



Sedex Members Ethical Trade Audit Report

Version 6.1



Audit Details			
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC414947679	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS414947788
Business name (Company name):	REFA TEKSTIL DIS TIC VE SAN LTD STI		
Site name:	REFA TEKSTIL DIS TIC VE SAN LTD STI		
Site address:	Demirkapı, Bağcılar Asfaltı Caddesi 113-115 A, Bağcılar/İstanbul, Turkey KAT 1. BODRUM İSTANBUL 34200 TR	Country:	TR
Site contact and job title:	Mr. FARUK BULUT / EMPLOYER PARTNER		
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health and Safety (plus Environment 2-Pillar)	<input type="checkbox"/> Environment 4-pillar <input type="checkbox"/> Business Ethics
Date of Audit:	2023-06-06		

Audit Company Name:
BUREAU VERITAS CPS - EMEA

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

Audit Content:

- (1) A SMETA audit was conducted which included some or all of Labour Standards, Health & Safety, Environment and Business Ethics. The SMETA Best Practice Version 6.1 (March 2019) was applied. The scope of workers included all types at the site e.g. direct employees, agency workers, workers employed by service providers and workers provided by other contractors. Any deviations from the SMETA Methodology are stated (with reasons for deviation) in the SMETA Declaration.
- (2) The audit scope was against the following reference documents
2-Pillar SMETA Audit
 - ETI Base Code
 - SMETA Additions
 - Universal rights covering UNGP
 - Management systems and code implementation,
 - Responsible Recruitment
 - Entitlement to Work & Immigration,
 - Sub-Contracting and Home working,**4-Pillar SMETA**
 - 2-Pillar requirements plus
 - Additional Pillar assessment of Environment
 - Additional Pillar assessment of Business Ethics
 - The Customer's Supplier Code (Appendix 1)
- (3) Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non-compliances on both the audit report, CAPR and on Sedex.
- (4) Any Non-Compliance against customer code shall not be uploaded to Sedex. However, in the CAPR these 'Variances in compliance between ETI code / SMETA Additions/ local law and customer code' shall be noted in the observations section of the CAPR.

SMETA Declaration

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

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

Auditor Team			
Lead Auditor:	Ozge Aydin	APSCA Number:	21705593
Additional Auditors:			
Date of declaration:	2023-06-06		

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

Site Representation	
Full Name:	Mr. FARUK BULUT
Title:	EMPLOYER PARTNER
Date of declaration:	2023-06-06
Comments:	<p><i>Any exceptions to this must be recorded here (e.g. different sample size):</i> <i>Sampled wage records from the past 5 months were provided for review (5 months only since the operation for digital thermometer just started last Sep 2020).</i> <i>The audit took 2.0 man-days (9AM-6PM per day). Audit time was extended until 8PM due to the extent of documentation; this was agreed upon with the factory representatives</i></p>
	None.

Summary of Findings

Issue <i>(please click on the issue title to go direct to the appropriate audit results by clause)</i>	Area of Non-Conformity		Number of issues			Findings
	ETI	Local Law	NC	Obs	GE	
<u>0A - Universal rights covering UNGP</u>			0	0	0	
<u>0B - Management systems and code implementation</u>	0.B.1 0.B.4	§1 §2	2	0	2	NC - ZAF600077615 NC - ZAF600077617 GE - ZAF600077613 GE - ZAF600077614
<u>1 - Freely chosen employment</u>			0	0	0	
<u>2 - Freedom of association and right to collective bargaining are respected</u>			0	0	0	
<u>3 - Working conditions are safe and hygienic</u>	3.1 3.1 3.1	§3 §4 §5	3	0	1	NC - ZAF600077616 NC - ZAF600077618 NC - ZAF600077619 GE - ZAF600077611
<u>4 - Child labour shall not be used</u>			0	0	0	
<u>5 - Living wages are paid</u>	5.1 5.1 5.1 5.2 6.1	§10 §6 §7 §8 §9	5	0	2	NC - ZAF600077620 NC - ZAF600077621 NC - ZAF600077622 NC - ZAF600077623 NC - ZAF600077624 GE - ZAF600077609 GE - ZAF600077610
<u>6 - Working hours are not excessive</u>	6.1	§11	1	0	0	NC - ZAF600077625
<u>7 - No discrimination is practiced</u>			0	0	0	
<u>8 - Regular employment is provided</u>			0	0	0	
<u>8A - Subcontracting and homeworking</u>			0	0	0	
<u>9 - No harsh or inhumane treatment is allowed</u>			0	0	0	
<u>10A - Entitlement to work and immigration</u>			0	0	0	
<u>10B2 - Environment 2-pillar</u>	10.B2.1 10.B2.1	§12 §13	2	0	1	NC - ZAF600077626 NC - ZAF600077627 GE - ZAF600077612
<u>10B4 - Environment 4-pillar</u>			0	0	0	
<u>10C - Business ethics 4-pillar</u>			0	0	0	

Local Law Issues

Issue	Description
§1	Turkish Regulation on Workplace Opening and Operating Permit (10.08.2005 # 25902) Article 4: n) Establishment and operation license: Permission issued by competent authorities for the opening and operation of workplaces within the scope of this Regulation. Article 6: The workplace can not be opened and operated without obtaining a workplace opening and working license in accordance with the procedure from competent administrations. The permits, registration and similar transactions granted by the professional bodies other than the competent administrations specified in this Regulation to the establishments in accordance with the special legislation shall not remove the license obligation to obtain licenses according to the provisions of this Regulation. Workplaces opened without opening a workplace and without a working license are closed by competent authorities.

§2	In accordance with the Turkish Regulation on Working Hours Related to Labor Law, Art 9- The employer is obliged to issue a document showing the working hours of the workers for whom they regular and overtime work, and keep a signed copy in the employee's personnel file.
§3	Regulations on Fire Protection of Buildings (19.12.2007), ARTICLE 76- (1) In case of activation of a fire detection and warning system, giving an alarm with sound, light or data communication; a) Audible, illuminated or alphanumeric indicators on the main control panel and on the secondary control panels or repeater panels at other monitoring points, b) Sound and light warning devices to inform the residents of all parts of the building about a fire or similar emergency, c) It is done with audio and light warning devices and data communication over direct lines or other communication media in order to warn the fire and emergency fighting teams in the building and to notify the fire brigade.
§4	In accordance with the regulation based on security terms regarding industry equipments (25.04.2013) Appendix I art.2.8; Appropriate safety guards and safety systems should be provided to prevent the reach to the dangerous areas of the machine or to stop this active areas before reaching them, if the mechanic contact with the active parts of the job equipment may cause a danger.
§5	Regulation on Health and Safety Measures to be Taken in Workplace Building and its Extensions (17.07.2013), Annex I - Article 10 - (ç); It is ensured that emergency exit doors are opened immediately and easily by employees in emergencies. These doors open outwards. Rail or revolving doors are not used as emergency exit doors.
§6	Law of Social Insurance and General Health Insurance #5510 Article 80: a. Gross total amounts of following earnings shall be taken as a basis for the calculation of payable contributions: 1) Due rewards, 2) The amounts paid for contributions, bonus and from any kind of similar nature remuneration within the same month and private health and private pension system insurance made by the employers, 3) The amounts paid to insured employees in accordance with the decisions made by administrative agency or judicial authority on condition the nature of earnings referred above (1) and (2) numbered sub clauses within the same month.
§7	In accordance with the Turkish Regulation on Working Hours Related to Labor Law, Art 9- The employer is obliged to issue a document showing the working hours of the workers for whom they regular and overtime work, and keep a signed copy in the employee's personnel
§8	In accordance with Turkish Labour Law # 4857 / 2003, ARTICLE 37-The employer is obliged to issue a slip to the worker indicating the each payment effected in the working place or deposited in the bank account, complete with the signature and logo (seal) of the enterprise. This slip should also indicate the due date of payment and related payment period, including the breakdown of other extras to be added to the basic wage amount such as overtime, weekend, official and religious holiday work pays and tax, insurance premium, alimony and attachment deductions and set-off of advances.
§9	Employers are obliged to pronounce the statement of employment of the workers considered social insured to regarding institution before the insurance contingency day specified in the 7th article of 1st clause of (a) subclause within the scope of (a) subclause of the 4th article.
§10	In accordance with Turkish Labour Law # 4857 / 2003, Article 37-The employer is obliged to issue a slip to the worker indicating the each payment effected in the working place or deposited in the bank account, complete with the signature and logo (seal) of the enterprise. This slip should also indicate the due date of payment and related payment period, including the breakdown of other extras to be added to the basic wage amount such as overtime, weekend, official and religious holiday work pays and tax, insurance premium, alimony and attachment deductions and set-off of advances.
§11	In accordance with the Turkish Regulation on Working Hours Related to Labor Law, Art 9- The employer is obliged to issue a document showing the working hours of the workers for whom they regular and overtime work, and keep a signed copy in the employee's personnel file.

§12	ENVIRONMENTAL PERMIT AND LICENCE REGULATIONS 10.09.2014 Facilities subject to environmental permit and licence ARTICEL 5 – (1) Facilities that subject to environmental permit or environmental permit and licence within the scope of this regulation are categorized according to environmental impacts of them in the Appendix-1 and Appendix-2. (2) First of all, facilities listed in Appendix-1 and Appendix-2 have to obtain temporary operating certificate to operate in. (3) Facilities obtain temporary operating certificate have to obtain environmental permit or environmental permit and licence certificate within one year until the issue date of the certificate.
§13	WASTE MANAGEMENT REGULATION Official Gazette Date: 02.04.2015 Official Gazette Number: 29314 ğ) It is obliged to fill in the waste declaration form, including the information of the previous year, by using online applications prepared by the Ministry starting from January every year and until the end of March at the latest, to approve it, to print it and to keep a copy for five years.

