



Sedex Members Ethical Trade Audit Report

Version 6.1



Audit Details			
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC154628054	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS154629697
Business name (Company name):	FLOMAK TEXTILE		
Site name:	FLOMAK TEXTILE		
Site address:	Beysan Sanayi Sitesi Birlik Caddesi No 24 Beylikdüzü Istanbul 34524 TR	Country:	TR
Site contact and job title:	NESRIN KITAY / HR RESPONSIBLE		
Site phone:	+90 212 422 13 50	Site e-mail:	muhasebe@flomak.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:	2024-01-29		

Audit Company Name:
Intertek 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:	FARUK ATES	APSCA Number:	21705397
Additional Auditors:	BERK AYKIN		32200646
	VEHBI ULASER		32200282
Date of declaration:	2024-01-29		

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:	NESRIN KITAY
Title:	HR RESPONSIBLE
Date of declaration:	2024-01-29
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>
	NA

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	
0A - Universal rights covering UNGP			0	0	0	
0B - Management systems and code implementation			0	0	0	
1 - Freely chosen employment			0	0	0	
2 - Freedom of association and right to collective bargaining are respected			0	0	0	
3 - Working conditions are safe and hygienic	3.1 3.1 3.1	§1 §2 §3	3	0	0	NC - ZAF600341824 NC - ZAF600341826 NC - ZAF600341827
4 - Child labour shall not be used			0	0	0	
5 - Living wages are paid	5.1	§4	1	0	1	NC - ZAF600341825 GE - ZAF600341830
6 - Working hours are not excessive	6.1 6.4	§5	2	0	0	NC - ZAF600341828 NC - ZAF600341829
7 - No discrimination is practiced	7.1	§6	1	0	0	NC - ZAF600341823
8 - Regular employment is provided			0	0	0	
8A - Subcontracting and homeworking			0	0	0	
9 - No harsh or inhumane treatment is allowed			0	0	0	
10A - Entitlement to work and immigration			0	0	0	
10B2 - Environment 2-pillar			0	0	0	
10B4 - Environment 4-pillar			0	0	0	
10C - Business ethics 4-pillar	10.C.2	§7	1	0	0	NC - ZAF600330801

Local Law Issues

Issue	Description
§1	The Turkish Health and Safety Law #6331, Article 20, H&S worker representative: The employer should assign below noted number of worker representatives, elected by the employees or designated by the employer wherever election is not possible, in a uniform allocation considering the employee numbers and risks in the different departments of the workplace. a)1 representative for 1-50 employees , b)2 representative for 51-100 employees , c)3 representatives for 101-500 employees
§2	In accordance with the Regulation on Protection Of Buildings Against Fire (19.12.2007), Art 31- (1) The exit way is defined as the not blocked way starting from any part of the building till the street at the ground level. (2) The elevators cannot be accepted as exit way.

§3	ZONING LAW #3194, (Official Gazette No. 18749 dated 9/5/1985), Article 30, 31; Planned Areas Zoning Regulation (Official Gazette No. 30113 dated 3/7/2017), ARTICLE 64; ZONING LAW #3194, (Temporary Article 16 - (Amendment: 11/5/2018-7143/16 clause) Paragraph 10; Regulation on Procedures and Principles Regarding the Granting of Building Registration Certificates (Official Gazette No. 30443 dated 6/6/2018), Article 6.
§4	Article 60 of the Labor Law No. 4857, dated 22/5/2003, Article 6 - Annual paid leave cannot be divided by the employer. This leave must be granted by the employer continuously within the periods specified in Article 53. However, the leave periods stipulated in Article 53 may be used in parts, one part of which shall not be less than ten days (Amended phrase: RG-18/8/2017-30158) with the agreement of the parties. Other paid and unpaid leave or rest and sick leave granted by the employer during the year cannot be offset against annual leave. In the calculation of annual paid leave days, national holidays, week holidays and general holidays that coincide with the leave period are not counted from the leave period. 2ND Local law: Code of Obligations/ Article 408 - If the employer prevents the fulfillment of the performance of the performance of work through his fault or defaults in accepting the performance, he is obliged to pay the wage to the worker and cannot ask the worker to fulfill this performance later.
§5	(06.04.2004) No: 25425 In accordance with the Turkish Regulation on Working Hours Related to Labor Law, art 4 In general the duration of work shall be at the most 45 hours a week. This period shall be applied by dividing equally among the days of the week worked, unless the opposite is concluded. Daily working hours shall not be exceeded 11 hrs a day in any case.
§6	4857// Article 30 - (Amended: 15/5/2008-5763/2 Art.) Employers, in private sector workplaces where they employ fifty or more workers, three percent disabled, In public workplaces, they are obliged to employ four percent disabled and two percent ex-convicted workers or those who are within the scope of the Military Service Law dated 21/6/1927 and numbered 1111 or the Law on Reserve Officers and Reserve Military Officers dated 16/6/1927 and numbered 1076 and who are injured in a way that cannot be considered disabled as a result of the cause and effect of terrorist incidents listed in Article 21 of the Anti-Terrorism Law dated 12/4/1991 and numbered 3713 while performing their military service, in jobs suitable for their occupational, physical and mental conditions. The number of workers that the employer who has more than one workplace within the same province is obliged to employ within this scope is calculated according to the total number of workers.
§7	The Turkish Regulation on Overtime and Extra Work art 10, The overtime and extra works payments included with normal working hours payment that are given to employees are paid according to Turkish Labor Law .This payment has to be clearly shown on payroll documentation and on pay slips, which are given to employees according to Turkish Labor Law. Social Insurance and General Health Insurance Law; #5510/2006, Rev: 08.05.2008, Art. 80. The social insurance premiums of the employees are calculated and paid based on gross total wage paid to the employees in the related month. Turkish Labor Law # 4857 / 2003, ARTICLE 32-In general terms, the wage shall mean the amount provided and paid in cash to a person by the employer or third persons against performance of a designated work. Basically, the wage is paid as Turkish currency in the working place or deposit in a bank account in the name of the worker. Where it is agreed to pay the wage in foreign currency, Turkish equivalent of the agreed amount is calculated and paid over the current forex rate prevailing on the date of payment. The wages may not be paid in the form of bill payable to order (bond), or coupon or any other valuable paper alleged to represent a currency effective in the country. Wage, premium, bonus and all kinds of this qualification regulation on payment through banks; ARTICLE 10 - (1) Businesses and third parties with employers that implementation of the Labor Law in business, number of workers they employ in overall Turkey(Amended expression: OG-21/5 / 2016-29718) (2) if at least five workers they employ for that month the banks are obliged to pay the net amount of any payment they will make after the legal deductions are deducted through banks.

