
9.3	Management Review	35
9.3.1	Management Review Inputs	35
9.3.2	Management Review Outputs.....	36
10.	IMPROVEMENT	37
10.1	General.....	37
10.2	Nonconformity, Corrective Action, Preventive Action.....	37
10.3	Continuous Improvement.....	38

TABLES AND FIGURES

Table 1	Tat Gıda Plants	4
Table 2	Environmental Management Team Members	15
Table 3	Environmental Management Team Assisting Members.....	16
Figure 1	Environmental Management Organization Chart.....	5
Figure 2	Stages of Lifecycle Analysis, from Production of Raw Materials Up to Disposal	30

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 4 / 38

1. PURPOSE and SCOPE

1.1 General

The company was established in 1967 by Vehbi Koç as Tat Konserve Sanayi A.Ş. The Sek brand established in 1963 joined Koç Group in 1997. Business name of Tat Konserve Sanayi A.Ş. was changed to Tat Gıda Sanayi A.Ş. in 2013.

1.2 Scope

This is the document to be referred to as the guide in order to harmonize all the environmental efforts with ISO-14001 Environmental Management System standard. In general, it offers information on contents, requirements and practices of the Environmental Management System.

It covers all plants of Tat Gıda Sanayi A.Ş. as mentioned below. You can find detailed information on scope in article 4.3.

Table 1 Tat Gıda Plants

Plants	Province and District
Mustafakemalpaşa Plant	Bursa/Mustafakemalpaşa
Sek Dairy Plant	Bursa/Mustafakemalpaşa
Karacabey Plant	Bursa/Karacabey
Torbalı Plant	Izmir/Torbalı
Sek Dairy Söke Plant	Aydın/Söke

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 5 / 38

1.3 Organization Chart

ENVIRONMENTAL MANAGEMENT SYSTEMS MANAGEMENT REPRESENTATIVE Quality and Product Development Group Executive	
ENVIRONMENTAL MANAGEMENT SYSTEMS OFFICIAL Environmental Systems Official	
ENVIRONMENTAL MANAGEMENT SYSTEM TEAM MEMBERS	
MUSTAFAKEMALPAŞA CANNED FOOD PLANT BRANCH <ul style="list-style-type: none">• Production Engineer/Team Leader• Quality Engineer/Team Leader• Maintenance Engineer/Executive	SEK DAIRY MKP PLANT BRANCH <ul style="list-style-type: none">• Production Engineer/Team Leader• Quality Engineer/Team Leader• Maintenance Engineer/Executive• Human Resources Specialist
KARACABEY CANNED FOOD PLANT BRANCH <ul style="list-style-type: none">• Production Engineer/Team Leader• Quality Engineer/Team Leader• Maintenance Engineer	SEK DAIRY SÖKE PLANT BRANCH <ul style="list-style-type: none">• Production Attendant/Official• Quality Executive• Maintenance Attendant/Official• Human Resources Attendant/Official
TORBALI CANNED FOOD PLANT BRANCH <ul style="list-style-type: none">• Production Engineer/Team Leader• Quality Engineer/Team Leader• Maintenance Engineer	

Figure 1 Environmental Management Organization Chart

1.4 Vision & Mission & Our Values

Our Vision

Creating regional / worldwide brands adding value for their consumers and offering products and services creating loyalty in time.

Our Mission

Offering the consumers INNOVATIVE products with our BRANDS in the sectors that we operate in Turkey and in the international markets of priority and ensuring profitable and sustainable growth.

Our Values

As Tat, it is our aim to add value to life, adopting the common values of Koç Group with all our employees.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 6 / 38

- **Our customers are at the heart of everything we do.**

It is our first and foremost priority to create value for our customers and to respond to expectations with quality and consistency. It is our duty to stand behind our products and to be there for the customers after the sale as well.

- **It is our essential goal to always be "the best".**

It is our main goal to be the best in terms of quality, services, our sources of supply, our relations with the vendors and our investment options offered to the shareholders and to preserve such image that we have in the public. It is our basic principle to assume leadership and to be the market leader in the areas of operation in order to attain such goal.

- **Our most important capital is our human resources.**

Quality of our products and services starts with the quality of our employees. The way we have chosen to ensure that Koç Group lasts for many generations to come is to attract the best staff and well-trained labor to our Group and to employ them; to make the best of our people's talents, power and creativity; to enhance their productivity; to allow them to further develop themselves and to create a business environment, where cooperation and solidarity flourish.

- **We aim to create resources for continuous development.**

Our main principles include being able to make the necessary investments in order to ensure continuity of the service; to offer the shareholders the profit earned by the capital in order to encourage combining small and large savings; to create resources out of activities in order to assist further economic and social development our employees and the society; and to ensure reasonable use of resources, leaving no room for extravagance.

- **It is our rule to observe the superior ethical and business integrity principles.**

It is our principle to act with good faith and sympathy and to observe the laws and ethical rules in order to create fair mutual benefit in all our relationships. Another principle that we pioneer and that we can never give up is to fulfill our responsibilities to today's people and the future

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 7 / 38

generations. For Turkey and for the world, it is our principle to act with an understanding of protecting the environment and to spread such awareness.

2. REFERENCE STANDARDS AND/OR DOCUMENTS

Documentation is created to support the Environmental Management System. These documents are examined and approved for compliance by the people authorized before they are published. Environmental Manual, processes, procedures and instructions are documents that can be accessed online using the computer network. Environmental plans and other records are kept as hard copy or documents that can be accessed online on the computer network. Documents originating from outside the company are distributed to the relevant people and are kept by the person in charge of the documents in the respective department.

Documentation portal of the Company (QDMS):
<http://qdmv5/QDMS/QDMSNET/BSAT/Default.aspx>

The company's shared folder: [\\Kpasafs\](#)

3. TERMS and DEFINITIONS

Definitions:

Environment: It is the environment that contains the air, water, soil, natural resources, flora and fauna, people and the relations among them within a specific environment, in which a corporation operates.

Environmental Aspect: Elements of the corporation, its activities, products and services interacting with environment.

Environmental Impact: Any change in the environment, either positive or negative, arising partially or totally from environmental aspects of the corporation.

Environmental Protection: All the works aimed at preventing destruction, deterioration and extinction of environmental values and ecological balance, recovering the existing deteriorations, improving and developing the environment and preventing environmental pollution.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 8 / 38

Environment Pollution: Any negative impact that happens in the environment and that may deteriorate health of living things, environmental values and ecological balance.