Site Details

Site Details		
Company Name	REFA TEKSTIL DIS TIC VE SAN LTD STI	
Site Name	REFA TEKSTIL DIS TIC VE SAN LTD STI	
GPS location (if available)	GPS Address:	DEMIRKAPI MAH., BAGCILAR ASFALTI CAD. NO: 113-115 B, KAT 1. BODRUM, KAT 3 , BAGCILAR, ISTANBUL
	Coordinates:	41°02'39.9"N, 28°50'26.3"E
Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections	Business License Date & Number: 09/12/2020 - 2006286	
Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	Sample cutting and sample sewing.	
Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	<p>REFA TEKSTIL DIS TIC VE SAN LTD STI was established on 2019 in Istanbul/Turkey as a manufacturer for men, women and kids. Ms. Nuray Niyazi/Accountant was responsible to ensure the company's implementations in compliance with ETI Base Code. Sample cutting and sample sewing processes were available in the facility. The products made in the factory were %5 to export market. Monthly production capacity: 300 pieces. Peak season: From August to September accordance to management interview. Regular weekly working hours of the all workers; From 08:00 am. to 06:30 pm. including 15' tea breakx2, 60' minutes lunch break from Monday to Friday. Totally 45 hours/week. Saturday and Sunday were granted as rest days. Time records system: Finger printing system activated computer database system. The employees were paid a monthly rate, as per worker interview and records review. Payments of all employees were paid on the 10th day of each month via bank and cash. There were totally 24 employees including 21 white collared employees, 3 blue collared workers on-site. Total workforce also includes: Young employee: None; Pregnant employee: None; Disabled employee: None; Employees on maternity leave: None. There was no daily worker, no piece rate worker in the facility. There was no trade union in the company. There were 2 worker representatives in the company. 3 production workers were selected for interviews 3 individual interview were conducted. 3 production employees' time and payment records were reviewed for August 2022(peak season), October 2022(random) and April 2023(last paid month).</p>	

Structure and number of buildings	Building Name:		1
	Floor	Description	Remark
	-2	Other facility (Subcontractor of the audited company)	Out of scope
	-1	Audited facility. Sample sewing, sample cutting, offices, toilet, meeting rooms, showroom	None
	Ground	Other facility	Out of scope
	1	Other facility	Out of scope
	2	Other facility (Subcontractor of the audited company)	Out of scope
	3	Subcontractor of the audited company, the accessory storage area of the audited company, the joint lunch hall of the contracted company and the audited company	This area was included in the audit.
Visible structural integrity issues (large cracks) observed?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No visible structural integrity issue was observed.		
Does the site have a structural engineer evaluation?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: There was an occupancy permit in the company.		
Site function	<input type="checkbox"/> Agent <input checked="" type="checkbox"/> Factory Processing/Manufacturer <input type="checkbox"/> Finished Product Supplier <input type="checkbox"/> Grower <input type="checkbox"/> Homeworker <input type="checkbox"/> Labour Provider <input type="checkbox"/> Pack house <input type="checkbox"/> Primary Producer <input type="checkbox"/> Service Provider <input type="checkbox"/> Sub-contractor		
Months of peak season	August to September		
Process overview	Sample cutting, sample sewing processes were available in the facility.		
What form of worker representation is there on site?	<input type="checkbox"/> Union <input checked="" type="checkbox"/> Worker Committee <input type="checkbox"/> Other <input type="checkbox"/> None		
Please give details:	Compliant boxes and open door policy. There were 2 freely elected worker representatives on-site.		
Is there any night production work at the site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

<p>Are there any on site provided worker accommodation buildings</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details:</p>
<p>Are there any off site provided worker accommodation buildings</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details:</p>
<p>Were all site provided accommodation buildings included in this audit</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details: N/A. No accommodation is provided by the facility.</p>

Audit Parameters		
Time in and time out	Day 1	
	In	09:00
	Out	17:00
Audit type:	FULL_INITIAL	
Was the audit announced?	SEMI_ANNOUNCED	
Was the Sedex SAQ available for review?	No	
Any conflicting information SAQ/Pre-Audit Info to Audit findings?	No	
Who signed and agreed CAPR	Mr. FARUK BULUT / EMPLOYER PARTNER	
Is further information available	No	

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	Yes	No	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	No	No
<i>Reason for absence at the opening meeting</i>	There was no union activities in the facility. / The worker representative could not participate due to the work process.		
<i>Reason for absence during the audit</i>	There was no union activities in the facility. (Remark: There were 3 blue-collar production employees in the facility.)		
<i>Reason for absence at the closing meeting</i>	There was no union activities in the facility. / The worker representative could not participate due to the work process.		

Worker Analysis

The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national or permanent resident or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity.

Worker Analysis								
	Local			Migrant*			Home workers	Total
	Permanent	Temporary	Agency	Permanent	Temporary	Agency		
Worker numbers – male	3	0	0	0	0	0	0	3
Worker numbers – female	0	0	0	0	0	0	0	0
Total	3	0	0	0	0	0	0	3
Number of Workers interviewed – male	3	0	0	0	0	0	0	3
Number of Workers interviewed – female	0	0	0	0	0	0	0	0
Total – interviewed sample size	3	0	0	0	0	0	0	3

Nationalities Structure	
Nationality of Management	Turkish
Please list the nationalities of all workers, with the three most common nationalities listed first.	Nationality 1: TURKISH approx %: 100%
Was this list completed during peak season?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
Worker remuneration	Workers on piece rate: 0%
	Paid hourly: 100%
	Salaried: 0%
Payment cycle	Paid daily: 0%
	Paid weekly: 0%
	Paid monthly: 100%
	Other: 0%
	Details for other: N/A

Worker Interview Summary	
Were workers aware of the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Were workers aware of the code?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Number of group interviews:	None
Number of individual interviews:	Male: 3 Female: 0
All groups of workers are included in the scope of this audit such as; Direct employees, Casual and agency workers, Workers employed by service providers such as security and catering staff as well as workers supplied by other contractors.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
In general, what was the attitude of the workers towards their workplace?	<input checked="" type="checkbox"/> Favorable <input type="checkbox"/> Non-favourable <input type="checkbox"/> Indifferent
What was the most common worker complaint?	None
What did the workers like the most about working at this site?	Payment on time, friendly environment
Any additional comment(s) regarding interviews:	None
Attitude of workers to hours worked:	No complaint was raised regarding working hours.
Is there any worker survey information available?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:

Attitude of workers:
There were totally 24 workers including 21 administrative staff and 3 production workers on site. 3 workers were selected for interviews randomly or according to their age, physical appearance, health care reports, sections or personal file records. 3 individual interviews were conducted confidentially in an isolated meeting room. They were interviewed about their views on the workplace and working conditions. Interviewed workers informed their pleasure about free lunch, transportation, friendship in the facility. No negative feedback was raised.
Attitude of worker's committee/union reps:
Sampled worker representative stated that workers had no complaints about their social benefits and working environment. Representative stated that they performed meetings with management as a committee on a monthly basis to raise the complaints of the workers to management anonymously. No other complaint was raised.
Attitude of managers:
Upon arrival auditor were greeted by Mr. Mehmet Resit Yilmaz, /company partner, Mr. Faruk Bulut / company partner and Mrs. Nuray Niyazi / Accountant The company management was kind, cooperative and polite during the entire audit process.

0A - Universal Rights covering UNGP
[Summary of Findings]

0A: Compliance Requirements

- 0.A.1 Businesses should have a policy, endorsed at the highest level, covering human rights impacts and issues, and ensure it is communicated to all appropriate parties, including its own suppliers.
- 0.A.2 Businesses should have a designated person responsible for implementing standards concerning Human rights
- 0.A.3 Businesses shall identify their stakeholders and salient issues.
- 0.A.4 Businesses shall measure their direct, indirect, and potential impacts on stakeholders (rights holders) human rights.
- 0.A.5 Where businesses have an adverse impact on human rights within any of their stakeholders, they shall address these issues and enable effective remediation.
- 0.A.6 Businesses shall have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter. Note for auditors and readers. This is not a full Human Rights Assessment, but instead a check on the business's implementation of processes to meet their Universal rights covering UNGP responsibilities.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current Systems:

Human rights policy of the company was established.
Mrs. Nuray Niyazi-Accounting was assigned for implementing standards concerning human rights.
Confidential grievance system was in place in order to raise the complaints regarding human rights issues.

Evidence examined:

Policies, commitment letters, appointment letters and grievance mechanism were reviewed.

Any other comments:

None

Policy statement that expresses commitment to respect human rights?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Human rights policy of the company was reviewed.
Are the policies included in workers' manuals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Rules and procedures of the company were distributed to whole workforce in a documented way.
Does the business have a designated person responsible for implementing standards concerning Human Rights?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Mrs. NURAY NIYAZI / Accounting
Does the business have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Confidential grievance system was in place in order to raise the complaints regarding human rights issues.

