



# Sedex Members Ethical Trade Audit Report

**Version 6.1**



Audit Details			
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC5000020556	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS1000023425
Business name (Company name):	Nurnisra Tekstil Sanayi Ticaret Limited Sirketi		
Site name:	Nurnisra Tekstil Sanayi Ticaret Limited Sirketi		
Site address:	Kahta OSB Mevkii 1. Cadde No: 15 Kahta Adiyaman 02402 TR	Country:	TR
Site contact and job title:	Haci Kartal / Factory Manager		
Site phone:	05393976887	Site e-mail:	hacikartal@nisratekstil.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:	2024-05-16		

Audit Company Name:
LRQA

Audit Conducted By			
Affiliate Audit Company	<input checked="" type="checkbox"/>	Purchaser	<input type="checkbox"/>
Brand owner	<input type="checkbox"/>	NGO	<input type="checkbox"/>
Multi-stakeholder	<input type="checkbox"/>	Retailer	<input type="checkbox"/>
		Trade Union	<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:	Umut Ekiz	APSCA Number:	21704871
Additional Auditors:			
Date of declaration:	2024-05-17		

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:	Haci Kartal
Title:	Factory Manager
Date of declaration:	2024-05-17
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>
	N/A

## Summary of Findings

Issue <i>(please click on the issue title to go direct to the appropriate audit results by clause)</i>	Area of Non-Conformity		Number of issues			Findings
	ETI	Local Law	NC	Obs	GE	
<u>0A - Universal rights covering UNGP</u>			0	0	0	
<u>0B - Management systems and code implementation</u>	0.B.1	§1	1	0	0	NC - ZAF600473356
<u>1 - Freely chosen employment</u>			0	0	0	
<u>2 - Freedom of association and right to collective bargaining are respected</u>			0	0	0	
<u>3 - Working conditions are safe and hygienic</u>			0	0	0	
<u>4 - Child labour shall not be used</u>			0	0	0	
<u>5 - Living wages are paid</u>	5.1 5.1	§2 §3	2	0	1	NC - ZAF600473354 NC - ZAF600473358 GE - ZAF600473359
<u>6 - Working hours are not excessive</u>	6.1 6.1	§4 §5	2	0	0	NC - ZAF600473355 NC - ZAF600473357
<u>7 - No discrimination is practiced</u>			0	0	0	
<u>8 - Regular employment is provided</u>			0	0	0	
<u>8A - Subcontracting and homeworking</u>			0	0	0	
<u>9 - No harsh or inhumane treatment is allowed</u>			0	0	0	
<u>10A - Entitlement to work and immigration</u>			0	0	0	
<u>10B2 - Environment 2-pillar</u>			0	0	0	
<u>10B4 - Environment 4-pillar</u>			0	0	0	
<u>10C - Business ethics 4-pillar</u>			0	0	0	

## Local Law Issues

Issue	Description
§1	In accordance with the Turkish Regulation on Working Hours Related to Labor Law, No: 25425, Date: 06.04.2004, Art. 9; The employer should document the working hours of employees appropriately.

§2	<p>In accordance with 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. In accordance with 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.</p>
§3	<p>In accordance with the Turkish Regulation on Working Hours Related to Labor Law, No: 25425, Date: 06.04.2004, Art. 9; The employer should document the working hours of employees appropriately.</p>
§4	<p>REGULATION ON WORKING HOURS RELATED TO THE LABOR LAW (06.04.2004) No: 25425, Article 4 — In general, the working hours are a maximum of forty-five hours per week. Unless otherwise agreed, this period shall be divided equally among the working days of the week in the workplaces. In workplaces where work is partially done on one of the working days of the week, after deducting this period from the weekly working time, the daily working hours are determined by dividing the working hours by the number of working days. The daily working hours shall not exceed 11 hours regardless of the form of employment.</p>
§5	<p>In accordance with the Turkish Regulation on Working Hours Related to Labor Law, No: 25425, Date: 06.04.2004, Art. 9; The employer should document the working hours of employees appropriately.</p>

## Site Details

Site Details			
Company Name	Nurnisra Tekstil Sanayi Ticaret Limited Sirketi		
Site Name	Nurnisra Tekstil Sanayi Ticaret Limited Sirketi		
GPS location (if available)	GPS Address:	Kahta OSB Mevkii 1. Cadde No: 15 Kahta Adiyaman	
	Coordinates:	37°48'09.0"N 38°33'58.6"E	
Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections	No license number on the license only the date: 14.02.2024		
Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	Knitted outer wear - The main products are outerwear. There are knitting, cutting, linking, embroidery, washing, ironing and packing processes.		
Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	Nurnisra Tekstil Sanayi Ticaret Limited Sirketi is established in 2023. The facility has been the same building since then. The building structure is concrete. Total facility closed area is 3738,70 m2.		
Structure and number of buildings	Building Name:	N/A	
	Floor	Description	Remark
	Ground floor	All production processes	N/A
	First floor	Offices	N/A
Visible structural integrity issues (large cracks) observed?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: There are no visible structural integrity issues (large cracks) observed.		
Does the site have a structural engineer evaluation?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility has construction permit.		
Site function	<input type="checkbox"/> Agent <input checked="" type="checkbox"/> Factory Processing/Manufacturer <input type="checkbox"/> Finished Product Supplier <input type="checkbox"/> Grower <input type="checkbox"/> Homeworker <input type="checkbox"/> Labour Provider <input type="checkbox"/> Pack house <input type="checkbox"/> Primary Producer <input type="checkbox"/> Service Provider <input type="checkbox"/> Sub-contractor		
Months of peak season	Select a month to Select a month		
Process overview	The main products are outerwear. There are knitting, cutting, linking, embroidery, washing, ironing and packing processes. There are 40 sewing machines, 8 ironing machines, 1 cutting table and 21 knitting machines.		