Site Details

Site Details			
Company Name	FLOMAK TEXTILE		
Site Name	FLOMAK TEXTILE		
GPS location (if available)	GPS Address:	Beysan Sanayi Sitesi Birlik Caddesi No 24 Beylikdüzü	
	Coordinates:	40.99819381910008, 28.68381504468666	
Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections	Business License Date / Number : 02.08.2021- 9559, Tax Plate Date / Number : 26.03.2003- 3880394573, Fire License Date / Number : 13.07.2021 - 9664, Building Registration Certificate Date / Number: 13.10.2018 - Y7DJGHJE		
Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	Manufacture of sport outwear. Cutting, modelling, sewing, ironing, quality and control, packaging, shipment. Also facility has printing transfer press process is available but it is passive.		
Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	The company established on 2003 in Istanbul /Turkey in another addresses as a manufacturer and moved to this addresses in 2020. There were cutting, modelling, sewing, ironing, packaging and shipment processes in the company. Also facility has hot press process is available but it is passive. The facility is operating in Beylikduzu/ ISTANBUL city in a 7-floor building with approximately a total of 11580sqm.		
Structure and number of buildings	Building Name:		Flomak Textile
	Floor	Description	Remark
	-1	Another Company	Not Included in Audit Scope
	0	Flomak Textile	Fabric Warehouse, Lavatories
	1	Flomak Textile	Ironing and Packaging Section, Printing Transfer Press Section, Shipment, Lavatories
	2	Flomak Textile	Sewing Section, Personel Locker, Doctor Room, Lavatories
	3	Flomak Textile	Cutting Section, Modelling Section, Laboratorie, Lavatories
	4	Flomak Textile	Offices, Lunch Hall, Lavatories
5	Flomak Textile	Offices	
Visible structural integrity issues (large cracks) observed?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: It was not observed during the site tour.		

Does the site have a structural engineer evaluation?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: The business does not have a building usage permit. Building registration certificate is available for all floors.
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	June to July
Process overview	The company as a manufacture of sport outwear. There were cutting, modelling, sewing, ironing, quality and control, packaging, shipment. Also facility has printing transfer press process is available but it is passive. (Equipment information was not provided)
What form of worker representation is there on site?	<input type="checkbox"/> Union <input type="checkbox"/> Worker Committee <input checked="" type="checkbox"/> Other <input type="checkbox"/> None
Please give details:	There were freely elected worker representatives on-site.
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	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: There was no dormitory in the company.

Audit Parameters		
Time in and time out	Day 1	
	In	09:00
	Out	19:00
Audit type:	PERIODIC	
Was the audit announced?	SEMI_ANNOUNCED	
Was the Sedex SAQ available for review?	Yes	
Any conflicting information SAQ/Pre-Audit Info to Audit findings?	No	
Who signed and agreed CAPR	NESRIN KITAY / HR 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	No	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	No	No
<i>Reason for absence at the opening meeting</i>	There is no union in the facility. There was no worker committee at the facility. There were 2 worker representatives in the facility. 1 worker representative was included in the employee interview. The worker representatives could not attend the opening/closing meetings as he was working in production. // İşletmede sendika bulunmamaktadır. İşletmede çalışan komitesi yoktur. İşletmede 2 çalışan temsilcisi vardır. 1 çalışan temsilcisi görüşmelere dahil edilmiştir. Çalışan temsilcileri üretimde çalıştığı için açılış ve kapanış toplantısına katılamadı.		
<i>Reason for absence during the audit</i>	There is no union in the facility. There was no worker committee at the facility. // İşletmede sendika bulunmamaktadır. İşletmede çalışan komitesi yoktur.		
<i>Reason for absence at the closing meeting</i>	There is no union in the facility. There was no worker committee at the facility. There were 2 worker representatives in the facility. 1 worker representative was included in the employee interview. The worker representatives could not attend the opening/closing meetings as he was working in production. // İşletmede sendika bulunmamaktadır. İşletmede çalışan komitesi yoktur. İşletmede 2 çalışan temsilcisi vardır. 1 çalışan temsilcisi görüşmelere dahil edilmiştir. Çalışan temsilcileri üretimde çalıştığı için açılış ve kapanış toplantısına katılamadı.		

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	70	0	0	2	0	0	0	72
Worker numbers - female	53	0	2	0	0	0	0	55
Total	123	0	2	2	0	0	0	127
Number of Workers interviewed - male	11	0	0	1	0	0	0	12
Number of Workers interviewed - female	13	0	1	0	0	0	0	14
Total - interviewed sample size	24	0	1	1	0	0	0	26

Nationalities Structure							
Nationality of Management	Turkish						
Please list the nationalities of all workers, with the three most common nationalities listed first.	<table> <tr> <td>Nationality 1: Turkish</td> <td>approx %:</td> <td>99%</td> </tr> <tr> <td>Nationality 2: Syrian</td> <td>approx %:</td> <td>1%</td> </tr> </table>	Nationality 1: Turkish	approx %:	99%	Nationality 2: Syrian	approx %:	1%
Nationality 1: Turkish	approx %:	99%					
Nationality 2: Syrian	approx %:	1%					
Was this list completed during peak season?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: The audit did not conduct in the peak month. There was no variety.						
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:	NA					

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:	4 (5 person in group)
Number of individual interviews:	Male: 4 Female: 2
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?	All workers interviewed had a positive attitude to management and site, there was no complaint about something.
What did the workers like the most about working at this site?	Working environments, payments on time, management attitude
Any additional comment(s) regarding interviews:	Most workers enjoyed working at this factory. 2 additional administrative staff are included in interviews for 4-pillar requirements.
Attitude of workers to hours worked:	Workers are happy regarding working hours.
Is there any worker survey information available?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:

Attitude of workers:

26 workers were interviewed . 4 key workers were specially interviewed. 25 production workers and 1 security worker were selected for interview. They were interviewed as 4 group of 5 workers and the balance of 6 workers were interviewed individually. The workers were assured of confidentiality and they spoke freely of their views of the factory. All workers said they were satisfied with their employment at the factory and they were satisfied with the current wages which in their view were in line with wages in the locality. They felt free to leave this employer and understood the notice period required. They had good relationships with their supervisors and managers who treated them with respect. They were able to make suggestions to their supervisors and team leaders and sometimes they had seen these suggestions used. They felt able to complain directly to their supervisors but also felt free to give their general concerns, to their worker representative.

Attitude of worker's committee/union reps:

Interviews with the worker's representative declared that managers act on worker requests. And also they reps were satisfied with the working conditions, and they stated that they could give suggestions on all parts of the site's practices.

Attitude of managers:

The factory management had a system in place to check their current practices against their clients' requirements and the local law. Management was helpful, transparent and cooperative during the audit process.

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

0A: Compliance Requirements

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

Current Systems and Evidence Examined

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

Current Systems:

The facility has social compliance policy and procedures that includes supplier management. Social compliance responsible is authorized. All employees can communicate any issue directly. The facility has a detailed CSR policy which covers human rights impacts and issues. With the regular meetings they provide remediation plans if necessary. Factory have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter

Evidence examined:

Social compliance policy and related procedures
 Authorization letter of social compliance responsible
 Grievance Mechanism Feedback's
 Management Interview
 Employee Interviews

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: The facility has a detailed social compliance policy that includes human rights.
Are the policies included in workers' manuals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility has a detailed Health & Safety procedure, and this procedure is explained in Health and Safety trainings to employees. Besides that, policies were provided in worker manuals and contracts

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: HR Responsible for human rights.
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 suggestion box for anonymous communication.
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: The facility has detailed privacy procedures for worker's information such as personnel file, labour contract. Also, the feedback's getting from suggestion boxes are evaluated by the management in a confidential way.
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 0.0%
	This year 0.0%
Current % quarterly (90 days) turnover(Number of workers leaving from the first of the 90 day period through to the last day of the 90 day period / [(number of employees on the 1st day of 90 day period + number of employees on the last day of the 90 day period) / 2])	0.0%
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: There was no accident in last 1 year. Record is available.

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:

The facility has social compliance policy and procedures that includes supplier management. HR responsible is authorized. All employees can communicate any issue directly. The facility has a detailed CSR policy which covers human rights impacts and issues. With the regular meetings they provide remediation plans if necessary.

The business has a business license and a fire department report, but it does not have a building usage permit. Building registration certificate is available.