Sustainable Environment: The process of improvement, protection and development of all environmental values in every area (social, economic, physical etc.) which create environments of both today's and future generations, without endangering existence and quality of resources that may be needed by future generations.

Receiving Environment: Air, water and soil environments and ecosystems associated with them.

Natural Resource: Inorganic substances in air, water, soil and nature.

Pollutant: Natural and legal persons who cause environmental pollution, deterioration of the ecological balance and the environment directly or indirectly during or after their activities.

Ecosystem: The biological, physical and chemical system in which living things sustain their relations among each other and with the non-living environment in a certain order.

Waste water: Waters that are contaminated or waters, whose characteristics have changed partially or totally, as the result of domestic, industrial, agricultural and other uses.

Treatment Plant: Plants, where wastes in solid, liquid and gas states that are generated as a result of any activity, are treated in a manner to conform the standards as stipulated in the applicable regulations.

Ecological balance: The whole constituted by the conditions required for humans and other living things to sustain their existence and development in a way that fits their nature.

Waste: Any substance that is generated, thrown away or left in the environment as a result of any activity.

Solid Waste: Solid wastes that their producer intends to throw away, which must be disposed of regularly for the purpose of maintaining the peace of the society and especially protecting the environment.

Domestic Solid Waste: Solid wastes that are not within the scope of dangerous and hazardous wastes, originating from places such as houses, industry, workplaces, and picnic areas etc.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 9 / 38

Dangerous Waste: Wastes, which can cause adverse physical, chemical and/or biological affects and deterioration of ecological balance as well as natures of humans and other living things, and substances contaminated by such wastes.

Dangerous Chemicals: Any chemical substances and products, which can cause adverse physical, chemical and/or biological affects and deterioration of ecological balance as well as natures of humans and other living things.

Environmental Impact Assessment: Works to be performed for determining positive and negative environmental impacts of projects that are planned to be realized, determining measures for preventing negative effects or minimizing them in a manner that they are not harmful for environment by setting forth alternative technologies suitable for the designated area; as well as for monitoring and controlling the projects.

Environmental Management: Implementation of policies and strategies determined on local, regional, national and global levels for ensuring sustainable use and development of natural and artificial environmental elements by using administrative, technical, legal, political, economic, social and cultural tools.

Odor: The effects created by volatile substances that trigger sense of smelling and cause perception of odor by human beings.

Air Quality: Qualities that are indicators of air pollution affecting human beings and the environment, which decline in proportion with the increasing quantities of the pollutants existing in the ambient air.

Related Parties: Natural or legal person, who can influence or can be influenced or thinks he/she may be influenced by a decision or activity.

Documented Information: Information that the plants are to control and save and the environment containing such information.

Risk: The uncertainty effect.

Lifecycle: Starts with obtaining the raw materials used for production of a product/service and covers all the relevant processes, including production, dispatch, disposal of the waste generated during and after use by the consumer.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 10 / 38

End of life/final disposal: Defined for releasing the unrecyclable/unrecoverable wastes generated to the regular storage plants and the emissions into the atmosphere.

Abbreviations:

EMS: Environmental Management System

PDEUP: Provincial Directorate of Environment and Urban Planning

MEUP: Ministry of Environment and Urban Planning

EIA: Environmental Impact Assessment

4. CORPORATE CONTEXT

4.1 Understanding the Corporate Context

Tat Gıda determines the internal and external matters that can have an impact on the Environmental Management System's ability to attain the intended results during management review. Internal and external matters include environmental matters that can be impacted by or that can potentially impact Tat Gıda San. A.Ş.

These matters are taken into consideration when determining the scope of management system, risks and opportunities, policies, objectives, compliance with legal and other requirements.

Internal Matters: Corporate Culture, Koç Group Rules, Accumulation of Knowledge, Strategic Orientation of the Organization, Energy and Waste Management, Services, Processes and Systems, Raw Materials Consumption, Water Management, Internal Audit, Employees

External Matters: International/National Legal Requirements, Cultural Conditions, Social Conditions, Political Conditions, Regional/Local Legal Requirements, Economic Conditions, Technological Conditions, Natural and Environmental Conditions.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 11 / 38

4.2. Understanding the Needs and Expectations of the Related Parties

Tat Gıda keeps track of the needs/expectations of the related parties and the ones that constitute compliance liabilities among them using the Related Parties Table in order to ensure continuity of the Environmental Management System.

- Public authorities (Municipality, Governorship, Ministry, Customs etc.)
- External suppliers (Suppliers)
- Customers (Vendors, final customers)
- Partners and shareholders (Koç Holding, Kagome, investors)
- Competitors
- Employees
- Non-Governmental Organizations
- Technical Organizations (TSE, Tubitak etc.)
- Labor unions
- Society

The needs/expectations of the related parties are monitored by the relevant departments in the light of the changing circumstances and are reviewed by the senior management in order to ensure continuity of the Environmental Management System.

4.3 Determining the Scope of EMS

Products with the details given below are designed and produced at TAT Gıda Sanayi A.Ş plants:

- Bursa Mustafakemalpaşa Canned Food Plant Branch;
 - Tomato and pepper products (paste, tomato puree, tomato juice, diced tomato, sauces, ketchup),
 - Canned vegetables (pea, okra, green beans)
 - Mayonnaise, Convenience Food
- Bursa Karacabey Canned Food Plant Branch:
 - Tomato and pepper products (paste, tomato puree, tomato juice, diced tomato),
 - Canned vegetables (pea, okra, green beans)

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 12 / 38

- Izmir Torbalı Canned Food Plant Branch:
Tomato and pepper products (paste)
- Bursa Mustafakemalpaşa Sek Dairy Plant Branch:
Milk and dairy products, tomato puree, vegetable/fruit juices and nectars, flavored drinks, honey and jams
- Aydın Söke Sek Dairy Plant Branch:
Milk and dairy products

All production activities as well as auxiliary facilities (water conditioning, waste water treatment, boiler rooms) and maintenance activities are covered by our EMS. Furthermore, administrative buildings, laundry, dining hall, dressing rooms, clinic, guest room, shipment at all the plants are covered by EMS. It covers fulfillment of the requirements for our compliance liabilities as determined through the environmental management systems of the relevant parties (public institutions, Holding, associations of the sectors, neighbors etc.) in force at the enterprises throughout the stages of purchase of raw materials, transport and manufacture of the products and delivery thereof to the customers, considering the internal and external context of the firm.