Does the grievance mechanism meet UNGP expectations? (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: All documents of employees (such as ID copies etc.) were kept under controlled conditions by the accountant staff of the company. The company respects data privacy.
Measuring Workplace Impact	
Annual worker turnover(Number of workers leaving in last 12 months as a % of average total number of workers on site over the year (annual worker turnover))	Last year 25.0% This year 26.0%
Current % quarterly (90 days) turnover(Number of workers leaving from the first of the 90 day period through to the last day of the 90 day period / [(number of employees on the 1st day of 90 day period + number of employees on the last day of the 90 day period) / 2])	25.0%
Annual % absenteeism(Number of days lost through job absence in the year / [(number of employees on 1st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year)	Last year 0.0% This year 0.0%
Quarterly (90 days) % absenteeism(Number of days lost through job absence in the period / [(Number of employees on 1st of the period + Number of employees on the last day of the period / 2] * Number of available workdays in the month)	0.0%
Are accidents recorded?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The job related accident reports were kept.
Annual Number of work related accidents and injuries per 100 workers((Number of work related accidents and injuries * 100) / Number of total workers)	Last year 0.0% This year 0.0%
Quarterly (90 days) number of work related accidents and injuries per 100 workers((Number of work related accidents and injuries * 100) / Number of total workers)	0.0%
Lost day work cases per 100 workers([(Number of lost days due to work accidents and work related injuries * 100) / Number of total workers)	Last year 0.0% This year 0.0%

% of workers that work on average more than 48 standard hours / week in the last 6 / 12 months	6 month	0.0%
	12 month	0.0%
% of workers that work on average more than 60 total hours / week in the last 6 / 12 months	6 month	0.0%
	12 month	0.0%

0B - Management Systems and code Implementation
[Summary of Findings]

0B: Compliance Requirements
 0.B.1 Suppliers are expected to implement and maintain systems for delivering compliance to this Code.
 0.B.2 Suppliers shall appoint a senior member of management who shall be responsible for compliance with the Code.
 0.B.3 Suppliers are expected to communicate this Code to all employees.
 0.B.4 Suppliers are expected to be operating legally in premises with the correct business licenses and permissions and to have systems to ensure that all relevant land rights have been complied with.
 0.B.5 Suppliers should communicate this code to their own suppliers and, where reasonably practicable, extend the principles of this Ethical Code through their supply chain.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current Systems:

ETI Base Code was posted on the notice board.
 Facility has appointed a senior member of management who is responsible for compliance with this code.
 Facility has communicated this code to all employees and suppliers.

Evidence examined:

Confirmed with management interview, document review and facility tour.

Any other comments:

None

Management Systems

In the last 12 months, has the site been subject to any fines/prosecutions for non-compliance to any regulations?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: It was confirmed with management interview.
Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment & abuse?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Social compliance policies (such as prohibiting forced labour, child labour, discrimination, harassment and abuse etc.) of the company were reviewed.
If Yes, is there evidence (an indication) of effective implementation? Please give details.	Social compliance policies were posted on the notice board.
Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Training records were available.
If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Training records were reviewed. All employees were informed regarding social compliance policies at the beginning of recruitment and periodically.

<p>Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits)?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>ISO 45001:2018 certificate was available on-site. – Validity date: 16.05.2024, ISO 14001:2015 certificate was available on-site. – Validity date: 16.05.2024, ISO 9001: 2015 certificate was available on-site. Validity date: 16.05.2024, ISO10002: 2018 certificate was available on-site. Validity date: 16.05.2024</p>
<p>Is there a Human Resources manager/department?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Mrs. Nuray Niyazi / Accounting-HR Responsible</p>
<p>Is there a senior person /manager responsible for implementation of the code?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>Mrs. Nuray Niyazi / Accounting-HR Responsible</p>
<p>Is there a policy to ensure all worker information is confidential?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>Workers have their own personal files and disciplinary and job contracts include confidentiality issues.</p>
<p>Is there an effective procedure to ensure confidential information is kept confidential?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>All documents of employees (such as ID copies etc.) were kept under controlled conditions by the accountant staff of the company. The company respects data privacy.</p>
<p>Are risk assessments conducted to evaluate policy and procedure effectiveness?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>Internal assessments were conducted to evaluate policy and procedure effectiveness.</p>
<p>Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>Corrective and preventative action process was in place.</p>
<p>Does the facility have a policy/code which require labour standards of its own suppliers?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>The company sends a copy of ETI Base Code to its suppliers.</p>
<p>Land Rights</p>	
<p>Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>There was occupancy permit in the company.</p>
<p>Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>Owner of the company is responsible to conduct legal due diligence to recognise and apply national laws and practices relating to land title.</p>

<p>Does the site have a written policy and procedures specific to land rights?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: The company building was established on a land which has the legal land title belonging to the owner.</p>
<p>Is there evidence that facility/site compensated the owner/lessor for the land prior to the facility being built or expanded?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: The current land owner is also the owner of the building.</p>
<p>Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details: N/A</p>
<p>Is there any evidence of illegal appropriation of land for facility building or expansion of footprint?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details: N/A</p>

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077615	
Clause	0B - Management Systems and code Implementation	
Issue Title	34 - Site is operating without all required in-date licences and permits (e.g. business / factory licence has expired)	
Subcategory	Site's licenses & Certifications	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>Turkish Regulation on Workplace Opening and Operating Permit (10.08.2005 # 25902) Article 4: n) Establishment and operation license: Permission issued by competent authorities for the opening and operation of workplaces within the scope of this Regulation. Article 6: The workplace can not be opened and operated without obtaining a workplace opening and working license in accordance with the procedure from competent administrations. The permits, registration and similar transactions granted by the professional bodies other than the competent administrations specified in this Regulation to the establishments in accordance with the special legislation shall not remove the license obligation to obtain licenses according to the provisions of this Regulation. Workplaces opened without opening a workplace and without a working license are closed by competent authorities.</p>	
ETI code	O.B.4 - Suppliers are expected to be operating legally in premises with the correct business licenses and permissions and to have systems to ensure that all relevant land rights have been complied with.	
Explanation to the non compliance	<p>The audited facility was located in the basement -1 according to business license. The company management declared that the accessory storage area was moved to the 3rd floor of the building a month and a half ago. However, the business license does not cover the accessory warehouse area on the 3rd floor. / Denetlenen firma, işyeri açma ve çalıştırma ruhsatına göre -1. Bodrum katında yer almaktadır. Firma yönetimi, aksesuar depo alanının bir buçuk ay önce binanın 3. Katına taşındığını beyan etmiştir. Ancak işyeri açma ve çalıştırma ruhsatı 3.katta bulunan aksesuar depo alanını kapsamamaktadır.</p>	
Follow up	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	

method		
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	Business license which was covered whole areas should be obtained. / Tüm alanları içeren bir işyeri açma ve çalıştırma ruhsatı temin ediniz.	

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077617	
Clause	0B - Management Systems and code Implementation	
Issue Title	5 - Falsified, duplicate or intentionally incomplete records including verified inconsistencies	
Subcategory	Audit process	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	In accordance with the Turkish Regulation on Working Hours Related to Labor Law, Art 9- The employer is obliged to issue a document showing the working hours of the workers for whom they regular and overtime work, and keep a signed copy in the employee's personnel file.	
ETI code	O.B.1 - Suppliers are expected to implement and maintain systems for delivering compliance to this Code.	
Explanation to the non compliance	<p>According to the management statement and document review, it was noted that the employment start date of 1 sampled employee was 19.09.2022. However, as of 03.10.2022, the time record of the relevant employee started to be kept. It was noted that the management system of the company was not effective since the relevant employee did not have a time record between the dates 19.09.2022 - 03.10.2022. / Yönetim beyanı ve doküman incelemesine göre, örneklenen 1 çalışanın işe başlama tarihi 19.09.2022'dir. Ancak çalışanın sigortası 07.10.2022 tarihinde başlatılmıştır. Ancak ilgili çalışanın 03.10.2022 tarihi itibarıyla zaman kaydı tutulmaya başlanmıştır. İlgili çalışanın 19.09.2022 – 03.10.2022 tarih aralığında zaman kaydı olmaması sebebiyle firmanın yönetim sisteminin efektif olmadığı not edilmiştir.</p>	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	Time in and time outs of all employees shall be recorded by consistent system and records should be	

accessible. / Tüm çalışanların giriş-çıkış saatleri sistem tarafından kayıt altına alınmalı ve kayıtlar incelenebilir olmalıdır.

Good Example	Evidence																		
<p>[Back to findings summary]</p> <table border="1"><thead><tr><th colspan="2">Good Example</th></tr></thead><tbody><tr><td>Status</td><td>OPEN</td></tr><tr><td>Reference</td><td>ZAF600077613</td></tr><tr><td>Clause</td><td>0B - Management Systems and code Implementation</td></tr><tr><td>Issue Title</td><td>25 - Certifications in place with sub-suppliers / labour brokers e.g. ISO 9000, FSC, SA 8000, ISO 14001, etc.</td></tr><tr><td>Subcategory</td><td>Site's Management systems & Monitoring</td></tr><tr><td>New or carried over?</td><td><input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over</td></tr><tr><td>Explanation to the good example</td><td>ISO 9001: 2015 certificate was available on-site. Validity date: 16.05.2024 /Firmanın ISO 9001: 2015 sertifikası bulunmaktadır. Geçerlilik Tarihi: 16.05.2024</td></tr><tr><td>Evidence</td><td>Management declaration, document review / Yönetim beyanı, doküman inceleme</td></tr></tbody></table>	Good Example		Status	OPEN	Reference	ZAF600077613	Clause	0B - Management Systems and code Implementation	Issue Title	25 - Certifications in place with sub-suppliers / labour brokers e.g. ISO 9000, FSC, SA 8000, ISO 14001, etc.	Subcategory	Site's Management systems & Monitoring	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Explanation to the good example	ISO 9001: 2015 certificate was available on-site. Validity date: 16.05.2024 /Firmanın ISO 9001: 2015 sertifikası bulunmaktadır. Geçerlilik Tarihi: 16.05.2024	Evidence	Management declaration, document review / Yönetim beyanı, doküman inceleme	
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Good Example		Evidence																		
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Good Example																				
Status	OPEN																			
Reference	ZAF600077614																			
Clause	0B - Management Systems and code Implementation																			
Issue Title	25 - Certifications in place with sub-suppliers / labour brokers e.g. ISO 9000, FSC, SA 8000, ISO 14001, etc.																			
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Evidence	Management declaration, document review / Yönetim beyanı, doküman inceleme																			

1 - Freely chosen Employment
[Summary of Findings]

1: Compliance Requirements
 1.1 There is no forced, bonded or involuntary prison labour.
 1.2 Workers are not required to lodge “deposits” or their identity papers with their employer and are free to leave their employer after reasonable notice.

