SMETA

Sedex Members Ethical Trade Audit Report

Version 6.1

Audit Details			
Sedex Company Reference: *(only available on Sedex System)*	ZC1023147	Sedex Site Reference: *(only available on Sedex System)*	ZS406616512
Business name (Company name):	ender tekstil sanayi ve ticaret limited sirketi		
Site name:	ender textile limited company		
Site address:	pinarkent mahallesi cafer sadik abalioglu bulvari denizli 20145 TR	Country:	TR
Site contact and job title:	BULENT KALINOMUZ- / RESPONSIBLE OF ACCOUNTING&PERSONNEL		
Site phone:	2582865248	Site e-mail:	ozan@endertekstil.com
SMETA Audit Pillars:	☑ Labour Standards ☑ Health and Safety (plus Environment 2-Pillar) ☐ Environment 4-pillar ☐ Business Ethics		
Date of Audit:	2024-07-31		

Audit Company Name:
Intertek Turkey

Audit Conducted By					
Affiliate Audit Company	☑	Purchaser	☐	Retailer	☐
Brand owner	☐	NGO	☐	Trade Union	☐
Multi-stakeholder	☐	Combined Audit (select all that apply)			

Audit Content:

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

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

2-Pillar SMETA Audit

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

4-Pillar SMETA

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

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

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

SMETA Declaration

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

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

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

Auditor Team			
Lead Auditor:	SEBLA EROGLU	APSCA Number:	21702600
Additional Auditors:			
Date of declaration:	2024-07-31		

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:	BULENT KALINOMUZ-
Title:	RESPONSIBLE OF ACCOUNTING&PERSONNEL
Date of declaration:	2024-07-31
Comments: *Any exceptions to this must be recorded here (e.g. different sample size):* *Sampled wage records from the past 5 months were provided for review (5 months only since the operation for digital thermometer just started last Sep 2020).* *The audit took 2.0 man-days (9AM-6PM per day). Audit time was extended until 8PM due to the extent of documentation; this was agreed upon with the factory representatives*	
NONE	

Summary of Findings

Issue *(please click on the issue title to go direct to the appropriate audit results by clause)*	Area of Non-Conformity		Number of issues			Findings
	ETI	Local Law	NC	Obs	GE	
0A - Universal rights covering UNGP	0.A.1		1	0	0	NC - ZAF600569541
0B - Management Systems and code implementation			0	0	0	
1 - Freely chosen employment			0	0	0	
2 - Freedom of association and right to collective bargaining are respected			0	0	0	
3 - Working conditions are safe and hygienic	3.1		1	0	0	NC - ZAF600569542
4 - Child labour shall not be used			0	0	0	
5 - Living wages are paid	5.1 5.1 5.1	§1 §2	3	0	1	NC - ZAF600569543 NC - fb32b600-5459-4183-b499-eed1721c78b1 NC - eda6ce4f-3d25-4088-9e54-dc329f99d146 GE - c447a1e8-2bce-46a1-bff8-8f4b3aee7643
6 - Working hours are not excessive	6.1		1	0	0	NC - ZAF600569544
7 - No discrimination is practiced			0	0	0	
8 - Regular employment is provided			0	0	0	
8A - Subcontracting and homeworking			0	0	0	
9 - No harsh or inhumane treatment is allowed			0	0	0	
10A - Entitlement to work and immigration			0	0	0	
10B2 - Environment 2–pillar			0	0	0	
10B4 - Environment 4–pillar			0	0	0	
10C - Business ethics 4-pillar			0	0	0	

Local Law Issues

Issue	Description
§1	Turkish Labor Law # 4857 / 22.5.2003 Repealed provisions; Article 120: Other articles were repealed except for the 14th article of the Labor Law dated 25.8.1971 and numbered 1475. Official Gazette Date: 01.09.1971 Official Gazette Number: 13943 Article 14 (Changes on 29/7/1983 – 2869/3. Art): In the calculation of the compensation mentioned in Article 13 and the wage that will be the basis for the severance pay in this article, the money provided to the worker and the benefits arising from the contract and law that can be measured in money are also taken into consideration.

§2	ILO General principles and operational guidelines for fair recruitment and Definition of recruitment fees and related costs: For the purpose of this definition of recruitment fees and related costs, the definitions of the General Principles and Operational Guidelines apply. The term “workers” includes jobseekers. LAW: OCCUPATIONAL HEALTH AND SAFETY LAW#6331(20/6/2012) ARTICLE 15 – (1) The employer does the following: a) Ensures that the employees are subjected to health surveillance, by taking into account the health and safety risks that they would encounter at the workplace; b) In the following cases, they must ascertain that the employees' medical checkups are done: 1) When they start the job;2) When they change their job;3) When after repeated leaves because of an industrial accident, occupational disease or health issued, they request to return to the job;4) Throughout the employment, at regular interval as decided by the Ministry according to the qualifications of the employee, the nature of the work and the danger class of the workplace. ILO General principles and operational guidelines for fair recruitment and Definition of recruitment fees and related costs: For the purpose of this definition of recruitment fees and related costs, the definitions of the General Principles and Operational Guidelines apply. The term “workers” includes jobseekers.

