SMETA

Sedex Members Ethical Trade Audit Report

Version 6.1

Audit Details			
Sedex Company Reference: *(only available on Sedex System)*	ZC417485884	Sedex Site Reference: *(only available on Sedex System)*	ZS417485898
Business name (Company name):	AYSOY PAZARLAMA KONFEKSIYON TEKSTIL SANAYI VE TICARET LTD STI		
Site name:	AYSOY PAZARLAMA KONFEKSIYON TEKSTIL SANAYI VE TICARET LTD STI		
Site address:	HACIEYÜPLÜ MAHALLESİ 3206 SOKAK NO:10 MERKEZEFENDİ / DENİZLİ DENİZLİ . TR	Country:	TR
Site contact and job title:	Aybuke Cebe / HR Manager		
Site phone:	506 281 17 63	Site e-mail:	aybuke@aysoytextile.com.tr

SMETA Audit Pillars:	☑ Labour Standards	☑ Health and Safety (plus Environment 2-Pillar)	☑ Environment 4-pillar	☑ Business Ethics
Date of Audit:	2024-05-08			

Audit Company Name:
SGS Turkey

Audit Conducted By					
Affiliate Audit Company	☑	Purchaser	☐	Retailer	☐
Brand owner	☐	NGO	☐	Trade Union	☐
Multi-stakeholder	☐	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:	Ebru Sener Doganay	APSCA Number:	32200306
Additional Auditors:	DOGUKAN ALKAN		21703608
	Seyma Karakurt Yan		32200927
Date of declaration:	2024-05-08		

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:	Aybuke Cebe
Title:	HR Manager
Date of declaration:	2024-05-08
Comments: *Any exceptions to this must be recorded here (e.g. different sample size):* *Sampled wage records from the past 5 months were provided for review (5 months only since the operation for digital thermometer just started last Sep 2020).* *The audit took 2.0 man-days (9AM-6PM per day). Audit time was extended until 8PM due to the extent of documentation; this was agreed upon with the factory representatives*	
None	

Summary of Findings

Issue (please click on the issue title to go direct to the appropriate audit results by clause)	Area of Non–Conformity		Number of issues			Findings
	ETI	Local Law	NC	Obs	GE	
0A - Universal rights covering UNGP			0	0	0	
0B - Management systems and code implementation			0	0	0	
1 - Freely chosen employment			0	0	0	
2 - Freedom of association and right to collective bargaining are respected			0	0	0	
3 - Working conditions are safe and hygienic	3.1 3.1 3.1	§1 §2 §3	3	0	0	NC - ZAF600476520 NC - ZAF600476521 NC - ZAF600476522
4 - Child labour shall not be used			0	0	0	
5 - Living wages are paid	5.1	§4	1	0	1	NC - ZAF600476523 GE - ZAF600476524
6 - Working hours are not excessive			0	0	0	
7 - No discrimination is practiced			0	0	0	
8 - Regular employment is provided			0	0	0	
8A - Subcontracting and homeworking			0	0	0	
9 - No harsh or inhumane treatment is allowed			0	0	0	
10A - Entitlement to work and immigration			0	0	0	
10B2 - Environment 2–pillar			0	0	0	
10B4 - Environment 4–pillar			0	0	0	
10C - Business ethics 4-pillar			0	0	0	

Local Law Issues

Issue	Description
§1	In accordance with The Turkish Regulation on the Health and Safety Measures Taken for the Buildings and Their Additions (17.07.2013), Appendix 1 Art 60 First aid kits shall be provided whole working areas, they shall be accessible and marked according to Safety and Health Signs Regulation. İşyeri Bina ve Eklentilerinde Alınacak Sağlık ve Güvenlik Önlemlerine İlişkin Yönetmelik (17.07.2013), Ek I - Madde 60; Çalışma şartlarının gerektirdiği her yerde ilkyardım ekipmanları kolay erişilebilir yerlerde bulundurulur, Güvenlik ve Sağlık İşaretleri Yönetmeliğine uygun şekilde işaretlenir. Acil servis adresleri ve telefon numaraları görünür yerlerde bulundurulur.

§2	In accordance with the regulation based on security terms regarding industry equipment's (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. İş Ekipmanlarının Kullanımında Sağlık ve Güvenlik Şartları Yönetmeliği, (25.04.2013), Ek I - Madde 2.8; İş ekipmanının hareketli parçalarıyla mekanik temas riskinin kazaya yol açabileceği hallerde; iş ekipmanı, tehlikeli bölgeye ulaşmayı önleyecek veya bu bölgeye ulaşılmadan önce hareketli parçaların durdurulmasını sağlayacak uygun koruyucular veya koruma donanımı ile donatılır.

§3	PLANNED AREAS ZONING REGULATION ARTICLE 4 - (1) In this Regulation; Öööö) Occupancy permit: This is an approved document that allows the use of the structure, indicating that the building has been completed in accordance with the license attachment projects. ARTICLE 5 (9) The structures to be constructed or to be built by public institutions and organizations; In accordance with the plan, the building permit according to the project, provided that the architectural, static, installation responsibility and all kinds of responsibilities are assumed by these public institutions and organizations and the ownership is documented. The certificate is issued by the relevant administration upon request. ARTICLE 54 (7) In accordance with the license and its annexes, the inspection report is prepared by the responsible architects and engineers or the building inspection institutions and the relevant administration and the relevant administration in the files, which are subject to the approval of the structures which have become invalid due to not having permission to use the building within the license period. The building permit is issued without having to re-issue the license. The buildings remaining in the area where the zoning plan is changed without a special provision regarding the existing structures are subject to this provision by taking into consideration the plan provisions at the date of the first license. ARTICLE 64 (4) In case the structure is found to be in compliance with the legislation, a building permit is issued within 30 days. Otherwise, it is requested that the deficiencies be completed and the structure is adjusted according to the legislation. Following the completion of the deficiencies, a building permit is issued and the building permit is granted by following the same process. An example of a building permit is given to the owner and / or its owners, the contractor of the building and the subdivisions. BUILDING INSPECTION APPLICATION REGULATION, Date: 05.02.2008, No: 26778, Duties and Responsibilities of building owner, Art. 8 (5), The building whose construction is finished, cannot be brought into use without Building Usage Permit. PLANLI ALANLAR İMAR YÖNETMELİĞİ MADDE 4 – (1) Bu Yönetmelikte geçen; öööö) Yapı kullanma izin belgesi: Yapının ruhsat eki projelerine uygun olarak tamamlandığını gösteren, yapının kullanımına izin veren onaylı belgedir. MADDE 5 (9) Kamu kurum ve kuruluşlarınca yapılacak veya yaptırılacak yapılara; imar planlarında o maksada tahsis edilmiş olmak, plan ve mevzuata aykırı olmamak üzere mimari, statik, tesisat fenni mesuliyeti ve her türlü sorumlulukların bu kamu kurum ve kuruluşlarınca üstlenilmesi ve mülkiyetin belgelenmesi kaydıyla avan projeye göre yapı ruhsatı, ilgili kamu kurumlarının geçici kabulünü müteakip yapı kullanma izin belgesi talep üzerine ilgili idaresince düzenlenir. MADDE 54 (7) Ruhsat ve eklerine uygun olarak tamamlanmasına rağmen ruhsat süresi içinde yapı kullanma izni düzenlenmemesi nedeniyle ruhsatı hükümsüz hale gelen yapılara, denetimi yapan fenni mesul mimar ve mühendisler veya yapı denetim kuruluşları tarafından denetim raporu hazırlanmak ve ilgili idare tarafından dosyasında ve yerinde, inceleme ve tespit yapılmak koşuluyla yeniden ruhsat düzenlenmeksizin yapı kullanma izin belgesi verilir. Mevcut yapılarla ilgili özel bir hüküm getirilmeden imar planı değişikliği yapılan alanda kalan yapılar da ilk ruhsat alındığı tarihteki plan hükümleri dikkate alınmak suretiyle bu hükme tabidir.

	MADDE 64 (4) Yapının mevzuata uygun bulunması halinde, 30 gün içinde yapı kullanma izin belgesi düzenlenir. Aksi halde, eksikliklerinin tamamlanarak yapının mevzuata uygun hale getirilmesi istenir. Eksikliklerin tamamlanmasından sonra, aynı süreç izlenerek yapı kullanma izin belgesi düzenlenip, yapı kullanma izni verilir. Yapı kullanma izin belgesinin birer örneği, mal sahibi ve/veya sahiplerine, yapının müteahhidine ve fenni mesullere verilir. YAPI DENETİMİ UYGULAMA YÖNETMELİĞİ, Resmi Gazete Tarihi: 05.02.2008 Resmi Gazete Sayısı: 26778, Yapı sahibinin görev ve sorumlulukları, MADDE 8 (5) Tamamlanan yapı, yapı kullanma izni belgesi düzenlenmeksizin kullanıma açılamaz.

