



Sedex Members Ethical Trade Audit Report

Version 6.1



Audit Details				
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC419453407	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS419575161	
Business name (Company name):	Pasin Tekstil Sanayi ve Ticaret Ltd Sti			
Site name:	Pasin Tekstil San ve Tic Ltd Sti			
Site address:	Cumhuriyet, Bereket Sokak No:28, Sultangazi/İstanbul, Türkiye N/A istanbul 34225 TR	Country:	TR	
Site contact and job title:	Naim Taşdemir / Health and Safety Responsible			
Site phone:	0212 637 69 26	Site e-mail:	naim@pasintekstil.com	
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health and Safety (plus Environment 2-Pillar)	<input checked="" type="checkbox"/> Environment 4-pillar	<input checked="" type="checkbox"/> Business Ethics
Date of Audit:	2024-06-10			

Audit Company Name:
SGS Turkey

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

Audit Content:

(1) A SMETA audit was conducted which included some or all of Labour Standards, Health & Safety, Environment and Business Ethics. The SMETA Best Practice Version 6.1 (March 2019) was applied. The scope of workers included all types at the site e.g. direct employees, agency workers, workers employed by service providers and workers provided by other contractors. Any deviations from the SMETA Methodology are stated (with reasons for deviation) in the SMETA Declaration.

(2) The audit scope was against the following reference documents

2-Pillar SMETA Audit

- ETI Base Code
- SMETA Additions
 - Universal rights covering UNGP
 - Management systems and code implementation,
 - Responsible Recruitment
 - Entitlement to Work & Immigration,
 - Sub-Contracting and Home working,

4-Pillar SMETA

- 2-Pillar requirements plus
- Additional Pillar assessment of Environment
- Additional Pillar assessment of Business Ethics
- The Customer's Supplier Code (Appendix 1)

(3) Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non-compliances on both the audit report, CAPR and on Sedex.

(4) Any Non-Compliance against customer code shall not be uploaded to Sedex. However, in the CAPR these 'Variances in compliance between ETI code / SMETA Additions/ local law and customer code' shall be noted in the observations section of the CAPR.

SMETA Declaration

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

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

Auditor Team			
Lead Auditor:	Bugra KARACA	APSCA Number:	21703666
Additional Auditors:	DOGUKAN ALKAN		21703608
Date of declaration:	2024-06-10		

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:	Naim Taşdemir
Title:	Health and Safety Responsible
Date of declaration:	2024-06-10
Comments:	<p><i>Any exceptions to this must be recorded here (e.g. different sample size):</i> <i>Sampled wage records from the past 5 months were provided for review (5 months only since the operation for digital thermometer just started last Sep 2020).</i> <i>The audit took 2.0 man-days (9AM-6PM per day). Audit time was extended until 8PM due to the extent of documentation; this was agreed upon with the factory representatives</i></p>
None	

Summary of Findings

Issue <i>(please click on the issue title to go direct to the appropriate audit results by clause)</i>	Area of Non-Conformity		Number of issues			Findings
	ETI	Local Law	NC	Obs	GE	
<u>0A - Universal rights covering UNGP</u>			0	0	0	
<u>0B - Management systems and code implementation</u>			0	0	1	GE - ZAF600522528
<u>1 - Freely chosen employment</u>			0	0	0	
<u>2 - Freedom of association and right to collective bargaining are respected</u>			0	0	0	
<u>3 - Working conditions are safe and hygienic</u>	3.1	§1	1	0	0	NC - ZAF600522530
<u>4 - Child labour shall not be used</u>			0	0	0	
<u>5 - Living wages are paid</u>	5.2	§2	1	0	1	NC - ZAF600522532 GE - ZAF600522529
<u>6 - Working hours are not excessive</u>			0	0	0	
<u>7 - No discrimination is practiced</u>			0	0	0	
<u>8 - Regular employment is provided</u>			0	0	0	
<u>8A - Subcontracting and homeworking</u>			0	0	0	
<u>9 - No harsh or inhumane treatment is allowed</u>			0	0	0	
<u>10A - Entitlement to work and immigration</u>			0	0	0	
<u>10B2 - Environment 2-pillar</u>			0	0	0	
<u>10B4 - Environment 4-pillar</u>	10.B4.1 10.B4.1 0	§3	1	1	0	NC - ZAF600522531 Obs - ZAF600522533
<u>10C - Business ethics 4-pillar</u>			0	0	0	

Local Law Issues

Issue	Description
§1	Regulation on Occupational Hygiene Measurement, Test and Analysis Laboratories-Art5- (1) The employer is obliged to protect the employees from the harmful effects of substances found in the workplace, used, emerging or processed in any way, and working environment conditions; a) It determines the presence of physical, chemical and biological hazard sources, when deemed necessary, by means of environmental and personal exposure measurement, testing and analysis, while carrying out risk assessment and renewing in order to provide a safe working environment.

§2	<p>In accordance with Turkish Labour Law # 4857 / 2003, ARTICLE 37-The employer is obliged to issue a slip to the worker indicating the each payment effected in the working place or deposited in the bank account, complete with the signature and logo (seal) of the enterprise. This slip should also indicate the due date of payment and related payment period, including the breakdown of other extras to be added to the basic wage amount such as overtime, weekend, official and religious holiday work pays and tax, insurance premium, alimony and attachment deductions and set-off of advances.</p>
§3	<p>WASTE MANAGEMENT REGULATION Official Gazette Date: 02.04.2015 Official Gazette Number: 29314 ğ) It is obliged to fill in the waste declaration form, including the information of the previous year, by using online applications prepared by the Ministry starting from January every year and until the end of March at the latest, to approve it, to print it and to keep a copy for five years.</p>