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:	Open door policy, worker representative, suggestion boxes
Is there any night production work at the site?	<input checked="" type="checkbox"/> Yes <input 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: The facility does not provide accommodation



Audit Parameters				
Time in and time out	Day 1		Day 2	
	In	09:30	In	09:00
	Out	17:30	Out	16:00
Audit type:	FULL_INITIAL			
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	Haci Kartal / Factory Manager			
Is further information available	No			

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

## Worker Analysis

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

Worker Analysis								
	Local			Migrant*			Home workers	Total
	Permanent	Temporary	Agency	Permanent	Temporary	Agency		
Worker numbers - male	32	0	0	0	0	0	0	32
Worker numbers - female	12	0	0	0	0	0	0	12
Total	44	0	0	0	0	0	0	44
Number of Workers interviewed - male	5	0	0	0	0	0	0	5
Number of Workers interviewed - female	5	0	0	0	0	0	0	5
Total - interviewed sample size	10	0	0	0	0	0	0	10

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

Worker Interview Summary	
Were workers aware of the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Were workers aware of the code?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Number of group interviews:	1 group of 4 employees
Number of individual interviews:	Male: 3 Female: 3
All groups of workers are included in the scope of this audit such as; Direct employees, Casual and agency workers, Workers employed by service providers such as security and catering staff as well as workers supplied by other contractors.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details:
Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
In general, what was the attitude of the workers towards their workplace?	<input checked="" type="checkbox"/> Favorable <input type="checkbox"/> Non-favourable <input type="checkbox"/> Indifferent
What was the most common worker complaint?	None
What did the workers like the most about working at this site?	Positive attitude of the management, payments being on time, working hours and friendship at work.
Any additional comment(s) regarding interviews:	None
Attitude of workers to hours worked:	Employees stated that they were satisfied with their working hours.
Is there any worker survey information available?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details:

Attitude of workers:
The general attitude of employees towards working conditions was positive. They were pleased with the attitude of managers, working environment and general conditions. Payments are always on time. There is no harassment, discrimination, abuse or forced labour.
Attitude of worker's committee/union reps:
No negative comments were noted during the worker representative interview.
Attitude of managers:
Management was helpful throughout 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 a policy covering human rights impacts and issues, and it is communicated to all appropriate parties, including its own suppliers.  
 Social compliance responsible is Haci Kartal – Administrative Manager  
 The facility has a grievance mechanism for both internal and external business partners.  
 The facility management has posted ETI Base code on the notice board.

**Evidence examined:**

Social compliance policy and related procedures  
 Grievance Mechanism Feedbacks  
 Management interview  
 Employees' 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 policies are all posted on the announcement board
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:  Haci Kartal – Administrative Manager

Does the business have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: There are suggestion boxes placed at several places in the facility.
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 an effective data privacy procedure for workers' information and it is implemented. The facility respects data privacy. All the documents of the workers (ID copies etc.) are kept under safe conditions by the HR department.
<b>Measuring Workplace Impact</b>	
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 1.0% This year 2.0%
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])	2.0%
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 2.0% This year 3.0%
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)	3.0%
Are accidents recorded?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: It was observed that occupational accidents were recorded at the facility.
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 1.0% This year 1.0%



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)	1.0%	
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	1.0%
	This year	1.0%
% 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%

**OB - Management Systems and code Implementation**  
[Summary of Findings]

**OB: 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 disciplinary procedures and workplace rules. All of them are attached on the notice board. All social compliance issues are managed and monitored internally. The facility management has posted ETI Base code on notice boards. Overall responsibility for meeting the standards is taken by Hacı Kartal – Administrative Manager

**Evidence examined:**

Management interview  
Employee interviews  
Training records  
Company policies

**Any other comments:**

None

**Management Systems**

In the last 12 months, has the site been subject to any fines/prosecutions for non-compliance to any regulations?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: The site has not been subject to any fines/prosecutions for non-compliance to any regulations in the last 12 months
Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment & abuse?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Social compliance policies (child labor, forced labor, harassment, etc.) are in place and reviewed within the day of the audit.
If Yes, is there evidence (an indication) of effective implementation? Please give details.	Policies exist for all areas of social compliance (Forced labor, Health and Safety, Wages, Working Hours, and No harsh treatment, Environment, Business Ethics, Child Labor, Recruitment, Discrimination and Sub-contracting.). These are communicated to the employees through notice boards.

Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: All employees have received training on policies/procedures for forced labor, child labour, discrimination, harassment and abuse. Training records were reviewed on the day of the audit.
If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Training records are available. All employees receive training on social compliance issues periodically.
Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: The site does not have any internationally recognized system certifications.
Is there a Human Resources manager/department?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Ayse Bayat - HR Manager
Is there a senior person /manager responsible for implementation of the code?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Haci Kartal - Administrative Manager
Is there a policy to ensure all worker information is confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Yes, there is a policy to ensure all worker information is confidential.
Is there an effective procedure to ensure confidential information is kept confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Yes, there is an effective procedure to ensure confidential information is kept confidential.
Are risk assessments conducted to evaluate policy and procedure effectiveness?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The effectiveness of policies and procedures is evaluated internally.
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 carries out a corrective action plan for the topics covered in the 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 communicates ETI Base Code to its suppliers via email.
<b>Land Rights</b>	

<p>Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: The company has a Building Occupancy Permit.</p>
<p>Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: The HR Department is responsible for conducting legal due diligence to recognize and apply national laws and practices regarding land title.</p>
<p>Does the site have a written policy and procedures specific to land rights?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details: The facility is not in scope as per local law.</p>
<p>Is there evidence that facility/site compensated the owner/lessor for the land prior to the facility being built or expanded?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details: No evidence was found on the day of audit.</p>
<p>Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details: The facility does not consider alternative options to specific land acquisition to avoid or minimize adverse impacts.</p>
<p>Is there any evidence of illegal appropriation of land for facility building or expansion of footprint?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details: There is no illegal appropriation of land for facility building.</p>

Non-Compliance		Evidence
<a href="#">[Back to findings summary]</a>		
<b>Non-Compliance</b>		
Status	OPEN	
Reference	ZAF600473356	
Clause	0B - Management Systems and code Implementation	
Issue Title	8 - No / inadequate management systems in place (e.g. not appropriate for site context, not effective in ensuring compliance)	
Subcategory	Site's Management systems & Monitoring	
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	In accordance with the Turkish Regulation on Working Hours Related to Labor Law, No: 25425, Date: 06.04.2004, Art. 9; The employer should document the working hours of employees appropriately.	
ETI code	O.B.1 - Suppliers are expected to implement and maintain systems for delivering compliance to this Code.	
Explanation to the non compliance	<p>The business commenced operations on January 26, 2023. However, due to irregular timekeeping, time and payment records prior to November 1, 2023, cannot be verified. As of November 1, 2023, regular timekeeping has been established, and records of time and payments after this date have been verified. (İşletme 26.01.2023 tarihinde faaliyete başlamıştır. Ancak 1 Kasım 2023 tarihine kadar zaman kayıtları düzenli olarak tutulmadığı için bu tarih öncesi zaman ve ödeme kayıtları doğrulanamamıştır. Ancak 1 Kasım 2023 tarihi itibarıyla zaman kayıtları düzenli olarak tutulmaya başlanmıştır ve bu tarih sonrası zaman ve ödeme kayıtları doğrulanmıştır.)</p>	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended to maintain time records regularly. (Zaman kayıtlarının düzenli bir şekilde tutulması önerilir.)	

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**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 is no forced or bonded labour at the facility.  
The movement of employees are not restricted.  
Employees have free access to toilets and drinking water.  
Overtime is always done on a voluntary basis.  
Employment is freely chosen.  
Workers are free to leave their job and they are not required to make a deposit or hand over their identification documents to their employer.

**Evidence examined:**

Policies/procedures  
Employee interviews  
Personnel files and pay-slips  
Disciplinary action records  
Labour 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: There are no restrictions on workers' freedom to terminate employment.
If any part of the business is UK based or registered there & has a turnover over £36m, is there a published a 'modern day slavery statement?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable Please give details: The business is not UK based or registered there.

<p>Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details:</p> <p>There is no evidence of any restrictions on workers' freedoms to leave the site at the end of the work day.</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 site understands the risks of forced / trafficked / bonded labour in its supply chain.</p>
<p>Is the site taking any steps taking to reduce the risk of forced / trafficked labour?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>The facility has a procedure regarding the risk of forced/trafficked labour and sends ETI Base Code to its suppliers.</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 is no trade union in the facility. The company does not restrict employees from joining or forming any union .  
The company has an open-door policy. Employees can appeal their complaints or suggestions directly to their superiors. In addition, the employees states that they can use the suggestion boxes to express their opinions and share their problems with the Worker Representative.  
There are 2 worker representatives.

**Evidence examined:**

Management interview  
Employee 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:	Open-door policy, worker representative, suggestion boxes
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: There is an open-door policy and a complaint box system. Communication between employees and management is ensured effectively.
Is there evidence of free elections?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility provides adequate facilities to allow the worker representative and the workers to conduct the related activities.
Name of union and union representative, if applicable:	There is no union at 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 are 2 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: All the workers know who their representative is.
Were worker representatives freely elected?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Date of last election:	2023-07-26
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.	There is no union or worker committee at the facility. Employee representatives attend occupational health and safety committee meetings. Also, regular meetings are held between facility management and employee representatives to evaluate the feedback gathered from the wish/complaint boxes.
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:**

**General Health and Safety management**

Drinking water is freely available in all areas and test certificates are up-to-date.  
There are sufficient number of clean toilets and they are segregated by gender.  
Ventilation, temperature and lighting are adequate for the production processes.  
Health and hygiene certificates of the kitchen staff are available and up-to-date.  
There are X first-aid certified employees which was sufficient by law.  
The risk assessment is available and up to date.

**Fire Safety**

Firefighting equipment is adequate and checks were up-to-date.  
Fire drills are organized and recorded.

**Electrical safety**

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

**Chemical safety**

Workers receive training on chemical procedures as well as what to do in an emergency.

**Evidence examined:**

- Health and safety policy
- Health and safety manual
- Health and safety committee minutes
- Periodic maintenance records
- Health check records
- Training records.
- Accident reports
- Drinking water analysis report
- Risk assessment report

**Any other comments:**

None

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

Yes    No

Please give details:

The facility has Health & Safety policies and procedures; these procedures are explained to the employees through trainings.