Site Details

<table>
<tr><th colspan="5">Site Details</th></tr>
<tr><td>Company Name</td><td colspan="4">ender tekstil sanayi ve ticaret limited sirketi</td></tr>
<tr><td>Site Name</td><td colspan="4">ender textile limited company</td></tr>
<tr><td rowspan="2">GPS location
(if available)</td><td colspan="2">GPS Address:</td><td colspan="2">GPS Address: Pınarkent Mah. Cafer Sadık Abalıoglu Blv. No:33 Pamukkale / Denizli</td></tr>
<tr><td colspan="2">Coordinates:</td><td colspan="2">Latitude: 37°48'14.3"N
Longitude: 29°12'18.3"E</td></tr>
<tr><td>Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections</td><td colspan="4">OPENING AND OPERATING LICENSE, Date and No: 11.08.2010-no:174, no valid date</td></tr>
<tr><td>Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc</td><td colspan="4">TOWEL, BATHROBE AND HOME TEXTILE Main processes are warehousing, sewing, ironing, cutting, sizing and weaving..</td></tr>
<tr><td>Site description:
(Include size, location, and age of site. Also, include structure and number of buildings)</td><td colspan="4">ENDER TEKSTIL SAN VE TIC LTD STI. had been established in 1994 in Denizli as a manufacturer of Towel, bathrobe and home textile There was 1 building available, details are as below;</td></tr>
<tr><td rowspan="4">Structure and number of buildings</td><td colspan="2">Building Name:</td><td colspan="2">Building 1</td></tr>
<tr><td>Floor</td><td colspan="2">Description</td><td>Remark</td></tr>
<tr><td>Entrance Floor</td><td colspan="2">Description Weaving, sizing administrative offices, maintenance room, warehouse.</td><td>NA</td></tr>
<tr><td>1ST Floor</td><td colspan="2">Offices, sewing lines,towel cutting section, packing units, lunch hall, doctor room.</td><td>NA</td></tr>
<tr><td>Visible structural integrity issues (large cracks) observed?</td><td colspan="4">☐ Yes ☑ No
Please give details:
NO OBSERVED</td></tr>
<tr><td>Does the site have a structural engineer evaluation?</td><td colspan="4">☑ Yes ☐ No
Please give details:
Facility has building permit. Date:21.10.2000 No:7</td></tr>
<tr><td>Site function</td><td colspan="4">☐ Agent ☑ Factory Processing/Manufacturer
☐ Finished Product Supplier ☐ Grower
☐ Homeworker ☐ Labour Provider
☐ Pack house ☐ Primary Producer
☐ Service Provider ☐ Sub-contractor</td></tr>
</table>

Months of peak season	
Process overview	The product manufactured at this site is towel and bathrobe production. Main processes are warehousing, sewing, ironing, cutting, sizing and weaving.
What form of worker representation is there on site?	☐ Union ☐ Worker Committee ☑ Other ☐ None
Please give details:	worker representative
Is there any night production work at the site?	☑ Yes ☐ No
Are there any on site provided worker accommodation buildings	☐ Yes ☑ No Please give details:
Are there any off site provided worker accommodation buildings	☐ Yes ☑ No Please give details:
Were all site provided accommodation buildings included in this audit	☐ Yes ☑ No Please give details: N/A

Audit Parameters			
Time in and time out	Day 1		
	In	09:00	
	Out	17:30	
Audit type:	PERIODIC		
Was the audit announced?	ANNOUNCED		
Was the Sedex SAQ available for review?	Yes		
Any conflicting information SAQ/Pre-Audit Info to Audit findings?	No		
Who signed and agreed CAPR	BULENT KALINOMUZ- / RESPONSIBLE OF ACCOUNTING&PERSONNEL		
Is further information available	No		

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	Yes	No	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	No	No
Reason for absence at the opening meeting	There were 3 worker representatives at the facility. The worker representative could not attend the opening meeting because she/he was busy. There is no union in the facility. // İşletmede 3 çalışan temsilcisi vardır. Çalışan temsilcileri meşgul olduklarından açılış toplantısına katılamadılar. Firmada sendika bulunmamaktadır.		
Reason for absence during the audit	There were 3 worker representatives at the facility. One worker representative was present at the time of the audit. There is no union in the facility. // İşletmede 3 çalışan temsilcisi vardır. 1 çalışan temsilcisi ile görüşme yapılmıştır. Firmada sendika bulunmamaktadır.		
Reason for absence at the closing meeting	There were 3 worker representative at the facility. The worker representatives could not attend the closing meeting because she/he was busy. There is no union in the facility. // Türkiye'de çalışan komitesi mevcut değildir. İşletmede 3 çalışan temsilcisi vardır. Çalışan temsilcisi meşgul olduklarından kapanış toplantısına katılamadılar. Firmada sendika bulunmamaktadır.		