§4	English: Training of employees ARTICLE 17 – (1) The employer ensures that employees receive occupational health and safety training. This training especially; It is given before starting work, upon change of workplace or job, in case of change of work equipment or in case of new technology application. Training is renewed in accordance with changing and emerging new risks and is repeated at regular intervals when necessary. (2) Employee representatives are specially trained. (3) Those who cannot document that they have received vocational training related to the job they will perform cannot be employed in hazardous and very dangerous jobs that require vocational training. (4) An employee who has a work accident or an occupational disease is given additional training on the causes of the accident or occupational disease, ways to prevent it, and safe working methods before starting work. In addition, those who have been away from work for more than six months for any reason are given refresher training before starting to work again. (5) In workplaces classified as hazardous and very hazardous; Employees who come to work from other workplaces cannot be employed without a document proving that they have received training that includes sufficient information and instructions regarding the health and safety risks to be encountered in the work to be done. (6) The employer with whom a temporary employment relationship is established ensures that the employee is given the necessary training against occupational health and safety risks. (7) The cost of the training to be provided within the scope of this article cannot be passed on to employees. Training time considers as working time. If the training periods exceed the weekly working hours, these periods are considered as working overtime or overtime. Local Language: Çalışanların eğitimi MADDE 17 – (1) İşveren, çalışanların iş sağlığı ve güvenliği eğitimlerini almasını sağlar. Bu eğitim özellikle; işe başlamadan önce, çalışma yeri veya iş değişikliğinde, iş ekipmanının değişmesi hâlinde veya yeni teknoloji uygulanması hâlinde verilir. Eğitimler, değişen ve ortaya çıkan yeni risklere uygun olarak yenilenir, gerektiğinde ve düzenli aralıklarla tekrarlanır. (2) Çalışan temsilcileri özel olarak eğitilir. (3) Mesleki eğitim alma zorunluluğu bulunan tehlikeli ve çok tehlikeli sınıfta yer alan işlerde, yapacağı işle ilgili mesleki eğitim aldığını belgeleyemeyenler çalıştırılamaz. (4) İş kazası geçiren veya meslek hastalığına yakalanan çalışana işe başlamadan önce, söz konusu kazanın veya meslek hastalığının sebepleri, korunma yolları ve güvenli çalışma yöntemleri ile ilgili ilave eğitim verilir. Ayrıca, herhangi bir sebeple altı aydan fazla süreyle işten uzak kalanlara, tekrar işe başlatılmadan önce bilgi yenileme eğitimi verilir. (5) Tehlikeli ve çok tehlikeli sınıfta yer alan işyerlerinde; yapılacak işlerde karşılaşılacak sağlık ve güvenlik riskleri ile ilgili yeterli bilgi ve talimatları içeren eğitimin alındığına dair belge olmaksızın, başka işyerlerinden çalışmak üzere gelen çalışanlar işe başlatılamaz. (6) Geçici iş ilişkisi kurulan işveren, iş sağlığı ve güvenliği risklerine karşı çalışana gerekli eğitimin verilmesini sağlar. (7) Bu madde kapsamında verilecek eğitimin maliyeti çalışanlara yansıtılamaz. Eğitimlerde geçen süre çalışma süresinden sayılır. Eğitim sürelerinin haftalık çalışma süresinin üzerinde olması hâlinde, bu süreler fazla sürelerle çalışma veya fazla çalışma olarak değerlendirilir.

Site Details

Site Details			
Company Name	AYSOY PAZARLAMA KONFEKSIYON TEKSTIL SANAYI VE TICARET LTD STI		
Site Name	AYSOY PAZARLAMA KONFEKSIYON TEKSTIL SANAYI VE TICARET LTD STI		
GPS location (if available)	**GPS Address:**	HACIEYÜPLÜ MAHALLESİ 3206 SOKAK NO:10 MERKEZEFENDİ/DENİZLİ	
	Coordinates:	Latitude;37.776563202468274, Longitude:29.109012228836267	
Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections	02-04-2020-9		
Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	Tshirt, Dress, Pants etc. production		
Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	AYSOY PAZARLAMA KONFEKSİYON TEKSTİL SAN. VE TİC.LTD.ŞTİ. was established in 04.09.2014 as a manufacturer of Tshirt, Dress, Pants etc. Production at Denizli. Factory has moved in 2019 to located current address now. The facility has one building. The facility has a 3868.40 sqm closed area. Peak season : May, June, July The opening and operating certificate numbers is 02-04-2020-9 The main processes are Cutting, sewing, ironing, packing, shipping. The building used by the factory were its owned. Total monthly capacity is 120.000 pieces.		
Structure and number of buildings	**Building Name:**	Building No.1	
	Floor	**Description**	**Remark**
	-1st Floor	warehouse, dining hall, locker room, masjid, WC, changing rooms	None
	Ground Floor	cutting, administrative, accessory warehouse, doctor's room, WC	None
	1st Floor	Sewing, quality, ironing, package	None
Visible structural integrity issues (large cracks) observed?	☐ Yes ☑ No Please give details: No cracks observed.		

Does the site have a structural engineer evaluation?	☐ Yes ☑ No Please give details: The facility has building usage permit. There is also an earthquake analysis report. However, It was noted that there was no evidence that the building where the natural gas boiler and electrical panels are located is included in the building occupancy permit and this area is not included in the architectural project provided on the day of the audit.
Site function	☐ Agent ☑ Factory Processing/Manufacturer ☐ Finished Product Supplier ☐ Grower ☐ Homeworker ☐ Labour Provider ☐ Pack house ☐ Primary Producer ☐ Service Provider ☐ Sub-contractor
Months of peak season	May to July
Process overview	Cutting, sewing, ironing, packing, shipping
What form of worker representation is there on site?	☐ Union ☑ Worker Committee ☑ Other ☐ None
Please give details:	Suggestion boxes, Open door policy
Is there any night production work at the site?	☐ Yes ☑ No
Are there any on site provided worker accommodation buildings	☐ Yes ☑ No Please give details:
Are there any off site provided worker accommodation buildings	☐ Yes ☑ No Please give details:
Were all site provided accommodation buildings included in this audit	☐ Yes ☑ No Please give details: Accommodation is not available.

Audit Parameters			
Time in and time out	Day 1		
	In	08:30	
	Out	17:00	
Audit type:	PERIODIC		
Was the audit announced?	ANNOUNCED		
Was the Sedex SAQ available for review?	Yes		
Any conflicting information SAQ/Pre-Audit Info to Audit findings?	No		
Who signed and agreed CAPR	Aybuke Cebe / HR Manager		
Is further information available	Yes		

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	Yes	Yes	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	Yes	No
Reason for absence at the opening meeting	There was no union activity in the facility.		
Reason for absence during the audit	There was no union activity in the facility.		
Reason for absence at the closing meeting	There was no union activity in the facility.		

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	26	0	0	0	0	0	0	26
Worker numbers – female	93	0	0	0	0	0	0	93
Total	119	0	0	0	0	0	0	119
Number of Workers interviewed – male	6	0	1	0	0	0	0	7
Number of Workers interviewed – female	18	0	1	0	0	0	0	19
Total – interviewed sample size	24	0	2	0	0	0	0	26

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?	☑ Yes ☐ 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:	None

Worker Interview Summary	
Were workers aware of the audit?	☑ Yes ☐ No
Were workers aware of the code?	☑ Yes ☐ No
Number of group interviews:	5 employees as 4 group
Number of individual interviews:	Male: 3 Female: 3
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.	☑ Yes ☐ No Please give details:
Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	☑ Yes ☐ No
In general, what was the attitude of the workers towards their workplace?	☑ Favorable ☐ Non-favourable ☐ Indifferent
What was the most common worker complaint?	There was no raised complaint.
What did the workers like the most about working at this site?	Workers are pleased about friendly environment and timely payment.
Any additional comment(s) regarding interviews:	None.
Attitude of workers to hours worked:	They made a comment about on the limits strictly followed by the management on overtime practices due to social compliance audits.
Is there any worker survey information available?	☑ Yes ☐ No Please give details: Confirmed with document review (survey records)

Attitude of workers:
Interviewed workers advised their working conditions in detail; in terms of who responsible sourcing hours, payments, OHS conditions, general working environment & management attitude. All interviewees advised their opinions in positive direction. They seemed in ease; no doubtful behavior was observed during the interviews.
Attitude of worker's committee/union reps:
1 union representative was interviewed. No interference from the management to prevent duty of worker representative was reported. He advised he could freely contact with the employees and report their demands to the management verbally or in meetings.
Attitude of managers:
The HR Manager greeted the auditors upon arrival. During the audit process they were supportive against the auditors. Full access was given for the site tour, photograph taking, document review and worker interviews.