Site Details

Site Details		
Company Name	Pasin Tekstil Sanayi ve Ticaret Ltd Sti	
Site Name	Pasin Tekstil San ve Tic Ltd Sti	
GPS location (if available)	GPS Address:	Cumhuriyet District Bereket Street Number:28 internal door number:1 Sultangazi - İstanbul
	Coordinates:	41°05'19.3"N 28°52'55.9"E
Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections	Business license number : 12.05.2017 / NO: 2017-67 (No validity date)	
Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	Sample Garment Sample cutting , sample sewing, ironing and packaging sections	
Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	<p>•The company has been in operation for 12 years, was established in Cumhuriyet District Bereket Street Number:28 internal door number:1 Sultangazi - İstanbul in 29.06.2012. Closed area size of the company is about 1600 sqm. The facility occupies all floors of a 6-storey building. • The site is sample garment producer & processor. Facility uses subcontractors for production. Annual capacity is 115200 units with subcontractors. •Rümeysa Manoğlu /Social Compliance Responsible is responsible to ensure that the company's implementations comply with ETI Base Code. •Worker number information: There were 21 worker available in the facility which is 11 males and 10 females. There were 11 management (4 male,7 female) , 10 production employee (7 male, 3 female) available in the facility. There was no disable employee, no pregnant employees, no contractor employee available. There was no migrant employee available at site. •The youngest employee was 18 years old. •There was no trade union in the company. •There was an employee representative in the company. •Peak seasons are stable to management statement. •10 workers were selected for interview. (6 individuals and 4 employees as 1 group) •10 employees' time and payment records were reviewed for the last 12 months. • All employees were paid equal to or above of legal minimum wage. •Regular weekly working hours for all employees: From 08:30 am. to 18:30 pm. including 2 times 15 minutes tea break, 45 min lunch break from Monday to Friday. Totally 43 hours 45 min/week. Saturday and Sunday were granted as rest day. •Time recording system: Finger scan activated computer database system. •Wages are paid between 1-5th days of each month via personal bank.</p>	

Structure and number of buildings	Building Name:		main production and management building
	Floor	Description	Remark
	-2	empty	None
	-1	warehouse	None
	0	warehouse , showroom	None
	1	showroom, offices, wc	None
	2	sample cutting, sewing , ironing sections , wc , stain removing room	None
3	showroom,wareho use	None	
Visible structural integrity issues (large cracks) observed?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No structural cracks were observed.		
Does the site have a structural engineer evaluation?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility had a building construction permit.		
Site function	<input type="checkbox"/> Agent <input checked="" type="checkbox"/> Factory Processing/Manufacturer <input type="checkbox"/> Finished Product Supplier <input type="checkbox"/> Grower <input type="checkbox"/> Homeworker <input type="checkbox"/> Labour Provider <input type="checkbox"/> Pack house <input type="checkbox"/> Primary Producer <input type="checkbox"/> Service Provider <input type="checkbox"/> Sub-contractor		
Months of peak season			
Process overview	sample sewing, sample cutting, sample ironing sections		
What form of worker representation is there on site?	<input type="checkbox"/> Union <input checked="" type="checkbox"/> Worker Committee <input checked="" type="checkbox"/> Other <input type="checkbox"/> None		
Please give details:	There was a worker representative onsite, grievance boxes and open door policy.		
Is there any night production work at the site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Are there any on site provided worker accommodation buildings	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:		
Are there any off site provided worker accommodation buildings	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:		

Were all site provided accommodation buildings included in this audit

Yes No

Please give details:

N/A . There was no dormitory.

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

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
<i>Reason for absence at the opening meeting</i>	There was no union.		
<i>Reason for absence during the audit</i>	There was no union.		
<i>Reason for absence at the closing meeting</i>	There was no union.		

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	7	0	0	0	0	0	0	7
Worker numbers - female	3	0	0	0	0	0	0	3
Total	10	0	0	0	0	0	0	10
Number of Workers interviewed - male	7	0	0	0	0	0	0	7
Number of Workers interviewed - female	3	0	0	0	0	0	0	3
Total - interviewed sample size	10	0	0	0	0	0	0	10

Nationalities Structure	
Nationality of Management	Turkish
Please list the nationalities of all workers, with the three most common nationalities listed first.	Nationality 1: Turkish approx %: 100%
Was this list completed during peak season?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No peak season
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: No any other payment cycle.

Worker Interview Summary	
Were workers aware of the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Were workers aware of the code?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Number of group interviews:	1 group (4 workers in a 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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
In general, what was the attitude of the workers towards their workplace?	<input checked="" type="checkbox"/> Favorable <input type="checkbox"/> Non-favourable <input type="checkbox"/> Indifferent
What was the most common worker complaint?	No any complaint.
What did the workers like the most about working at this site?	on time and complete payment, social insurance
Any additional comment(s) regarding interviews:	None
Attitude of workers to hours worked:	Employees were generally satisfied with their working hours.
Is there any worker survey information available?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:

Attitude of workers:
employees were not coached, they were generally satisfied with their working conditions.
Attitude of worker's committee/union reps:
worker representative was not coached, he was generally satisfied with their working conditions and able to handle employee complaints freely.
Attitude of managers:
They had a polite, collaborative, transparent approach .

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.
 Rümeyza Manoğlu /Social Compliance Responsible was assigned for implementing standards concerning human rights.
 Confidential grievance system in place in order to raise the complaints regarding human rights issues.

Evidence examined:

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

Any other comments:

None

Policy statement that expresses commitment to respect human rights?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Human rights policy of the company was reviewed.
Are the policies included in workers' manuals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: During recruitment, employees are shared with the company's policies and their approval signatures are obtained.
Does the business have a designated person responsible for implementing standards concerning Human Rights?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Rümeyza Manoğlu /Social Compliance Responsible
Does the business have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility has a detailed complaints procedure and confidential complaints tracking system.