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	42	0	1	0	0	0	0	43
Worker numbers – female	23	0	1	0	0	0	0	24
Total	65	0	2	0	0	0	0	67
Number of Workers interviewed – male	2	0	1	0	0	0	0	3
Number of Workers interviewed – female	7	0	0	0	0	0	0	7
Total – interviewed sample size	9	0	1	0	0	0	0	10

Nationalities Structure		
Nationality of Management		
Please list the nationalities of all workers, with the three most common nationalities listed first.	Nationality 1: Turkish approx %: 100%	
Was this list completed during peak season?	☐ Yes ☑ No Please give details: no peak season noted	
Worker remuneration	Workers on piece rate:	0%
	Paid hourly:	100%
	Salaried:	0%
Payment cycle	Paid daily:	0%
	Paid weekly:	0%
	Paid monthly:	100%
	Other:	0%
	Details for other:	NA

Worker Interview Summary	
Were workers aware of the audit?	☑ Yes ☐ No
Were workers aware of the code?	☑ Yes ☐ No
Number of group interviews:	1 GROUP WITH 4 FEMALE 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.	☑ Yes ☐ No Please give details:
Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	☑ Yes ☐ No
In general, what was the attitude of the workers towards their workplace?	☑ Favorable ☐ Non-favourable ☐ Indifferent
What was the most common worker complaint?	NOTHING
What did the workers like the most about working at this site?	payments on time
Any additional comment(s) regarding interviews:	NONE
Attitude of workers to hours worked:	Employees were happy about working hours.
Is there any worker survey information available?	☐ Yes ☑ No Please give details:

Attitude of workers:
The general attitude of employee was positive. They were pleased about the attitude of managers and the working environment. They are always paid on time. There is no harassment, discrimination, abuse or forced labour.
Attitude of worker’s committee/union reps:
No negative comment was noted during the worker representative interview.
Attitude of managers:
Management was helpful during the audit process.

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

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
Current Systems:
Social compliance responsible is authorized: BULENT KALINOMUZ- RESPONSIBLE OF ACCOUNTING& PERSONNEL The facility has a procedure that explains how it monitors their stakeholders. The facility has grievance mechanism for both internal and external business partners The facility has social compliance policy and procedures that includes supplier management.
Evidence examined:
Social compliance policy, Authorization letter of social compliance responsible, Supplier chain mapping, Supplier and Subcontractors choosing and evaluating procedure, Grievance Mechanism Feedbacks, Management interview. Employees' interviews
Any other comments:
none

Policy statement that expresses commitment to respect human rights?	☑ Yes ☐ No Please give details: The facility has detailed social compliance policy that includes human rights.
Are the policies included in workers' manuals?	☑ Yes ☐ No Please give details: It is communicated in orientation trainings. Annual trainings are also provided, also posted at the facility
Does the business have a designated person responsible for implementing standards concerning Human Rights?	☑ Yes ☐ No Please give details: BULENT KALINOMUZ- RESPONSIBLE OF ACCOUNTING& PERSONNEL

Does the business have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter?	☑ Yes ☐ No Please give details: The facility has suggestion boxes placed at several places.
Does the grievance mechanism meet UNGP expectations? (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement)	☑ Yes ☐ No
Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?	☑ Yes ☐ No Please give details: The facility has detailed privacy procedures for worker's information. Also, the feedbacks getting from suggestion boxes are evaluated by the management in a confidential way.
Measuring Workplace Impact	
Annual worker turnover(Number of workers leaving in last 12 months as a % of average total number of workers on site over the year (annual worker turnover))	Last year 1.17% This year 0.36%
Current % quarterly (90 days) turnover(Number of workers leaving from the first of the 90 day period through to the last day of the 90 day period / [(number of employees on the 1st day of 90 day period + number of employees on the last day of the 90 day period) / 2])	0.25%
Annual % absenteeism(Number of days lost through job absence in the year / [(number of employees on 1st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year)	Last year 0.022% This year 0.024%
Quarterly (90 days) % absenteeism(Number of days lost through job absence in the period / [(Number of employees on 1st of the period + Number of employees on the last day of the period / 2] * Number of available workdays in the month)	0.02%
Are accidents recorded?	☑ Yes ☐ No Please give details: Accident are recorded by 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 0.0% 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)	0.01%	
Lost day work cases per 100 workers([(Number of lost days due to work accidents and work related injuries * 100) / Number of total workers)	Last year	0.0%
	This year	0.01%
% 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%

Non-Compliance	Evidence

[Back to findings summary]