4.4. Environmental Management System

Environmental Management System of our Corporation is well-documented, its continuity is ensured and its efficiency is improved continuously. Environmental Management System has been created for ensuring determination, monitoring and controlling possible short, medium and long term environmental impacts of products and services and defines the necessary organizational structure, tasks and responsibilities, anticipated practices, methods to be followed in the implementation process and all the necessary resources are defined in relevant procedures and other supporting documents.

At Tat Gıda, in processes related to creating, maintaining and developing an Environmental Management System:

- Requirements stipulated under the national laws, decree laws, by-laws, regulations and other environmental legislation as well as the signed international legislation,

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 13 / 38

- Rules stipulated by ISO-14001 Environmental Management System Standard, ISO 9001 Quality Management System Standard and other related national and international standards, and
- Rules stated in Tat Gıda Mission, Vision, Policies, and Procedures are applied.

5. LEADERSHIP

5.1 Leadership and Commitment

Senior management is primarily responsible to set up, maintain, improve and ensure the efficiency of EMS. Senior Management stands behind sustainability and EMS.

Senior management honors its commitment by:

- Understanding the organization and securing the gains (information) from the EMS,
- Setting up the environmental policy and objectives in accordance with the business atmosphere and strategic direction of the organization,
- Including environmental performance in strategic planning,
- Making sure that EMS requirements are integrated into business processes,
- Providing the necessary resources,
- Spreading awareness of importance of efficient environmental management and compliance with EMS requirements inside the organization,
- Securing and making sure that the outcomes expected from the EMS are attained,
- Ensuring that the staff to contribute to the efficiency of EMS are hired, directed and supported,
- Supporting and guiding the staff to contribute to efficiency of EMS,
- Encouraging continuous improvement,
- Supporting the management staff inside the organization to exercise leadership within their own areas of influence.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 14 / 38

5.2 Environmental Policy

Tat Gıda's Environmental Policy has been prepared in a manner and with a content suitable for the activity carried out, nature of the products and services, size and objectives of our corporation, environmental impacts that may possibly result from processes and it contains the principles and commitments on sustainable development, preventing possible pollutions, fully performing legal requirements as well as creating and implementing an Environmental Management Program. Our Environmental Policy is shared with all the employees by using various tools with the aim of being fully known and adapted by them.

Environmental Policy determines general environmental principles of our company and if it's necessary to make any changes in its content, it is reviewed in the closest Review Meeting; and revision is ensured if needed. Tat Gıda Sanayi A.Ş. Environmental Policy is defined in Annex-2.

5.3 Corporate Tasks, Powers and Responsibilities

Management of TAT Gıda San. A.Ş is responsible for the implementation, development and continuous improvement of efficiency of EMS. Senior management defines Environmental Policy; Environmental Management Team monitors efforts and provides the necessary resources (human resources, information, technology and financing). Environmental impacts are taken into account in long term plans.

Furthermore, in order to have an efficient Environmental Management System, it is ensured by the senior management that individual roles and responsibilities are defined explicitly for achieving environmental purpose and objectives and for all the environmental management system operations.

Senior management appointed Product Development and Quality Assurance Group Executive as the "EMS General Representative"; Senior Environmental Management Systems Specialist as the Environmental Management Systems Official and concerned people from Maintenance, Production, Quality and HR departments in the plants as the Environmental Management System Team, regardless of their other responsibilities. Team members are given in CYSEL Annex-1.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 15 / 38

An environmental management team has been formed for improving environmental performance and monitoring implementation and procedures under EMS. The following responsibilities are determined in addition to existing job definitions of these team members.

Table 2 Environmental Management Team Members

Environmental Management Team Members	Their Responsibilities Within the EMS
Production Engineer/Team Leader	Following water, energy etc. inputs in plants and ensuring their continuous improvement, working towards reducing the amount of waste.
Maintenance Engineer/Team Leader	Following water, energy etc. inputs in plants and ensuring their continuous improvement, sustaining maintenance and repair works for the treatment center, taking measures to control the emissions from the burning systems.
Quality Assurance Engineer/ Senior Specialist	Ensuring continuity of EMS documentation system, creating purpose, objective and environmental programs.
Human Resources	Planning and performing trainings, keeping Organization charts as well as documents related to tasks, powers and responsibilities updated.
Senior Environmental Management Systems Specialist	Following applicable legislation, establishing documentation system and ensuring continuity thereof when establishing EMS, continuously developing EMS.

Tasks of Environmental Management Team Members:

- Fulfilling their responsibilities in line with environmental policies and objectives of the Company.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 16 / 38

- Recording information provided to them regarding Environmental Accidents and Complaints into related forms.
- Checking operation of environmental management system with department manager/official at their own plant and carrying out validation activities with the team.
- Determining training needs and demanding training by working in coordination with environment management team members.
- Keeping records related to environmental management system for their own departments and reporting to Environmental Management Systems Official when necessary.

Environmental Management Team Assisting Members:

Members of staff from every plant, whose task is to support the Environmental Management Team. Fulfilling their responsibilities in line with the policies and objectives of the Company regarding environment.

Table 3 Environmental Management Team Assisting Members

Environmental Management Team Assisting Members	Their Responsibilities with the EMS
Waste Water Treatment Plant Eng./ Operator	Operating the waste water plant at the Plant in accordance with the 'Instruction for the Operation of Waste Water Treatment Plant' and the applicable legislation. Ensuring order and smooth operation at the plant. Performing daily checks of the plant, filling in the relevant form, and informing the maintenance attendant and Environmental Management System Official in case of a need for maintenance.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 17 / 38

Dangerous Waste Site Operator	Ensuring order and smooth operation at the dangerous waste site. Checking the labels of dangerous wastes from the plants. Labeling the unlabeled wastes and filling in the relevant sections. Adding each received waste to the 'wastes list', placing the wastes into the proper and predefined spaces. Informing the Senior Environmental Management Systems Specialist of the Plant on dispatch of wastes of a certain quantity (filling 1 vehicle). Not leaving the site during the dispatch of the wastes and filling in the relevant forms.
-------------------------------	---

6. PLANNING

6.1 Determining Risks and Opportunities

6.1.1 General

Risk and opportunity are determined at the plants by the environmental team and the efforts to take the necessary actions are made by the Environmental Team. Within the scope of EMS, 'Environmental Aspect and Impact Risk Assessment Plan' was created in order to determine the environmental risks and opportunities. The plan in question is reviewed at least once every year and it is updated in case of any changes.