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. Aybüke Cüce was assigned for implementing standards concerning human rights. Confidential grievance system in place 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?	☑ Yes ☐ No Please give details: Social compliance related policy and procedures were announced.
Are the policies included in workers' manuals?	☑ Yes ☐ No Please give details: Policies are available in worker manuals.
Does the business have a designated person responsible for implementing standards concerning Human Rights?	☑ Yes ☐ No Please give details: Mrs. Aybüke CEBE - Human Resource Manager
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?	☑ Yes ☐ No Please give details: The facility has suggestion boxes and open door policy. It was verified that the grievance mechanism was accessible to any worker, transparent, legitimate and from this point of view it meets the UNGP requirements.

Does the grievance mechanism meet UNGP expectations? (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement)	☑ Yes ☐ No
Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?	☑ Yes ☐ 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 6.0% This year 0.0%
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])	5.4%
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 3.0% 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?	☑ Yes ☐ No Please give details: 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 2.0%
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 This year	0.0% 2.0%
% of workers that work on average more than 48 standard hours / week in the last 6 / 12 months	6 month 12 month	0.0% 0.0%
% of workers that work on average more than 60 total hours / week in the last 6 / 12 months	6 month 12 month	0.0% 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 notice board. Facility has appointed a senior member of management who is responsible for compliance with this code. The facility has disciplinary procedures and work rules. All posted onsite. All social compliance issues are managed and monitored internally. The employees have information regarding social compliance, social and legal rights. 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?	☐ Yes ☑ 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?	☑ Yes ☐ 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 notice board.
Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?	☑ Yes ☐ 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	☑ Yes ☐ No Please give details: Training records were reviewed. All employees were informed regarding social compliance policies at the beginning of recruitment and periodically.
Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits)?	☐ Yes ☑ No Please give details: Not provided.
Is there a Human Resources manager/department?	☑ Yes ☐ No Personnel records are kept by HR Department.
Is there a senior person /manager responsible for implementation of the code?	☑ Yes ☐ No Please give details: Aybüke CEBE - Human Resource Manager
Is there a policy to ensure all worker information is confidential?	☑ Yes ☐ 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. Facility has a policy about it.
Is there an effective procedure to ensure confidential information is kept confidential?	☑ Yes ☐ 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.
Are risk assessments conducted to evaluate policy and procedure effectiveness?	☑ Yes ☐ No Please give details: Internal assessments were conducted to evaluate policy and procedure effectiveness.
Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?	☑ Yes ☐ No Please give details: The facility has a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risk
Does the facility have a policy/code which require labour standards of its own suppliers?	☑ Yes ☐ No Please give details: Company sends a copy of ETI Base Code to its suppliers.
Land Rights	
Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?	☑ Yes ☐ No Please give details: The Company has workplace opening and operating permit.

Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?	☐ Yes ☑ No Please give details: The facility has construction permit and opening and operating permit. However, It was noted that there was no evidence that the building where the natural gas boiler and electrical panels are located is included in the building occupancy permit and this area is not included in the architectural project provided on the day of the audit.
Does the site have a written policy and procedures specific to land rights?	☐ Yes ☑ No Please give details: The facility main production process is not risky regarding land rights.
Is there evidence that facility/site compensated the owner/lessor for the land prior to the facility being built or expanded?	☑ Yes ☐ No Please give details: The facility has a lessor agreement according to the law.
Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?	☑ Yes ☐ No Please give details: There is no land acquisition. In case a land acquisition, the facility applies to municipality and fulfill the obligations regarding environmental impact assessment, constructions permit etc.
Is there any evidence of illegal appropriation of land for facility building or expansion of footprint?	☐ Yes ☑ No Please give details: There is no evidence

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. Overtimes are always performed on 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)	☐ Yes ☑ No Please give details:
Is there any evidence of a loan scheme in operation (If yes, please give details and category of workers affected)	☐ Yes ☑ No Please give details:
Is there any evidence of retention of wages / deposits (If yes, please give details and category of workers affected)	☐ Yes ☑ No Please give details:
Are there any restrictions on workers' freedom to terminate employment?	☐ Yes ☑ No Please give details: None observed
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?	☐ Yes ☐ No ☑ Not Applicable Please give details: None observed
Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?	☐ Yes ☑ No Please give details: None observed

Does the site understand the risks of forced / trafficked / bonded labour in its supply chain	☑ Yes ☐ No ☐ Not Applicable Please give details: The Company sends ETI Base Code to its supply chain
Is the site taking any steps taking to reduce the risk of forced / trafficked labour?	☑ Yes ☐ No Please give details: The Company sends ETI Base Code to its supply chain and suppliers were visited occasionally in order to prevent forced / trafficked labour issues.

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 onsite. Open door policy effectively works. There was no union. Worker representative election report seen 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)	☐ Union ☑ Worker Committee ☑ Other ☐ None
Other details:	Open door policy and compliant boxes
Is it a legal requirement to have a union?	☐ Yes ☑ No
Is it a legal requirement to have a worker's committee?	☐ Yes ☑ No
Is there any other form of effective worker/management communication channel? (Other than union/worker committee e.g. H&S, sexual harassment)	☑ Yes ☐ 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?	☑ Yes ☐ No
Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	☑ Yes ☐ No Please give details: It was confirmed with worker representative interview that worker representative is free to perform meetings with employees. Adequate facilities were provided by the management.

Name of union and union representative, if applicable:	There was no union.
Is there evidence of free elections?	☐ Yes ☐ No ☑ Not Applicable
If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	There were 3 freely elected worker representative onsite
Is there evidence of free elections?	☑ Yes ☐ No ☐ Not Applicable
Are all workers aware of who their representatives are?	☑ Yes ☐ No Please give details: Employees know the worker representative.
Were worker representatives freely elected?	☑ Yes ☐ No
Date of last election:	2022-11-02
Do workers know what topics can be raised with their representatives?	☑ Yes ☐ No
Were worker representatives/union representatives interviewed?	☑ Yes ☐ 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 meetings between worker representative and management were performed on monthly basis. Grievances of employees were discussed. The last meeting was 29.04.2024
Are any workers covered by Collective Bargaining Agreement (CBA)?	☐ Yes ☑ 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:
Workplace doctor and OHS expert contracts were seen. Health & Safety policies were in place and training on policies were provided regularly. Emergency action plan was documented and teams were established. Fire extinguishers were placed and clearly marked in the production floor. Fire training and evacuation drills were conducted. PPE (e.g. gloves, goggles, work clothes and so on) provided to employees for free of charge. Eating areas were found in clean and hygienic condition. Current electricity infrastructure installation inspection report was reviewed. Current electricity grounding test report was reviewed. Fire detection and warning system report was reviewed. Firefighting equipment were controlled periodically. Current pressurized container inspection reports were reviewed. Current periodical inspection report of fire installation was reviewed. Current inspection of the compressor & air tank was reviewed. Current inspection of the water booster was reviewed. Current inspection of the steam generator was reviewed. Current water analysis was reviewed. Current inspection of the ventilation system was reviewed. Emergency preparedness plan was conducted. Job related accidents were recorded. Facility has first aiders. Indoor working environment condition measurements were reviewed.
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: The Company has Health & Safety procedures and these procedures share with employees via training.

Are the policies included in workers' manuals?	☑ Yes ☐ No Please give details: The company has a detailed Health & Safety Procedures and this procedures are explained in Health & Safety training to employees.
Are there any structural additions without required permits/inspections (e.g. floors added)?	☑ Yes ☐ No Please give details: It was noted that there was no evidence that the building where the natural gas boiler and electrical panels are located is included in the building occupancy permit and this area is not included in the architectural project provided on the day of the audit.
Are visitors to the site informed on H&S and provided with personal protective equipment?	☑ Yes ☐ 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))	☑ Yes ☐ No Please give details: There was a site doctor on site, there were employees with first aid certificates.
Is there a doctor or nurse on site or there is easy access to first aider/ trained medical aid?	☑ Yes ☐ No Please give details: The company works with professional transportation company.
Where the facility provides worker transport – is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?	☑ Yes ☐ No Please give details: There was no dormitory in the company.
Is secure personal storage space provided for workers in their living space and is fit for purpose?	☑ Yes ☐ 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?	☑ Yes ☐ No Please give details: Risk assessment was performed and reviewed periodically by 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?	☑ Yes ☐ No Please give details: Environmental obligations are fulfilled by company.
Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?	☑ Yes ☐ No Please give details: There was no banned chemical in the company.