Does the grievance mechanism meet UNGP expectations? (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: In accordance with the personal data protection law, written consent is obtained from employees for access to their employee files at the time of employment, and their private information is not shared with third parties.
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 19.0% This year 14.0%
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])	19.0%
Annual % absenteeism(Number of days lost through job absence in the year / [(number of employees on 1st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year)	Last year 0.0% This year 0.0%
Quarterly (90 days) % absenteeism(Number of days lost through job absence in the period / [(Number of employees on 1st of the period + Number of employees on the last day of the period) / 2] * Number of available workdays in the month)	0.0%
Are accidents recorded?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Job related accident reports were kept.
Annual Number of work related accidents and injuries per 100 workers((Number of work related accidents and injuries * 100) / Number of total workers)	Last year 0.0% This year 0.0%
Quarterly (90 days) number of work related accidents and injuries per 100 workers((Number of work related accidents and injuries * 100) / Number of total workers)	0.0%

Lost day work cases per 100 workers(((Number of lost days due to work accidents and work related injuries * 100) / Number of total workers)	Last year	0.0%
	This year	0.0%
% of workers that work on average more than 48 standard hours / week in the last 6 / 12 months	6 month	0.0%
	12 month	0.0%
% of workers that work on average more than 60 total hours / week in the last 6 / 12 months	6 month	0.0%
	12 month	0.0%

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

0B: Compliance Requirements

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

Current Systems and Evidence Examined

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

Current Systems:

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

Evidence examined:

Confirmed with management interview, document review (social compliance procedures, ETI Base Code, Business Partner Mapping, Management meeting, business license, tax license, social compliance training records)

Any other comments:




None

Management Systems

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

<p>If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Training records were reviewed. All employees were informed regarding social compliance policies at the beginning of recruitment and periodically.</p>
<p>Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits)?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The company has an ISO 9001:2015, ISO 14001:2015 certificate and ISO 45001:2018 certificate.</p>
<p>Is there a Human Resources manager/department?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No The company has well designed HR department.</p>
<p>Is there a senior person /manager responsible for implementation of the code?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Rümeysa Manoğlu /Social Compliance Responsible</p>
<p>Is there a policy to ensure all worker information is confidential?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 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.</p>
<p>Is there an effective procedure to ensure confidential information is kept confidential?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility has a personal data protection procedure.</p>
<p>Are risk assessments conducted to evaluate policy and procedure effectiveness?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Corrective and preventative action process was in place.</p>
<p>Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Internal assessments were conducted to evaluate policy and procedure effectiveness.</p>
<p>Does the facility have a policy/code which require labour standards of its own suppliers?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The company sends a copy of ETI Base Code to its suppliers.</p>
<p>Land Rights</p>	
<p>Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The company' business license was covered all areas of the building.</p>

<p>Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>Owner of the company is responsible to conduct legal due diligence to recognize and apply national laws and practices relating to land title and they have effective land right system.</p>
<p>Does the site have a written policy and procedures specific to land rights?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>The facility has a land rights policy.</p>
<p>Is there evidence that facility/site compensated the owner/lessor for the land prior to the facility being built or expanded?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>The company building was established on a land which has the legal land title belongs to the owner. The company provided the structure permit as well.</p>
<p>Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>It was told by the top management that currently; no land acquisition is planned. So, no alternative activity in place.</p>
<p>Is there any evidence of illegal appropriation of land for facility building or expansion of footprint?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details:</p> <p>No any illegal appropriation.</p>

Good Example		Evidence
[Back to findings summary]		
Good Example		
Status	OPEN	 ISO_45001-2018.pdf
Reference	ZAF600522528	
Clause	0B - Management Systems and code Implementation	
Issue Title	35 - Presence of relevant certifications certification that address labour rights / human rights, environmental impact or corruption (OHSAS 18001, ISO 14001, ISO 50001, ISO 37001, SA8000 etc.)	 ISO_14001-2015.pdf
Subcategory	Site's licenses & Certifications	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Explanation to the good example	The company has current ISO 9001:2015, ISO 45001:2018 and ISO 14001:2015 certificates. / Firmanın güncel tarihli ISO 9001:2015, ISO 45001:2018 ve ISO 14001:2015 sertifikaları bulunmaktadır.	 ISO_9001-2015.pdf
Evidence	document review, management statement	

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 labor.
 Employees are free to leave their employer after reasonable notice.

Evidence examined:

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

Any other comments:

None

Is there any evidence of retention of original documents, e.g. passports/ID' (If yes, please give details and category of workers affected)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Is there any evidence of a loan scheme in operation (If yes, please give details and category of workers affected)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Is there any evidence of retention of wages / deposits (If yes, please give details and category of workers affected)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Are there any restrictions on workers' freedom to terminate employment?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: There is no written provision in employees' employment contracts restricting employees' right to termination.
If any part of the business is UK based or registered there & has a turnover over £36m, is there a published a 'modern day slavery statement?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable Please give details: The audited company is located in Turkey.

<p>Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details:</p> <p>Employees can leave the workplace freely, there is no restrictive evidence.</p>
<p>Does the site understand the risks of forced / trafficked / bonded labour in its supply chain</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable</p> <p>Please give details:</p> <p>The company sends ETI Base Code to its supply chain.</p>
<p>Is the site taking any steps taking to reduce the risk of forced / trafficked labour?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>The company visit to own business partners occasionally in order to prevent forced / trafficked labor issues.</p>

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

2: Compliance Requirements

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

Current Systems and Evidence Examined

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

Current Systems:

There were complaint boxes onsite. Open door policy effectively works.
There was a freely elected worker representative.
Worker representative election was performed on 04 January 2021.
Employees feel free to join trade union as per interviews.