Current Systems and Evidence Examined

To complete ‘current systems’ Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current Systems:

Employment is freely chosen.
 No guards present during working hours.
 Movement of employees at the facility is not prohibited or limited.
 Employees have free access to toilets and drinkable water.
 Overtime is always performed on a voluntary basis.
 The factory does not require deposit or withhold employees’ ID cards.
 The factory does not limit the employees’ freedom.
 There is no forced, bonded or involuntary prison labour.
 Employees are free to leave their employer after reasonable notice.

Evidence examined:

Confirmed with management and employee interviews and facility tour. Labour contracts, company rules and disciplinary rules were reviewed.

Any other comments:

None

Is there any evidence of retention of original documents, e.g. passports/ID’ (If yes, please give details and category of workers affected)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Is there any evidence of a loan scheme in operation (If yes, please give details and category of workers affected)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Is there any evidence of retention of wages / deposits (If yes, please give details and category of workers affected)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Are there any restrictions on workers’ freedom to terminate employment?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: There was no restriction on workers’ freedom to terminate employment in the facility.
If any part of the business is UK based or registered there & has a turnover over £36m, is there a published a ‘modern day slavery statement’?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable Please give details: N/A

<p>Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details:</p> <p>There was no evidence of a restrictions o workers' freedoms to leave the site at the end of the workday.</p>
<p>Does the site understand the risks of forced / trafficked / bonded labour in its supply chain</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable</p> <p>Please give details:</p> <p>Yes, the facility has procedures about it.</p>
<p>Is the site taking any steps taking to reduce the risk of forced / trafficked labour?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>The company sends ETI Base Code to its supply chain and suppliers were visited occasionally in order to prevent forced / trafficked labour issues.</p>

2 - Freedom of Association and Right to Collective Bargaining are Respected
[Summary of Findings]

2: Compliance Requirements
 2.1 Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.
 2.2 The employer adopts an open attitude towards the activities of trade unions and their organisational activities.
 2.3 Workers' representatives are not discriminated against and have access to carry out their representative functions in the workplace.
 2.4 Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current Systems:

There were complaint boxes on site. Open door policy effectively works.
 There were 2 freely elected worker representatives on-site.
 Employees feel free to join trade union as per interviews.

Evidence examined:

Confirmed with management and employee interviews. Complaint box records, worker representative election and meeting records are reviewed.

Any other comments:

None

What form of worker representation/union is there on site? (Please add the name of the union or committee in the textbox)	<input type="checkbox"/> Union <input type="checkbox"/> Other <input checked="" type="checkbox"/> Worker Committee <input type="checkbox"/> None
Other details:	Compliant boxes and open-door policy. There were 2 freely elected worker representatives on-site.
Is it a legal requirement to have a union?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is it a legal requirement to have a worker's committee?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is there any other form of effective worker/management communication channel? (Other than union/worker committee e.g. H&S, sexual harassment)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Open door policy and compliant box systems were in place to ensure effective worker/management communication.
Is there evidence of free elections?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: It was confirmed with worker representative interview that worker representative was free to perform meetings with employees. Adequate facilities were provided by the management.
Name of union and union representative, if applicable:	There was no unionisation activity in the facility.
Is there evidence of free elections?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable

If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	There were 2 freely elected worker representatives on site.
Is there evidence of free elections?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable
Are all workers aware of who their representatives are?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Worker representatives were freely elected by the workers and worker representatives were well known by the workers.
Were worker representatives freely elected?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Date of last election:	2021-05-19
Do workers know what topics can be raised with their representatives?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Were worker representatives/union representatives interviewed?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, please state how many:	1.0
Please describe any evidence that union/worker's committee is effective? Specify date of last meeting; topics covered; how minutes were communicated etc.	The meeting between worker representative and management was performed periodically. Grievances of employees were discussed.
Are any workers covered by Collective Bargaining Agreement (CBA)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

3 - Working Conditions are Safe and Hygienic
[Summary of Findings]

3: Compliance Requirements

- 3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.
- 3.2 Workers shall receive regular and recorded Health & Safety training, and such training shall be repeated for new or reassigned workers.
- 3.3 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.
- 3.4 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers.
- 3.5 The company observing the code shall assign responsibility for Health & Safety to a senior management representative.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current Systems:

The company has jobsite doctor and H&S Specialist.
 The electrical installation test was performed on 15.03.2023.
 The electrical grounding test was performed on 15.03.2023.
 The last firefighting training was performed periodically.
 There were enough first aid certificated employees in the company.
 The last periodical inspection of the fire system was performed on 15.03.2023.
 The last periodical inspection of the fire extinguishing systems was performed on 01.06.2023.
 The last periodical inspection of the fire detection and alarm systems was performed on 01.06.2023.
 The last periodical inspections of compressor on 15.03.2023.
 The last occupational health and safety training was performed periodically.
 Job related accidents were recorded.
 Potable water analysis was performed on 20.03.2023.
 Emergency preparedness plan was conducted on 01.06.2023.
 Risk analysis was conducted periodically.
 MSDS of chemicals used in facility were available in production and usage areas.
 Indoor measurements were conducted on 02.06.2023.

Evidence examined:

Periodical inspection records of pressured equipment, health check reports, H&S training records, drinking water analysis records, risk analysis record, first aid trained workers' certificates, fire equipment control records etc. were reviewed.

Any other comments:

None

Does the facility have general and occupational Health & Safety policies and procedures that are fit for purpose and are these communicated to workers?

Yes No

Please give details:

Health and safety policy was prepared and communicated to all workers. There was an occupational health and safety specialist of the company.

Are the policies included in workers' manuals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: H&S rules and procedures of the company were distributed to whole workforce in a documented way.
Are there any structural additions without required permits/inspections (e.g. floors added)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: There was no structural additions without required permit.
Are visitors to the site informed on H&S and provided with personal protective equipment?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Visitors were informed on H&S and provided required personal protective equipment.
Is a medical room or medical facility provided for workers?(This section is to list evidence to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate))	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: There was no infirmary on-site. Infirmary was not required as the number of employees is below legal requirements.
Is there a doctor or nurse on site or there is easy access to first aider/ trained medical aid?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The company has job site doctor agreement.
Where the facility provides worker transport – is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Transportation not provided.
Is secure personal storage space provided for workers in their living space and is fit for purpose?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: There was no dormitory in the company.
Are H&S Risk assessments are conducted (including evaluating the arrangements for workers doing overtime e.g. driving after a long shift) and are there controls to reduce identified risk?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Risk assessment was performed periodically by an external OHS expert. All risks were evaluated.
Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: It was noted that there was no environmental permit in the company.
Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: There was no banned chemical.

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077616	
Clause	3 - Working Conditions are Safe and Hygienic	
Issue Title	195 - Emergency notification system (e.g. fire alarm) is not set up to notify all workers at the site, including on multiple floors	
Subcategory	Fire Safety - Fire alarms & Evacuation	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	Regulations on Fire Protection of Buildings (19.12.2007), ARTICLE 76- (1) In case of activation of a fire detection and warning system, giving an alarm with sound, light or data communication; a) Audible, illuminated or alphanumeric indicators on the main control panel and on the secondary control panels or repeater panels at other monitoring points, b) Sound and light warning devices to inform the residents of all parts of the building about a fire or similar emergency, c) It is done with audio and light warning devices and data communication over direct lines or other communication media in order to warn the fire and emergency fighting teams in the building and to notify the fire brigade.	
ETI code	3.1 - A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.	
Explanation to the non compliance	Fire alarm buttons were tested during the site tour. The facility has a fire alarm system and is actively working. However, the company does not have a common sound or light alarm system with other companies in the building. / Saha turunda yangın alarm butonları test edilmiştir. Firmada yangın alarm sistemi mevcuttur ve aktif çalışmaktadır. Ancak firmanın binadaki diğer firmalarla ortak bir sesli veya ışıklı alarm sistemi bulunmamaktadır.	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	

Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended to install a common audible or light alarm system with other companies in the building. / Binadaki diğer firmalarla ortak bir sesli veya ışıklı alarm sistemi temin edilmesi önerilir.	

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077618	
Clause	3 - Working Conditions are Safe and Hygienic	
Issue Title	264 - Machines lack appropriate safety guards (e.g. eye or needle guards on sewing machines, belt / hand guards on other machines)	
Subcategory	Machinery	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	In accordance with the regulation based on security terms regarding industry equipments (25.04.2013) Appendix I art.2.8; Appropriate safety guards and safety systems should be provided to prevent the reach to the dangerous areas of the machine or to stop this active areas before reaching them, if the mechanic contact with the active parts of the job equipment may cause a danger.	
ETI code	3.1 - A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.	
Explanation to the non compliance	It was noted that 1 nailing machinedid not have a double hand button/sensor. / 1 çakım makinesinin çift el butonu/sensörü bulunmadığı görüldü.	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	Related guards should be provided. / İlgili koruyucular sağlanmalıdır.	

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077619	
Clause	3 - Working Conditions are Safe and Hygienic	
Issue Title	207 - Isolated occurrence of blocked fire exits	
Subcategory	Fire Safety - Fire exits	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	Regulation on Health and Safety Measures to be Taken in Workplace Building and its Extensions (17.07.2013), Annex I - Article 10 - (ç); It is ensured that emergency exit doors are opened immediately and easily by employees in emergencies. These doors open outwards. Rail or revolving doors are not used as emergency exit doors.	
ETI code	3.1 - A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.	
Explanation to the non compliance	It was observed that 1 of the 2 emergency exit doors in the basemeent -1 and 1 of the 2 emergency exit doors in the accessory storage section on the 3rd floor were opening in the inward direction. / -1. Katta bulunan 2 acil çıkış kapısından 1'inin ve 3. Katta bulunan aksesuar depo bölümünde 2 acil çıkış kapısından 1'inin içeri yönde açıldığı görüldü.	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended that management adopt practices and controls to ensure that all emergency exit shall be opened outward. / Yönetimin, tüm acil çıkışların dışarıya açılmasını sağlamak için uygulamaları ve kontrolleri benimsemesi tavsiye edilir.	