Non-Compliance	
Status	OPEN
Reference	ZAF600569541
Clause	0A - Universal Rights covering UNGP
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?	☐ New ☑ Carried Over
Raised by audit	ZAA419809771
Root cause	☐ Training ☐ System ☐ Costs ☐ Lack of workers ☑ Other
Root cause - Other	N/A
ETI code	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.
Explanation to the non compliance	Based on the management & employee interview and document review; It has been observed that the company's own employees record their working hours using the card machine. However, it was determined that the person working on behalf of the catering company did not have an appropriate time recording system. For this reason, the time and payment records of the catering company employee could not be examined and verified. // Yönetim & çalışan görüşmesine göre ayrıca yapılan doküman incelemesine göre; İşletmenin kendi çalışanlarının kart makinasını kullanarak çalışma sürelerini kayıt altına aldıkları görülmüştür. Ancak işletmede yemek firması adına çalışan kişinin uygun bir zaman kayıt sistemi olmadığı tespit edilmiştir. Bu sebeple yemek şirketi çalışanının zaman ve ödeme kayıtları incelenememiş ve doğrulanamamıştır.
Follow up method	☑ Follow up audit ☐ Desktop audit
Timescale	☐ Immediate ☐ 30 days ☐ 60 days ☑ 90 days ☐ 120 days ☐ 180 days ☐ 365 days ☐ Other
Actions	Please ensure that all employees use the time record system correctly. // Lütfen tüm çalışanların doğru bir şekilde zaman kayıt cihazını kullanmalarını sağlayınız.

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

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
Current Systems:
The facility has disciplinary procedures and work rules. All posted onsite. All social compliance issues are managed and monitored internally. The facility management has already posted ETI Base code on notice boards. Overall responsibility for meeting the standards is taken by BULENT KALINOMUZ- RESPONSIBLE OF ACCOUNTING&PERSONNEL
Evidence examined:
Management interview Employees' interviews Training records Legal documents Site tour
Any other comments:
NONE

Management Systems	
In the last 12 months, has the site been subject to any fines/prosecutions for non–compliance to any regulations?	☐ Yes ☑ No Please give details: NONE
Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment & abuse?	☑ Yes ☐ No Please give details: Policies and procedures about reducing the risk of forced labour, child labour, discrimination and harassment & abuse are in place.
If Yes, is there evidence (an indication) of effective implementation? Please give details.	Policies exist for all areas (Forced labour, Health and Safety, Wages, Working Hours, and No harsh treatment, Environment, Business Ethics, Child Labour, Recruitment, Discrimination and Sub-contracting.), these are communicated to workers via poster.

Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?	☑ Yes ☐ No Please give details: These policy and procedures are communicated to all staff through posters.
If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details	☑ Yes ☐ No Please give details: Training records are available
Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits)?	☐ Yes ☑ No Please give details: NONE
Is there a Human Resources manager/department?	☑ Yes ☐ No BULENT KALINOMUZ- RESPONSIBLE OF ACCOUNTING&PERSONNEL
Is there a senior person /manager responsible for implementation of the code?	☑ Yes ☐ No Please give details: BULENT KALINOMUZ- RESPONSIBLE OF ACCOUNTING&PERSONNEL
Is there a policy to ensure all worker information is confidential?	☑ Yes ☐ No Please give details: All worker information is kept on their personnel files. These files are kept on Administration office. Privacy data acknowledgements are signed by each employee, document kept in employee files.
Is there an effective procedure to ensure confidential information is kept confidential?	☑ Yes ☐ No Please give details: There is a confidentiality & personal data protection policy.
Are risk assessments conducted to evaluate policy and procedure effectiveness?	☑ Yes ☐ No Please give details: Health and Safety Risk assessment includes policy and procedures effectiveness.
Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?	☑ Yes ☐ No Please give details: The facility performs a corrective action plan for the findings that addressed on risk assessment.
Does the facility have a policy/code which require labour standards of its own suppliers?	☑ Yes ☐ No Please give details: The facility has policy about labour standards and announced.
Land Rights	

Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?	☑ Yes ☐ No Please give details: The facility has a building. It has been observed that the license to open a business and work in the facility cover all departments.
Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?	☑ Yes ☐ No Please give details: They have enough knowledge about land rights.
Does the site have a written policy and procedures specific to land rights?	☐ Yes ☑ No Please give details: NA
Is there evidence that facility/site compensated the owner/lessor for the land prior to the facility being built or expanded?	☐ Yes ☑ No Please give details: NA
Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?	☐ Yes ☑ No Please give details: There is no land acquisition. In case a land acquisition, the facility applies to municipality and fulfil the obligations regarding environmental impact assessment, construction permit etc
Is there any evidence of illegal appropriation of land for facility building or expansion of footprint?	☐ Yes ☑ No Please give details: NA

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 facility has a policy against forced labour and the policy was reviewed by auditor. There was no forced or bonded labour at the company. Movement of employees at the facility were not limited. Employees have free access to toilets and drinkable water. Employment was freely chosen. Workers were free to leave and were not required to lodge deposits or ID papers with their employers.
Evidence examined:
Management interview Employee interviews Training records Disciplinary procedure Social compliance policy Forced labour policy
Any other comments:
NONE