Evidence examined:

Social compliance policy and related procedures
Authorization letter of social compliance responsible
Grievance Mechanism Feedback's
Management Interview
Employee Interviews

Any other comments:

None

Management Systems

In the last 12 months, has the site been subject to any fines/prosecutions for non-compliance to any regulations?

Yes No

Please give details:

Site has not been subject to fines/ prosecutions.

Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment & abuse?

Yes No

Please give details:

Policies and procedures about reduce the risk of forced labor, child labor, discrimination and harassment & abuse are available.

<p>If Yes, is there evidence (an indication) of effective implementation? Please give details.</p>	<p>Policies exist for all areas (Forced labor, Health and Safety, Wages, Working Hours, and No harsh treatment, Environment, Business Ethics, Child Labor, Recruitment, Discrimination and Sub- contracting.).</p> <p>These are communicated to workers via poster. Through documents review and workers' interviews, policy on 'No harsh treatment and Environment' was fully in compliance with the code. In addition, workers stated that no forced labor, no child labor was found in the facility (interview and document checks), there were both female and male among management / supervisors.</p>
<p>Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>There was evidence related to social compliance training was given to workers about social compliance issues. Training records were reviewed. All employees were informed regarding social compliance policies at the beginning of recruitment and periodically.</p>
<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</p> <p>Please give details:</p> <p>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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details:</p> <p>Not provided</p>
<p>Is there a Human Resources manager/department?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>The company has well designed Human Resources department. Human resources specialist Nesrin Kitay is responsible.</p>
<p>Is there a senior person /manager responsible for implementation of the code?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>HR and Social compliance specialist Nesrin Kitay is responsible for implementing the code.</p>
<p>Is there a policy to ensure all worker information is confidential?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>The facility has detailed privacy procedures for worker's information such as personnel file, labour contract.</p>
<p>Is there an effective procedure to ensure confidential information is kept confidential?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>All worker information is kept on their personnel files. Personal files are kept in a locked cabinet in HR office.</p>

Are risk assessments conducted to evaluate policy and procedure effectiveness?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Health and Safety Risk assessment including policy and procedure effectiveness was conducted
Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility performs a corrective action plan for the findings that are addressed in risk assessment.
Does the facility have a policy/code which require labour standards of its own suppliers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility's code includes labour standards of its own suppliers. In addition, ETI code was communicated to all suppliers.
Land Rights	
Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: The business has a business license and a fire department report, but it does not have a building usage permit. Building registration certificate is available.
Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: The business has a business license and a fire department report, but it does not have a building usage permit. Building registration certificate is available.
Does the site have a written policy and procedures specific to land rights?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Not applicable due to no legal requirement in Turkey.
Is there evidence that facility/site compensated the owner/lessor for the land prior to the facility being built or expanded?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Not applicable. The facility has rental agreement in accordance with the law.
Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Not applicable. There is no land acquisition. In case of a land acquisition, the facility has to apply to the municipality and fulfill the obligations regarding environmental impact assessment, construction permit etc.
Is there any evidence of illegal appropriation of land for facility building or expansion of footprint?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: No illegal appropriation of land for facility building or expansion of footprint

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:

The factory has a policy against forced labour and the policy was reviewed by auditor. There was a non-formalized application procedure which states that workers must present their ID's. There was no forced or bonded labour at the company. Movement of employees at the facility were not limited. Employees have free access to toilets and drinkable water. Employment was freely chosen. Workers were free to leave and were not required to lodge deposits or ID papers with their employers. The above was confirmed during management and workers' interviews

Evidence examined:

Policy documents
Workers' interviews
Personnel files and pay-slips
Disciplinary records
Labor contracts

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: Workers are free to leave their jobs at any time.
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: No part of the business is done in UK.

<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 are free to leave their workplace without any restriction at the end of the workday.</p>
<p>Does the site understand the risks of forced / trafficked / bonded labour in its supply chain</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable</p> <p>Please give details:</p> <p>The facility has a detailed recruitment and hiring policy which is in accordance with laws. They always implement the all necessary requirements. Besides that, forced labour is prohibited in the facility. During the interviews, no forced labour issue is identified.</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 facility has a detailed procedure regarding this issue which includes reducing the risk of forced/ trafficked labour at the facility</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 was no union in the facility. There were 2 worker representatives in the facility. Company does not restrict workers to join or form any union which is asked during interviews. There was an open-door policy in operation at the company. Employees may appeal their grievances or suggestions directly to their supervisors. Also, employees stated that they can use suggestion boxes to express their opinions and they can share the issues with worker representatives.

Evidence examined:

- Management interview
- Workers' interviews
- Worker representative interview
- Suggestion box records
- Policy of the facility regarding freedom of association

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 type="checkbox"/> Worker Committee <input type="checkbox"/> None
Other details:	There were freely elected worker representatives on-site. (Last election date : 27.10.2022)
Is it a legal requirement to have a union?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is it a legal requirement to have a worker's committee?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is there any other form of effective worker/management communication channel? (Other than union/worker committee e.g. H&S, sexual harassment)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Employees declared that they can go directly to the management for their suggestions whenever they want. In addition to this, Suggestion boxes are placed in several places of the company.
Is there evidence of free elections?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: There was a room available for the worker representatives to meet and the workers were allowed for a meeting.
Name of union and union representative, if applicable:	No union in the facility.
Is there evidence of free elections?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable
If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	There were freely elected worker representatives
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: Workers know worker representative, also names hanged on notice board.
Were worker representatives freely elected?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Date of last election:	2022-10-27
Do workers know what topics can be raised with their representatives?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Were worker representatives/union representatives interviewed?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, please state how many:	1.0
Please describe any evidence that union/worker's committee is effective? Specify date of last meeting; topics covered; how minutes were communicated etc.	The meeting between worker representative and management was performed. Grievances of employees were discussed. The last meeting was done on 27.12.2023
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:

1. General Health and Safety management

- Potable water was freely available in all areas and test certificates were up to date.
- Health certificates for kitchen operators and the hygiene certificate for the kitchen was up to date and legal.
- Emergency case plans were provided inside the facility.
- Emergency evacuation plans were provided in the facility.
- The hazardous class of the facility is low hazardous.
- Injury records are kept by facility.
- Minutes of meetings meet regularly between the H&S committee (workers) and the H&S manager, and each point is acted on.
- There were adequate first aid kits in each production area and they were well stocked.
- There were contracted occupational doctor and OHS expert.

2. Fire Safety

- The building has enough exit door from each of work area and these were clearly marked.
- Firefighting equipment was adequate and checks were up to date.
- The fire drill conducts every year. (Last drill: 19.07.2023)
- Training had been given by fire marshals had been specially selected for extra training.
- Fire alarm is provided and active.

3. Electrical safety

- All electrical equipment were maintained in good condition such as sockets, plugs, switches and main fuse boards.

4. Chemical safety

- Workers had been trained on chemical procedures as well as what to do in an emergency.
- There are chemicals with MSDS (Material Safety Data Sheet) form provided.

The electrical installation and grounding test were performed on 22.05.2023

There were sufficient (10) first aid certificated employees in the company.

The occupational health and safety training was given for each.

Job related accidents were recorded.