The risks are determined from the perspective of avoiding the risk, taking measure against the risk at the source, changing the way that the risk may become real and its outcomes, sharing risk / risk finding through decision-making based on knowledge.

Opportunities may lead to implementation/use of new technologies, access to new markets, new partnerships established and technologies that may arise or that may become implemented.

All the activities at our plants up to the process of delivery of the products and services to the customer and each stage of the efforts to be made in order to prevent environmental pollution in relation with such activities are taken as a process. It is our purpose to understand and meet the expectations of the related parties by creating the added value that we aim for in our outputs and to satisfy the customers.

During its activities, Tat Gıda determines the environmental hazards and environmental risks that may arise during its activities, makes the necessary arrangements for the risks of priority, takes the controlling measures and achieves continuous development. Within this context,

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 18 / 38

environmental occupational accidents and possible environmental urgencies are determined in advance and necessary planning is made to prevent the same.

6.1.2 Environmental Aspects

Environmental aspects have been defined in our plants in order to determine environmental impacts that arise or may arise as the result of our activities. It is ensured that Environmental Aspect Impact Analyses of our plants are kept up-to-date according to changing, renewed product, activity and environmental conditions.

In order to determine degree of importance of Environmental Aspects, P.8.1.00.GN00.01 Environmental Aspect and Impact Risk Assessment Procedure, and KP.00.GN00.01 Environmental Aspect and Impact Risk Assessment Plan for the plants have been prepared. Even if the likelihood of occurrence of environmental impact is low in P.8.1.00.GN00.01 Environmental Aspect and Impact Risk Assessment Procedure, if the consequences are serious (pollution, penalty, loss of prestige in society etc.), risk is considered high and when the risk is high, environmental aspect is considered as an important environmental aspect.

Environmental Aspects in our plants are as follows:

- Emissions to air,
- Waste water discharge,
- Soil pollution,
- Use of energy, natural resource,
- Energy Propagation (vibration, radiation etc.),
- Waste, and
- Accidental release.

Reasons of emergence of Environmental Aspects are defined as normal (n), abnormal (an) and emergency (ac).

Results of Environmental Aspect and Impact Risk Assessment, on the other hand, are defined as important, unimportant and acceptable under the Level of Importance in the KP.00.GN00.01 Environmental Aspect and Impact Risk Assessment Plan; and if it is important, it requires

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 19 / 38

urgent measures; if it is acceptable, details are given in the appropriate document and procedures or under 'current status' in the form. Unimportant environmental aspect, on the other hand, means that there is nothing requiring a measure.

Environmental aspects are also assessed in terms of their 'place in the cycle of life'. The relevant explanation is given in 8.1.1 'Operational plan and control / Cycle of life'.

Risks and opportunities that may be found when performing the environmental aspect and impact risk assessment are also addressed under this title. The environmental factor that may emerge as a result of the specified activities of the plant is assessed in terms of the 'related parties'.

After the environmental factor is assessed, it is reassessed under the titles 'current status' and 'action to be taken', and efficiency is assessed after the measure is taken. Level of importance is reassessed numerically as provided for under the title 'environmental impact assessment', and the status is determined. (Important, Unimportant, Acceptable – relevant definitions are explained above and the definitions of the measures that need to be taken apply.)

6.1.3 Compliance Liabilities

Responsibilities for determining, assessing and monitoring the legal and other conditions that are applicable for the environmental aspect of Tat Gıda San. A.Ş. activities and services, that Tat Gıda San. A.Ş. is liable and/or has voluntarily agreed to comply with and for describing the method, the risks and the opportunities emerging are documented in the 'Compliance Liabilities Table'.

Environmental legislation (laws, regulations, communiqués etc.) are actually followed by Environmental Management Systems Official. Legal obligations that have to be applied are reported to the departments and people concerned to make sure that these obligations are fulfilled. Furthermore, information, documents and records stipulated in the applicable legislation are kept or sent or made sent to institutions and organizations concerned as stipulated under the legislation.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 20 / 38

For the purpose of following Environmental Legislation:

- “Mevbank” (<http://www.lebibyalkin.com.tr>), which is prepared for online following up purposes with password by Lebib Yalkın Publications, was subscribed and the current Environmental Legislation is followed up. Copies of the changes in the revised legislation are sent to Environmental Management Systems Official by Lebib Yalkın Publications in hard copy and electronic mail formats.
- Upon notification from Lebib Yalkın, Environmental Management Systems Official accesses the relevant legislation at www.resmigazete.gov.tr.
- Environmental legislation is also followed electronically from the institutional website of the Ministry of Environment and Urban Planning (<http://www.csb.gov.tr>).
- Standards published by TSE on the internet can be tracked at www.tse.org.tr.
- Furthermore, regulations that have been published recently or are at the draft phase are sent by TUSIAD, TKSD and ISO etc., of whom we a member, for obtaining opinion or information purposes.

The table prepared sets forth the works planned and the people responsible for such works. In case of an additional requirement (a new regulation or a new requirement for commitment to be adhered to voluntarily), the Environmental Management Systems Official performs the necessary update and informs the people concerned; and in case of no change, plan is reviewed at least once a year. Annual reviews are performed on QDMS and are open to all our employees; interim reviews, on the other hand, are performed on the common folder and are updated using the QDMS at the end of January every year.

6.1.4 Planning Activity

Risks and Opportunities Assessment Table has been created setting forth the important environmental aspects, environmental risks and opportunities and legal liabilities in order to attain the desired outputs of Tat Gıda EMS, to avoid risks arising out of internal and external factors at the source, to make use of the opportunities, to determine the new market or customer needs, to assess technological and new practices and to use proper techniques.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 21 / 38

When there are changes in the EMS, which is maintained in a planned manner, according to the new circumstances arising, the necessary integrity is ensured, by making sure that the whole system is reviewed.

6.2 Environmental Purposes and Planning for Their Attainment

Environmental purposes and objectives are determined in line with of our mission and visions, Environmental Policy and other policies, taking into consideration our environmental aspects, legal and other requirements, opinions and demands of our interest groups, technological and financial capabilities and the priorities adopted.

Annual Environmental Objectives designated are recorded in electronic database performance management system. Approval, update and scoring take place in electronic environment.