Is there any evidence of retention of original documents, e.g. passports/ID' (If yes, please give details and category of workers affected)	☐ Yes ☑ No Please give details:
Is there any evidence of a loan scheme in operation (If yes, please give details and category of workers affected)	☐ Yes ☑ No Please give details:
Is there any evidence of retention of wages / deposits (If yes, please give details and category of workers affected)	☐ Yes ☑ No Please give details:
Are there any restrictions on workers' freedom to terminate employment?	☐ Yes ☑ No Please give details: NONE
If any part of the business is UK based or registered there & has a turnover over £36m, is there a published a 'modern day slavery statement?	☐ Yes ☐ No ☑ Not Applicable Please give details: NA

Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?	☐ Yes ☑ No Please give details: NONE
Does the site understand the risks of forced / trafficked / bonded labour in its supply chain	☑ Yes ☐ No ☐ Not Applicable Please give details: The facility has a detailed procedure regarding this issue.
Is the site taking any steps taking to reduce the risk of forced / trafficked labour?	☑ Yes ☐ No Please give details: The facility has a detailed procedure regarding this issue includes reducing the risk of forced/trafficked labour

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. There was an open-door policy in operation at the facility. Employees may appeal their grievances or suggestions directly to their supervisors. Also, employees stated that they can use suggestion boxes to express their opinions and they can share the issues with worker representative. There are 3 worker representatives for general working conditions.
Evidence examined:
Management interview Worker interview Worker representative interview Suggestion box records
Any other comments:
NONE

What form of worker representation/union is there on site? (Please add the name of the union or committee in the textbox)	☐ Union ☐ Worker Committee ☑ Other ☐ None
Other details:	Worker representatives, suggestion boxes, open-door policy
Is it a legal requirement to have a union?	☐ Yes ☑ No
Is it a legal requirement to have a worker's committee?	☐ Yes ☑ No
Is there any other form of effective worker/management communication channel? (Other than union/worker committee e.g. H&S, sexual harassment)	☑ Yes ☐ No Please give details: Worker representatives, suggestion boxes, open-door policy
Is there evidence of free elections?	☑ Yes ☐ No
Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	☐ Yes ☑ No Please give details: N/A. There is no union at the facility.
Name of union and union representative, if applicable:	NA

Is there evidence of free elections?	☐ Yes ☐ No ☑ Not Applicable
If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	Worker representative
Is there evidence of free elections?	☑ Yes ☐ No ☐ Not Applicable
Are all workers aware of who their representatives are?	☑ Yes ☐ No Please give details: Verified by employee interviews
Were worker representatives freely elected?	☑ Yes ☐ No
Date of last election:	2023-05-08
Do workers know what topics can be raised with their representatives?	☑ Yes ☐ No
Were worker representatives/union representatives interviewed?	☑ Yes ☐ No
If Yes, please state how many:	1.0
Please describe any evidence that union/worker's committee is effective? Specify date of last meeting; topics covered; how minutes were communicated etc.	There are 3 worker representatives at the facility. They checked suggestion box every month with management responsible. The suggestions are evaluated with management and announced to the employees.
Are any workers covered by Collective Bargaining Agreement (CBA)?	☐ Yes ☑ No

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

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
Current Systems:
. General Health and Safety management - Working environment is generally safe. - Risk assessment is up to date. - Emergency evacuation plans are provided in the facility. - Injury records are kept by facility. - Minutes of meetings meet regularly between the H&S committee (workers) and H&S manager, and each point is acted on. - There were adequate first aid kits in each production area, and they were well stocked. - There were enough first-aid certified employees. - There are contracted occupational doctor and H&S expert. 2. Fire Safety - Exits are clearly marked. - There are emergency exits from each work area - Firefighting equipment checks are up to date. - Fire alarm is provided and active. -The last two firefighting and evacuation drills were performed on 15.01.2024 and 14.06.2024 3. Electrical Safety - All electrical equipment, electricity panels, are maintained in good condition such as sockets, plugs, switches, and main fuse boards. - All electrical system is checked by competent engineers with compliant and up-to-date reports provided. 4. Chemical Safety - Necessary personal protective equipment are supplied for the employees. - Trainings are provided regularly with records maintained. 5. Hygiene - Potable water was freely available in all areas and test reports were up-to-date. - Enough clean toilets segregated by gender were available always to workers. - Health certificates for kitchen operators were up to date.
Evidence examined:

Facility tour, Health & Safety document, Training records and certificates, Fire equipment maintenance records, Fire drill records, Periodic inspections of work equipment, Health certificates for kitchen staff Interviews with workers
Any other comments:
none