Emergency preparedness plan was conducted on 19.07.2023

Risk analysis was conducted on 23.05.2022

Indoor measurements (noise, illumination, dust, thermal comfort,voc) were conducted on 03.04.2023

Evidence examined:


Health and safety policy Training records and certificates Fire equipment maintenance records Fire drill records Government licenses and checks on air quality and noise level Accident reports Potable water testing certificates Interviews with workers
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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility has Health & Safety Procedures and these procedures have been shared with employees via training.
Are the policies included in workers' manuals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility has a detailed Health & Safety procedure, and this procedure is explained in Health and Safety training to employees. Besides that, policies were provided in worker manuals and contracts
Are there any structural additions without required permits/inspections (e.g. floors added)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Please refer NC list. There is no building usage permit. The building registration certificate is available to cover the entire building.
Are visitors to the site informed on H&S and provided with personal protective equipment?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Visitor's badges had H&S information on them, and the visitor was requested to read it. And also there was a warning signs at the entrance door of the production area.
Is a medical room or medical facility provided for workers?(This section is to list evidence to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate))	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: There was an infirmary in the company which meets legal requirements. Infirmary conditions meet legal requirements
Is there a doctor or nurse on site or there is easy access to first aider/ trained medical aid?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: There were jobsite doctor and sufficient first aid certificated employees onsite. (10 first aiders)
Where the facility provides worker transport - is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The company works with professional transportation services.

<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: Accommodation is not provided by the facility</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 was performed on 23.05.2022 and reviewed periodically by an external OHS expert. All risks were evaluated.</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 an environmental permit out of scope letter.</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: No banned chemical is used by the facility.</p>

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600341824	
Clause	3 - Working Conditions are Safe and Hygienic	
Issue Title	147 - No / inadequate health and safety committee or representative(s) as required by law	
Subcategory	Health & Safety Management	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>The Turkish Health and Safety Law #6331, Article 20, H&S worker representative: The employer should assign below noted number of worker representatives, elected by the employees or designated by the employer wherever election is not possible, in a uniform allocation considering the employee numbers and risks in the different departments of the workplace. a)1 representative for 1-50 employees , b)2 representative for 51-100 employees , c)3 representatives for 101-500 employees</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>The number of employees is 137. However, there are 2 occupational health and safety representatives/ employee representatives in the company. It was determined that the company did not appoint a sufficient number of occupational health and safety representatives / employee representatives according to the legal legislation limit. İşletme çalışan sayısı 137 dir. Ancak firmada 2 iş sağlığı güvenliği temsilcisi/ çalışan temsilcisi bulunmaktadır. Firmanın yasal mevzuat limitine göre yeterli sayıda iş sağlığı güvenliği temsilcisi/ çalışan temsilcisi ataması yapılmadığı belirlenmiştir.</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	Please provide an adequate number of occupational health and safety representatives/ employee representatives. Lütfen yeterli sayıda iş sağlığı güvenliği temsilcisi/ çalışan temsilcisi sağlayınız.	

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600341826	
Clause	3 - Working Conditions are Safe and Hygienic	
Issue Title	207 - Isolated occurrence of blocked fire exits	
Subcategory	Fire Safety - Fire exits	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input checked="" type="checkbox"/> Training <input checked="" type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	In accordance with the Regulation on Protection Of Buildings Against Fire (19.12.2007), Art 31- (1) The exit way is defined as the not blocked way starting from any part of the building till the street at the ground level. (2) The elevators cannot be accepted as exit way.	
ETI code	3.1 - A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.	
Explanation to the non compliance	During the pre-site tour and the main site tour, it was determined that products were placed on the one of emergency exit routes in the cutting section and these products formed a partial blockage. İşletme ön saha turu ve ana saha turu esnasında, Kesimhane bölümündeki acil çıkış rotalarından birinin üzerine ürünlerin koyulduğu ve bu ürünlerin kısmı blokaj oluşturdu belirlenmiştir.	
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	Please ensure that emergency exit routes are always open. Lütfen acil çıkış rotalarının her zaman açık olmasını sağlayınız.	
		 <p>NC-Emergency Exit Route Blockage.jpg</p>

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600341827	
Clause	3 - Working Conditions are Safe and Hygienic	
Issue Title	250 - No or inadequate assessment / certificates / report / licence in place for structural safety of building including building stability certificate	
Subcategory	Building/Site Maintenance	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input checked="" type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	ZONING LAW #3194, (Official Gazette No. 18749 dated 9/5/1985), Article 30, 31; Planned Areas Zoning Regulation (Official Gazette No. 30113 dated 3/7/2017), ARTICLE 64; ZONING LAW #3194, (Temporary Article 16 - (Amendment: 11/5/2018-7143/16 clause) Paragraph 10; Regulation on Procedures and Principles Regarding the Granting of Building Registration Certificates (Official Gazette No. 30443 dated 6/6/2018), Article 6.	
ETI code	3.1 - A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.	
Explanation to the non compliance	The building where the business is located has 7 floors and is 11.580 m2. A building registration certificate has been obtained for the entire building. The business has a building registration certificate dated 13.10.2018. With the building registration certificate, the nonconformities related to all areas not covered by the occupancy permit have become legal, not physically but de facto, in accordance with the "Provisional Article 16 of the Zoning Law". However, the building registration certificate imposes the responsibility for compliance with scientific and technical rules and earthquake regulations on the holder of the building registration certificate in accordance with the relevant temporary article. The company has a core compressive strength test report dated 11.11.2021, but no	

	<p>statement by the relevant institution / engineer regarding the structural suitability of the building could be seen in this report. Therefore, the physical safety of the building and its compliance with the Earthquake Regulation cannot be confirmed based on the building registration certificate. İşletmenin bulunduğu bina 7 katlıdır, 11.580 m2 dir. Tüm yapı için yapı kayıt belgesi alınmıştır. İşletmenin 13.10.2018 tarihli yapı kayıt belgesi mevcuttur. Yapı kayıt belgesi ile yapı kullanım izninin kapsamadığı tüm alanlara ilişkin aykırılıklar "İmar Kanunu Geçici 16." maddesi uyarınca fiziksel olarak değil ancak fiilen yasal hale gelmiştir. Ancak yapı kayıt belgesi, ilgili geçici madde uyarınca bilimsel ve teknik kurallara ve deprem yönetmeliğine uygunluk noktasında sorumluluğu yapı kayıt belgesi sahibine yüklemektedir. Firmanın 11.11.2021 tarihli karot basınç dayanım deneyi raporu vardır ancak bu raporda binanın yapısal uygunluğuna ilişkin ilgili kurum/ mühendis tarafından bir beyan görülememiştir. Bu nedenle yapı kayıt belgesine istinaden ilgili binanın fiziki güvenliği ve Deprem Yönetmeliğine uygunluğu teyit edilememektedir.</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	<p>It is recommended that the necessary official documents be provided to attest that the building in which the business is situated complies with scientific and technical regulations related to zoning, as well as earthquake regulations, and that there are no concerns regarding public safety and health in its use. İşletmenin bulunduğu binanın, imar ile ilgili bilimsel ve teknik kurallara ve Deprem Yönetmeliğine uygunluğu ile binanın kullanımında fen ve sağlık bakımından sakınca bulunmadığını belirten gerekli resmi belge sağlanmalıdır.</p>	

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

4: Compliance Requirements

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

Current Systems and Evidence Examined

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

Current Systems:

There was no young worker in the company. The age control of applicants is performed during recruitment process by HR team. The facility has a detailed child labor remediation policy and procedure. Encouragement of the child and his/her family to education is detailed in the procedure. All the relevant policies and procedures in line with the local and international laws and requirements.