<p>Are the policies included in workers' manuals?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>The facility has Health &amp; Safety policies and procedures; these procedures are explained to the employees through trainings.</p>
<p>Are there any structural additions without required permits/inspections (e.g. floors added)?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details:</p> <p>There are no structural additions without required permits/inspections.</p>
<p>Are visitors to the site informed on H&amp;S and provided with personal protective equipment?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>Visitors to the site are informed on H&amp;S and provided with personal protective equipment.</p>
<p>Is a medical room or medical facility provided for workers?(This section is to list evidence to support system description (Documents examined &amp; relevant comments. Include renewal/expiry date where appropriate))</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>The facility has a medical room and the room is suitable for the total number of workers .</p>
<p>Is there a doctor or nurse on site or there is easy access to first aider/ trained medical aid?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>There is a doctor and there are 4 first aiders on site. The facility is in hazard class "dangerous" and the number of first aid certified employees is sufficient.</p>
<p>Where the facility provides worker transport – is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>All transportation vehicles have insurance and all drivers have professional competence certificate (SRC). The facility provides transportation allowance to all employees.</p>
<p>Is secure personal storage space provided for workers in their living space and is fit for purpose?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>There is no dormitory in the facility.</p>
<p>Are H&amp;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:</p> <p>The risk assessment has working hours section.</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:</p> <p>The site is meeting its legal obligations on environmental requirements.</p> <p>They have related documents.</p>

Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?

Yes  No

Please give details:

The facility does not use any banned chemicals.

**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 is no child labour in the facility.  
The youngest employee is 16 years old.  
A copy of the employees' photo ID cards are kept in the personnel files.

**Evidence examined:**

ID Copies of employees  
Personnel files  
Child labour policy  
Management and employee interviews

**Any other comments:**

None

Legal age of employment:	15
Age of youngest worker found:	16
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)	6.0%
Are workers under 18 subject to hazardous work assignments?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  Please give details: Workers under 18 are not subject to hazardous work assignments

**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:**

All employees are registered with the social insurance agency.  
There are no employees paid below the legal minimum wage.  
Payslip is given to the employees after each wage payment.  
Wages are paid on 1-5th of each month. Advanced payment are made on 20th.  
Benefits such as social insurance, annual leave, and child-bearing leave are provided to employees.  
According to the documents examined, at least legal minimum pay was paid to all workers: 1st January 2023: 10008 TL/month (Gross- including subsistence allowance); 8506.80 TL/month (Net- including subsistence allowance). 1st July 2023; 13.414,50 TL/month (Gross- including subsistence allowance); 11.402,32 TL/month (Net- including subsistence allowance). 1st January 2024: 20.002,50 TL/month (Gross- including subsistence allowance); 17002,12 TL/month (Net- including subsistence allowance).

**Evidence examined:**

Payment records  
Time records  
Leave records  
Social insurance records  
Employee & management interviews  
Labour contracts

**Any other comments:**

None

**Summary Information**

Criteria	Local Law	Actual at the Site	Is this part of a Collective Bargaining Agreement?
Standard/Contracted work hours: (Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)	Legal Maximum Per Day: 11.0 Per Week: 45.0 Per Month: 225.0	Actual Per Day: 17.18 Per Week: 59.0 Per Month: 268.0	NO
Overtime hours: (Maximum legal and actual overtime hours, please state if possible per day, week, and month)	Legal Maximum Per Day: 2.0 Per Week: null Per Month: null	Actual Per Day: 8.18 Per Week: 14.0 Per Month: 43.0	NO

Wage for standard/contracted hours: (Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)	Legal Maximum Per Day: null Per Week: null Per Month: 17002.12	Actual Per Day: 567 Per Week: 3967 Per Month: 17002.12	NO
Overtime wage: (Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)	Legal Maximum Per Day: null Per Week: null Per Month: null	Actual Per Day: 0 Per Week: 0 Per Month: 0	NO
<b>Wages Analysis:</b>			
Were accurate records shown at the first request?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Sample Size Checked (State number of worker records checked and from which weeks/months – should be current, peak, and random/low. Please see SMETA Best Practice Guidance and Measurement Criteria)	10 employees' attendance records and payroll records of April 2024 (last paid month), January 2024 (random month) and November 2023 (random month) were reviewed.		
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.	17002.12		
Please indicate the breakdown of workforce per earnings	0.0% of workforce earning under minimum wage 62.0% of workforce earning minimum wage 38.0% of workforce earning above minimum wage		
Bonus Scheme found: Please specify details:	Bonus Scheme found: No bonus payment was done. 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.	Legal deductions 1. Tax 2. Social insurance		
Please list all deductions that have not been made.	1. Meal 2. Transportation		
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		



<p>Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>The business commenced operations on January 26, 2023. However, due to irregular timekeeping, time and payment records prior to November 1, 2023, cannot be verified. As of November 1, 2023, regular timekeeping has been established, and records of time and payments after this date have been verified.</p>
<p>Is there a defined living wage: This is not normally minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details:</p>
<p>If yes, what was the calculation method used.</p>	<p><input type="checkbox"/> ISEAL/Anker Benchmarks <input type="checkbox"/> Asia Floor Wage</p> <p><input type="checkbox"/> Figures provided by Unions <input type="checkbox"/> Living Wage Foundation UK</p> <p><input type="checkbox"/> Fair Wear Wage Ladder <input type="checkbox"/> Fairtrade Foundation</p> <p><input type="checkbox"/> Other – please give details:</p>
<p>Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>Annually review of wages</p>
<p>Are workers paid in a timely manner in line with local law?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>Is there evidence that equal rates are being paid for equal work:</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details:</p> <p>It is confirmed through employee and management interviews and document review that equal rates are paid for equal work.</p>
<p>How are workers paid:</p>	<p><input checked="" type="checkbox"/> Cash <input type="checkbox"/> Cheque</p> <p><input checked="" type="checkbox"/> Bank Transfer <input type="checkbox"/> Other</p>