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Good Example	Evidence																		
<p>[Back to findings summary]</p>																			
<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="2">Good Example</th> </tr> </thead> <tbody> <tr> <td>Status</td> <td>OPEN</td> </tr> <tr> <td>Reference</td> <td>ZAF600077611</td> </tr> <tr> <td>Clause</td> <td>3 - Working Conditions are Safe and Hygienic</td> </tr> <tr> <td>Issue Title</td> <td>155 - Site has internationally recognised health and safety certification e.g. OHSAS 18000</td> </tr> <tr> <td>Subcategory</td> <td>Health & Safety Management</td> </tr> <tr> <td>New or carried over?</td> <td><input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over</td> </tr> <tr> <td>Explanation to the good example</td> <td>ISO 45001:2018 certificate was available on-site. – Validity date: 16.05.2024 / Firmada ISO 45001:2018 sertifikası bulunmaktadır. – Geçerlilik Tarihi: 16.05.2024</td> </tr> <tr> <td>Evidence</td> <td>Management declaration, document review / Yönetim beyanı, doküman inceleme</td> </tr> </tbody> </table>		Good Example		Status	OPEN	Reference	ZAF600077611	Clause	3 - Working Conditions are Safe and Hygienic	Issue Title	155 - Site has internationally recognised health and safety certification e.g. OHSAS 18000	Subcategory	Health & Safety Management	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Explanation to the good example	ISO 45001:2018 certificate was available on-site. – Validity date: 16.05.2024 / Firmada ISO 45001:2018 sertifikası bulunmaktadır. – Geçerlilik Tarihi: 16.05.2024	Evidence	Management declaration, document review / Yönetim beyanı, doküman inceleme
Good Example																			
Status	OPEN																		
Reference	ZAF600077611																		
Clause	3 - Working Conditions are Safe and Hygienic																		
Issue Title	155 - Site has internationally recognised health and safety certification e.g. OHSAS 18000																		
Subcategory	Health & Safety Management																		
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																		
Explanation to the good example	ISO 45001:2018 certificate was available on-site. – Validity date: 16.05.2024 / Firmada ISO 45001:2018 sertifikası bulunmaktadır. – Geçerlilik Tarihi: 16.05.2024																		
Evidence	Management declaration, document review / Yönetim beyanı, doküman inceleme																		

4 - Child Labour Shall Not Be Used
[Summary of Findings]

- 4: Compliance Requirements
 4.1 There shall be no new recruitment of child labour.
 4.2 Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.
 4.3 Children and young persons under 18 shall not be employed at night or in hazardous conditions.
 4.4 These policies and procedures shall conform to the provisions of the relevant ILO Standards.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current Systems:

There was no young worker in the facility. Youngest worker was 22 years old.

Evidence examined:

During the site tour; employees were observed. The birth dates of the employees were included in the employee list. In addition, during the employee interviews, information was obtained from the management in the interviews with the employees and the management that there was no young in the facility.

Any other comments:

None

Legal age of employment:	15
Age of youngest worker found:	22
Are there children present on the work floor but not working at the time of audit?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Percentage of under 18's at this site (of total workers)	0.0%
Are workers under 18 subject to hazardous work assignments?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: There was no worker who is under 18 years old in the facility.

5 - Living Wages are Paid
[Summary of Findings]

5: Compliance Requirements

5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.
 5.2 All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.
 5.3 Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current Systems:

The employees were paid a monthly rate, as per worker interview and records review. The payments of all employees were paid 10th day of each month via bank transfer and cash.
 Time records system: Finger printing time keeping system.

Evidence examined:

Confirmed with employee, management interviews and document review (i.e: payment records, social insurance fund, annual leave records, pay slips etc.) in accordance with SMETA Best Practice Guidance and Local Law.
 3 workers' payment records were reviewed for October 2022, August 2022 (peak season) and April 2023 (last paid month)

Any other comments:

None

Summary Information

Criteria	Local Law	Actual at the Site	Is this part of a Collective Bargaining Agreement?
Standard/Contracted work hours: (Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)	Legal Maximum Per Day: 9.0 Per Week: 45.0 Per Month: 225.0	Actual Per Day: 9.0 Per Week: 45.0 Per Month: 225.0	NO
Overtime hours: (Maximum legal and actual overtime hours, please state if possible per day, week, and month)	Legal Maximum Per Day: null Per Week: null Per Month: null	Actual Per Day: 2.0 Per Week: 6.0 Per Month: 11.5	NO
Wage for standard/contracted hours: (Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)	Legal Maximum Per Day: 283.56 Per Week: 1984.92 Per Month: 8506.8	Actual Per Day: 283.56 Per Week: 1984.92 Per Month: 8506.8	NO
Overtime wage: (Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)	Legal Maximum Per Day: null Per Week: null Per Month: null	Actual Per Day: 0.0 Per Week: 0.0 Per Month: 0.0	NO

Wages Analysis:

Were accurate records shown at the first request?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Sample Size Checked (State number of worker records checked and from which weeks/months – should be current, peak, and random/low. Please see SMETA Best Practice Guidance and Measurement Criteria)	All accurate records were provided at the first request in the facility. 3 employees were sampled who work in facility. Current Month: April 2023 Random Month: October 2022 Peak Month: August 2022 Remark: It was seen that the employees worked overtime in the sampled time records in August 2022. The company management declared to the auditor that it had paid for the overtime in August 2022, but the documents kept for the overtime payment were lost. Due to the lack of overtime wage payment records in August 2022, the wages of the overtime hours in the relevant month could not be verified.
Are there different legal minimum wage grades? If Yes, please specify all.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If there are different legal minimum grades, are all workers graded and paid correctly?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable Please give details:
For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum?	<input type="checkbox"/> Below legal min <input checked="" type="checkbox"/> Meet <input checked="" type="checkbox"/> Above
Lowest actual wages found: Note: full time employees and please state hour / week / month etc.	8506.80
Please indicate the breakdown of workforce per earnings	0.0% of workforce earning under minimum wage 8.0% of workforce earning minimum wage 92.0% of workforce earning above minimum wage
Bonus Scheme found: Please specify details:	Bonus Scheme found: There was no bonus scheme. Note: type of employee (e.g. full time, temp, etc.) and please state which units e.g. /hour /week /month etc.
What deductions are required by law e.g. social insurance? Please state all types:	Social insurance, tax, unemployment benefit
Have these deductions been made?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Please list all deductions that have been made.	1.Social Insurance 2.Tax 3.Unemployment benefit
Please list all deductions that have not been made.	N/A
Were appropriate records available to verify hours of work and wages?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Were any inconsistencies found? (if yes describe nature)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

<p>Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details:</p> <p>According to the management statement and document review, it was noted that the employment start date of 1 sampled employee was 19.09.2022. However, as of 03.10.2022, the time record of the relevant employee started to be kept.</p> <p>It was seen that the employees worked overtime in the sampled time records in August 2022. The company management declared to the auditor that it had paid for the overtime in August 2022, but the documents kept for the overtime payment were lost. Due to the lack of overtime wage payment records in August 2022, the wages of the overtime hours in the relevant month could not be verified.</p>
<p>Is there a defined living wage: This is not normally minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details:</p>
<p>If yes, what was the calculation method used.</p>	<p><input type="checkbox"/> ISEAL/Anker Benchmarks <input type="checkbox"/> Asia Floor Wage</p> <p><input type="checkbox"/> Figures provided by Unions <input type="checkbox"/> Living Wage Foundation UK</p> <p><input type="checkbox"/> Fair Wear Wage Ladder <input type="checkbox"/> Fairtrade Foundation</p> <p><input type="checkbox"/> Other – please give details:</p>
<p>Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>Minimum wages are updated at the beginning of each year by the Ministry of Labour and Social Security. There is no basic need wage implementation in the company to be updated or reviewed.</p>
<p>Are workers paid in a timely manner in line with local law?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>Is there evidence that equal rates are being paid for equal work:</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>It was confirmed with worker interviews and document review.</p>
<p>How are workers paid:</p>	<p><input checked="" type="checkbox"/> Cash <input type="checkbox"/> Cheque</p> <p><input checked="" type="checkbox"/> Bank Transfer <input type="checkbox"/> Other</p>