Evidence examined:

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

Any other comments:

None

What form of worker representation/union is there on site? (Please add the name of the union or committee in the textbox)	<input type="checkbox"/> Union <input checked="" type="checkbox"/> Other <input checked="" type="checkbox"/> Worker Committee <input type="checkbox"/> None
Other details:	There was a worker representative and available compliant boxes and open-door policy.
Is it a legal requirement to have a union?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is it a legal requirement to have a worker's committee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Is there any other form of effective worker/management communication channel? (Other than union/worker committee e.g. H&S, sexual harassment)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: There was a worker representatives, open door policy and compliant box systems were in place to ensure effective worker/management communication.
Is there evidence of free elections?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: N/A - There was no union representative. There were 2 worker representatives in the company to maintain the grievance system.

Name of union and union representative, if applicable:	N/A- There was no union representative. There were 2 worker representatives in the company to maintain the grievance system.
Is there evidence of free elections?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable
If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	There was a worker representatives in the company to maintain the grievance system.
Is there evidence of free elections?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable
Are all workers aware of who their representatives are?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Employees elected their workers' representatives by closed ballot.
Were worker representatives freely elected?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Date of last election:	2021-01-04
Do workers know what topics can be raised with their representatives?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Were worker representatives/union representatives interviewed?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, please state how many:	1.0
Please describe any evidence that union/worker's committee is effective? Specify date of last meeting; topics covered; how minutes were communicated etc.	The meeting between worker representative and management is perform per month. Grievances of employees were discussed. Last meeting was conducted in May 2024.
Are any workers covered by Collective Bargaining Agreement (CBA)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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

3: Compliance Requirements

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

Current Systems and Evidence Examined

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

Current Systems:

Health & Safety policies were in place and trainings 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 once a year as per local law. PPE (e.g. gloves, goggles, work clothes and so on) provided to employees for free of charge and usage was encouraged through posters and H&S signs on the walls. Evacuation plans were corrected at each floor and reflect the actual set-up of the floor. General H&S environment in the factory was good. The facility had sufficient number of fire extinguishers, which are mounted, marked height of extinguishers were proper. There were emergency evacuation signs positioned on the walls of premises. H&S training sessions are held as per documents. Eating areas were found in clean and hygienic condition. Warning and obligation signs are present in all working areas. The facility has well H&S management system.

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. Fire alarm system and fire hose were tested during facility tour.

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 these procedures are explained in Health & Safety trainings to employees.

<p>Are there any structural additions without required permits/inspections (e.g. floors added)?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details: The company' building occupational permit cover areas of the facility.</p>
<p>Are visitors to the site informed on H&S and provided with personal protective equipment?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: Visitors were informed on H&S and provided required personal protective equipment.</p>
<p>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))</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details: N/A. Since the occupational safety hazard class of the facility is "less hazardous" and the number of employees is less than 50, there is no legal requirement.</p>
<p>Is there a doctor or nurse on site or there is easy access to first aider/ trained medical aid?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: The facility has a doctor and 2 first aiders.</p>
<p>Where the facility provides worker transport – is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details: N/A.The facility does not provide transportation services to employees, but pays them transportation expenses.</p>
<p>Is secure personal storage space provided for workers in their living space and is fit for purpose?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details: N/A - There was no dormitory.</p>
<p>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?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: Risk assessment has been performed periodically.</p>
<p>Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: The facility has not made an annual waste declaration to the Ministry of Environment.</p>
<p>Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: There were no banned chemicals, and the facility had a chemical inventory.</p>

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600522530	
Clause	3 - Working Conditions are Safe and Hygienic	
Issue Title	305 - No / inadequate air quality test	
Subcategory	Worker Health	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>Regulation on Occupational Hygiene Measurement, Test and Analysis Laboratories-Art5-(1) The employer is obliged to protect the employees from the harmful effects of substances found in the workplace, used, emerging or processed in any way, and working environment conditions;</p> <p>a) It determines the presence of physical, chemical and biological hazard sources, when deemed necessary, by means of environmental and personal exposure measurement, testing and analysis, while carrying out risk assessment and renewing in order to provide a safe working environment.</p>	
ETI code	<p>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.</p>	
Explanation to the non compliance	<p>Based on document review , facility tour and management statement , it was noted that chemical particle measurement(VOC) is not carried out in the stain removal room where chemical sprays are used in the company.</p> <p>/</p> <p>Döküman incelemesi , saha turu ve yönetim beyanına dayanarak , firmada kimyasal spreyler ile çalışılan leke çıkarma odası için kimyasal madde partikül ölçümünün(VOC) gerçekleştirilmediği not edilmiştir.</p>	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	

Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended that VOC measurement should be carried out for the relevant area. / İlgili alan için Voc ölçümü gerçekleştirilmelidir.	

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. There was no juvenile worker in company. Youngest worker was 18 years old.

Evidence examined:

Prevention of child labor and remediation procedure in case of detection of child labor, personnel files of workers.

Any other comments:

None

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

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:

Wages are paid between 1- 5th days of each month via personal bank.
Time recording system: Finger scan activated computer database system.
All employees were insured.

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: 11.0 Per Week: 45.0 Per Month: 225.0	Actual Per Day: 8.45 Per Week: 43.45 Per Month: 175.0	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: 0.0 Per Week: 0.0 Per Month: 0.0	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: 380.07 Per Week: 2660.49 Per Month: 17002.12	Actual Per Day: 380.07 Per Week: 2660.49 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: 570.1 Per Week: 3990.73 Per Month: 25503.18	NO