Does the facility have general and occupational Health & Safety policies and procedures that are fit for purpose and are these communicated to workers?	☑ Yes ☐ No Please give details: The facility has Health & Safety Procedures, and these procedures are shared with employees via trainings.
Are the policies included in workers' manuals?	☑ Yes ☐ No Please give details: It is communicated in Health and Safety trainings to employees, also posted at site.
Are there any structural additions without required permits/inspections (e.g. floors added)?	☐ Yes ☑ No Please give details: None
Are visitors to the site informed on H&S and provided with personal protective equipment?	☑ Yes ☐ No Please give details: Personal protective equipment informations are provided by facility representative.
Is a medical room or medical facility provided for workers?(This section is to list evidence to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate))	☑ Yes ☐ No Please give details: Medical room is available.
Is there a doctor or nurse on site or there is easy access to first aider/ trained medical aid?	☑ Yes ☐ No Please give details: There are properly stuffed first aid kits, first aid certified employees and contracted occupational doctor.
Where the facility provides worker transport – is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?	☑ Yes ☐ No Please give details: Documents stating compliance are provided.
Is secure personal storage space provided for workers in their living space and is fit for purpose?	☐ Yes ☑ No Please give details: No accomodation is available.

Are H&S Risk assessments are conducted (including evaluating the arrangements for workers doing overtime e.g. driving after a long shift) and are there controls to reduce identified risk?	☑ Yes ☐ No Please give details: All included in the risk assessment report.
Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?	☑ Yes ☐ No Please give details: The facility has legal documents the environmental permit.
Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?	☐ Yes ☑ No Please give details: No banned chemicals is used.

Non-Compliance	Evidence
[Back to findings summary]	

Non-Compliance	
Status	CLOSED
Reference	ZAF600569542
Clause	3 - Working Conditions are Safe and Hygienic
Issue Title	147 - No / inadequate health and safety committee or representative(s) as required by law
Subcategory	Health & Safety Management
New or carried over?	☐ New ☑ Carried Over
Raised by audit	ZAA419809771
Resolved by audit	ZAA600079596
Root cause	☐ Training ☐ System ☐ Costs ☐ Lack of workers ☑ Other
Root cause - Other	N/A
ETI code	3.1 - A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.
Explanation to the non compliance	On the day of the audit, there were 77 employees and 1 worker representative. Based on this, 1 more employee representative is needed according to legal requirements.
Follow up method	☐ Follow up audit ☑ Desktop audit
Timescale	☐ Immediate ☐ 30 days ☑ 60 days ☐ 90 days ☐ 120 days ☐ 180 days ☐ 365 days ☐ Other
Actions	N/A
Additional comments	According to the employee & management interview held on the audit day and also according to the document review; In May 2023, it was determined that 3 employee representatives were elected with the participation of all employees and the relevant non-compliance was closed. // Denetim günü yapılan çalışan&yönetim görüşmesine göre ayrıca yapılan doküman incelemesine göre; Mayıs 2023'te tüm

	çalışanların katılımı ile 3 çalışan temsilcisi seçildiği tespit edilmiş ve ilgili uygunsuzluk kapatılmıştır. According to the employee & management interview held on the audit day and also according to the document review; In May 2023, it was determined that 3 employee representatives were elected with the participation of all employees and the relevant non-compliance was closed. // Denetim günü yapılan çalışan&yönetim görüşmesine göre ayrıca yapılan doküman incelemesine göre; Mayıs 2023'te tüm çalışanların katılımı ile 3 çalışan temsilcisi seçildiği tespit edilmiş ve ilgili uygunsuzluk kapatılmıştır.	

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:
According to the employees and management interview, minimum age in the facility is 20 No historical child labor was noted during the documents review. Employees' personnel files include recent photo and the age documentation, which is in the form of photocopied ID card.
Evidence examined:
ID Copies of employees, Personnel files, Child labor policy, Management and employee interviews, Faciltiy tour
Any other comments:
None

Legal age of employment:	15
Age of youngest worker found:	20
Are there children present on the work floor but not working at the time of audit?	☐ Yes ☑ No
Percentage of under 18's at this site (of total workers)	0.0%
Are workers under 18 subject to hazardous work assignments?	☐ Yes ☑ No Please give details: no under 18 years old

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:
Payslip is given to the employees. Wages are paid on 10th of each month. Pay slips were provided to all employees regularly. All employees are paid at least legal minimum wage. There was no employee under the legal minimum wage. Employees were informed with written and understandable information about their employment conditions and wages through labour contracts. No deduction applied for disciplinary reasons. - At least legal minimum wage was paid to all workers. - There were 3 worker representatives in the facility.(elected by employees) Overtime hours are as below: June 2024: No overtime noted in sample employees May 2024: Maximum 7.5 hours overtime noted in sample employees. October 2023: No overtime noted in sample employees Legal min wage: *Since July 1st, 2023: 13.414,5 TL (Gross); 11.402,32 TL (Net), *Since January 1st, 2024: 20.002 TL (Gross); 17.002 TL (Net) Meal and transportation are provided free of charge to all employees. (please refer GE list)
Evidence examined:
10 employees' wage records were reviewed for June 2024 (last paid month), May 2024 (random Month) and October 2023(random Month) were reviewed. 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: null Per Week: 45.0 Per Month: null	Actual Per Day: 9.0 Per Week: 45.0 Per Month: 225.0	NO