Attainment of Tat Gıda Sanayi A.Ş. objectives is reviewed semi-annually during Koç Holding Environmental Board Meetings and the results are assessed at the end of the year.

Adopted approaches and priorities are issues that concern all the departments and all the personnel; and each department and each individual constituting the organization share responsibility in controlling possible environmental impacts, preventing environmental pollution and protecting natural assets, and sustaining adopted environmental approaches and priorities by continuously developing them.

When making changes in a planned manner, the following are taken into account:

- The required processes and practices,
- Order and interactions of the processes,
- Determination of powers and responsibilities or reassessment of responsibilities, and
- Activities are planned to attain the desired results and to continuously improve the processes.

The whole Environmental Manual explains this planning in details.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 22 / 38

7. SUPPORT

7.1 Resources

Senior Management of our Corporation has provided the necessary human resources, infrastructure, technological and financial resources in order to fulfill the commitment to create, implement, and ensure continuity of the EMS and to continuously improve its efficiency.

EMS Team and EMS Assisting Team have been set up in order to ensure improvement, implementation of environmental performance and tracking of the procedures within the scope of EMS. EMS responsibilities have been included as an addition into the current job descriptions of the members of these teams and the employees were duly notified. Lists of the teams and assisting teams and their tasks are provided under title 5.3 in the leadership section.

7.2 Qualification

In our plants, it is ensured by the Human Resources Department that all personnel engaging in works relating to environmental issues have suitable educational background, training, skills or experience. Determination of the personnel not carrying necessary skills for the work performed and closing the gaps by means of trainings, keeping records of competencies, determination of training needs, meeting training needs, keeping records and documents relating to trainings are ensured by Human Resources.

Plan relating to environmental trainings anticipated for next year in line with training needs determined each year is prepared by the Senior Environmental Management Systems Specialist and is submitted to the Human Resources Department.

The Plan is issued taking into account the changes that happened in environmental legislation within the year, environmental accidents and complaints, findings of internal-external audits, state of realization of environmental purposes and objectives, new procedural practices, technological improvements or recalling trainings. Trainings are also offered if needed in addition to the planned trainings.

Trainings include the following issues: Environmental Awareness Raising Trainings, Waste Management System Training, Environmental Management System, sanctions, responsibilities

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 23 / 38

and tasks under the Environmental legislation. Trainings are offered by the Environmental Official.

Moreover, our newly recruited white-collar employees are trained on “Environmental Awareness-Raising” by the Environmental Management Systems Official/Environmental Official within the scope of their orientation training and in accordance with their position.

Records containing the status of realization of all internal and external training designated in published training program, number of attendees, cost, period as participant*hours, details of the person or organization offering the training are kept by Human Resources. Trainings shown in the training program may be postponed or cancelled for certain reasons. It is the responsibility of the Human Resources to revise the training program and to make due announcement in such a case.

All blue collared employees at our plants, on the other hand, are informed on Environment in the Employee Handbook.

7.3 Awareness

Tat Gıda makes sure that the people working under Tat Gıda’s control are aware of and ensure the following:

- Tat Gıda environmental policy,
- Environmental aspects and environmental impacts arising and that may arise in relation with important environmental aspects in their own jobs,
- Their contribution to efficiency of environmental management system, including the issues of improving and developing environmental performance,
- Intervening in the cases, where environmental management system conditions are not met, including failure to fulfill compliance liabilities of Tat Gıda.

7.4 Communication

7.4.1 General

Tat Gıda has set the internal and external means of communication, which are necessary in relation with quality and environmental management system, including the following:

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 24 / 38

- a) To contact about what,
- b) When to contact,
- c) Whom to contact,
- d) How to contact, and
- e) Whom to contact.

7.4.2 Internal Communication

Tat Gıda:

- a) properly shares information on environmental management system, including changes in environmental management system, with the different levels and functions of the organization, and
- b) makes sure that the communication process(es) assist the people working under Tat Gıda's control to contribute to continuous improvement.

It is very important to determine the matters of urgency, which can create environmental impact, as soon as possible and to ensure efficient communication in order to allow the necessary response smoothly and promptly. It is accepted as a principle to communicate swiftly and effectively about environmental matters.

In case of environmental accidents and environmental complaints, which happen for reasons such as abnormal working conditions, extraordinary circumstances etc. and which manifest themselves as environmental pollution, the person who causes and/or finds out about the environmental accident or who will file an environmental complaint, may personally inform the Senior Environmental Management Systems Specialist or the relevant supervisor about the situation.

During the day, Environmental Management Systems Official or Environmental Management Team or respective supervisor is informed about the location-direction of the Environmental Accident or the Environmental Complaint, what it looks like and its duration. Environmental Management Systems Official or Environmental Management Team or respective supervisor

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 25 / 38

receiving the information undertakes the necessary inquiries in relation with the issue and ensures that the effect is cleaned if possible, by consulting with the parties concerned. If the circumstance causing the Environmental Accident is attributable to the plant, FR.00.10.05.03 Environmental Accident Information Form is issued. It is sent to Senior Environmental Management Systems Specialist and it is kept as an environmental record. If the activity causing the Environmental Accident is not attributable to the plant, necessary investigation is made and the activity owners are informed regarding to the subject.

If the Environmental Accident and Complaint takes place during shifts and holidays, the relevant supervisor is informed about the situation. Environmental Accident Information Form is issued for the Environmental Accident or FR.00.10.05.04 Environmental Complaint Information Form is issued for the complaint. In Emergency and Extraordinary Cases, on the other hand, Senior Environmental Management Systems Specialist or relevant supervisor is informed.

Communicating with the Waste Water Treatment Plant:

Waste Water Treatment Plant is informed by department officials during business hours and by shift official during shifts and holidays, about circumstances other than normal operational conditions, liquid leakages, activation and deactivation, in order not to disturb the operational balance of treatment. In case of treatment plant failure, Plant Director is authorized to stop the production.

7.4.3 External Communication

The task of communicating with public and private natural and legal persons outside the firm is performed with the coordination of the Plant Director, Treatment Plant Executive or Senior Environmental Management Systems Specialist, depending on the case. Demands relating to the supply of environmental management system documentation or our Environmental Policy are met employing the methods to be designated by the Management Representative.