Evidence examined:

ID Copies of employees
Personnel file
Management and employees' interviews

Any other comments:

None

Legal age of employment:	15
Age of youngest worker found:	20
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 young 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:

There were no employees paid under the legal minimum wage.
Wages are paid on between 1st and 5th day of each month via bank.
Benefits such as social insurance and child-bearing leave are provided to employees.
All disciplinary measures were recorded.
Employees are given a detailed payslip every month.
Card scanning recording system is available.

min legal wages:
Since January 1st 2023: 10.008,00 (Gross); 8.506,80 TL (Net) / month
Since July 1st 2023: 13.414,00 TL (Gross); 11402 TL (Net) / month

Evidence examined:

26 employees' attendance records and payroll records of December 2023 (last paid month), June 2023 (peak month) and October 2023 (random month) were reviewed.
12 months of payroll records were provided for review.
(January 2023 to December 2023)
Payment records
Time records
Social insurance records
Employee & management interviews
Leave records

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: null Per Week: 45.0 Per Month: null	Actual Per Day: 9.0 Per Week: 45.0 Per Month: 225.0	NO

Overtime hours: (Maximum legal and actual overtime hours, please state if possible per day, week, and month)	Legal Maximum Per Day: 11.0 Per Week: null Per Month: null	Actual Per Day: 3.25 Per Week: 20.0 Per Month: 62.5	NO
Wage for standard/contracted hours: (Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)	Legal Maximum Per Day: null Per Week: null Per Month: 11402.32	Actual Per Day: 0.0 Per Week: 0.0 Per Month: 11402.32	NO
Overtime wage: (Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)	Legal Maximum Per Day: null Per Week: null Per Month: null	Actual Per Day: 0.0 Per Week: 0.0 Per Month: 0.0	NO
Wages Analysis:			
Were accurate records shown at the first request?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Sample Size Checked (State number of worker records checked and from which weeks/months – should be current, peak, and random/low. Please see SMETA Best Practice Guidance and Measurement Criteria)	26 employees' attendance records and payroll records of December 2023 (last paid month), June 2023 (peak month) and October 2023 (random month) were reviewed. 12 months of payroll records were provided for review.		
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.	11.402,32 TL (Net) / month		
Please indicate the breakdown of workforce per earnings	0.0% of workforce earning under minimum wage 5.0% of workforce earning minimum wage 95.0% of workforce earning above minimum wage		
Bonus Scheme found: Please specify details:	Bonus Scheme found:N/A 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 and taxes		
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 Note: Legal deductions		
Please list all deductions that have not been made.	1. Meal 2. Transportation Note: Provided free of charge		

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: It was verified with interviews that all worked times were reflected on the provided records
Is there a defined living wage: This is not normally minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
If yes, what was the calculation method used.	<input 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:
Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:
Are workers paid in a timely manner in line with local law?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Is there evidence that equal rates are being paid for equal work:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: It was confirmed with worker interviews and document review.
How are workers paid:	<input type="checkbox"/> Cash <input type="checkbox"/> Cheque <input checked="" type="checkbox"/> Bank Transfer <input type="checkbox"/> Other

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600341825	
Clause	5 - Living Wages are Paid	
Issue Title	416 - Failure to provide workers with legally required leave entitlement (e.g. annual, maternity, paternity, sick leave) - systemic	
Subcategory	Benefits & Insurance	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input checked="" type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>Article 60 of the Labor Law No. 4857, dated 22/5/2003, Article 6 - Annual paid leave cannot be divided by the employer. This leave must be granted by the employer continuously within the periods specified in Article 53. However, the leave periods stipulated in Article 53 may be used in parts, one part of which shall not be less than ten days (Amended phrase: RG-18/8/2017-30158) with the agreement of the parties. Other paid and unpaid leave or rest and sick leave granted by the employer during the year cannot be offset against annual leave. In the calculation of annual paid leave days, national holidays, week holidays and general holidays that coincide with the leave period are not counted from the leave period. 2ND Local law: Code of Obligations/ Article 408 - If the employer prevents the fulfillment of the performance of the performance of work through his fault or defaults in accepting the performance, he is obliged to pay the wage to the worker and cannot ask the worker to fulfill this performance later.</p>	
ETI code	5.1 - Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.	
Explanation to the non compliance	The company was not work between October 1-23, 2023, due to lack of orders. It has been observed that no deductions were made from the wages of the employees for these periods. However, it has been observed that these periods were deducted from the annual leave periods of the employees; it has been observed that the employees who do not	

	have annual leave entitlement are debited negative balance annual leave with a maximum of 18 days(39 workers). It has been determined that deductions are made from the annual leave entitlements of employees for reasons not caused by the employee. Firmada 1-23 Ekim 2023 tarihleri arasidan sipariş azlığı nedeniyle üretim yapılamamıştır. Bu sürelerle ilişkin çalışanların ücretlerinden kesinti yapılmadığı görülmüştür. Ancak bu sürelerin çalışanların yıllık izin sürelerinden düşüldüğü; yıllık izin hakedişi olmayan çalışanların maksimum 18 gün olacak şekilde eksi bakiye yıllık izin borçlandırılmasının yapıldığı görülmüştür(39 kişi). Çalışanların yıllık izin hakedişlerinden, çalışan kaynaklı olmayan sebeplerden ötürü kesinti yapıldığı tespit edilmiştir.	
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	Please do not make additional deductions from employees' benefits based on the employer's obligation to provide work. Lütfen işverenin iş sağlama yükümlülüğünü baz alarak, çalışanların hakedişlerinden ek kesinti yapmayınız.	

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>ZAF600341830</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>Meals and transportation service are provided free of charge to employees.// Çalışanlara yemek ve servis ücretsiz olarak sağlanmaktadır.</td></tr><tr><td>Evidence</td><td>Çalışan görüşmeleri, yönetim görüşmeleri// Worker interview, management review</td></tr></tbody></table>	Good Example		Status	OPEN	Reference	ZAF600341830	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	Meals and transportation service are provided free of charge to employees.// Çalışanlara yemek ve servis ücretsiz olarak sağlanmaktadır.	Evidence	Çalışan görüşmeleri, yönetim görüşmeleri// Worker interview, management review	
Good Example																			
Status	OPEN																		
Reference	ZAF600341830																		
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Subcategory	Benefits & Insurance																		
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																		
Explanation to the good example	Meals and transportation service are provided free of charge to employees.// Çalışanlara yemek ve servis ücretsiz olarak sağlanmaktadır.																		
Evidence	Çalışan görüşmeleri, yönetim görüşmeleri// Worker interview, management review																		

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

6: Compliance Requirements

6.1 Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords the greater protection for workers. Sub-clauses 6.2 to 6.6 are based on international labour standards.

6.2 Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week.

6.3 All overtime shall be voluntary. Overtime shall be used responsibly, taking into account all the following: the extent, frequency and hours worked by individual workers and the workforce as a whole. It shall not be used to replace regular employment. Overtime shall always be compensated at a premium rate, which is recommended to be not less than 125% of the regular rate of pay.

6.4 The total hours worked in any 7-day period shall not exceed 60 hours, except where covered by clause 6.5 below.

6.5 Working hours may exceed 60 hours in any 7-day period only in exceptional circumstances where all of the following are met:

6.6 Workers shall be provided with at least one day off in every 7-day period or, where allowed by national law, 2 days off in every 14-day period.

Current Systems and Evidence Examined

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

Current Systems:

Working hours has been arranged as below:
 All section employees: 1shift as 08:15-18:30 (including 2x15' tea breaks + 45' meal break) x 5 days
 Administration and other employees: 08:15-18:30 (including 2x15' tea breaks + 45' meal break) x 5 days

Through employees' interview, overtime is voluntary.
 Payment Day: On between 1st and 5th of each month.
 Payments of the employees are done via bank.
 Card scanning recording system is available.