Non-Compliance	Evidence

[Back to findings summary]

Non-Compliance	
Status	OPEN
Reference	ZAF600476520
Clause	3 - Working Conditions are Safe and Hygienic
Issue Title	289 - First aid box available but contents are missing / contents out of date or otherwise inadequate
Subcategory	First Aid / Accidents
New or carried over?	☑ New ☐ Carried Over
Root cause	☐ Training ☑ System ☐ Costs ☐ Lack of workers ☐ Other
Root cause - Other	
Local law issue	In accordance with The Turkish Regulation on the Health and Safety Measures Taken for the Buildings and Their Additions (17.07.2013), Appendix 1 Art 60 First aid kits shall be provided whole working areas, they shall be accessible and marked according to Safety and Health Signs Regulation. İşyeri Bina ve Eklentilerinde Alınacak Sağlık ve Güvenlik Önlemlerine İlişkin Yönetmelik (17.07.2013), Ek I - Madde 60; Çalışma şartlarının gerektirdiği her yerde ilkyardım ekipmanları kolay erişilebilir yerlerde bulundurulur, Güvenlik ve Sağlık İşaretleri Yönetmeliğine uygun şekilde işaretlenir. Acil servis adresleri ve telefon numaraları görünür yerlerde bulundurulur.
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 some of medicines were expired in the first aid kits in the company. Firmanın ilk yardım dolaplarındaki ilaçların bir kısmının son kullanma tarihinin geçtiği görülmüştür.
Follow up method	☐ Follow up audit ☑ Desktop audit
Timescale	☐ Immediate ☐ 30 days ☑ 60 days ☐ 90 days ☐ 120 days ☐ 180 days

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	☐ 365 days ☐ Other
Actions	Adequate materials should be available inside the first aid kits. İlk yardım dolaplarında uygun malzemelerin bulunması sağlanmalıdır.

Non-Compliance	Evidence

[Back to findings summary]

Non-Compliance	
Status	OPEN
Reference	ZAF600476521
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?	☑ New ☐ Carried Over
Root cause	☐ Training ☑ System ☐ Costs ☐ Lack of workers ☐ Other
Root cause - Other	
Local law issue	In accordance with the regulation based on security terms regarding industry equipment's (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. İş Ekipmanlarının Kullanımında Sağlık ve Güvenlik Şartları Yönetmeliği, (25.04.2013), Ek I - Madde 2.8; İş ekipmanının hareketli parçalarıyla mekanik temas riskinin kazaya yol açabileceği hallerde; iş ekipmanı, tehlikeli bölgeye ulaşmayı önleyecek veya bu bölgeye ulaşılmadan önce hareketli parçaların durdurulmasını sağlayacak uygun koruyucular veya koruma donanımı ile donatılır.
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 eye guards of 3 overlock machines were not used by the workers. Saha turu sırasında, 3 overlok makinasının makina koruyucuları çalışanlar tarafından kullanılmadığı görüldü.
Follow up method	☐ Follow up audit ☑ Desktop audit

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Timescale	☐ Immediate	☑ 30 days	☐ 60 days
	☐ 90 days	☐ 120 days	☐ 180 days
	☐ 365 days	☐ Other	
Actions	Related protective equipment shall be provided workers to use properly. İlgili koruyucu ekipmanların çalışanlar tarafından düzenli olarak kullanılmalıdır.		

Non-Compliance	Evidence

[Back to findings summary]

Non-Compliance	
Status	OPEN
Reference	ZAF600476522
Clause	3 - Working Conditions are Safe and Hygienic
Issue Title	250 - No or inadequate assessment / certificates / report / licence in place for structural safety of building including building stability certificate
Subcategory	Building/Site Maintenance
New or carried over?	☑ New ☐ Carried Over
Root cause	☐ Training ☑ System ☐ Costs ☐ Lack of workers ☐ Other
Root cause - Other	
Local law issue	PLANNED AREAS ZONING REGULATION ARTICLE 4 - (1) In this Regulation; Öööö) Occupancy permit: This is an approved document that allows the use of the structure, indicating that the building has been completed in accordance with the license attachment projects. ARTICLE 5 (9) The structures to be constructed or to be built by public institutions and organizations; In accordance with the plan, the building permit according to the project, provided that the architectural, static, installation responsibility and all kinds of responsibilities are assumed by these public institutions and organizations and the ownership is documented. The certificate is issued by the relevant administration upon request. ARTICLE 54 (7) In accordance with the license and its annexes, the inspection report is prepared by the responsible architects and engineers or the building inspection institutions and the relevant administration and the relevant administration in the files, which are subject to the approval of the structures which have become invalid due to not having permission to use the building within the license period. The building permit is issued without having to re-issue the license. The buildings remaining in the area where the zoning plan is changed without a special provision regarding the existing structures are subject to this provision by taking into consideration the plan provisions at the date of the first license. ARTICLE 64 (4) In case the structure is found to be in compliance

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	with the legislation, a building permit is issued within 30 days. Otherwise, it is requested that the deficiencies be completed and the structure is adjusted according to the legislation. Following the completion of the deficiencies, a building permit is issued and the building permit is granted by following the same process. An example of a building permit is given to the owner and / or its owners, the contractor of the building and the subdivisions. BUILDING INSPECTION APPLICATION REGULATION, Date: 05.02.2008, No: 26778, Duties and Responsibilities of building owner, Art. 8 (5), The building whose construction is finished, cannot be brought into use without Building Usage Permit. PLANLI ALANLAR İMAR YÖNETMELİĞİ MADDE 4 – (1) Bu Yönetmelikte geçen; öööö) Yapı kullanma izin belgesi: Yapının ruhsat eki projelerine uygun olarak tamamlandığını gösteren, yapının kullanımına izin veren onaylı belgedir. MADDE 5 (9) Kamu kurum ve kuruluşlarınca yapılacak veya yaptırılacak yapılara; imar planlarında o maksada tahsis edilmiş olmak, plan ve mevzuata aykırı olmamak üzere mimari, statik, tesisat fenni mesuliyeti ve her türlü sorumlulukların bu kamu kurum ve kuruluşlarınca üstlenilmesi ve mülkiyetin belgelenmesi kaydıyla avan projeye göre yapı ruhsatı, ilgili kamu kurumlarının geçici kabulünü müteakip yapı kullanma izin belgesi talep üzerine ilgili idaresince düzenlenir. MADDE 54 (7) Ruhsat ve eklerine uygun olarak tamamlanmasına rağmen ruhsat süresi içinde yapı kullanma izni düzenlenmemesi nedeniyle ruhsatı hükümsüz hale gelen yapılara, denetimi yapan fenni mesul mimar ve mühendisler veya yapı denetim kuruluşları tarafından denetim raporu hazırlanmak ve ilgili idare tarafından dosyasında ve yerinde, inceleme ve tespit yapılmak koşuluyla yeniden ruhsat düzenlenmeksizin yapı kullanma izin belgesi verilir. Mevcut yapılarla ilgili özel bir hüküm getirilmeden imar planı değişikliği yapılan alanda kalan yapılar da ilk ruhsat alındığı tarihteki plan hükümleri dikkate alınmak suretiyle bu hükme tabidir. MADDE 64 (4) Yapının mevzuata uygun bulunması halinde, 30 gün içinde yapı kullanma izin belgesi düzenlenir. Aksi halde, eksikliklerinin tamamlanarak yapının mevzuata uygun hale getirilmesi istenir. Eksikliklerin tamamlanmasından sonra, aynı süreç izlenerek yapı kullanma izin belgesi düzenlenip, yapı kullanma izni verilir. Yapı kullanma izin belgesinin birer örneği, mal sahibi ve/veya sahiplerine, yapının müteahhidine ve fenni mesullere verilir. YAPI DENETİMİ UYGULAMA YÖNETMELİĞİ, Resmi Gazete Tarihi: 05.02.2008 Resmi Gazete Sayısı: 26778, Yapı sahibinin görev ve sorumlulukları,		

	MADDE 8 (5) Tamamlanan yapı, yapı kullanma izni belgesi düzenlenmeksizin kullanıma açılamaz.
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 there was no evidence that the building where the natural gas boiler and electrical panels are located is included in the building occupancy permit and this area is not included in the architectural project provided on the day of the audit. Saha turu sırasında, doğalgaz kazanı ve elektrik panolarının bulunduğu binanın yapı kullanma iznine dahil olduğuna dair bir kanıt bulunmamaktadır ve ayrıca denetim günü sağlanan mimari projede de bu alan yer almamaktadır.
Follow up method	☐ Follow up audit ☑ Desktop audit
Timescale	☐ Immediate ☑ 30 days ☐ 60 days ☐ 90 days ☐ 120 days ☐ 180 days ☐ 365 days ☐ Other
Actions	It is recommended that building occupancy permit shall be obtained for related building. Lütfen ilgili alan için yapı kullanım izin belgesi temin ediniz.