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077620	
Clause	5 - Living Wages are Paid	
Issue Title	423 - Compulsory insurance (e.g. social insurance, accident insurance etc.) not paid - systemic	
Subcategory	Benefits & Insurance	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>Law of Social Insurance and General Health Insurance #5510 Article 80: a. Gross total amounts of following earnings shall be taken as a basis for the calculation of payable contributions: 1) Due rewards, 2) The amounts paid for contributions, bonus and from any kind of similar nature remuneration within the same month and private health and private pension system insurance made by the employers, 3) The amounts paid to insured employees in accordance with the decisions made by administrative agency or judicial authority on condition the nature of earnings referred above (1) and (2) numbered sub clauses within the same month.</p>	
ETI code	5.1 - Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.	
Explanation to the non compliance	<p>It was noted that total payment amounts of workers were not registered to Social Security Foundation completely. Wage differentials other than legal minimum wage and overtime payments are paid by cash non-officially. / Firmada personellerin ödemelerinin tümü SGK sistemine bildirilmemekte, asgari ücret üzerindeki maaş farkları ve fazla mesai ödemeleri resmi olmayan ayrı bir bordro ile nakit olarak ödenmektedir.</p>	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended that whole payment should be registered to Social Security Institution and be paid via	

	bank. / Lütfen tüm ödemelerinizi banka yoluyla, resmi olarak ödeyiniz.	
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Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077621	
Clause	5 - Living Wages are Paid	
Issue Title	406 - Unable to verify wages due to missing/ incomplete/ inconsistent records	
Subcategory	Record keeping and documentation	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	In accordance with the Turkish Regulation on Working Hours Related to Labor Law, Art 9- The employer is obliged to issue a document showing the working hours of the workers for whom they regular and overtime work, and keep a signed copy in the employee's personnel	
ETI code	5.1 - Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.	
Explanation to the non compliance	<p>According to the management statement and document review, it was noted that the employment start date of 1 sampled employee was 19.09.2022. However, as of 03.10.2022, the time record of the relevant employee started to be kept. Since the relevant employee did not have a time record between the dates 19.09.2022 - 03.10.2022, the salary payment, overtime payment, additional payment and possible deduction of the relevant employee for this date range could not be verified from the records. / Yönetim beyanı ve doküman incelemesine göre, örneklenen 1 çalışanın işe başlama tarihi 19.09.2022'dir. Ancak çalışanın sigortası 07.10.2022 tarihinde başlatılmıştır. Ancak ilgili çalışanın 03.10.2022 tarihi itibarıyla zaman kaydı tutulmaya başlanmıştır. İlgili çalışanın 19.09.2022 - 03.10.2022 tarih aralığında zaman kaydı olmaması sebebiyle ilgili çalışanın bu tarih aralığına ait maaş ödemesi, fazla mesai ödemesi, ek ödemesi ve olası kesintisi kayıtlardan doğrulanamamıştır.</p>	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days	

	<input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	Time in and time outs of all employees shall be recorded by consistent system and records should be accessible. / Tüm çalışanların giriş-çıkış saatleri sistem tarafından kayıt altına alınmalı ve kayıtlar incelenebilir olmalıdır.	

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077622	
Clause	5 - Living Wages are Paid	
Issue Title	407 - Systematic failure to provide payslips with complete, accurate and understandable information to workers	
Subcategory	Record keeping and documentation	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>In accordance with Turkish Labour Law # 4857 / 2003, ARTICLE 37-The employer is obliged to issue a slip to the worker indicating the each payment effected in the working place or deposited in the bank account, complete with the signature and logo (seal) of the enterprise. This slip should also indicate the due date of payment and related payment period, including the breakdown of other extras to be added to the basic wage amount such as overtime, weekend, official and religious holiday work pays and tax, insurance premium, alimony and attachment deductions and set-off of advances.</p>	
ETI code	5.2 - All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.	
Explanation to the non compliance	It was noted that the employees in the company were not given an payslip for the payments made. / Firmada yapılan ödemeler için çalışanlara hesap pusulası verilmediği not edildi.	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended that all workers shall be given a detailed pay slip regarding their salaries, deductions and overtime payments. / Her çalışana aldıkları maaşı, kesintileri ve fazla mesai ödemelerini detaylayan bir hesap pusulası verilmelidir.	

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Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077623	
Clause	5 - Living Wages are Paid	
Issue Title	423 - Compulsory insurance (e.g. social insurance, accident insurance etc.) not paid - systemic	
Subcategory	Benefits & Insurance	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	Employers are obliged to pronounce the statement of employment of the workers considered social insured to regarding institution before the insurance contingency day specified in the 7th article of 1st clause of (a) subclause within the scope of (a) subclause of the 4th article.	
ETI code	5.1 - Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.	
Explanation to the non compliance	According to the management statement and document review, it was noted that the employment start date of 1 sampled employee was 19.09.2022. However, it was observed that the employee's insurance was started on 07.10.2022. It was noted that the insurance premium of the relevant employee was paid incompletely. / Yönetim beyanı ve doküman incelemesine göre, örneklenen 1 çalışanın işe başlama tarihi 19.09.2022'dir. Ancak çalışanın sigortası 07.10.2022 tarihinde başlatılmıştır. İlgili çalışanın sigorta primi eksik ödenmiştir.	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended that management adopt practices and controls to ensure that employees shall be insured on the days of their hired. / Çalışanların işe giriş günlerinde sigortalı olmasını sağlayınız.	

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Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077624	
Clause	5 - Living Wages are Paid	
Issue Title	406 - Unable to verify wages due to missing/ incomplete/ inconsistent records	
Subcategory	Record keeping and documentation	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>In accordance with Turkish Labour Law # 4857 / 2003, Article 37-The employer is obliged to issue a slip to the worker indicating the each payment effected in the working place or deposited in the bank account, complete with the signature and logo (seal) of the enterprise. This slip should also indicate the due date of payment and related payment period, including the breakdown of other extras to be added to the basic wage amount such as overtime, weekend, official and religious holiday work pays and tax, insurance premium, alimony and attachment deductions and set-off of advances.</p>	
ETI code	<p>6.1 - Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords the greater protection for workers. Sub-clauses 6.2 to 6.6 are based on international labour standards.</p>	
Explanation to the non compliance	<p>It was seen that the employees worked overtime in the sampled time records in August 2022. The company management declared to the auditor that it had paid for the overtime in August 2022, but the documents kept for the overtime payment were lost. Due to the lack of overtime wage payment records in August 2022, the wages of the overtime hours in the relevant month could not be verified. / Örneklenen Ağustos 2022 ayındaki zaman kayıtlarında çalışanların fazla mesai yaptıkları görüldü. Firma yönetimi, Ağustos 2022 ayındaki fazla mesailer için ödeme yaptığını ancak fazla mesai ücretine ilişkin tutulan evrakın kaybolduğunu denetçiye beyan etti. Ağustos 2022 ayındaki fazla mesai ücret ödemesi kayıtlarının olmaması sebebiyle, ilgili ayda yapılan fazla mesailerin ücretleri doğrulanamadı.</p>	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	

Timescale	<input type="checkbox"/> Immediate	<input type="checkbox"/> 30 days	<input checked="" type="checkbox"/> 60 days	
	<input type="checkbox"/> 90 days	<input type="checkbox"/> 120 days	<input type="checkbox"/> 180 days	
	<input type="checkbox"/> 365 days	<input type="checkbox"/> Other		
Actions	It is recommended to keep relevant records. / İlgili kayıtların tutulması önerilir.			

Good Example		Evidence
[Back to findings summary]		
Good Example		
Status	OPEN	
Reference	ZAF600077609	
Clause	5 - Living Wages are Paid	
Issue Title	429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport	
Subcategory	Benefits & Insurance	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Explanation to the good example	Free meal and transportation are provided to employees. / Çalışanlara yemek ve ulaşım ücretsiz olarak sağlanmaktadır.	
Evidence	Worker interviews, management declaration / Çalışan görüşmeleri, yönetim beyanı	

Good Example		Evidence
[Back to findings summary]		
Good Example		
Status	OPEN	
Reference	ZAF600077610	
Clause	5 - Living Wages are Paid	
Issue Title	429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport	
Subcategory	Benefits & Insurance	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Explanation to the good example	Food package was provided to workers free of charge on Ramadan. / Çalışanlara Ramazanda ücretsiz erzak yardımı yapılmaktadır.	
Evidence	Worker interviews, management declaration / Çalışan görüşmeleri, yönetim beyanı	

6 - Working Hours are not Excessive
[Summary of Findings]

6: Compliance Requirements
 6.1 Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords the greater protection for workers. Sub-clauses 6.2 to 6.6 are based on international labour standards.
 6.2 Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week.
 6.3 All overtime shall be voluntary. Overtime shall be used responsibly, taking into account all the following: the extent, frequency and hours worked by individual workers and the workforce as a whole. It shall not be used to replace regular employment. Overtime shall always be compensated at a premium rate, which is recommended to be not less than 125% of the regular rate of pay.
 6.4 The total hours worked in any 7-day period shall not exceed 60 hours, except where covered by clause 6.5 below.
 6.5 Working hours may exceed 60 hours in any 7-day period only in exceptional circumstances where all of the following are met:
 6.6 Workers shall be provided with at least one day off in every 7-day period or, where allowed by national law, 2 days off in every 14-day period.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current Systems:

Systematically working practices were arranged as follows of the company;
 From 08:00 am. to 06:30 pm. including 15' tea breakx2 and 60' lunch break from Monday to Friday. Totally 45 hours/week.
 Saturdays and Sundays were granted as weekly rest days.

Time Record System: Finger printing activated computer database system for workers.

Evidence examined:

3 production workers were selected for interviews 3 individual interview were conducted.
 No specific complaint was raised during worker interviews. Workers were aware of grievance systems.
 3 production employees' time and payment records were reviewed for October 2022 (random), August 2022 (peak season) and April 2023.