Non-Compliance		Evidence
<a href="#">[Back to findings summary]</a>		
<b>Non-Compliance</b>		
Status	OPEN	
Reference	ZAF600473354	
Clause	5 - Living Wages are Paid	
Issue Title	423 - Compulsory insurance (e.g. social insurance, accident insurance etc.) not paid - systemic	
Subcategory	Benefits & Insurance	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input checked="" type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	<p>In accordance with 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. In accordance with 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.</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	It was noted that legal minimum part of the wages of the employees was paid through the bank over	

compliance	the official payroll and reported to the Social Security Institution. The remaining part of the wages and overtime wages were paid in cash and were not reported to the Social Security Institution. All records were presented to the auditors during the audit process. It was noted that the payments were made correctly and on time. (İşletmede çalışanların ücretlerinin asgari kısmı resmi bordo üzerinden banka aracılığıyla ödenmektedir ve Sosyal Sigortalar Kurumuna bildirilmektedir. Kalan ücretler ve fazla mesailer elden ödenmektedir ve Sosyal sigortalar Kurumuna bildirilmemektedir. Tüm kayıtlar denetim sürecinde denetçilere sunulmuştur. Ödemelerin doğru ve zamanında 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	It is recommended that the social security contributions of the employees be made on the basis of the actual paid total wages (regular + overtime). (Çalışanların sosyal sigorta prim ödemelerinin gerçek ödenen toplam maaş (normal + fazla mesai) üzerinden yapılması önerilir.)	

Non-Compliance		Evidence
<a href="#">[Back to findings summary]</a>		
<b>Non-Compliance</b>		
Status	OPEN	
Reference	ZAF600473358	
Clause	5 - Living Wages are Paid	
Issue Title	406 - Unable to verify wages due to missing/ incomplete/ inconsistent records	
Subcategory	Record keeping and documentation	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input checked="" type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	In accordance with the Turkish Regulation on Working Hours Related to Labor Law, No: 25425, Date: 06.04.2004, Art. 9; The employer should document the working hours of employees appropriately.	
ETI code	5.1 - Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.	
Explanation to the non compliance	<p>The business commenced operations on January 26, 2023. However, due to irregular timekeeping, time and payment records prior to November 1, 2023, cannot be verified. As of November 1, 2023, regular timekeeping has been established, and records of time and payments after this date have been verified. (İşletme 26.01.2023 tarihinde faaliyete başlamıştır. Ancak 1 Kasım 2023 tarihine kadar zaman kayıtları düzenli olarak tutulmadığı için bu tarih öncesi zaman ve ödeme kayıtları doğrulanamamıştır. Ancak 1 Kasım 2023 tarihi itibarıyla zaman kayıtları düzenli olarak tutulmaya başlanmıştır ve bu tarih sonrası zaman ve ödeme kayıtları doğrulanmıştır.)</p>	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended to maintain time records regularly. (Zaman kayıtlarının düzenli bir şekilde	

	tutulması önerilir.)
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Good Example	Evidence																		
<p><a href="#">[Back to findings summary]</a></p> <table border="1" style="width: 100%;"> <thead> <tr> <th colspan="2">Good Example</th> </tr> </thead> <tbody> <tr> <td>Status</td> <td>OPEN</td> </tr> <tr> <td>Reference</td> <td>ZAF600473359</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 &amp; 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>Food and transportation is provided free of charge to all employees.</td> </tr> <tr> <td>Evidence</td> <td>Employee/management interviews</td> </tr> </tbody> </table>		Good Example		Status	OPEN	Reference	ZAF600473359	Clause	5 - Living Wages are Paid	Issue Title	429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport	Subcategory	Benefits & Insurance	New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	Explanation to the good example	Food and transportation is provided free of charge to all employees.	Evidence	Employee/management interviews
Good Example																			
Status	OPEN																		
Reference	ZAF600473359																		
Clause	5 - Living Wages are Paid																		
Issue Title	429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport																		
Subcategory	Benefits & Insurance																		
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over																		
Explanation to the good example	Food and transportation is provided free of charge to all employees.																		
Evidence	Employee/management interviews																		

**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;  
From 08:00 to 18:30 (including 40 minutes lunch break and 2x15 and 2X10 minutes tea break) x 5 days

10 employees' attendance records and payroll records of April 2024 (last paid month), January 2024 (random month) and November 2023 (random month) were reviewed.

All overtime work is voluntary.