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 child worker on site. There was no youngest worker on site.
Evidence examined:
There was no child worker on site. There was no youngest worker on site.
Any other comments:
None

Legal age of employment:	16
Age of youngest worker found:	20
Are there children present on the work floor but not working at the time of audit?	☐ Yes ☑ No
Percentage of under 18's at this site (of total workers)	0.0%
Are workers under 18 subject to hazardous work assignments?	☐ Yes ☑ No Please give details: There are no employees under the age of 18.

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 on 10th day of each month via bank. All employees are covered with social security. All production employees' wages were calculated by hourly rate. All employees are 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. Benefits of paid annual leave were given to all employees. All social insurance payments were passed on to the relevant authorities in a timely manner.
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.
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: 1.0 Per Week: 5.0 Per Month: 7.0	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: 566.73 Per Week: 3972.45 Per Month: 17002.12	Actual Per Day: 566.73 Per Week: 3972.45 Per Month: 17002.12	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: 113.34 Per Week: 566.73 Per Month: 793.38	NO
Wages Analysis:			
Were accurate records shown at the first request?	☑ Yes ☐ 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)	26 workers' attendance and payroll records of October 2023, January 2024, March 2024 were reviewed.		
Are there different legal minimum wage grades? If Yes, please specify all.	☐ Yes ☑ No		
If there are different legal minimum grades, are all workers graded and paid correctly?	☐ Yes ☐ No ☑ 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?	☐ Below legal min ☑ Meet ☑ Above		
Lowest actual wages found: Note: full time employees and please state hour / week / month etc.	17002.12 TL (Net) /Month		
Please indicate the breakdown of workforce per earnings	0.0% of workforce earning under minimum wage 5.0% of workforce earning minimum wage 95.0% of workforce earning above minimum wage		
Bonus Scheme found: Please specify details:	Bonus Scheme found:No bonus found. 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?	☑ Yes ☐ No		
Please list all deductions that have been made.	1. Social insurance deductions 2. Income tax 3. Unemployment fund deduction 4. Stamp tax		
Please list all deductions that have not been made.	Above listed deductions are made.		
Were appropriate records available to verify hours of work and wages?	☑ Yes ☐ No		
Were any inconsistencies found? (if yes describe nature)	☐ Yes ☑ No		
Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)	☑ Yes ☐ No Please give details: It was verified with interviews that all worked times were reflected on the provided records.		

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.	☑ Yes ☐ No Please give details: 20.713,51 TL (Net) /Month
If yes, what was the calculation method used.	☑ ISEAL/Anker Benchmarks ☐ Asia Floor Wage ☐ Figures provided by Unions ☐ Living Wage Foundation UK ☐ Fair Wear Wage Ladder ☐ Fairtrade Foundation ☐ Other – please give details:
Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).	☑ Yes ☐ No Please give details: 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.
Are workers paid in a timely manner in line with local law?	☑ Yes ☐ No
Is there evidence that equal rates are being paid for equal work:	☑ Yes ☐ No Please give details: It was confirmed with worker interviews and document review.
How are workers paid:	☐ Cash ☑ Cheque ☑ Bank Transfer ☐ Other

Non-Compliance	Evidence

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Non-Compliance	
Status	OPEN
Reference	ZAF600476523
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?	☑ New ☐ Carried Over
Root cause	☐ Training ☑ System ☐ Costs ☐ Lack of workers ☐ Other
Root cause - Other	
Local law issue	English: Training of employees ARTICLE 17 – (1) The employer ensures that employees receive occupational health and safety training. This training especially; It is given before starting work, upon change of workplace or job, in case of change of work equipment or in case of new technology application. Training is renewed in accordance with changing and emerging new risks and is repeated at regular intervals when necessary. (2) Employee representatives are specially trained. (3) Those who cannot document that they have received vocational training related to the job they will perform cannot be employed in hazardous and very dangerous jobs that require vocational training. (4) An employee who has a work accident or an occupational disease is given additional training on the causes of the accident or occupational disease, ways to prevent it, and safe working methods before starting work. In addition, those who have been away from work for more than six months for any reason are given refresher training before starting to work again. (5) In workplaces classified as hazardous and very hazardous; Employees who come to work from other workplaces cannot be employed without a document proving that they have received training that includes sufficient information and instructions regarding the health and safety risks to be encountered in the work to be done. (6) The employer with whom a temporary employment relationship is established ensures that the employee is given the necessary training against occupational health and safety risks. (7) The cost of the training to be provided within the scope of this article cannot be passed on to employees. Training time considers as working time.

	If the training periods exceed the weekly working hours, these periods are considered as working overtime or overtime. Local Language: Çalışanların eğitimi MADDE 17 – (1) İşveren, çalışanların iş sağlığı ve güvenliği eğitimlerini almasını sağlar. Bu eğitim özellikle; işe başlamadan önce, çalışma yeri veya iş değişikliğinde, iş ekipmanının değişmesi hâlinde veya yeni teknoloji uygulanması hâlinde verilir. Eğitimler, değişen ve ortaya çıkan yeni risklere uygun olarak yenilenir, gerektiğinde ve düzenli aralıklarla tekrarlanır. (2) Çalışan temsilcileri özel olarak eğitilir. (3) Mesleki eğitim alma zorunluluğu bulunan tehlikeli ve çok tehlikeli sınıfta yer alan işlerde, yapacağı işle ilgili mesleki eğitim aldığını belgeleyemeyenler çalıştırılamaz. (4) İş kazası geçiren veya meslek hastalığına yakalanan çalışana işe başlamadan önce, söz konusu kazanın veya meslek hastalığının sebepleri, korunma yolları ve güvenli çalışma yöntemleri ile ilgili ilave eğitim verilir. Ayrıca, herhangi bir sebeple altı aydan fazla süreyle işten uzak kalanlara, tekrar işe başlatılmadan önce bilgi yenileme eğitimi verilir. (5) Tehlikeli ve çok tehlikeli sınıfta yer alan işyerlerinde; yapılacak işlerde karşılaşılacak sağlık ve güvenlik riskleri ile ilgili yeterli bilgi ve talimatları içeren eğitimin alındığına dair belge olmaksızın, başka işyerlerinden çalışmak üzere gelen çalışanlar işe başlatılamaz. (6) Geçici iş ilişkisi kurulan işveren, iş sağlığı ve güvenliği risklerine karşı çalışana gerekli eğitimin verilmesini sağlar. (7) Bu madde kapsamında verilecek eğitimin maliyeti çalışanlara yansıtılamaz. Eğitimlerde geçen süre çalışma süresinden sayılır. Eğitim sürelerinin haftalık çalışma süresinin üzerinde olması hâlinde, bu süreler fazla sürelerle çalışma veya fazla çalışma olarak değerlendirilir.
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	English: It has been determined that occupational health and safety training is given to employees in the facility, before insurance is made. Employees are admitted to the social insurance institution after receiving occupational health and safety training at the common health and safety unit from which the workplace receives services. No payment has been made for these training. (Training duration: 4 Hours) Local Language: İşletmede çalışanlara sigorta girişi yapılmadan önce iş sağlığı güvenliği eğitimleri verildiği tespit edilmiştir. Çalışanlar, işyerinin hizmet aldığı ortak sağlık güvenlik biriminde iş sağlığı güvenliği eğitimi aldıktan sonra sosyal sigortalar kurumuna girişi yapılmaktadır. Verilen bu eğitimlere yönelik bir ücret ödemesi gerçekleştirilmemiştir. (Eğitim süresi: 4 Saat)