Any other comments:

None

Working hours' analysis

Systems & Processes

What timekeeping systems are used?	Finger printing activated computer database system for workers.
------------------------------------	---

Is sample size same as in wages section?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
--	---

Are standard/contracted working hours defined in all contracts/employment agreements? (If no, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
---	---

Are there any other types of contracts/employment agreements used?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week? (If yes, please detail hours, %, types of workers affected and frequency.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?	<input checked="" type="checkbox"/> 1 in 7 days <input type="checkbox"/> 2 in 14 days <input type="checkbox"/> No (please explain)
Is this allowed by local law?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Maximum number of days worked without a day off (in sample):	6
Standard/Contracted Hours worked	
Were standard working hours over 48 hours per week found? (If yes, % of workers & frequency)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No % of workers: null% Frequency:
Any local waivers/local law or permissions which allow averaging/annualised hours for this site? (If yes, please give details.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Overtime Hours worked	
Actual overtime hours worked in sample (State per day/week/month)	April 2023 Day: 2 hours Week: 6 hours Month: 11 hours 50 minutes October 2022 Day: 1 hours 30 minutes Week: 1 hours 30 minutes Month: 3 hours 30 minutes Remark: It was seen that the employees worked overtime in the sampled time records in August 2022. The company management declared to the auditor that it had paid for the overtime in August 2022, but the documents kept for the overtime payment were lost. Due to the lack of overtime wage payment records in August 2022, the wages of the overtime hours in the relevant month could not be verified.
Combined hours (standard or contracted + overtime hours = total) over 60 found?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: N/A
Approximate percentage of total workers on highest overtime hours:	70.0%
Is overtime voluntary? (Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Conflicting Information Please give details: Confirm with employment contract and worker interview process.
Overtime premium	

Are the correct legal overtime premiums paid? (Please give details of normal day overtime premium as a % of standard wages)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A – there is no legal requirement to OT premium Please give details: 150% of hourly wage for normal overtime.
Is overtime paid at a premium?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 150% / month to all workers
If the site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant.	<input checked="" type="checkbox"/> No <input type="checkbox"/> Consolidated pay <input type="checkbox"/> Collective Bargaining agreements <input type="checkbox"/> Other
Please give details	N/A
If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant. (Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other)	<input checked="" type="checkbox"/> Overtime is voluntary <input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week is voluntary <input type="checkbox"/> Safeguards are in place to protect worker's health and safety <input type="checkbox"/> Site can demonstrate exceptional circumstances <input type="checkbox"/> Other reasons (please specify)
Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other	N/A
Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077625	
Clause	6 - Working Hours are not Excessive	
Issue Title	463 - Unable to verify working hours due to missing/ incomplete/ inconsistent records	
Subcategory	Hours - Record keeping and management systems	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	In accordance with the Turkish Regulation on Working Hours Related to Labor Law, Art 9- The employer is obliged to issue a document showing the working hours of the workers for whom they regular and overtime work, and keep a signed copy in the employee's personnel file.	
ETI code	6.1 - Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords the greater protection for workers. Sub-clauses 6.2 to 6.6 are based on international labour standards.	
Explanation to the non compliance	<p>According to the management statement and document review, it was noted that the employment start date of 1 sampled employee was 19.09.2022. However, as of 03.10.2022, the time record of the relevant employee started to be kept. Since the relevant employee did not have a time record between 19.09.2022 - 03.10.2022, the weekly working hours and overtime hours of the relevant employee for this date range could not be verified from the records. / Yönetim beyanı ve doküman incelemesine göre, örneklenen 1 çalışanın işe başlama tarihi 19.09.2022'dir. Ancak çalışanın sigortası 07.10.2022 tarihinde başlatılmıştır. Ancak ilgili çalışanın 03.10.2022 tarihi itibarıyla zaman kaydı tutulmaya başlanmıştır. İlgili çalışanın 19.09.2022 – 03.10.2022 tarih aralığında zaman kaydı olmaması sebebiyle ilgili çalışanın bu tarih aralığına ait haftalık çalışma saatleri ve fazla mesai saatleri, kayıtlardan doğrulanamamıştır.</p>	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> <input type="checkbox"/>	

	365 days	Other	
Actions	Time in and time outs of all employees shall be recorded by consistent system and records should be accessible. / Tüm çalışanların giriş-çıkış saatleri sistem tarafından kayıt altına alınmalı ve kayıtlar incelenebilir olmalıdır.		

7 - No Discrimination is Practiced
[Summary of Findings]

7: Compliance Requirements

7.1 There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current Systems:

There was no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.

Evidence examined:

Confirmed with employee, management interviews and document review in accordance with SMETA Best Practice Guidance and Local Law.

Any other comments:

None

Gender breakdown of Management + Supervisors (Include as one combined group)	Male: 34.0%	Female: 66.0%
Number of women who are in skilled or technical roles (e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst)	14	
Is there any evidence of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation?	<input type="checkbox"/> Hiring <input type="checkbox"/> Promotion	<input type="checkbox"/> Compensation <input type="checkbox"/> Termination or retirement <input checked="" type="checkbox"/> No evidence of discrimination found
Please give details	N/A	
Professional Development		
What type of training and development are available for workers?	All workers were given occupational health and safety and quality trainings periodically.	
Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria? (If no, please provide details)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

8 - Regular Employment Is Provided
[Summary of Findings]

8: Compliance Requirements
 8.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice.
 8.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only contracting, sub-contracting, or home-working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed-term contracts of employment.
 Additional Elements: Responsible Recruitment
 8.3 Suppliers have full understanding of the entire recruitment process and assess all labour recruiters and intermediaries against legal and/or ethical requirements.
 8.4 There are effective management systems in place to identify and monitor the hiring and management of all migrant workers, contract workers, agency workers, temporary or casual labour. The supplier shall implement processes to enable adequate control over agencies with regards the above points and related legislation.
 8.5 Employment agencies must only supply workers registered with them.
 8.6 Workers pay no recruitment fee at any stage of the recruitment process.
 8.7 Worker contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current Systems:

All workers have their well-prepared personal files and signed labour contracts.

Evidence examined:

Document review (personnel files and labour contracts) and worker declarations.

Any other comments:

None

Responsible Recruitment

All Workers

Were all workers presented with terms of employment at the time of recruitment, did they understand them and are they same as current conditions?	<input checked="" type="checkbox"/> Terms & Conditions presented	<input checked="" type="checkbox"/> Understood by workers
	<input checked="" type="checkbox"/> Same as actual conditions	
Did workers pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement? (If yes, please describe details and specific category(ies) of workers affected)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Migrant Workers

Type of work undertaken by migrant workers:	There was no migrant production worker on-site.
Please give details about recruitment agencies for migrant workers:	Number of (in country) recruitment agencies used: 0 Number of (outside of local country) recruitment agencies used: 0

Are migrant workers' voluntary deductions (such as for remittances) confirmed in writing by the worker and is evidence of the transaction supplied by the facility to the worker?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: There was no migrant production worker on-site.
Is there any observation on this finding?	N/A
Are any migrant workers in skilled, technical or management roles? (This should include all migrant workers including permanent workers, temporary and/or seasonal workers)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Non-employee workers	
Recruitment Fees	
Are there any fees?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Agency Workers (if applicable) (Workers sourced from a local agent who are not directly paid by the site, but paid by the agency. Usually the agencies are paid by the site and the wages of the individual workers are paid by the agency.)	
Number of agencies used (average):	0
Please provide the names of agencies if applicable	N/A
Were agency workers' age / pay / hours included within the scope of this audit?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Were sufficient documents for agency workers available for review?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is there a legal contract agreement with all agencies?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: N/A - There was no agency worker in the facility.
Does the site have a system for checking labour standards of agencies?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: N/A - There was no agency worker in the facility.
Contractors (Contractors in this context are generally individuals who supply several workers to a site. Usually the contractors are paid by the site and the wages of the workers are paid by the contractor. Common terms include, gang bosses, labor provider.)	
Any contractors on site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: N/A
Do all contractor workers understand their terms of employment?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: N/A

8A - Sub-Contracting and Homeworking
[Summary of Findings]

8A: Compliance Requirements
 8.A.1 There should be no sub-contracting unless previously agreed with the main client.
 8.A.2 Systems and processes should be in place to manage sub-contracting, homeworking and external processing.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current Systems:

The Company has used sub-contractor for cutting, sewing, ironing, packaging, washing , embroidery ,printing processes.

Remark: This audit was carried out for the site directly and no retailer/brand was mentioned as a master client. So the section on unauthorised subcontracting was reviewed with a general sampling of the site's clients but no review against a policy in any retailer/brand auditing Service Level Agreement.

Evidence examined:

Materials in/out records, management interview, worker interviews.

Any other comments:

None

Summary of sub-contracting – if applicable

Is there any sub-contracting at this site? Yes No

Process subcontracted

Process Subcontracted	Cutting, sewing, ironing, packaging
Name of factory	CESA GIYIM SAN. VE TIC. LTD. STI.
Address	DEMIRKAPI MAH. 1684. SOK. NO:3/21 BAGCILAR,ISTANBUL

Process subcontracted

Process Subcontracted	WASHING
Name of factory	EYLUL TEKSTIL URUNLERI YIKAMA SAN. VE DIS LTD. STI.
Address	EVREN SAN. SITESI KOZA MAH. 1678 SOK. NO:7 ZEMIN KAT ESENYURT, ISTANBUL

Process subcontracted

Process Subcontracted	EMBROIDERY
Name of factory	DOREMI ISMAIL DOKUMACI
Address	ESKI EDIRNE ASFALTI NO/497-2 SULTANGAZI,ISTANBUL