**Evidence examined:**

Attendance records  
Employee and management interviews

**Any other comments:**

None

**Working hours' analysis**

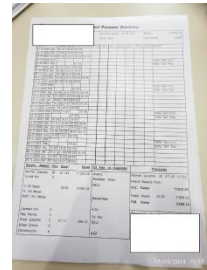
**Systems & Processes**

What timekeeping systems are used?	There is face scanning, finger print attendance system in the facility .
Is sample size same as in wages section?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  Please give details:
Are standard/contracted working hours defined in all contracts/employment agreements? (If no, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Are there any other types of contracts/employment agreements used?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week? (If yes, please detail hours, %, types of workers affected and frequency.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?	<input checked="" type="checkbox"/> 1 in 7 days <input type="checkbox"/> 2 in 14 days <input type="checkbox"/> No (please explain)
Is this allowed by local law?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Maximum number of days worked without a day off (in sample):	6
<b>Standard/Contracted Hours worked</b>	
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
<b>Overtime Hours worked</b>	
Actual overtime hours worked in sample (State per day/week/month)	Highest OT hours : April 2024: 2 hours /day, 14 hours /week, 43 hours/ month January 2024: 8.18 hours /day, 14 hours /week, 42 hours / month November 2023: 4.5 hours /day, 14 hours/week, 41 hours / month
Combined hours (standard or contracted + overtime hours = total) over 60 found?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: Combined hours (standard or contracted + overtime hours = total) over 60 was not found
Approximate percentage of total workers on highest overtime hours:	35.0%
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
<b>Overtime premium</b>	
Are the correct legal overtime premiums paid? (Please give details of normal day overtime premium as a % of standard wages)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A - there is no legal requirement to OT premium Please give details: 150% for overtime in weekdays and Saturday. Overtime premium for Sunday and national/religious holidays is 200%.

Is overtime paid at a premium?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No All employees who work overtime is paid monthly in accordance with the law.% of workers: 100% Frequency: Monthly
If the site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant.	<input type="checkbox"/> No <input type="checkbox"/> Consolidated pay <input type="checkbox"/> Collective Bargaining agreements <input checked="" type="checkbox"/> Other
Please give details	The facility pays at least 150% OT premium.
If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant. (Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other)	<input type="checkbox"/> Overtime is voluntary <input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week is voluntary <input type="checkbox"/> Safeguards are in place to protect worker's health and safety <input type="checkbox"/> Site can demonstrate exceptional circumstances <input checked="" type="checkbox"/> Other reasons (please specify)
Please give details	There is no 60 hours exceeding
Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other	There is no 60 hours exceeding
Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No



Non-Compliance		Evidence																								
[Back to findings summary]																										
<table border="1"> <thead> <tr> <th colspan="2">Non-Compliance</th> </tr> </thead> <tbody> <tr> <td>Status</td> <td>OPEN</td> </tr> <tr> <td>Reference</td> <td>ZAF600473355</td> </tr> <tr> <td>Clause</td> <td>6 - Working Hours are not Excessive</td> </tr> <tr> <td>Issue Title</td> <td>470 - Working hours exceed what is allowed by law or collective bargaining agreement - isolated</td> </tr> <tr> <td>Subcategory</td> <td>Excessive hours</td> </tr> <tr> <td>New or carried over?</td> <td><input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over</td> </tr> <tr> <td>Root cause</td> <td><input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input checked="" type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other</td> </tr> <tr> <td>Root cause - Other</td> <td></td> </tr> <tr> <td>Local law issue</td> <td>REGULATION ON WORKING HOURS RELATED TO THE LABOR LAW (06.04.2004) No: 25425, Article 4 — In general, the working hours are a maximum of forty-five hours per week. Unless otherwise agreed, this period shall be divided equally among the working days of the week in the workplaces. In workplaces where work is partially done on one of the working days of the week, after deducting this period from the weekly working time, the daily working hours are determined by dividing the working hours by the number of working days. The daily working hours shall not exceed 11 hours regardless of the form of employment.</td> </tr> <tr> <td>ETI code</td> <td>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.</td> </tr> <tr> <td>Explanation to the non compliance</td> <td>It was noted that the total daily working hours (regular + overtime) of some of the employees exceeded the legal limit of 11 hours a day during peak periods. (Ironing, packing and linking sections) April 2024: None January 2024: 4 out of 10 employees work max 4 times, max 17:18 hours November 2023: 2 out of 10 employees max 5 times, max 13:50 hours (İşletmede, çalışanlardan bazılarının günlük toplam çalışma saatleri (normal+fazla mesai) yoğun dönemlerde, yasal sınır olan 11 saati aşmaktadır. (Ütuleme, paketleme ve bağlama bölümleri) Nisan 2024: Yok Ocak 2024: 10 çalışandan 4'ü en fazla 4 kez, en fazla 17:18 saat çalışıyor Kasım 2023: 10 çalışandan 2'si maksimum 5 kez,</td> </tr> </tbody> </table>		Non-Compliance		Status	OPEN	Reference	ZAF600473355	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 type="checkbox"/> Lack of workers <input type="checkbox"/> Other	Root cause - Other		Local law issue	REGULATION ON WORKING HOURS RELATED TO THE LABOR LAW (06.04.2004) No: 25425, Article 4 — In general, the working hours are a maximum of forty-five hours per week. Unless otherwise agreed, this period shall be divided equally among the working days of the week in the workplaces. In workplaces where work is partially done on one of the working days of the week, after deducting this period from the weekly working time, the daily working hours are determined by dividing the working hours by the number of working days. The daily working hours shall not exceed 11 hours regardless of the form of employment.	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	It was noted that the total daily working hours (regular + overtime) of some of the employees exceeded the legal limit of 11 hours a day during peak periods. (Ironing, packing and linking sections) April 2024: None January 2024: 4 out of 10 employees work max 4 times, max 17:18 hours November 2023: 2 out of 10 employees max 5 times, max 13:50 hours (İşletmede, çalışanlardan bazılarının günlük toplam çalışma saatleri (normal+fazla mesai) yoğun dönemlerde, yasal sınır olan 11 saati aşmaktadır. (Ütuleme, paketleme ve bağlama bölümleri) Nisan 2024: Yok Ocak 2024: 10 çalışandan 4'ü en fazla 4 kez, en fazla 17:18 saat çalışıyor Kasım 2023: 10 çalışandan 2'si maksimum 5 kez,	 <p><u>11 saat.jpg</u></p>
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	maksimum 13:50 saat	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended to limit employees' daily total (regular+overtime) working hours to 11 hours. (Lütfen çalışanların günlük toplam (normal+fazla mesai) çalışma saatini 11 saat ile sınırlayınız.)	