Follow up method	☑ Follow up audit ☐ Desktop audit
Timescale	☐ Immediate ☐ 30 days ☑ 60 days ☐ 90 days ☐ 120 days ☐ 180 days ☐ 365 days ☐ Other
Actions	English: According to the local regulation, occupational health and safety training is given to the employees on the first day of employment (insurance entry day). All trainings given to employees shall be provided during working hours, and employees shall be paid overtime for training provided outside of working hours. Local Language: Yerel yönetmeliğe göre çalışanlara işe başladığı ilk gün (sigorta giriş günü) iş sağlığı ve güvenliği eğitimi verilmedir. Çalışanlara verilen tüm eğitimler çalışma saatleri içinde verilmeli, çalışma saatleri dışında verilen eğitimler için çalışanlara fazla mesai ödemesi gerçekleştirilmelidir

Good Example	Evidence

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Good Example	
Status	OPEN
Reference	ZAF600476524
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?	☑ New ☐ Carried Over
Explanation to the good example	Firma çalışanlarına, ücretsiz yemek ve ulaşım hizmeti sağlamaktadır. / The company provides free meal and transportation service to its employees.
Evidence	Çalışan görüşmeleri, yönetim beyanı, döküman inceleme / Worker interviews, management declaration, document review

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:
Regular weekly working hours was arranged as follows for administrative department and production workers: From 07:15 a.m to 17:30 p.m (including 40' lunch break + 35' tea break) for 5 days =45 hours/week. Saturday and Sunday were granted as rest day.
Evidence examined:
The company has started to activity and use proper time recording based on computerized system since establishment.
Any other comments:
None

Working hours' analysis	
Systems & Processes	
What timekeeping systems are used?	Time recording system: Card system.
Is sample size same as in wages section?	☑ Yes ☐ 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.)	☑ Yes ☐ No
Are there any other types of contracts/employment agreements used?	☐ Yes ☑ 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.)	☐ Yes ☑ No
Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?	☑ 1 in 7 days ☐ 2 in 14 days ☐ No (please explain)
Is this allowed by local law?	☑ Yes ☐ 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)	☐ Yes ☑ 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.)	☐ Yes ☑ No
Overtime Hours worked	
Actual overtime hours worked in sample (State per day/week/month)	January 2024: None March 2024: Daily: 1 Weekly: 5 Monthly : 7 October 2023: Daily :1 Weekly: 1 Monthly : 2
Combined hours (standard or contracted + overtime hours = total) over 60 found?	☐ Yes ☑ No Please give details: Document review (time and payment records), management declaration, worker interviews.
Approximate percentage of total workers on highest overtime hours:	3.84%
Is overtime voluntary? (Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements)	☑ Yes ☐ No ☐ 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)	☑ Yes ☐ No ☐ N/A – there is no legal requirement to OT premium Please give details: 150% of hourly wage for regular overtime. (It is paid to all employees on a monthly basis.)
Is overtime paid at a premium?	☑ Yes ☐ No 150% of hourly wage for regular overtime. (It is paid to all employees on a monthly basis.)
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.	☑ No ☐ Consolidated pay ☐ Collective Bargaining agreements ☐ Other
Please give details	150% of hourly wage for regular overtime. (It is paid to all employees on a monthly basis.)
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)	☑ Overtime is voluntary ☐ Onsite Collective bargaining allows 60+ hours/week is voluntary ☐ Safeguards are in place to protect worker's health and safety ☐ Site can demonstrate exceptional circumstances ☐ Other reasons (please specify)
Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other	Confirmed by worker interviews and document review (time records).
Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?	☐ Yes ☑ No
If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule?	☐ Yes ☑ No

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. Confirmed with management & employee interviews as well as document review in accordance with SMETABest Practice Guidance and Local Law. No evidence against discrimination requirements of the client was found during the audit processes. Employees stated that they were paid and treated equally.
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: 45.0%		Female: 55.0%
Number of women who are in skilled or technical roles (e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst)	17 women for administrative roles and 3 women for foreman roles.		
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?	☐ Hiring	☐ Compensation	☐ Access to training
	☐ Promotion	☐ Termination or retirement	☑ No evidence of discrimination found
Please give details	All workers were given occupational health and safety and quality training periodically.		
Professional Development			
What type of training and development are available for workers?	All workers were given occupational health and safety and quality training periodically.		
Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria? (If no, please provide details)	☑ Yes ☐ 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. There was no trainee workers in the company. There was no pregnant worker in the company. There was no migrant employees in the company. There was no dormitory provided to the employees. There was no homeworking practices in company.
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?	☑ Terms & Conditions presented ☑ Understood by workers ☑ 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)	☐ Yes ☑ No
Migrant Workers	
Type of work undertaken by migrant workers:	There was no migrant workers at the facility.

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?	☐ Yes ☑ No Please give details: There was no migrant workers at the facility.
Is there any observation on this finding?	There was no observation
Are any migrant workers in skilled, technical or management roles? (This should include all migrant workers including permanent workers, temporary and/or seasonal workers)	☐ Yes ☑ No
Non-employee workers	
Recruitment Fees	
Are there any fees?	☐ Yes ☑ 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	There was no agencies.
Were agency workers' age / pay / hours included within the scope of this audit?	☐ Yes ☑ No
Were sufficient documents for agency workers available for review?	☐ Yes ☑ No
Is there a legal contract agreement with all agencies?	☐ Yes ☑ No Please give details: There was no agencies.
Does the site have a system for checking labour standards of agencies?	☐ Yes ☑ No Please give details: There was no agencies.
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?	☑ Yes ☐ No Please give details: Catering and Security services were covered by 3rd party. (Catering : Bintat Hazır Yemek Servisleri, Security: ABS Risk Özel Güvenlik A.Ş.)
If Yes, how many workers supplied by contractors?	5
Do all contractor workers understand their terms of employment?	☑ Yes ☐ No Please give details: Confirmed by worker interview

If Yes, please give evidence for contractor workers being paid per law	Confirmed by worker interview

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:
Subcontracting is used for dyeing, embroidery, printing, fabric and yarn.
Evidence examined:
Site tour (Calculation on total production and estimated capacity), 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	Embroidery
Name of factory	AS BASKI BAKIŞ ÖRME TEKSTİL SAN. VE TİC. A.Ş.
Address	10001 Sok. No:4 AOSB. Çiğli / İzmir
Process subcontracted	
Process Subcontracted	Fabric
Name of factory	İLHAM TEKSTİL MENS. KONF. SAN. TİC. LTD. ŞTİ.
Address	HACIEYÜPLÜ MAH. 3120 SOK. NO: 15 MERKEZEFENDİ/ DENİZLİ
Process subcontracted	
Process Subcontracted	Yarn
Name of factory	KARSU TEKSTİL SAN. TİC. AŞ
Address	Süksün Zafer Mh. Sedef Bulv. No: 146, İncesu / Kayseri
Process subcontracted	
Process Subcontracted	Dyeing
Name of factory	GÜVENÇ TEKSTİL BOYA SANÇ TİC. AŞ.
Address	Akçeşme Mah. 2028 Sok. No: 10/ A MERKEZEFENDİ/ DENİZLİ

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?	☑ Yes ☐ No Please give details: Production records and subcontractor lists were compared.
If sub–contractors are used, is there evidence this has been agreed with the main client? (If yes, please provide details)	☑ Yes ☐ No Confirmed with management review.
Number of sub–contractors/agents used:	6
Is there a site policy on sub–contracting?	☑ Yes ☐ No The Company sends their site policy to its supply chain and suppliers were visited occasionally in order to check social compliance approach.
What checks are in place to ensure no child labour is being used and work is safe?	Suppliers were visited occasionally in order to check no child labor policy. Supply mapping and risk assessment with suppliers were done.
Summary of homeworking – if applicable	
Is homeworking used at this site?	☐ Yes ☑ 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. Disciplinary regulation was complaint with the legal regulations. No disciplinary action was taken.
Evidence examined:
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?	☑ Yes ☐ 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.	Hotline, open door policy, compliant boxes, freely elected worker representatives
Which of the following groups is there a grievance mechanism in place for?	☑ Worker ☐ Communities ☐ Suppliers ☑ Other
Please provide grievance mechanism details	Open door policy, compliant boxes, freely elected worker representation system.)
Are there any open disputes?	☐ Yes ☑ 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)	☑ Yes ☐ No Please give details:

Is there a published and transparent disciplinary procedure?	☑ Yes ☐ No Please give details:
If yes, are workers aware of these the disciplinary procedure?	☑ Yes ☐ No Please give details:
Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)?	☐ Yes ☑ 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:
Per document review, factory management representation and worker interview, there were only local employees inside. There were not migrant employees inside. All workers were hired directly by facility.
Evidence examined:
Confirmed with interviews and document review in accordance with SMETA Best Practice Guidance and Local Law.
Any other comments:
None

10B4 - Environment 4–Pillar [Summary of Findings]
10B4: Compliance Requirements 10.B4.1 Businesses as a minimum must meet the requirements of local and national laws related to environmental standards. 10.B4.2 Where it is a legal requirement, businesses must be able to demonstrate that they have the relevant valid permits including for use and disposal of resources e.g. water, waste etc. 10.B4.3 Businesses shall be aware of their end client's environmental standards/code requirements 10.B4.4 Suppliers should have an environmental policy, covering their environmental impact, which is communicated to all appropriate parties, including its own suppliers. 10.B4.5 Suppliers shall be aware of the significant environmental impact of their site and its processes. 10.B4.6 The site should measure its impacts, including continuous recording and regular reviews of use and discharge of natural resources e.g. energy use, water use (see 4–pillar audit report and audit checks for details). 10.B4.7 Businesses shall make continuous improvements in their environmental performance. 10.B4.8 Businesses shall have available for review any environmental certifications or any environmental management systems documentation 10.B4.9 Businesses should have a nominated individual responsible for co–ordinating the site's efforts to improve environmental performance. 10B4: Guidance for Observations 10.B4.10 Suppliers should have completed the appropriate section of the SAQ and made it available to the auditor. 10.B4.11 Has the site recently been subject to (or pending) any fines/prosecutions for noncompliance to environmental regulations. Note for auditors and readers. This environment section is intended to take not more than 0.25 auditor days. It is an assessment only and the main requirement is to establish whether a site is meeting applicable environmental laws and/or has any certifications or environmental management systems in place. Following this assessment the client/supplier may decide a full environmental audit is required (see also best practice guidance/environment and guidance for auditor)

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 permit was seen Waste management plan was seen. Mandatory hazardous financial responsibility insurance policy was seen. Year 2023 waste management plan was seen. Environmental impact evaluation exemption paper was seen. Waste declaration was seen Environmental aspect-impact evaluation was made. Environmental objects were established, implemented and monitored. Environmental risks and opportunities are evaluated.
Evidence examined:
Confirmed with document review (Waste control documents, procedures, policies and logs.) and site tour.
Any other comments:
None

Environmental Analysis	
Is there a manager responsible for Environmental issues (Name and Position):	Environmental Management Officer/HR. : Aybüke Cebe (Aysoy Textile Employee) Environmental Engineer/Consultant: Betül Aybar (Can Environmental Employee)

Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	☑ Yes ☐ No Please give details: Site has environmental risk assessment and Aspect-Impact. Assessments for each department.
Does the site have a recognised environmental system certification such as ISO 14000 or equivalent?	☐ Yes ☑ No Please give details: None
Does the site have an Environmental policy?	☑ Yes ☐ No
If yes, is it publicly available?	☑ Yes ☐ No
If yes, does it address the key impacts from their operations and their commitment to improvement?	☑ Yes ☐ No Please give details: Site environmental policy refers to policies related to the significant environmental impacts of the facility. There is a commitment to continuous improvement in the policy. “In order to protect the environment, we will try to minimize our waste and resource use, prevent pollution at its source, use energy efficiently and reduce the negative effects of our activities on the environment.”
Does the site have a Biodiversity policy?	☐ Yes ☑ No
Is there any other sustainability systems present such as Chain of Custody, Forest Stewardship Council (FSC), Marine Stewardship Council (MSC) etc.?	☐ Yes ☑ No Please give details: None
Have all legally required permits been shown?	☑ Yes ☐ No Please give details: The facility has all necessary permits. For example •Environmental Permit •Temporary Waste Storage Permit •Wastewater Discharge Permit
Is there a documentation process to record hazardous chemicals used in the manufacturing process?	☑ Yes ☐ No ☐ Not Applicable Please give details: There are no dangerous chemicals in the business. MSDS documents of other chemicals are stored electronically. The field has also been sighted.
Is there a system for managing client’s requirements and legislation in the destination countries regarding environmental and chemical issues?	☑ Yes ☐ No Please give details: Environmental and chemical requirements are followed by; • Environmental representative.

Facility has reduction targets in place for environmental aspects e.g. water consumption and discharge, waste, energy and green-house gas emissions:	☑ Yes ☐ No Please give details: The facility has annual targets. For example; • Energy Consumption (Electricity-Natural Gas) • Water Consumption • Carbon Footprint • Hazardous Waste Formation To reduce.
Facility has evidence of waste recycling and is monitoring volume of waste that is recycled.	☑ Yes ☐ No Please give details: The amount of waste is followed in detail with MOTAT records
Does the facility have a system in place for accurately measuring and monitoring consumption of key utilities of water, energy and natural resources that follows recognised protocols or standards?	☑ Yes ☐ No Please give details: Records are stored electronically.
Has the facility checked that any Sub-Contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	☑ Yes ☐ No Please give details: Electricity, water and natural gas consumption are tracked with invoices. Packaging material, raw material amount etc. Usage amounts are available in MOTAT records.

Usage/Discharge analysis		
Criteria	Previous year: 2023	Current year: 2024
Electricity Usage: Kw/hrs	170456	54543
Renewable Energy Usage: Kw/hrs	102274	32672
Gas Energy Usage: Kw/hrs	23965	157637
Has site completed any carbon Footprint Analysis?	No	No
If Yes, please state result		
Water Sources	Local water authority	Local water authority
Water Volume Used	3735	645
Water Discharged	Not provided	Not provided
Water Volume Discharged	0	0
Water Volume Recycled	0	0
Total waste produced	50020	0
Total hazardous waste produced	245	0
Waste to recycling	49.775	74.135
Waste to landfill	49.865	74.135
Waste to other	0	0
Total Product Produced	1.088.890	234.780

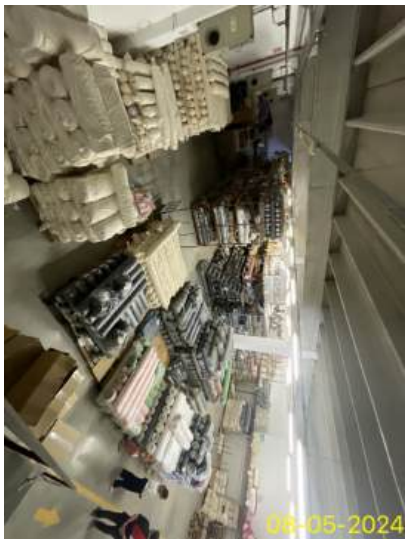
10C - Business Ethics – 4-Pillar Audit [Summary of Findings]
10C: Compliance Requirements 10.C.1 Businesses shall conduct their business ethically without bribery, corruption, or any type of fraudulent Business Practice. 10.C.2 Businesses as a minimum must meet the requirements of local and national laws related to bribery, corruption, or any type of fraudulent Business Practices. 10.C.3 Where it is a legal requirement, businesses must be able to demonstrate that they comply with all fiscal legislative requirements. 10.C.4 Businesses shall have access to a transparent system in place for confidentially reporting, and dealing with unethical Business Ethics without fear of reprisals towards the reporter. 10.C.5 Businesses should have a Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice, 10.C.6 Businesses should have a designated person responsible for implementing standards concerning Business Ethics 10.C.7 Suppliers should ensure that the staff whose job roles carry a higher level of risk in the area of ethical Business Practice e.g. sales, purchasing, logistics are trained on what action to take in the event of an issue arising in their area. 10C: Guidance for Observations 10.C.8 Businesses should communicate their Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice to all appropriate parties, including its own suppliers. 10.C.9 Has the site recently been subject to (or pending) any fines/prosecutions for non-compliance to Business Ethics regulations. If so is there evidence that sustainable corrective actions have been implemented Note for auditors and readers. This Business Ethics section is intended to take not more than 0.25 auditor days. It is an assessment not an audit.