Overtime hours: (Maximum legal and actual overtime hours, please state if possible per day, week, and month)	Legal Maximum Per Day: 11.0 Per Week: null Per Month: null	Actual Per Day: 7.5 Per Week: 7.5 Per Month: 7.5	NO
Wage for standard/contracted hours: (Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)	Legal Maximum Per Day: null Per Week: null Per Month: 17002	Actual Per Day: 0 Per Week: 0 Per Month: 17002	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
Wages Analysis:			
Were accurate records shown at the first request?	☐ Yes ☑ No Based on the management & employee interview and document review; It has been observed that the company's own employees record their working hours using the card machine. However, it was determined that the person working on behalf of the catering company did not have an appropriate time recording system. For this reason, the time and payment records of the catering company employee could not be examined and verified.		
If No, why not?	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' wage records were reviewed for June 2024 (last paid month), May 2024 (random Month) and October 2023(random Month) were reviewed.		
Are there different legal minimum wage grades? If Yes, please specify all.	☐ Yes ☑ No		
If there are different legal minimum grades, are all workers graded and paid correctly?	☐ Yes ☐ No ☑ Not Applicable Please give details:		
For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum?	☐ Below legal min ☑ Meet ☑ Above		
Lowest actual wages found: Note: full time employees and please state hour / week / month etc.	Social insurance and taxes		
Please indicate the breakdown of workforce per earnings	0.0% of workforce earning under minimum wage 4.0% of workforce earning minimum wage 96.0% of workforce earning above minimum wage		
Bonus Scheme found: Please specify details:	Bonus Scheme found:none 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?	☑ Yes ☐ No		
Please list all deductions that have been made.	Social insurance and taxes		

Please list all deductions that have not been made.	Meal and tranportation
Were appropriate records available to verify hours of work and wages?	☐ Yes ☑ No
Were any inconsistencies found? (if yes describe nature)	☐ Yes ☑ No
Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)	☐ Yes ☑ No Please give details: It was verified with interviews that all worked times were reflected on the provided records.(except of catering employees.) Please refer to non compliance noted about catering employees.
Is there a defined living wage: This is not normally minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.	☐ Yes ☑ No Please give details:
If yes, what was the calculation method used.	☐ ISEAL/Anker Benchmarks ☐ Asia Floor Wage ☐ Figures provided by Unions ☐ Living Wage Foundation UK ☐ Fair Wear Wage Ladder ☐ Fairtrade Foundation ☐ Other – please give details:
Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).	☐ Yes ☑ No Please give details:
Are workers paid in a timely manner in line with local law?	☑ Yes ☐ No
Is there evidence that equal rates are being paid for equal work:	☑ Yes ☐ No Please give details: It was confirmed with worker interviews, worker agreement and time and wage records.
How are workers paid:	☐ Cash ☐ Cheque ☑ Bank Transfer ☐ Other

Non-Compliance	Evidence
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Non-Compliance	
Status	OPEN
Reference	ZAF600569543
Clause	5 - Living Wages are Paid
Issue Title	407 - Systematic failure to provide payslips with complete, accurate and understandable information to workers
Subcategory	Record keeping and documentation
New or carried over?	☐ New ☑ Carried Over
Raised by audit	ZAA419809771
Root cause	☐ Training ☐ System ☐ Costs ☐ Lack of workers ☑ Other
Root cause - Other	N/A
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	: Based on the management & employee interview and document review; It has been observed that the company's own employees record their working hours using the card machine. However, it was determined that the person working on behalf of the catering company did not have an appropriate time recording system. For this reason, the time and payment records of the catering company employee could not be examined and verified. // Yönetim & çalışan görüşmesine göre ayrıca yapılan doküman incelemesine göre; İşletmenin kendi çalışanlarının kart makinasını kullanarak çalışma sürelerini kayıt altına aldıkları görülmüştür. Ancak işletmede yemek firması adına çalışan kişinin uygun bir zaman kayıt sistemi olmadığı tespit edilmiştir. Bu sebeple yemek şirketi çalışanının zaman ve ödeme kayıtları incelenememiş ve doğrulanamamıştır.
Follow up method	☑ Follow up audit ☐ Desktop audit
Timescale	☐ Immediate ☐ 30 days ☐ 60 days ☑ 90 days ☐ 120 days ☐ 180 days ☐ 365 days ☐ Other
Actions	Please ensure that all employees use the time record system correctly. // Lütfen tüm çalışanların doğru bir

	şekilde zaman kayıt cihazını kullanmalarını sağlayınız.	