26 employees' attendance records and payroll records of December 2023 (last paid month), June 2023 (peak month) and October 2023 (random month) were reviewed. 12 months of payroll records were provided for review. (January 2023 to December 2023)

Evidence examined:

Payment records
 Time records
 Social insurance records
 Leave records
 Attendance records of employees were reviewed.
 Interviews were conducted with employee and management.

Any other comments:

None

Working hours' analysis

Systems & Processes

What timekeeping systems are used? Card scanning recording system is available.

Is sample size same as in wages section? Yes No

Please give details:

Are standard/contracted working hours defined in all contracts/employment agreements? (If no, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Are there any other types of contracts/employment agreements used?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week? (If yes, please detail hours, %, types of workers affected and frequency.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?	<input checked="" type="checkbox"/> 1 in 7 days <input type="checkbox"/> 2 in 14 days <input type="checkbox"/> No (please explain)
Is this allowed by local law?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Maximum number of days worked without a day off (in sample):	6
Standard/Contracted Hours worked	
Were standard working hours over 48 hours per week found? (If yes, % of workers & frequency)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No % of workers: null% Frequency:
Any local waivers/local law or permissions which allow averaging/annualised hours for this site? (If yes, please give details.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Overtime Hours worked	
Actual overtime hours worked in sample (State per day/week/month)	Highest OT hours: October 2023 (random): 33 hours/month June 2023 (peak): 62.5 hours/month December 2023 (last paid): 36.5 hours/month
Combined hours (standard or contracted + overtime hours = total) over 60 found?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: It was observed that the total weekly working time of the employees exceeded 60 hours in the months analysed in the plant (in the sewing department). June 2023: 5 out of 26 selected employees, max. 2 times, max. 65 hours/week
Approximate percentage of total workers on highest overtime hours:	20.0%
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: Employee interviews
Overtime premium	

<p>Are the correct legal overtime premiums paid? (Please give details of normal day overtime premium as a % of standard wages)</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A – there is no legal requirement to OT premium</p> <p>Please give details: 150% for overtime in weekdays and Sunday. Overtime premium for national/religious holidays is 200%</p>
<p>Is overtime paid at a premium?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>All employees who work overtime is paid monthly in accordance with the law. (All employees (100%), monthly base paid.)</p>
<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 checked="" type="checkbox"/> No <input type="checkbox"/> Consolidated pay <input type="checkbox"/> Collective Bargaining agreements</p> <p><input type="checkbox"/> Other</p>
<p>Please give details</p>	<p>NA</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 checked="" type="checkbox"/> Overtime is voluntary <input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week is voluntary <input type="checkbox"/> Safeguards are in place to protect worker's health and safety</p> <p><input type="checkbox"/> Site can demonstrate exceptional circumstances <input type="checkbox"/> Other reasons (please specify)</p>
<p>Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other</p>	<p>There is no legal weekly limit. In the busy month of June, workers worked a total of more than 60 hours per week.</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>

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600341828	
Clause	6 - Working Hours are not Excessive	
Issue Title	470 - Working hours exceed what is allowed by law or collective bargaining agreement - isolated	
Subcategory	Excessive hours	
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 checked="" type="checkbox"/> Costs <input checked="" type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	(06.04.2004) No: 25425 In accordance with the Turkish Regulation on Working Hours Related to Labor Law, art 4 In general the duration of work shall be at the most 45 hours a week. This period shall be applied by dividing equally among the days of the week worked, unless the opposite is concluded. Daily working hours shall not be exceeded 11 hrs a day in any case.	
ETI code	6.1 - Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords the greater protection for workers. Sub-clauses 6.2 to 6.6 are based on international labour standards.	
Explanation to the non compliance	The total daily working time (normal work + overtime) of the employees exceeds 11 hours (in the model shop and cutting sections) in the months examined at the plant. December 2023: 1 out of 26 selected employees, max. 1 time, max. 12 hours 15 minutes/day. October 2023: 2 out of 26 selected employees, max. 1 time, max. 12 hours/day. In the period of June 2023, no exceeding 11 hours was observed. // Tesiste incelenen aylarda çalışanların günlük toplam çalışma süresi (normal çalışma + fazla mesai) 11 saati aşmaktadır (modelhane ve kesimhane bölümlerinde). Aralık 2023: Seçilen 26 çalışanın 1'inde, max. 1 kere, max. 12 saat 15 dakika/gün. Ekim 2023: Seçilen 26 çalışanın 2'sinde, max. 1 kere, max. 12 saat/gün. Haziran 2023 döneminde 11 saat aşımı görülmemiştir.	
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	Please limit employees' daily working hours (regular + overtime) to 11 hours. // Lütfen çalışanların günlük çalışma saatlerini (normal + fazla mesai) 11 saat ile sınırlayınız.	

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600341829	
Clause	6 - Working Hours are not Excessive	
Issue Title	473 - Total hours exceed 60 hours per week - ETI requirements are not met - systemic	
Subcategory	Excessive hours	
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 checked="" type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
ETI code	6.4 - The total hours worked in any 7-day period shall not exceed 60 hours, except where covered by clause 6.5 below.	
Explanation to the non compliance	It was observed that the total weekly working time of the employees exceeded 60 hours in the months analysed in the plant (in the sewing department). June 2023: 5 out of 26 selected employees, max. 2 times, max. 65 hours/week. In December 2023 and October 2023, the total weekly working time did not exceed 60 hours. // Tesiste incelenen aylarda çalışanların haftalık toplam çalışma süresi 60 saati aştığı görülmüştür (dikimhane bölümünde). Haziran 2023: Seçilen 26 çalışanın 5'inde, max. 2 kere, max. 65 saat/hafta. Aralık 2023 ve Ekim 2023 aylarında haftalık toplam çalışma süresinin 60 saati aştığı görülmemiştir.	
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	Please limit the total weekly working hours to 60 hours. / Lütfen haftalık toplam çalışma süresini 60 saat ile sınırlandırınız.	

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:

No evidence against discrimination requirements of the client was found during the audit processes. Employees stated that they were paid and treated equally. There was an internal grievance process, all sampled employees were aware of the grievance channels in case they encountered any discrimination cases.

Evidence examined:

Personnel files
Pay slips
Disciplinary policy
Company social compliance policy
Employee interview

Any other comments:

None

Gender breakdown of Management + Supervisors (Include as one combined group)	Male: 47.0%	Female: 53.0%
Number of women who are in skilled or technical roles (e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst)	1 (laboratory analyst)	
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	NA	
Professional Development		
What type of training and development are available for workers?	Discrimination policy and procedure training are given to employees. Also, discipline rules are explained	
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	

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	OPEN	
Reference	ZAF600341823	
Clause	7 - No Discrimination is Practiced	
Issue Title	506 - Site does not achieve the percentage or number of a particular group (e.g. workers with disabilities, apprentices etc.) as required by local law	
Subcategory	General Discrimination, HR systems & Policy	
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 checked="" type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>4857// Article 30 - (Amended: 15/5/2008-5763/2 Art.) Employers, in private sector workplaces where they employ fifty or more workers, three percent disabled, In public workplaces, they are obliged to employ four percent disabled and two percent ex-convicted workers or those who are within the scope of the Military Service Law dated 21/6/1927 and numbered 1111 or the Law on Reserve Officers and Reserve Military Officers dated 16/6/1927 and numbered 1076 and who are injured in a way that cannot be considered disabled as a result of the cause and effect of terrorist incidents listed in Article 21 of the Anti-Terrorism Law dated 12/4/1991 and numbered 3713 while performing their military service, in jobs suitable for their occupational, physical and mental conditions. The number of workers that the employer who has more than one workplace within the same province is obliged to employ within this scope is calculated according to the total number of workers.</p>	
ETI code	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.	
Explanation to the non compliance	<p>The number of employees of the facility is 137. However, the number of disabled workers in the company is 1. It has been determined that the company employs disabled employees below the legal limit number of disabled employees. There is no document indicating that the company has posted a job advertisement for disabled employees to ISKUR (Turkish employment agency). İşletme</p>	

	çalışan sayısı 137 dir. Ancak firmada engelli işçi sayısı 1 dir. Firmanın yasal engelli çalışan sayısı altında engelli çalışan çalıştığı belirlenmiştir. Firmanın İSKUR'a engelli çalışan iş ilanı verdiğine dair döküman yoktur.	
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	Please employ disabled employees according to the local legislation limit. Lütfen yerel mevzuat limitine göre engelli çalışan istihdamı sağlayınız.	