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:
Ethical committee updates business ethics policy and procedures. There is an ethical committee in the workplace. There is a policy on bribery and anti-corruption issues. Risk evaluation was implemented on bribery and corruption. There were IFF Hotline and IFF Code of Coduct and it is noticed via noticed boards.
Evidence examined:
Policies, procedures were reviewed.
Any other comments:
None

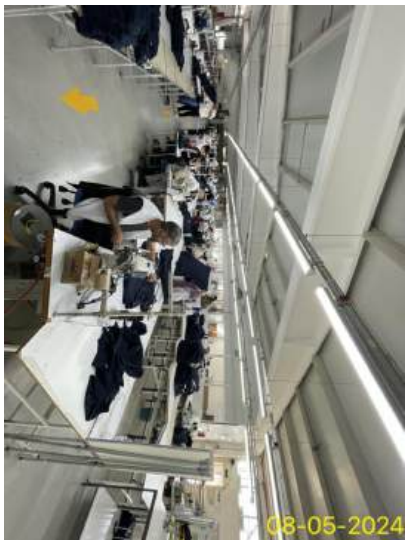
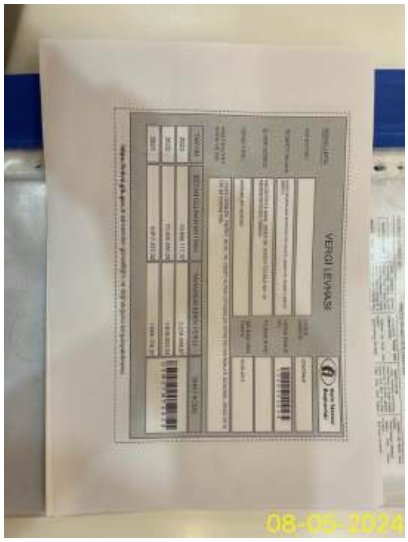
Does the facility have a Business Ethics Policy and is the policy communicated and applied internally, externally or both, as appropriate?	☑ Internal Policy ☑ Policy for third parties including suppliers Please give details: The policy is announced internally and externally
Does the site give training to relevant personnel (e.g. sales and logistics) on business ethics issues?	☑ Yes ☐ No Please give details: Confirmed during interviews

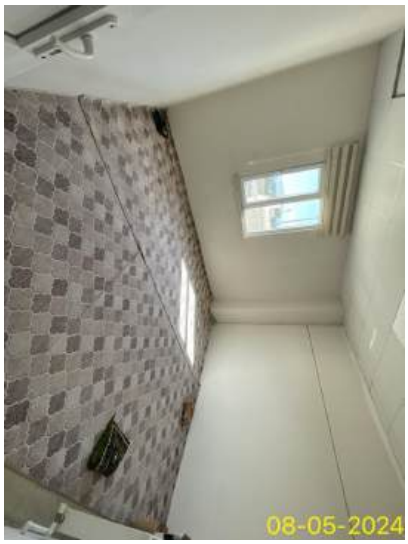
Is the policy updated on a regular (as needed) basis?	☑ Yes ☐ No Please give details: Amendment is made when necessary, but no periodical update is made
Does the site require third parties including suppliers to complete their own business ethics training	☑ Yes ☐ No Please give details: The suppliers are asked to implement business ethic practices in their own working cycles.

Attachments

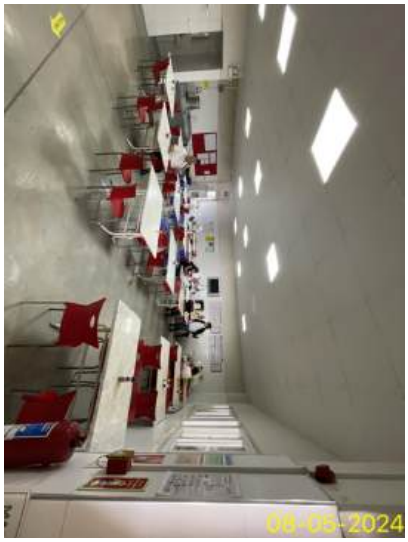
 Warehouse-2.JPG	 Time Recorder.JPG
 Warehouse.JPG	 Thread Cutting.JPG

	
Toilet.JPG	Waste Storage Area.JPG
	
Sewing Section.JPG	SDS.JPG

 Sewing Section-2.JPG	 Suggestion Box.JPG
 TaxID.JPG	 Quality Control.JPG

	
Packaging Section.JPG	Praying Room.JPG
	
Potable Water.JPG	PPE in the stain removal section.JPG

 Staing Removal Section.JPG	 Packaging Secrtion-2.JPG
 NC-2-No Eye Guard.JPG	 NC-3-No Eye Guard.JPG

 NC-1-No Eye Guard.JPG	 First Aid Kit.JPG
 Lunch Hall.JPG	 Labelling Section.JPG

 One of emergency exit door.JPG	 Ironing Section.JPG
 Locker Room.JPG	 Generator Room.JPG

FireExtinguisher.JPG

Facility Building - 2.JPG

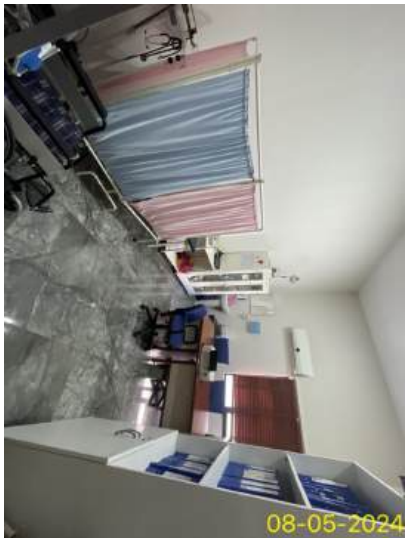
Facility Building.JPG

Fire Alarm.JPG

Fire extinguisher and Fire Hose.JPG

Fire Alarm Button Testing.JPG

Electricity Panels.JPG



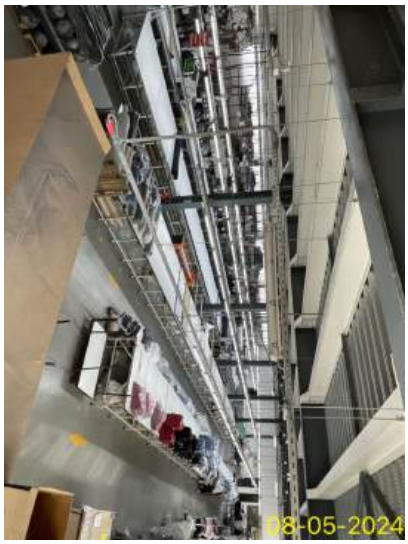
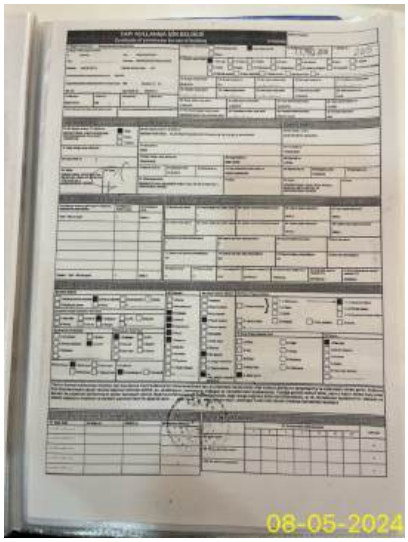
Doctor Room.JPG

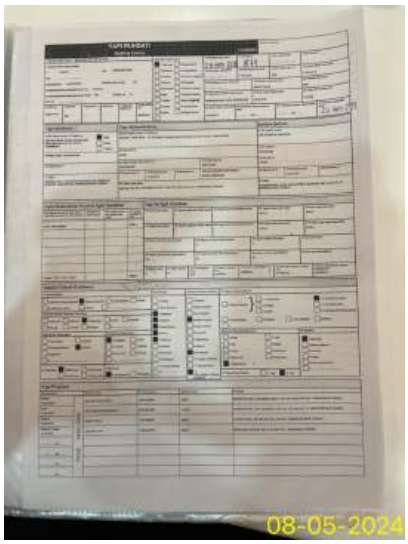
Evacuation Map.JPG

Chemical Storage Area.JPG

Chemicals.JPG

Boiler Room.JPG

 Cutting Sectipn.JPG	 Cutting Section-2.JPG
 Business License.JPG	 Building Occupancy Permit.JPG

 Building License.JPG	 NC-3- Expired Medicine.JPG
 NC-2- Expired Medicine.JPG	 NC-1- Expired Medicine.JPG
SIGNED CAP .pdf	

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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:

Click here for Buyer (A) & Buyer/Supplier (A/B) members:

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

Click here for Supplier (B) members:

http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY_2brg_3d_3d

Click here for Auditors:

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