Wages Analysis:	
Were accurate records shown at the first request?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Sample Size Checked (State number of worker records checked and from which weeks/months – should be current, peak, and random/low. Please see SMETA Best Practice Guidance and Measurement Criteria)	10 employees' time and payment records were reviewed for May 2024(last paid month), April 2024 and October 2023.
Are there different legal minimum wage grades? If Yes, please specify all.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If there are different legal minimum grades, are all workers graded and paid correctly?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable Please give details:
For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum?	<input type="checkbox"/> Below legal min <input checked="" type="checkbox"/> Meet <input checked="" type="checkbox"/> Above
Lowest actual wages found: Note: full time employees and please state hour / week / month etc.	17.002,12 /month
Please indicate the breakdown of workforce per earnings	0.0% of workforce earning under minimum wage 9.0% of workforce earning minimum wage 91.0% of workforce earning above minimum wage
Bonus Scheme found: Please specify details:	Bonus Scheme found:No bonus scheme was applied. Note: type of employee (e.g. full time, temp, etc.) and please state which units e.g. /hour /week /month etc.
What deductions are required by law e.g. social insurance? Please state all types:	Social insurance, tax, unemployment benefit
Have these deductions been made?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Please list all deductions that have been made.	1. Social insurance 2. Tax 3. Unemployment benefit
Please list all deductions that have not been made.	Recruitment costs, training costs and fines are not deducted.
Were appropriate records available to verify hours of work and wages?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Were any inconsistencies found? (if yes describe nature)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Working hour records reflect the time in the whole workplace, including trainings and meetings.
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility has calculated a fair living wage for its employees and this amount is 27275.42 TL and has made a written plan to pay this figure.

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

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600522532	
Clause	5 - Living Wages are Paid	
Issue Title	407 - Systematic failure to provide payslips with complete, accurate and understandable information to workers	
Subcategory	Record keeping and documentation	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>In accordance with Turkish Labour Law # 4857 / 2003, ARTICLE 37-The employer is obliged to issue a slip to the worker indicating the each payment effected in the working place or deposited in the bank account, complete with the signature and logo (seal) of the enterprise.</p> <p>This slip should also indicate the due date of payment and related payment period, including the breakdown of other extras to be added to the basic wage amount such as overtime, weekend, official and religious holiday work pays and tax, insurance premium, alimony and attachment deductions and set-off of advances.</p>	
ETI code	5.2 - All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.	
Explanation to the non compliance	<p>Based on document review and interviews, it was noted that employees were not regularly given payrolls.</p> <p>/ Döküman incelemesine ve görüşmelere dayanarak , çalışanlara düzenli olarak hesap pusulası verilmediği not edilmiştir.</p>	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	

Actions	It is recommended employees should be regularly given payrolls. / Çalışanlara düzenli olarak hesap pusulası verilmelidir.	
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Good Example	Evidence																		
[Back to findings summary]																			
<table border="1"><thead><tr><th colspan="2">Good Example</th></tr></thead><tbody><tr><td>Status</td><td>OPEN</td></tr><tr><td>Reference</td><td>ZAF600522529</td></tr><tr><td>Clause</td><td>5 - Living Wages are Paid</td></tr><tr><td>Issue Title</td><td>429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport</td></tr><tr><td>Subcategory</td><td>Benefits & Insurance</td></tr><tr><td>New or carried over?</td><td><input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over</td></tr><tr><td>Explanation to the good example</td><td>Lunch and transportation services are provided free of charge to all employees. / Çalışanlara ücretsiz yemek ve ulaşım hizmeti sağlanır.</td></tr><tr><td>Evidence</td><td>management statement , employee interview</td></tr></tbody></table>		Good Example		Status	OPEN	Reference	ZAF600522529	Clause	5 - Living Wages are Paid	Issue Title	429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport	Subcategory	Benefits & Insurance	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Explanation to the good example	Lunch and transportation services are provided free of charge to all employees. / Çalışanlara ücretsiz yemek ve ulaşım hizmeti sağlanır.	Evidence	management statement , employee interview
Good Example																			
Status	OPEN																		
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Explanation to the good example	Lunch and transportation services are provided free of charge to all employees. / Çalışanlara ücretsiz yemek ve ulaşım hizmeti sağlanır.																		
Evidence	management statement , employee interview																		

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 for all employees:

From 08:30 am. to 18:30 pm. including 2 times 15 minutes tea break, 45 min lunch break from Monday to Friday.
Totally 43 hours 45 min/week. Saturday and Sunday were granted as rest day.

Time recording system: Finger scan activated computer database system.

Wages are paid between 1-5th days of each month via personal bank.

Evidence examined:

10 employees' time and payment records were reviewed for May 2024, April 2024 and October 2023.

Any other comments:

None

Working hours' analysis

Systems & Processes

What timekeeping systems are used?	Finger scan activated computer database system.
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Is sample size same as in wages section?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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Please give details:

Are standard/contracted working hours defined in all contracts/employment agreements? (If no, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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Are there any other types of contracts/employment agreements used?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week? (If yes, please detail hours, %, types of workers affected and frequency.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?	<input checked="" type="checkbox"/> 1 in 7 days <input type="checkbox"/> 2 in 14 days <input type="checkbox"/> No (please explain)
Is this allowed by local law?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Maximum number of days worked without a day off (in sample):	5
Standard/Contracted Hours worked	
Were standard working hours over 48 hours per week found? (If yes, % of workers & frequency)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No % of workers: null% Frequency:
Any local waivers/local law or permissions which allow averaging/annualised hours for this site? (If yes, please give details.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Overtime Hours worked	
Actual overtime hours worked in sample (State per day/week/month)	No overtime practices in sampled months.
Combined hours (standard or contracted + overtime hours = total) over 60 found?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Maximum weekly working hours is 43 hours 45 min.
Approximate percentage of total workers on highest overtime hours:	0.0%
Is overtime voluntary? (Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Conflicting Information Please give details: There was no mandatory overtime.
Overtime premium	
Are the correct legal overtime premiums paid? (Please give details of normal day overtime premium as a % of standard wages)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A - there is no legal requirement to OT premium Please give details: 150% of hourly wage for each working practice duration over 45 hours/week.
Is overtime paid at a premium?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 150% of hourly wage for each working practice duration over 45 hours/week.