Environmental policies and objectives of our firm and the information within the scope of sustainability EIRIS report are published on our website. (<http://www.tatgida.com/tr>)

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 26 / 38

7.5 Documented Information

7.5.1 General

Environmental management system covers the following:

- Documented information as sought by the standards ISO 9001:2015 and ISO 14001:2015, and
- Documented information as determined by Tat Gıda in order to enhance the efficiency of the environmental management system.

Revision periods for the relevant documents and forms at the plants and details of the people in charge are given in KY.00.10.06.01 Environmental Management System Records List.

7.5.2 Creating and Updating

Our plants create, apply and ensure continuity of information in the electronic environment on QDMS Integrated Management System in writing in order to explain basic elements of EMS and the interaction between these elements.

Documentation of our EMS contains following information:

- Scope and borders of EMS,
- Environmental Policy,
- Environment objectives, purposes and action plans,
- Procedures, instructions and task definitions,
- Documents, including records, required by this standard.

Furthermore, Environment Folder has been created on a server accessible by the Environmental Management Team members. Filled records, documents and forms related to the Environmental System are stored here. Folder is followed up by the Senior Environmental Management Systems Specialist to make sure that it is updated.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 27 / 38

7.5.3 Checking the Documented Information

All documents required by EMS are kept under control at our plants. For our plants, the Procedure for Checking Documents describes the procedures and respective authorities, responsibilities and methods for the performance of the following:

- approval of documents in terms of adequacy before they are published,
- reviewing, updating and re-approving documents whenever necessary,
- ensuring that changes and actual revision statuses are shown on the documents,
- ensuring that proper versions of applicable documents are kept available at the relevant points of use,
- ensuring that documents are kept easily readable and easily differentiable,
- defining the externally sourced documents, which are found to be necessary for planning and implementing the EMS by the Organization, and ensuring that they are distributed in a controlled manner, and
- prevention of undesired use of expired documents and ensuring that they are differentiated accordingly, if they need to be retained for any purpose whatsoever; and creating the content, preparation, controlling approval, distribution, amending and cancellation, assuring against misuse, protection, and maintenance of all documents used.

Our Plants ensure through QMDS system that documents, records and data, which are critical to indicate compliance with the terms of EMS and this standard and the attained environmental performance results, are checked on site and effectively. Quality records list has been created and it is ensured that the responsible departments follow it up in accordance with the P.4.2.4.00.GN00.06 Quality Records Control Procedure.

Filled in forms, documents and letters related to Environmental Management, which cannot be stored in QDMS system, are stored among environmental files of the plant and the Environmental Management System Common File.

Examples of Environmental Records are given below:

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 28 / 38

- Training Records
- Emergency drill records
- Examination results
- Records of information and documents related to compliance with the laws
- Environmental Permits
- EIA Documents
- Audit Reports
- Records on EMS performance
- Management Review
- Environmental Accident Records etc.

8. OPERATION

8.1 Operational Planning and Control

At our Organization, operational planning and control works consist of the stages of determining, defining, measuring, assessing, controlling, monitoring and reporting the risks, and these stages continuously follow each other in a cycle of life.

It is very important to address the risks with a high impact among all the risks identified separately within the relevant activities. It is necessary to assess efficiency and adequacy of the control mechanisms and to create additional controls if necessary in order to reduce the impact and likelihood of occurrence of the risks, which are measured and assessed during the planning efforts. At this stage, the measures necessary to eliminate or minimize the risk within the scope of the activities will be taken; internal inspections are performed to determine the controls and to monitor their efficiency. The exposed operational risk level and the amount of resources that should be reserved as a result are included into the Management Review meeting agenda.

Tat Gıda Plants have records such as Environmental Procedures, Operational Instructions etc., which are theme-specific and which are aimed at controlling activities and processes that have or that may have an important impact on the environment directly or indirectly.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 29 / 38

Environmental Aspects, possible environmental effects and importance analyses thereof are determined using methods defined in the respective procedure; and they are transformed into actions plans and monitored for the purpose of taking under control any possible environmental effects and environmental aspects of such effects.

In all Tat Gıda plants, activities related to all wastes such as Solid, Dangerous, Packaging, Medical Waste, Waste Vegetable Oil, Non-Hazardous Waste etc. are determined by the P.4.4.6.00.GN00.02 Waste Management Procedure. Activities of the plants related to air emission processes and operations relating to burning and production systems are defined by the P.4.4.6.00.GN00.03 Air Quality Management Procedure. Management of reports on Greenhouse Gas Inventories reported inside or outside the company is performed according to P.4.4.6.00.GN00.04 Procedure on Management of Data Related to Greenhouse Gas Emissions. P.4.4.6.00.GN00.07 Greenhouse Gas Verification Procedure is created in order to define the methods and information to be used for verifying greenhouse gas emissions. (Such procedure is used for Mustafakemalpaşa, Karacabey and Torbalı plants, which fall within the scope of the relevant regulation.)

Moreover, all information related to Water Use and Waste Water Formation is explained in P.4.4.6.00.GN00.05 Water and Waste Water Management Procedure. Activities related to Waste, Air Emissions, Greenhouse Gas Calculations, Water Resources and Waste Water Management are controlled according to the procedures and due records are kept. There are forms and instructions annexed to the procedures in order to explain details where necessary and to allow the circumstances to be monitored.

Communication is controlled as described in the Manual on Matters Relating to Follow up of Legal Liabilities.

Matters relating to Environmental Impact Assessment at Tat Gıda Plants are performed in accordance with P.4.4.6.00.GN00.06 Environmental Impact Assessment Procedure issued within the scope of Environmental Impact Assessment Regulation. EIA is performed at the decision-making stage, before implementing any capacity increase, new investment or equipment installation.

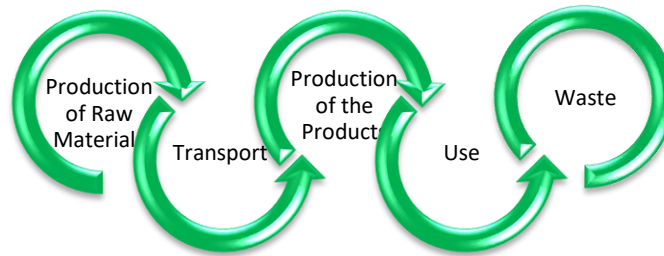
ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 30 / 38

8.1.1 Lifecycle Analysis

Starts with obtaining the raw materials used in the production of a product/service and covers all the relevant processes, including production, dispatch, and disposal of the wastes generated during and after use by the consumer. All the emissions into the air, water and soil are taken into consideration at the stage of determining the environmental impacts, starting from obtaining the raw materials and up to disposal, including energy.