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:

Employees' labour contracts were available in their personnel files.
Labour contracts were in accordance with the laws and regulations.
A copy of employment contract was given to employees.

Evidence examined:

The hiring and termination practices
Personal files
Payroll records were provided for review.
Management was interviewed

Any other comments:

None

Responsible Recruitment

All Workers

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

- Terms & Conditions presented Understood by workers
 Same as actual conditions

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

- Yes No

Migrant Workers

Type of work undertaken by migrant workers:

2 male Syrian migrant workers work in the production department.

Please give details about recruitment agencies for migrant workers:	Number of (in country) recruitment agencies used: 0 Number of (outside of local country) recruitment agencies used: 0
Are migrant workers' voluntary deductions (such as for remittances) confirmed in writing by the worker and is evidence of the transaction supplied by the facility to the worker?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: There was no deduction
Is there any observation on this finding?	NA
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	NA
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: NA
Does the site have a system for checking labour standards of agencies?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: NA
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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: A catering company called Cookplus Yemek provides service. There are 2 female employees in the factory.
If Yes, how many workers supplied by contractors?	2
Do all contractor workers understand their terms of employment?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: All contractor workers are informed about the terms of employment.

If Yes, please give evidence for contractor workers being paid per law

Management interview.
Worker interview.
Payrolls and time records review.

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:

There was no subcontractor process. All the production process conducted on site. No missing process was observed on site.

All the process conducted in house, and current capacity is meet, declared capacity.

No homeworkers in the company.

Evidence examined:

Production records, process workflow was followed.

Any other comments:

None

Summary of sub-contracting – if applicable

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

Summary of homeworking – if applicable

Is homeworking used at this site? Yes No

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

9: Compliance Requirements
 9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited.
 9.2 companies should provide access to a confidential grievance mechanism for all workers

Current Systems and Evidence Examined

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

Current Systems:

There was no evidence of any physical abuse or discipline, the threat of physical abuse, sexual or any other types of harassment or verbal abuse as well as any other forms of intimidation were not noted, as confirmed by the interviews.

Disciplinary regulation was complaint with the legal regulations.
 No disciplinary action was taken.

Evidence examined:

Disciplinary regulation of the facility and the personnel files of the sampled employees were reviewed.
 Employee interviews were conducted.
 The relevant policy on prevention of harassment and abuse
 Internal grievance procedure documentation.
 Training records.

Any other comments:

None

Are there published, anonymous and/or open channels available for reporting any violations of Labour standards and H&S or any other grievances to a 3rd party?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: There are published, anonymous and/or open channels available for reporting any violations of Labour standards. The employees can report to the legal authorities. There are suggestion box, and an internal confidential email address for reporting grievances.
If yes, are workers aware of these channels and have access? Please give details.	Workers are aware of these channels. There are published, anonymous and/or open channels available for reporting any violations of Labour standards
If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.	Suggestion box, worker representatives, open door policy.
Which of the following groups is there a grievance mechanism in place for?	<input checked="" type="checkbox"/> Worker <input checked="" type="checkbox"/> Communities <input checked="" type="checkbox"/> Suppliers <input type="checkbox"/> Other
Please provide grievance mechanism details	Suggestion box, internal and external grievance mechanism, worker representatives, open door policy

<p>Are there any open disputes?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: The facility keeps the complaints received in writing with an open door policy</p>
<p>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)</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p>
<p>Is there a published and transparent disciplinary procedure?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p>
<p>If yes, are workers aware of these the disciplinary procedure?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p>
<p>Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details:</p>

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 were 2 male migrant workers in the facility.
There was 2 female contractor (Catering) workers in the facility.
All workers were hired by the facility directly.
Based on the review of employee personal files, all the employees are holding the legal rights to work.
Migrant workers were given contracts in their own language.

Evidence examined:

ID copies and social security registrations of the sampled employees were reviewed.

Any other comments:

None

10B4 - Environment 4–Pillar
[Summary of Findings]

10B4: Compliance Requirements
 10.B4.1 Businesses as a minimum must meet the requirements of local and national laws related to environmental standards.
 10.B4.2 Where it is a legal requirement, businesses must be able to demonstrate that they have the relevant valid permits including for use and disposal of resources e.g. water, waste etc.
 10.B4.3 Businesses shall be aware of their end client’s environmental standards/code requirements
 10.B4.4 Suppliers should have an environmental policy, covering their environmental impact, which is communicated to all appropriate parties, including its own suppliers.
 10.B4.5 Suppliers shall be aware of the significant environmental impact of their site and its processes.
 10.B4.6 The site should measure its impacts, including continuous recording and regular reviews of use and discharge of natural resources e.g. energy use, water use (see 4–pillar audit report and audit checks for details).
 10.B4.7 Businesses shall make continuous improvements in their environmental performance.
 10.B4.8 Businesses shall have available for review any environmental certifications or any environmental management systems documentation
 10.B4.9 Businesses should have a nominated individual responsible for co-ordinating the site’s efforts to improve environmental performance.
 10B4: Guidance for Observations
 10.B4.10 Suppliers should have completed the appropriate section of the SAQ and made it available to the auditor.
 10.B4.11 Has the site recently been subject to (or pending) any fines/prosecutions for noncompliance to environmental regulations.

Note for auditors and readers. This environment section is intended to take not more than 0.25 auditor days. It is an assessment only and the main requirement is to establish whether a site is meeting applicable environmental laws and/or has any certifications or environmental management systems in place. Following this assessment the client/supplier may decide a full environmental audit is required (see also best practice guidance/environment and guidance for auditor)

Current Systems and Evidence Examined

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

Current Systems:

Environmental permit out of scope letter was available in the company
 Volume and the recycling rate of wastes are monitored.
 Internal environmental audits were conducted periodically.
 Wastewater discharge connection permit was available.
 Trainings were given periodically.

Evidence examined:

Meeting logs, procedures, energy consumption records, training records, permits, analysis records

Any other comments:

None

Environmental Analysis

Is there a manager responsible for Environmental issues (Name and Position):

CUMHUR UCAR - Environmental Engineer

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: There is documented environmental risks and impacts analysis report
Does the site have a recognised environmental system certification such as ISO 14000 or equivalent?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Not provided
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 key impacts from their operations and their commitment to improvement was addressed.
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: N/A
Have all legally required permits been shown?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The environmental permit, wastewater connection permits provided
Is there a documentation process to record hazardous chemicals used in the manufacturing process?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Not Applicable Please give details: Hazardous chemicals is not used in the manufacturing process.
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: Client's requirements are followed regarding environmental and chemical issues
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: There were reduction targets in place for in environmental management planning.
Facility has evidence of waste recycling and is monitoring volume of waste that is recycled.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: The facility does not have a process that will use water in production.