<p>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.</p>	<p><input type="checkbox"/> No <input type="checkbox"/> Consolidated pay <input type="checkbox"/> Collective Bargaining agreements</p> <p><input checked="" type="checkbox"/> Other</p>
<p>Please give details</p>	<p>N/A. The hourly overtime pay is calculated by increasing the hourly wage by 150%.</p>
<p>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)</p>	<p><input type="checkbox"/> Overtime is voluntary <input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week is voluntary <input type="checkbox"/> Safeguards are in place to protect worker's health and safety</p> <p><input type="checkbox"/> Site can demonstrate exceptional circumstances <input checked="" type="checkbox"/> Other reasons (please specify)</p>
<p>Please give details</p>	<p>N/A . No work exceeding 60 hours per week.</p>
<p>Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other</p>	<p>N/A . There was no CBA .</p>
<p>Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>

7 - No Discrimination is Practiced
[Summary of Findings]

7: Compliance Requirements

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

Current Systems and Evidence Examined

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

Current Systems:

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

Evidence examined:

disciplinary records, grievance records, employee interviews, management interviews, disciplinary procedure, termination records

Any other comments:

None

Gender breakdown of Management + Supervisors (Include as one combined group)	Male: 36.0%	Female: 64.0%
Number of women who are in skilled or technical roles (e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst)	0	
Is there any evidence of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation?	<input type="checkbox"/> Hiring <input type="checkbox"/> Promotion	<input type="checkbox"/> Compensation <input type="checkbox"/> Termination or retirement
		<input type="checkbox"/> Access to training <input checked="" type="checkbox"/> No evidence of discrimination found
Please give details	No evidence for discrimination.	
Professional Development		
What type of training and development are available for workers?	Occupational health and safety training and social compliance training were given as periodic.	
Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria? (If no, please provide details)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

8 - Regular Employment Is Provided
[Summary of Findings]

8: Compliance Requirements

8.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice.

8.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only contracting, sub-contracting, or home-working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed-term contracts of employment.

Additional Elements: Responsible Recruitment

8.3 Suppliers have full understanding of the entire recruitment process and assess all labour recruiters and intermediaries against legal and/or ethical requirements.

8.4 There are effective management systems in place to identify and monitor the hiring and management of all migrant workers, contract workers, agency workers, temporary or casual labour. The supplier shall implement processes to enable adequate control over agencies with regards the above points and related legislation.

8.5 Employment agencies must only supply workers registered with them.

8.6 Workers pay no recruitment fee at any stage of the recruitment process.

8.7 Worker contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers.

Current Systems and Evidence Examined

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

Current Systems:

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

Evidence examined:

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

Any other comments:

None

Responsible Recruitment

All Workers

Were all workers presented with terms of employment at the time of recruitment, did they understand them and are they same as current conditions?

- | | |
|--|---|
| <input checked="" type="checkbox"/> Terms & Conditions presented | <input checked="" type="checkbox"/> Understood by workers |
| <input checked="" type="checkbox"/> Same as actual conditions | |

Did workers pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement? (If yes, please describe details and specific category(ies) of workers affected)

- Yes No

Migrant Workers

Type of work undertaken by migrant workers:

No any migrant workers.

Please give details about recruitment agencies for migrant workers:

Number of (in country) recruitment agencies used: 0
Number of (outside of local country) recruitment agencies used: 0

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

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

8A: Compliance Requirements

8.A.1 There should be no sub-contracting unless previously agreed with the main client.

8.A.2 Systems and processes should be in place to manage sub-contracting, homeworking and external processing.

Current Systems and Evidence Examined

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

Current Systems:

The facility has 7 subcontractors approved by clients for the production of various brands. Cutting, sewing, ironing, packaging, printing and embroidery processes were outsourced to subcontractors. The facility's social compliance specialist performs audits on all subcontractors and monitors their social compliance performance.

Evidence examined:

The company has a subcontractor monitoring system. The company obtains signatures of its subcontractors to the ETI code of conduct and arranges audits to these.

Any other comments:

None

Summary of sub-contracting – if applicable

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

Process subcontracted

Process Subcontracted	Cutting
Name of factory	RD Textile
Address	Bereket sok no: 33 cumhuriyet mh. Sultangazi /İst.

Process subcontracted

Process Subcontracted	Sewing
Name of factory	Melih Textile
Address	50 yıl mh. 2107 sk n:5 sultangazi /İstanbul

Process subcontracted

Process Subcontracted	Ironing and packaging
Name of factory	Sidoma ütü paket
Address	Uğur Mumcu mh. 2107 sk . no: 28 Sultangazi /İst.

Process subcontracted

Process Subcontracted	Printing
Name of factory	Afşar Digital Printing
Address	Yenibosna merkez mh. 29 ekim cd. N: 35 Bahçelievler /İstanbul

Process subcontracted	
Process Subcontracted	Embroidery
Name of factory	Umut Nakış
Address	İsmetpaşa mh. Eski edirne asfaltı cd. N: 773 sultangazi /İstanbul
Process subcontracted	
Process Subcontracted	Printing
Name of factory	İlknur Mutlu
Address	Cumhuriyet mh. Mücahit sk. N: 40 Sultangazi/İstanbul
Process subcontracted	
Process Subcontracted	Printing
Name of factory	Galata Tranfer Baskı
Address	15 temmuz mh. 1477 sk. N:9-11 Bağcılar /İstanbul
Has the auditor made a simple calculation to compare capacity with workers' work load in order to identify possible unrecorded work or undeclared sub-contracting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The auditor made process-based capacity calculations to understand subcontracting use.
If sub-contractors are used, is there evidence this has been agreed with the main client? (If yes, please provide details)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No The facility's social compliance specialist has client approval tracking forms.
Number of sub-contractors/agents used:	7
Is there a site policy on sub-contracting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No The facility have subcontracting and business partner evaluation procedures.
What checks are in place to ensure no child labour is being used and work is safe?	The facility's social compliance responsible conducts periodic audits of its subcontractors and reviews their third-party social compliance audit reports.
Summary of homeworking – if applicable	
Is homeworking used at this site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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

9: Compliance Requirements

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

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

Current Systems and Evidence Examined

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

Current Systems:

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

Evidence examined:

Social compliance procedure, grievance records, disciplinary records, worker interview, management interview.