Process subcontracted	
Process Subcontracted	WASHING
Name of factory	BUYUK DIRILIS YIKAMA TEKSTIL SAN. TIC. A.S.
Address	YENIMAHALLE HEKIMSUYU CAD. NO:27/A GAZIOSMANPASA,ISTANBUL
Process subcontracted	
Process Subcontracted	PRINTING
Name of factory	DURU EMPIRME KUMAS TEKSTIL TEKSTIL SAN. VE TIC. LTD. STI.
Address	15. SOKAK DEMIR IS MERKEZI 11/61 BAGCILAR,ISTANBUL
Process subcontracted	
Process Subcontracted	SEWING, IRONING, PACKAGING
Name of factory	BLUE LIFE DENIM SAN.VE TIC. LTD. STI.
Address	DOKME TAS MAH. TEKSTIL IHT. OSB-1 35 YENISEHIR,DIYARBAKIR
Process subcontracted	
Process Subcontracted	SEWING, IRONING, PACKAGING
Name of factory	ATALA DENIM TEKSTIL SAN. VE TIC. LTD. STI.
Address	BAGCILAR MAH. SIVELEK CAD. NO:13 BAGLAR, DIYARBAKIR
Process subcontracted	
Process Subcontracted	SEWING, IRONING, PACKAGING
Name of factory	AKZA GIYIM SAN. VE TIC. LTD. STI.
Address	DEMIRKAPI MAH. 1684 SOK. NO:3A BAGCILAR,ISTANBUL
Process subcontracted	
Process Subcontracted	SEWING, IRONING, PACKAGING
Name of factory	EYMENN KONF. TEKS. ITH. IHR. SAN. LTD. STI.
Address	MUSTAFA KEMAL PASA CAD. FERDI IS MERKEZI NO:61/3 K.CEKMECE, ISTANBUL
Process subcontracted	
Process Subcontracted	SEWING, IRONING, PACKAGING
Name of factory	BASLI RAMAZAN BASLI
Address	ESENLER CAD. NO:31 BAGCILAR, ISTANBUL
Process subcontracted	
Process Subcontracted	WASHING
Name of factory	YAKAMOZ YIKAMA TEMIZLIK HIZM. TEK. TUR. SAN. TIC. LTD. STI.
Address	KOCASINAN MERKEZ BANKASI ASIL SOK. NO:1 A BAHCELIEVLER ISTANBUL

Process subcontracted	
Process Subcontracted	WASHING
Name of factory	GUNEL TEKSTIL KOT YIKAMA SAN. TIC. LTD. STI.
Address	KARAYOLLARI MAH. 561 SOK NO:32 G.OSMANPASA ISTANBUL
Process subcontracted	
Process Subcontracted	WASHING
Name of factory	OZEN WASHING TEKSTIL SAN. TIC. A.S.
Address	BUYUKTEPE MAH. KIBRIS SEHIRLER BULVARI TEMPO C BLOK 371/A MERKEZ BATMAN
Has the auditor made a simple calculation to compare capacity with workers' work load in order to identify possible unrecorded work or undeclared sub-contracting?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: This audit was carried out for the site directly and no retailer/brand was mentioned as a master client. So the section on unauthorised subcontracting was reviewed with a general sampling of the site's clients but no review against a policy in any retailer/brand auditing Service Level Agreement.
If sub-contractors are used, is there evidence this has been agreed with the main client? (If yes, please provide details)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Number of sub-contractors/agents used:	13
Is there a site policy on sub-contracting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No The Company has sub-contracting policy.
What checks are in place to ensure no child labour is being used and work is safe?	Production record were review.
Summary of homeworking – if applicable	
Is homeworking used at this site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

9 - No Harsh or Inhumane Treatment is Allowed
[Summary of Findings]

9: Compliance Requirements

9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited.

9.2 companies should provide access to a confidential grievance mechanism for all workers

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current Systems:

There was no evidence of physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation which confirmed by worker interviews. Confidential grievance mechanism was in place.

Evidence examined:

No finding noted regarding this section. Confirmed with employee interviews and grievance records.

Any other comments:

None

Are there published, anonymous and/or open channels available for reporting any violations of Labour standards and H&S or any other grievances to a 3rd party?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The hotline number of the Ministry of Labour and Social Security (Hotline: 170) is posted at notice boards for workers to raise any issue to official authorities.
If yes, are workers aware of these channels and have access? Please give details.	Workers stated that they were aware of this channel during the interviews.
If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.	Open door policy, compliant boxes, freely elected worker representatives.
Which of the following groups is there a grievance mechanism in place for?	<input checked="" type="checkbox"/> Worker <input type="checkbox"/> Communities <input type="checkbox"/> Suppliers <input checked="" type="checkbox"/> Other
Please provide grievance mechanism details	Open door policy, compliant boxes, freely elected worker representative.
Are there any open disputes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Does the site encourage its business partners (e.g. suppliers) to provide individuals and communities with access to effective grievance mechanisms (e.g. helplines or whistle blowing mechanism)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
Is there a published and transparent disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:

If yes, are workers aware of these the disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:

10A - Entitlement to Work and Immigration
[Summary of Findings]

10A: Compliance Requirements

10.A.1 Only workers with a legal right to work shall be employed or used by the supplier.

10.A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current Systems:

There was no migrant worker in the facility.

Evidence examined:

Confirmed with interviews and document review in accordance with SMETA Best Practice Guidance and Local Law.

Any other comments:

None

10B2 - Environment 2-Pillar
[Summary of Findings]

10B2: Compliance Requirements

10.B2.1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits.

10.B2.2 The supplier should be aware of and comply with their end clients' environmental requirements.

Note for auditors and readers, this is not a full environmental assessment but a check on basic systems and management approach.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current Systems:

Environmental impact assessment exception decision letter was obtained from authorized body.
Environmental policy was available on-site.

Evidence examined:

Confirmed with document review (Waste control documents, procedures, policies and logs.) and site tour.

Any other comments:

None

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077626	
Clause	10B2 - Environment 2-Pillar	
Issue Title	598 - The site does not have all legally required permits for use and / or disposal of resources e.g. energy, water, air emissions, waste etc.	
Subcategory	General Environmental Permits, & Management systems	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	ENVIRONMENTAL PERMIT AND LICENCE REGULATIONS 10.09.2014 Facilities subject to environmental permit and licence ARTICEL 5 – (1) Facilities that subject to environmental permit or environmental permit and licence within the scope of this regulation are categorized according to environmental impacts of them in the Appendix-1 and Appendix-2. (2) First of all, facilities listed in Appendix-1 and Appendix-2 have to obtain temporary operating certificate to operate in. (3) Facilities obtain temporary operating certificate have to obtain environmental permit or environmental permit and licence certificate within one year until the issue date of the certificate.	
ETI code	10.B2.1 - Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits.	
Explanation to the non compliance	It was noted that there was no environmental permit in the company. / Firmanın çevre izin yazısı bulunmadığı not edildi.	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended that related letter shall be obtained. / İlgili yazının alınması tavsiye edilir.	

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600077627	
Clause	10B2 - Environment 2-Pillar	
Issue Title	600 - Company is not aware of the customer's environmental requirements	
Subcategory	General Environmental Permits, & Management systems	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	WASTE MANAGEMENT REGULATION Official Gazette Date: 02.04.2015 Official Gazette Number: 29314 ğ) It is obliged to fill in the waste declaration form, including the information of the previous year, by using online applications prepared by the Ministry starting from January every year and until the end of March at the latest, to approve it, to print it and to keep a copy for five years.	
ETI code	10.B2.1 - Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits.	
Explanation to the non compliance	It was noted that the company does not have hazardous/non-hazardous waste declaration forms. / Firmanın tehlikeli/tehlikesiz atık beyan formlarının bulunmadığı not edildi.	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended that; related documents should be obtained. / Lütfen ilgili dokümanları temin ediniz.	

Good Example		Evidence																		
[Back to findings summary]																				
<table border="1"> <thead> <tr> <th colspan="2">Good Example</th> </tr> </thead> <tbody> <tr> <td>Status</td> <td>OPEN</td> </tr> <tr> <td>Reference</td> <td>ZAF600077612</td> </tr> <tr> <td>Clause</td> <td>10B2 - Environment 2-Pillar</td> </tr> <tr> <td>Issue Title</td> <td>615 - The site has an internationally recognised environmental certificate e.g. ISO 14000</td> </tr> <tr> <td>Subcategory</td> <td>General Environmental Permits, & Management systems</td> </tr> <tr> <td>New or carried over?</td> <td> <input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over </td> </tr> <tr> <td>Explanation to the good example</td> <td>ISO 14001:2015 certificate was available on-site. – Validity date: 16.05.2024 / Firmada ISO 14001:2015 sertifikası bulunmaktadır. – Geçerlilik Tarihi: 16.05.2024</td> </tr> <tr> <td>Evidence</td> <td>Management declaration, document review / Yönetim beyanı, doküman inceleme</td> </tr> </tbody> </table>		Good Example		Status	OPEN	Reference	ZAF600077612	Clause	10B2 - Environment 2-Pillar	Issue Title	615 - The site has an internationally recognised environmental certificate e.g. ISO 14000	Subcategory	General Environmental Permits, & Management systems	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Explanation to the good example	ISO 14001:2015 certificate was available on-site. – Validity date: 16.05.2024 / Firmada ISO 14001:2015 sertifikası bulunmaktadır. – Geçerlilik Tarihi: 16.05.2024	Evidence	Management declaration, document review / Yönetim beyanı, doküman inceleme	
Good Example																				
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Issue Title	615 - The site has an internationally recognised environmental certificate e.g. ISO 14000																			
Subcategory	General Environmental Permits, & Management systems																			
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																			
Explanation to the good example	ISO 14001:2015 certificate was available on-site. – Validity date: 16.05.2024 / Firmada ISO 14001:2015 sertifikası bulunmaktadır. – Geçerlilik Tarihi: 16.05.2024																			
Evidence	Management declaration, document review / Yönetim beyanı, doküman inceleme																			

Attachments



Showroom.JPG



Pressure gauge of fire extinguisher.JPG



Toilet.JPG



Notice board.JPG



Visual alarm.JPG



Testing fire alarm.JPG



Time record device.JPG



Smoke detector.JPG



Outside view of the company.JPG



Panel of fire alarm system.JPG



Fire hose cabinet.JPG



First aid kit.JPG



Fire extinguisher.JPG



Fire alarm button.JPG



ETI Base Code.JPG



Complaint and suggestion box.JPG



Fire hose.JPG



Lavatory.JPG



Sample cutting, sample sewing .JPG



Evacuation map.JPG



Accessory warehouse.jpg



Assembly point.JPG



Business License.JPG



ISO 45001.JPG



ISO 14001.JPG



ISO 9001.JPG



ISO 10002.JPG



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

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

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[http://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d](https://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d)

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