Non-Compliance		Evidence
<a href="#">[Back to findings summary]</a>		
<b>Non-Compliance</b>		
Status	OPEN	
Reference	ZAF600473357	
Clause	6 - Working Hours are not Excessive	
Issue Title	463 - Unable to verify working hours due to missing/ incomplete/ inconsistent records	
Subcategory	Hours - Record keeping and management systems	
New or carried over?	<input checked="" type="checkbox"/> New <input type="checkbox"/> Carried Over	
Root cause	<input type="checkbox"/> Training <input checked="" type="checkbox"/> System <input checked="" type="checkbox"/> Costs <input type="checkbox"/> Lack of workers <input type="checkbox"/> Other	
Root cause - Other		
Local law issue	In accordance with the Turkish Regulation on Working Hours Related to Labor Law, No: 25425, Date: 06.04.2004, Art. 9; The employer should document the working hours of employees appropriately.	
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 business commenced operations on January 26, 2023. However, due to irregular timekeeping, time records prior to November 1, 2023, cannot be verified. As of November 1, 2023, regular timekeeping has been established, and records of attendance after this date have been verified. (İşletme 26.01.2023 tarihinde faaliyete başlamıştır. Ancak 1 Kasım 2023 tarihine kadar zaman kayıtları düzenli olarak tutulmadığı için bu tarih öncesi zaman kayıtları doğrulanamamıştır. Ancak 1 Kasım 2023 tarihi itibarıyla zaman kayıtları düzenli olarak tutulmaya başlanmıştır ve bu tarih sonrası zaman kayıtları doğrulanmıştır.)	
Follow up method	<input checked="" type="checkbox"/> Follow up audit <input type="checkbox"/> Desktop audit	
Timescale	<input type="checkbox"/> Immediate <input type="checkbox"/> 30 days <input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days <input type="checkbox"/> 180 days <input type="checkbox"/> 365 days <input type="checkbox"/> Other	
Actions	It is recommended to maintain time records regularly. (Zaman kayıtlarının düzenli bir şekilde tutulması önerilir.)	

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**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:**

Employees state that they are paid fair wages and treated equally. Based on employee interviews, management interview and document review, 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.

**Evidence examined:**

Personnel files  
Pay slips  
Disciplinary policy  
Social compliance policy  
Employee & management interviews

**Any other comments:**

None

Gender breakdown of Management + Supervisors (Include as one combined group)	Male: 79.0%	Female: 21.0%
Number of women who are in skilled or technical roles (e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst)	0	
Is there any evidence of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation?	<input type="checkbox"/> Hiring  <input type="checkbox"/> Promotion	<input type="checkbox"/> Compensation  <input type="checkbox"/> Termination or retirement  <input checked="" type="checkbox"/> No evidence of discrimination found
Please give details	There is no evidence of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.	
<b>Professional Development</b>		
What type of training and development are available for workers?	The business provides only legally required training.	
Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria? (If no, please provide details)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

**8 - Regular Employment Is Provided**  
[Summary of Findings]

**8: Compliance Requirements**

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

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

Additional Elements: Responsible Recruitment

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

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

8.5 Employment agencies must only supply workers registered with them.

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

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

**Current Systems and Evidence Examined**

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

**Current Systems:**

Employees' labour contracts are available in their personnel files.  
Labour contracts are in accordance with the laws and regulations.  
A copy of the employment contract is given to employees.  
All employees are registered with the social security institution.

**Evidence examined:**

Personnel files, labour contracts, social security records  
Management & employee interviews.

**Any other comments:**

None

**Responsible Recruitment**

**All Workers**

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

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

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

- Yes  No

**Migrant Workers**

Type of work undertaken by migrant workers:

There are no migrant workers.

Please give details about recruitment agencies for migrant workers:	Number of (in country) recruitment agencies used: 0 Number of (outside of local country) recruitment agencies used: 0
Are migrant workers' voluntary deductions (such as for remittances) confirmed in writing by the worker and is evidence of the transaction supplied by the facility to the worker?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: There are no migrant workers.
Is there any observation on this finding?	There are no migrant workers.
Are any migrant workers in skilled, technical or management roles? (This should include all migrant workers including permanent workers, temporary and/or seasonal workers)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Non-employee workers</b>	
<b>Recruitment Fees</b>	
Are there any fees?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>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.)</b>	
Number of agencies used (average):	0
Please provide the names of agencies if applicable	N/A
Were agency workers' age / pay / hours included within the scope of this audit?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Were sufficient documents for agency workers available for review?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is there a legal contract agreement with all agencies?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: There are no agencies
Does the site have a system for checking labour standards of agencies?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: There is no agency employee in the facility.
<b>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.)</b>	
Any contractors on site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: There are no contractors
Do all contractor workers understand their terms of employment?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Please give details: There are no contractors

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

**8A: Compliance Requirements**

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

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

**Current Systems and Evidence Examined**

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

**Current Systems:**

The facility does not work with any subcontractors.