Any other comments:

None

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

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

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

10A: Compliance Requirements

10.A.1 Only workers with a legal right to work shall be employed or used by the supplier.
10.A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.

Current Systems and Evidence Examined

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

Current Systems:

There was no migrant worker onsite. The facility has a migrant employment procedure, human resources procedure, recruitment procedure.

Evidence examined:

Hiring Procedure, Worker handbook, migrant procedure, employee files.

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:

The facility has environmental policy and procedures, waste management procedure, appointed environmental and waste management officers.
 There are an environmental permit and environmental impact assessment reports.

Evidence examined:

Document review (legal permits, environmental trainings, waste records, waste disposal contracts ..)

Any other comments:

None

Environmental Analysis

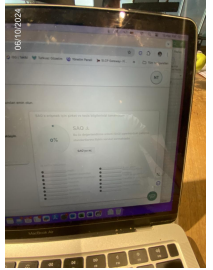
Is there a manager responsible for Environmental issues (Name and Position):	Naim Taşdemir /HS and environmental
Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Monthly Environmental Aspects Impact and Assessment Risk Assessment

Does the site have a recognised environmental system certification such as ISO 14000 or equivalent?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The company has an updated ISO 14001:2015 certificate.
Does the site have an Environmental policy?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If yes, is it publicly available?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If yes, does it address the key impacts from their operations and their commitment to improvement?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility's environmental policy also includes improvement commitments.
Does the site have a Biodiversity policy?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is there any other sustainability systems present such as Chain of Custody, Forest Stewardship Council (FSC), Marine Stewardship Council (MSC) etc.?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No any other sustainability systems.
Have all legally required permits been shown?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: There were EIA letter and environmental permit.
Is there a documentation process to record hazardous chemicals used in the manufacturing process?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility's environmental responsible carry out environmental monitoring within the framework of the expectations of the main clients.
Facility has reduction targets in place for environmental aspects e.g. water consumption and discharge, waste, energy and green-house gas emissions:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility has targets of reducing the amount of waste and reducing the amount of electricity used.
Facility has evidence of waste recycling and is monitoring volume of waste that is recycled.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Wastes were disposed of by recycling companies and facility kept 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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The company has a system to monitor the use of natural resources and the company's impact on the environment.

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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility monitors all its business partners within the framework of the main clients' environmental standards and local law	
Usage/Discharge analysis		
Criteria	Previous year: 2023	Current year: 2024
Electricity Usage: Kw/hrs	581378	569216
Renewable Energy Usage: Kw/hrs	0	0
Gas Energy Usage: Kw/hrs	0	15944
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	596	154
Water Discharged	municipal wastewater channel	municipal wastewater channel
Water Volume Discharged	596	154
Water Volume Recycled	0	0
Total waste produced	not provided	not provided
Total hazardous waste produced	not provided	not provided
Waste to recycling	not provided	not provided
Waste to landfill	not provided	not provided
Waste to other	not provided	not provided
Total Product Produced	not provided	not provided

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600522531	
Clause	10B4 - Environment 4-Pillar	
Issue Title	621 - No / inadequate records to show hazardous waste has been properly handled / stored / disposed of	
Subcategory	Waste Management	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	WASTE MANAGEMENT REGULATION Official Gazette Date: 02.04.2015 Official Gazette Number: 29314 ğ) It is obliged to fill in the waste declaration form, including the information of the previous year, by using online applications prepared by the Ministry starting from January every year and until the end of March at the latest, to approve it, to print it and to keep a copy for five years.	
ETI code	10.B4.1 - Businesses as a minimum must meet the requirements of local and national laws related to environmental standards.	
Explanation to the non compliance	Based on the document review and management declaration, it was noted that the company did not make an annual waste declaration as written to the Ministry of Environment. / Döküman incelemesi ve yönetim beyanına dayanarak , firmanın çevre bakanlığına yazılı olarak yıllık atık beyanı yapmadığı not edilmiştir.	
Follow up method	<input type="checkbox"/> Follow up audit <input checked="" type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input checked="" type="checkbox"/> 30 days <input type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended that waste declarations should be made to the Ministry of Environment annually. / Yıllık olarak çevre bakanlığına atık beyanları yapılmalıdır.	



Observation		Evidence																								
[Back to findings summary]																										
<table border="1"> <thead> <tr> <th colspan="2">Observation</th> </tr> </thead> <tbody> <tr> <td>Status</td> <td>OPEN</td> </tr> <tr> <td>Reference</td> <td>ZAF600522533</td> </tr> <tr> <td>Clause</td> <td>10B4 - Environment 4-Pillar</td> </tr> <tr> <td>Issue Title</td> <td>610 - Environmental section of the Sedex SAQ not completed</td> </tr> <tr> <td>Subcategory</td> <td>General Environmental Permits, & Management systems</td> </tr> <tr> <td>New or carried over?</td> <td> <input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over </td> </tr> <tr> <td>Root cause</td> <td> <input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other </td> </tr> <tr> <td>Root cause - Other</td> <td></td> </tr> <tr> <td>ETI code</td> <td>10.B4.10 - Suppliers should have completed the appropriate section of the SAQ and made it available to the auditor.</td> </tr> <tr> <td>Explanation to the observation</td> <td> Document review and management statement , it was observed that the SAQ(self audit questionnaire) form was not filled out before the audit. / Döküman incelemesi ve yönetim beyanına dayanarak , denetim öncesinde SAQ(öz değerlendirme formu) formunun doldurulmadığı gözlemlenmiştir. </td> </tr> <tr> <td>Actions</td> <td> It is recommended to fill in the SAQ Form. / SAQ Formunun doldurulması önerilir. </td> </tr> </tbody> </table>		Observation		Status	OPEN	Reference	ZAF600522533	Clause	10B4 - Environment 4-Pillar	Issue Title	610 - Environmental section of the Sedex SAQ not completed	Subcategory	General Environmental Permits, & Management systems	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	Root cause - Other		ETI code	10.B4.10 - Suppliers should have completed the appropriate section of the SAQ and made it available to the auditor.	Explanation to the observation	Document review and management statement , it was observed that the SAQ(self audit questionnaire) form was not filled out before the audit. / Döküman incelemesi ve yönetim beyanına dayanarak , denetim öncesinde SAQ(öz değerlendirme formu) formunun doldurulmadığı gözlemlenmiştir.	Actions	It is recommended to fill in the SAQ Form. / SAQ Formunun doldurulması önerilir.	 <p><u>OBS-SAQ was not filled.JPG</u></p>
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Actions	It is recommended to fill in the SAQ Form. / SAQ Formunun doldurulması önerilir.																									