Figure 2 Stages of Lifecycle Analysis, from Production of Raw Materials Up to Disposal



In Lifecycle Analysis efforts, determination of risks and opportunities that may arise in all the processes taking place at our plants is also taken into account. Environmental Aspect and Impact Risk Assessment Document is reinterpreted and assessed from a Lifecycle perspective.

Stages of Lifecycle Used in Assessment:

Production of raw materials: for canning plants, ‘production of raw materials’ starts with planting the crops in the fields; and for Sek Süt and Pastavilla Plants, the process starts with the purchase/transport of the raw materials.

Transport includes environmental parameters emerging/that may emerge during the dispatch of the raw materials to the plants.

Production of the products is addressed as based on the existing detailed production lines in the respective environmental impact document.

Use: this item addresses consumption of energy and water.

For the waste stage, ‘Recovery/recycling’ and ‘end of life and final disposal’ are assessed.

- Recycling is the sorting of the solid wastes generated at our plants by their characteristics (paper, glass, plastic etc.) and reuse thereof without subjecting their components to any physical, chemical or biochemical processes.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 31 / 38

- Recovery is the use of the solid wastes generated at our plants, after transforming the same into raw materials again by subjecting their components to any physical, chemical or biochemical processes. For example, washing and reusing the plastic barrels constitutes recycling, while granulizing the plastic packaging and using it as a raw material for a different material is recovery.

It is one of our priorities to examine all the wastes at our plants and to make use of them through recycling or recovery processes.

- End of life/final disposal are defined for the cases, where the generated wastes, which are not recoverable/recyclable, are released to regular storage facilities, and the relevant emissions are released into the atmosphere.

Tat Gıda San. A.Ş. not only announces environmental performance under Koç Holding and on Tat Gıda webpage, but also keeps track of it as a total of the plants; the relevant parameters are examined on the basis of plants and the departments in order to ensure their reduction or stability.

Consumption of energy and water and emissions and greenhouse gas emissions are assessed in the 'Environmental Management Program' under the environmental records by years.

Results:

In order to support sustainable consumption and production, it is necessary to enhance energy and resource productivity in the industry, especially water and energy productivity and productivity in the sectors heavily relying on these components; and to reduce the emission of greenhouse gases and other chimney gas emissions causing climate change. For this purpose, developing Lifecycle Analyses will offer economic, social and environmental benefits from the perspective of assessing the existing environmental performance of the industry and developing strategies for improvement. The efforts for this purpose will be further developed and will continue.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 32 / 38

8.2 Being Prepared for Emergency and Response

Emergency Action Plans have been prepared to determine the measures to be taken in order to control the occurrences and developments with a view to minimizing the post-accident effects and limiting any damage to the people, environment and property; to take and implement the necessary measures with a view to protecting the people and the environment from the impacts of major accidents; to inform the public, emergency services or the relevant authorities in the area promptly; to eliminate the emergency without any harm to the environment and the people and to ensure continuity of production with a view to ensuring restoration and cleaning of the environment after a major accident.

Emergency Action Plans are prepared by the Occupational Health and Safety Departments in our Plants and contain information on what should be done regarding Air, Water and Chemical emergencies related to the Environment.

Extraordinary situations related to Environment and the things that must be done in such situations are indicated under the internal communication title. Every year, 'environmental drill' takes place against any environmental emergencies that may occur.

9. PERFORMANCE ASSESSMENT

9.1 Monitoring, Measurement, Analysis and Assessment

9.1.1 General

Procedures have been created in line with both the legal obligations and the standards, with which we have undertaken to comply voluntarily, in order to monitor and measure our environmental performance. These procedures are: P.4.4.6.00.GN00.02 Waste Management Procedure, P.4.4.6.00.GN00.03 Air Quality Assessment Procedure, P.4.4.6.00.GN00.05 Water and Waste Water Management Procedure, P.4.4.6.00.GN00.04 Procedure on Management of Data Related to Greenhouse Gas Emissions, and P.4.4.6.00.GN00.07 Greenhouse Gas Verification Procedure. Various inputs are used for performance measurement and monitoring. Some of these are: the Environmental legislation, ISO 14001, with which we have undertaken to comply voluntarily, study assessing environmental aspects and their effects, which we

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 33 / 38

conduct on a process/activity basis, various internal and external audits-site controls, Koç Holding Sustainability Reporting (GRI), Koç Holding Environmental Audits, audits by the Provincial Directorate of Environment and Urban Planning, Periodical Waste Water Analysis etc.

In order to measure and monitor environmental performance by using aforesaid feedback channels, various efforts are undertaken within Tat Gıda and/or external organizations authorized by the respective legal authorities.

Results of analysis and inspections are stored in electronic environment or as hard copy. Results of measurement related to legal obligations are delivered to the respective legal authorities and they are always kept available for examination.

The Environmental Report issued every year compares the quantity of the water used and quantities of waste between years; assesses Statuses of the Plants within the context of the Environmental Permit and EIA regulations; offers information within the scope of the purpose and objectives; and offers a general environmental assessment for the previous year.

Our Plants have no sources that may cause Environmental Noise and no control and monitoring activity is carried out for this purpose as all our plants are excluded from this scope by Provincial Directorate of Environment and Urban Planning (PDEUP) in Environmental Noise assessment.

In order to monitor the current status during the operation of Waste Water Treatment Plants, quality of the water output and efficiency of treatment plants are monitored by measuring parameters such as chemical oxygen demand (COD), suspended solids (SS) and sludge volume index (SVI) etc. at the waste water treatment plant. Information on monitoring activities carried out at waste water treatment plants is given in Water and Waste Water Management Procedure. Analysis results are monitored using the KY.00.10.06.04 Waste Water Treatment Analysis Results Tables. For operation of the waste water treatment plants, T.00.GN00.063 MKP Instruction for the Operation of the Treatment Plant, T.00.GN00.065 TBL Instruction for the Operation of the Treatment Plant and T.00.GN00.067 KCB Instruction for the Operation of the Treatment Plant are in place. Instructions have been created for sampling at the plants for analysis purposes. T.00.GN00.064 MKP Instruction for Sampling at the Treatment Plant,

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 34 / 38

T.00.GN00.066 TBL Instruction for Sampling at the Treatment Plant and T.00.GN00.068 KCB Instruction for Sampling at the Treatment Plant are in place. P.4.4.6.00.GN00.05 Water and Waste Water Management Procedure provides information on the monitoring performed at the waste water treatment plants.