**Evidence examined:**

Production records  
Management interview  
Employee interviews  
Document review

**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 is no evidence of any physical abuse, verbal abuse, harsh discipline measures, threat of physical abuse, sexual abuse or any other forms of harassment.  
 Disciplinary regulation is compliant with the legal requirements.

**Evidence examined:**

Disciplinary regulation  
 Personnel files  
 Suggestion boxes  
 Employee interviews  
 Prevention of harassment and abuse policy  
 Internal grievance procedure  
 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 is 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 type="checkbox"/> Communities <input checked="" type="checkbox"/> Suppliers <input type="checkbox"/> Other
Please provide grievance mechanism details	There is a grievance mechanism in place for workers and suppliers.
Are there any open disputes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  Please give details:

<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 Please give details:</p>
<p>Is there a published and transparent disciplinary procedure?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 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 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 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 is no migrant worker.

**Evidence examined:**

ID copies and social security registrations of the sampled employees.

**Any other comments:**

None

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

**10B4: Compliance Requirements**

10.B4.1 Businesses as a minimum must meet the requirements of local and national laws related to environmental standards.

10.B4.2 Where it is a legal requirement, businesses must be able to demonstrate that they have the relevant valid permits including for use and disposal of resources e.g. water, waste etc.

10.B4.3 Businesses shall be aware of their end client’s environmental standards/code requirements

10.B4.4 Suppliers should have an environmental policy, covering their environmental impact, which is communicated to all appropriate parties, including its own suppliers.

10.B4.5 Suppliers shall be aware of the significant environmental impact of their site and its processes.

10.B4.6 The site should measure its impacts, including continuous recording and regular reviews of use and discharge of natural resources e.g. energy use, water use (see 4–pillar audit report and audit checks for details).

10.B4.7 Businesses shall make continuous improvements in their environmental performance.

10.B4.8 Businesses shall have available for review any environmental certifications or any environmental management systems documentation

10.B4.9 Businesses should have a nominated individual responsible for co-ordinating the site’s efforts to improve environmental performance.

**10B4: Guidance for Observations**

10.B4.10 Suppliers should have completed the appropriate section of the SAQ and made it available to the auditor.

10.B4.11 Has the site recently been subject to (or pending) any fines/prosecutions for noncompliance to environmental regulations.

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

**Current Systems and Evidence Examined**

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

**Current Systems:**

The facility has an environmental policy.  
The facility is aware of clients’ and environmental requirements.  
The hazardous wastes are sent to authorized and licensed firms.  
Environmental permit of the facility is available.

**Evidence examined:**

Facility tour  
Document review  
Employee interview

**Any other comments:**

None

**Environmental Analysis**

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

Mehmet Guner- ENVIRONMENT RESPONSIBLE

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: The facility has conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks.
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: The site does not have a recognized environmental system certification such as ISO 14000 or equivalent.
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: Environmental policy addresses the key impacts from their operations and their commitment to improvement.
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: There are no other sustainability systems present such as Chain of Custody, Forest Stewardship Council (FSC), Marine Stewardship Council (MSC).
Have all legally required permits been shown?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: All legally required permits were provided.
Is there a documentation process to record hazardous chemicals used in the manufacturing process?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable Please give details: The facility keeps the records of hazardous chemicals used in the manufacturing process. SDS documents are available for those chemicals.
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 and legislation regarding environmental and chemical issues are followed and monitored.
Facility has reduction targets in place for environmental aspects e.g. water consumption and discharge, waste, energy and green-house gas emissions:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility monitors the use of energy resources. The company representative stated that they are working on reducing the use of resources.

Facility has evidence of waste recycling and is monitoring volume of waste that is recycled.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: The facility delivers some of its non-hazardous wastes to recycling companies.
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: Environmental issues are monitored by Mehmet Guner-ENVIRONMENT RESPONSIBLE
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: The facility does not work with subcontractors

Usage/Discharge analysis		
Criteria	Previous year: 2023	Current year: 2024
Electricity Usage: Kw/hrs	196126	58008
Renewable Energy Usage: Kw/hrs	0	0
Gas Energy Usage: Kw/hrs	427134	151706
Has site completed any carbon Footprint Analysis?	No	No
If Yes, please state result		
Water Sources	local water authority.	local water authority.
Water Volume Used	1159	368
Water Discharged	local water authority.	local water authority.
Water Volume Discharged	1159	368
Water Volume Recycled	0	0
Total waste produced	24000	8000
Total hazardous waste produced	0	0
Waste to recycling	24000	8000
Waste to landfill	0	0
Waste to other	0	0
Total Product Produced	251500	65500

**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 its client's business code requirements for business practices.  
 The facility has a written business ethics policy.  
 Anti-corruption and bribery policies are available.

**Evidence examined:**

Facility policies  
 Management interview  
 Employee interviews

**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 it is communicated through notice boards internally / through meetings and e-mails 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: The facility gives trainings to the relevant personnel on business ethics issues.</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 is revised and renewed when deemed necessary.</p>
<p>Does the site require third parties including suppliers to complete their own business ethics training</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Please give details: The facility does not require third parties including suppliers to complete their own business ethics training.</p>



## Attachments



LRQA-TR-SMTA-273094-PHOTOS-NURNISRA-  
16.05.2024.pdf



LRQA-TR-SMTA-273094-SIGNED CAP-NURNISRA-  
16.05.2024.pdf



For more information visit: [Sedexglobal.com](https://www.sedexglobal.com)

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

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

**[Click here for Buyer \(A\) & Buyer/Supplier \(A/B\) members:](#)**

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**[Click here for Supplier \(B\) members:](#)**

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