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:

Rümeysa Manoğlu /Social Compliance Responsible .
Business ethics training was given to all employees.
The facility has a business ethics policy and procedure. There have been no cases or government investigations regarding bribery and corruption in the last year.

Evidence examined:

Management interview , worker interview,document review (ethic policies, grievance records,...)

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 facility communicates business ethics policies and procedures to its business partners.

Does the site give training to relevant personnel (e.g. sales and logistics) on business ethics issues?

- Yes No

Please give details:

Relevant employees were trained in business ethics.

Is the policy updated on a regular (as needed) basis?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Policies and procedures are reviewed annually.
Does the site require third parties including suppliers to complete their own business ethics training	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility requests business ethics training from its business partners in accordance with the business ethics procedure and supplier agreements.

Attachments



smoke detector .JPG



stain removing room.JPG



visible fire alarm .JPG



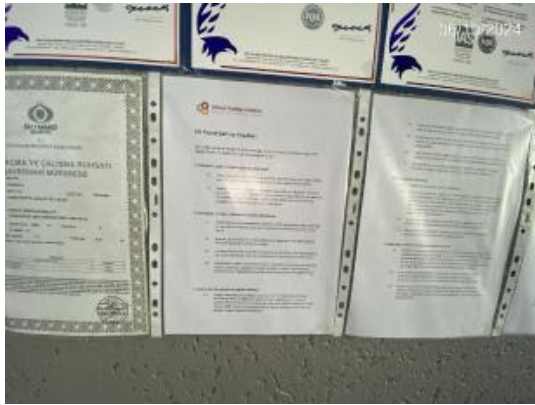
tea room.JPG



showroom.JPG



potable water.JPG



posted ETI base code .JPG



posted safety data sheet .JPG



first aid kit .JPG



time record device.JPG



ppe-chemical mask and goggles.JPG



lavatory .JPG



outside view of the facility.JPG



fire alarm testing.JPG



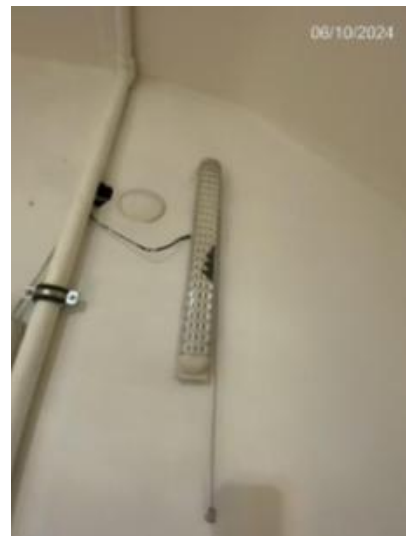
grievance box .JPG



fire hose .JPG



fire hose testing .JPG



emergency light.JPG



fire fighting equipment .JPG



eye wash solution.JPG



emergency exit sign .JPG



evacuation map.JPG



elevator.JPG



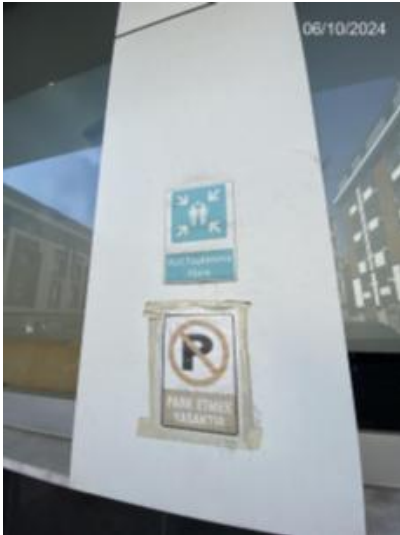
emergency exit door of the production area.JPG



business license.JPG



company name.JPG



assembly point.JPG



electrcial panel.JPG



signed_cap.pdf



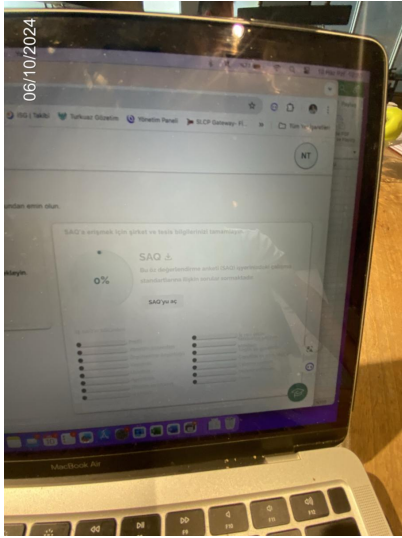
ISO_45001-2018.pdf



ISO_14001-2015.pdf



ISO_9001-2015.pdf



OBS-SAQ was not filled.JPG



sample sewing and ironing section.jpg



modal cutting section.jpg



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

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

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

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

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

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