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 facility monitors consumption of,energy and natural resources.	
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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: There are no subcontractors operating for production purposes at the facility.	
Usage/Discharge analysis		
Criteria	Previous year: 2023	Current year: 2024
Electricity Usage: Kw/hrs	0	0
Renewable Energy Usage: Kw/hrs	0	0
Gas Energy Usage: Kw/hrs	0	0
Has site completed any carbon Footprint Analysis?	No	No
If Yes, please state result		
Water Sources	0	0
Water Volume Used	0	0
Water Discharged	0	0
Water Volume Discharged	0	0
Water Volume Recycled	0	0
Total waste produced	0	0
Total hazardous waste produced	0	0
Waste to recycling	0	0
Waste to landfill	0	0
Waste to other	0	0
Total Product Produced	0	0

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:

The facility is aware of client's business code requirements for business practices.
 The facility has a written business ethics policy.
 Anti-corruption and bribery policy are available.

Evidence examined:

Policy of Facility (Business Ethics policy, covering bribery policy, corruption policy, grievance policy, child labour prevention policy, disciplinary policy, social compliance policy reviewed)
 Management interview
 Employee interview

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 has a Business Ethics Policy and the policy was communicated and applied internally, externally.

<p>Does the site give training to relevant personnel (e.g. sales and logistics) on business ethics issues?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: Training records are observed</p>
<p>Is the policy updated on a regular (as needed) basis?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: The policy was prepared in this year.</p>
<p>Does the site require third parties including suppliers to complete their own business ethics training</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: The business ethics training records was observed</p>

Non-Compliance		Evidence
[Back to findings summary]		
Non-Compliance		
Status	CLOSED	
Reference	ZAF600330801	
Clause	10C - Business Ethics – 4-Pillar Audit	
Issue Title	669 - Wages paid / partly paid in cash (i.e. unofficially) to avoid tax and other requirements	
Subcategory	Tax & other payments	
New or carried over?	<input type="checkbox"/> New <input checked="" type="checkbox"/> Carried Over	
Raised by audit	ZAA409526270	
Resolved by audit	ZAA600046459	
Root cause	<input type="checkbox"/> Training <input type="checkbox"/> System <input type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input checked="" type="checkbox"/> Other	
Root cause - Other	N/A	
Local law issue	<p>The Turkish Regulation on Overtime and Extra Work art 10, The overtime and extra works payments included with normal working hours payment that are given to employees are paid according to Turkish Labor Law .This payment has to be clearly shown on payroll documentation and on pay slips, which are given to employees according to Turkish Labor Law. Social Insurance and General Health Insurance Law; #5510/2006, Rev: 08.05.2008, Art. 80. The social insurance premiums of the employees are calculated and paid based on gross total wage paid to the employees in the related month. Turkish Labor Law # 4857 / 2003, ARTICLE 32-In general terms, the wage shall mean the amount provided and paid in cash to a person by the employer or third persons against performance of a designated work. Basically, the wage is paid as Turkish currency in the working place or deposit in a bank account in the name of the worker. Where it is agreed to pay the wage in foreign currency, Turkish equivalent of the agreed amount is calculated and paid over the current forex rate prevailing on the date of payment. The wages may not be paid in the form of bill payable to order (bond), or coupon or any other valuable paper alleged to represent a currency effective in the country. Wage, premium, bonus and all kinds of this qualification regulation on payment through banks; ARTICLE 10 - (1) Businesses and third parties with employers that implementation of the Labor Law in business, number of workers they employ in overall Turkey(Amended expression: OG-21/5 / 2016-29718) (2) if at least five workers they employ for that</p>	

	month the banks are obliged to pay the net amount of any payment they will make after the legal deductions are deducted through banks.	
ETI code	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.	
Explanation to the non compliance	It was noted that employees' social insurance premiums are calculated on minimum wage since January 2020. Rest of the total wage and overtime wage are not included in social insurance premium calculations and are paid by unofficial way. Payments are made on time.	
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 type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input checked="" type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	N/A	
Additional comments	NA Based on the time and payment records review, employee interviews and management interview, the time and payment records of 26 employees for the months of December, 2023, August 2023 and June 2023 were examined. As a result of the examination, it was observed that all of the regular salaries and overtime wages of the 26 sampled employees were paid through the official payroll submitted to the Social Insurance Institution through the bank and the payments were made accurately and on time. // Tesiste gerçekleştirilen zaman ve ödeme kayıtları incelemesi, çalışan görüşmeleri ve yönetim görüşmesine dayalı olarak; tesiste 26 çalışanın Aralık, 2023, Ağustos 2023 ve Haziran 2023 aylarına ait zaman ve ödeme kayıtları incelenmiştir. Yapılan inceleme sonucunda, örneklenen 26 çalışanın normal maaşlarının ve fazla çalışma ücretlerinin tamamının banka aracılığıyla Sosyal Sigortalar Kurumu'na sunulan resmi bordro üzerinden ödendiği ve ödemelerin doğru ve zamanında yapıldığı görülmüştür.	

Attachments



Suggestion Box.jpg



Waste Boxes.jpg



Printing Transfer Section.jpg



Stain Removal Room.jpg



Steam Generator.jpg



Thread Cleaning.jpg



Smoke Dedector.jpg



Quality Control Section.jpg



Personal Protective Equipment.jpg



Potable Water.jpg



Personal Locker.jpg



Sewing Section.jpg



Packaging Section.jpg



Packaging and Shipment Section.jpg



Notice Board.jpg



Non-slip band.jpg



Outview of the Factory.jpg



Modelling Section.jpg



NC-Emergency Exit Route Blockage.jpg



Material Safety Data Sheet.jpg



Lavatorie.jpg



Laboratory.jpg



First Aid Kit.jpg



Ironing Section.jpg



Fire Extinguisher.jpg



Fire Hose.jpg



Fire Hose (2).jpg



Fire Extinguisher (2).jpg



Hazardous and Non-hazardous Waste Area.jpg



Lunch Hall.jpg



Fabric Warehouse.jpg



Generator.jpg



Emergency Stop Button.jpg



Evacuation Plan.jpg



Emergency Exit Door.jpg



Eye Protector.jpg



Emergency Lighting.jpg



Eye Solution.jpg



Electricity Panel.jpg



Doctor Room.jpg



Cutting Section.jpg



Elevator.jpg



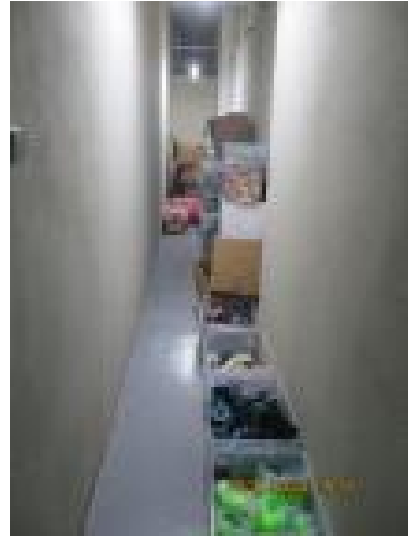
Compressor.jpg



Card Recognition System.jpg



Assembly Point.jpg



Accessory Warehouse.jpg



Alarm Panel.jpg



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

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