The Calibration Procedures assures that the plants use calibrated monitoring and measurement devices –if devices requiring calibration are used- and continuity is ensured in this respect.

9.1.2 Compliance Assessment

Compliance of Tat Gıda to applicable legal terms, to which Tat Gıda is obliged to comply, and other requirements that Tat Gıda has undertaken to comply voluntarily is assessed using the following methods.

Changes in legal and other liabilities are followed up according to the clause "6.1.3 Compliance Liabilities". Liabilities and requirements related to the environment are followed up using the 'Compliance Assessment Table' issued by the Senior Environmental Management Systems Specialist. Planned works and the people responsible for these works are indicated in the table prepared. If there is an additional requirement (under a new Regulation or a new undertaking to be fulfilled voluntarily), this is added to the table and the table is updated. Each time the table is updated, it is announced to all people concerned by Senior Environmental Management Systems Specialist and it is applied.

In each Management Review Meeting, legal liabilities that have to be fulfilled as an obligation and the efforts undertaken to fulfill the same are discussed as an item on the agenda.

9.2 Internal Audit

Internal Audits take place at Tat Gıda in order to determine the principles for implementation of the EMS and continuously monitor the compliance and efficiency of the system, to enhance its efficiency, to rectify its shortcomings and to make sure that it is developed in accordance with the new requirements. Internal audit takes place at the plants at least once a year. Internal Audits are performed by company auditors, who have successfully completed Information on ISO 14001 and Internal Auditor training.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 35 / 38

The internal audit results are reported to the staff in charge of the audited activity. Corrective actions and deadlines are approved for improvements.

Efficiency of the environmental review method is assessed during internal audits. The status and importance of the areas and processes to be audited, and results of the past audits are taken into consideration to create an audit plan and calendar and audits take place in accordance with P.8.2.2.00.GN00.23 Internal Audit Procedure. Audit results are retained and reported to senior management.

9.3 Management Review

Senior management of our plants review EMS once a year and by the planned intervals in accordance with P.5.6.1.00.GN00.05 Management Review Procedure in order to assure that it remains compliant, adequate and efficient.

The main purpose of this process is to assess the performance in line with the EMS purposes and objectives, to ensure compliance with the objectives and to set up a system that continuously develops. Tat Gıda sets measurable goals in order to actualize and attain the basic values set forth in the Environmental Policy and monitors the actualization of such goals during MR meetings. In addition to our goals, the activities we undertake are also monitored using measurable performance parameters, and the groundwork is laid for continuous improvement.

9.3.1 Management Review Inputs

The following are addressed during management review:

- Status of the activities undertaken as a result of the previous management review,
- Changes relating to the following:
 - a) Internal and external matters relating to EMS,
 - b) Needs and expectations of the related parties, including compliance liabilities,
 - c) Important environmental aspects, and
 - d) Risks and opportunities.
- Information on environmental purposes, environmental performance value for the past year (numeric),

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 36 / 38

- Information on environmental performance of the organization, including trends in relation with the following:
 - a) Nonconformities and corrective actions,
 - b) Monitoring and measurement results,
 - c) Actualization of the compliance liabilities, and
 - d) Results for examination of the past year, non-compliance rectification performance.
- Adequacy of resources,
- Notification(s) from the related parties, including the complaints,
- Opportunities for continuous improvement.

9.3.2 Management Review Outputs

Management review outputs include the following:

- Results relating to ensuring continuity of compliance, adequacy and efficiency of EMS,
- Decisions regarding the opportunities for continuous improvement,
- Decision regarding the needs for a change in the EMS (including resources),
- When necessary, activities to be undertaken when the environmental purposes are not attained,
- When necessary, opportunities to further develop integration of the EMS with other business processes, and
- Conclusions regarding the strategic aspect of the organization, long-term plans (LTP).

Improving efficiency of MR and EMS and assessing the needs for resources: decisions are made and action plans are determined regarding actions for improvement and assessment. MR outputs are archived in the QDMS and common EMS folder.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 37 / 38

10. IMPROVEMENT

10.1 General

Tat Gıda continuously improves the efficiency of EMS through our Environmental Policy, our environmental purpose and objectives, our internal audit results, analysis of the data generated by our system, corrective actions and assessment of outcomes thereof through MR. It identifies the opportunities for continuous improvement and takes the necessary action to attain the intended outputs of the environmental management system.

10.2 Nonconformity, Corrective Action, Preventive Action

Our plants take corrective and preventive actions for the existing nonconformities, and also preventive actions for avoiding potential nonconformities. Corrective actions are taken as soon as possible in order to prevent reoccurrence of nonconformities. Corrective and preventive actions are taken based on the extent of the existing encountered or potential problems and the energy performance results found.

In case of nonconformity, including those arising out of complaints, Tat Gıda:

- 1) Responds to nonconformities and:
 - 1.1. Takes action to check and correct the nonconformity, and
 - 1.2. Assesses the results, as applicable.
- 2) Assesses the need for an action to eliminate the causes for the nonconformity in order to ensure that nonconformity will not reoccur or will not occur somewhere else, taking into account also the following:
 - 2.1. Review and analysis of the nonconformity,
 - 2.2. Identification of the causes of the nonconformity,
 - 2.3. Identification of the existing or potential similar nonconformities.
- 3) Takes any action as needed,
- 4) Reviews the efficiency of the corrective actions taken,
- 5) When necessary, updates the risks and opportunities identified during planning,
- 6) When necessary, makes changes in the environmental management system.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive



ENVIRONMENTAL MANAGEMENT SYSTEM MANUAL

Document No : ÇYSEL	Revision Date / No : 35.05.2020 / 05
Issue Date : 01.09.2015	Page No : 38 / 38

At our Plants, Corrective-Preventive Actions are monitored through QDMS in accordance with the P.8.5.2.00.GN00.26 Corrective Actions Procedure.

10.3 Continuous Improvement

It is very important for the continuity of the EMS that all the employees are actually involved in the efforts for further improvement and development that may be undertaken throughout our Organization. For this purpose, the necessary atmosphere and conditions are created for all our employees to be able to voice their ideas and suggestions about further improvement and development.

ISSUED BY:	APPROVED BY:
Senior Environmental Management Systems Specialist	Product Development and Quality Assurance Group Executive