Non-Compliance	Evidence
[Back to findings summary]	

Non-Compliance	
Status	OPEN
Reference	fb32b600-5459-4183-b499-eed1721c78b1
Clause	5 - Living Wages are Paid
Issue Title	423 - Compulsory insurance (e.g. social insurance, accident insurance etc.) not paid - systemic
Subcategory	Benefits & Insurance
New or carried over?	☑ New ☐ Carried Over
Root cause	☐ Training ☑ System ☐ Costs ☐ Lack of workers ☐ Other
Root cause - Other	
Local law issue	Turkish Labor Law # 4857 / 22.5.2003 Repealed provisions; Article 120: Other articles were repealed except for the 14th article of the Labor Law dated 25.8.1971 and numbered 1475. Official Gazette Date: 01.09.1971 Official Gazette Number: 13943 Article 14 (Changes on 29/7/1983 – 2869/3. Art): In the calculation of the compensation mentioned in Article 13 and the wage that will be the basis for the severance pay in this article, the money provided to the worker and the benefits arising from the contract and law that can be measured in money are also taken into consideration.
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	Based on employee & management interview and document review; It was noted that the progress payment provided as transportation and meal is not included when calculating the severance allowance of employees who left the company. // Yapılan çalışan ve yönetim görüşmesi ve evrak incelemesine göre; Firmada işten çıkan personellerin kıdem tazminatı hesaplaması yapılırken yol ve yemek ücreti olarak sağlanan hak edişlerinin dahil edilmediği tespit edilmiştir.
Follow up method	☑ Follow up audit ☐ Desktop audit
Timescale	☐ Immediate ☐ 30 days ☐ 60 days ☐ 90 days ☐ 120 days ☐ 180 days ☑ ☐

	365 days	Other
Actions	Please ensure that all progress payments such as transportation and meal are included in the severance allowance of the employees. // Lütfen personellerin kıdem tazminatlarına yol, yemek gibi tüm hak edişlerinin dahil edilmesini sağlayınız.	

Non-Compliance	Evidence
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Non-Compliance	
Status	OPEN
Reference	eda6ce4f-3d25-4088-9e54-dc329f99d146
Clause	5 - Living Wages are Paid
Issue Title	415 - Workers are charged (including via wage deductions) for Personal Protective Equipment (PPE) or other essential work-related items
Subcategory	Deductions
New or carried over?	☑ New ☐ Carried Over
Root cause	☐ Training ☑ System ☐ Costs ☐ Lack of workers ☐ Other
Root cause - Other	
Local law issue	ILO General principles and operational guidelines for fair recruitment and Definition of recruitment fees and related costs: For the purpose of this definition of recruitment fees and related costs, the definitions of the General Principles and Operational Guidelines apply. The term “workers” includes jobseekers. LAW: OCCUPATIONAL HEALTH AND SAFETY LAW#6331(20/6/2012) ARTICLE 15 – (1) The employer does the following: a) Ensures that the employees are subjected to health surveillance, by taking into account the health and safety risks that they would encounter at the workplace; b) In the following cases, they must ascertain that the employees' medical checkups are done: 1) When they start the job;2) When they change their job;3) When after repeated leaves because of an industrial accident, occupational disease or health issued, they request to return to the job;4) Throughout the employment, at regular interval as decided by the Ministry according to the qualifications of the employee, the nature of the work and the danger class of the workplace. ILO General principles and operational guidelines for fair recruitment and Definition of recruitment fees and related costs: For the purpose of this definition of recruitment fees and related costs, the definitions of the General Principles and Operational Guidelines apply. The term “workers” includes jobseekers.
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	Based on employee & management interview and document review;; The management declared that they made an agreement with a healthcare institution as of 01.06.2024 and that the company paid from now on. However, it has been determined that the payment system is not working properly yet and some of the wages are paid by the employees and some by the company. For example; 12 employees have been employed in the last 2 months, and it has been determined that 8 of these employees are paid by the company, and 4 of them are paid by the employees themselves. // Yapılan çalışan ve yönetim görüşmesi ve evrak incelemesine göre; Firma 01.06.2024 tarihi itibari ile bir sağlık kuruluşu ile anlaşma yaptıklarını ve bundan sonra firmanın ödediklerini beyan etmiştir. Fakat ödeme sisteminin henüz tam olarak doğru çalışmadığı bir kısım ücretleri çalışanların bir kısım ücretleri firmanın ödediği tespit edilmiştir. Örneğin; son 2 ayda 12 çalışan işe girmiş, bu çalışanlardan 8'inin ücretini firma, 4'ünün ücretini çalışanların kendilerinin ödediği tespit edilmiştir..
Follow up method	☑ Follow up audit ☐ Desktop audit
Timescale	☐ Immediate ☐ 30 days ☐ 60 days ☐ 90 days ☐ 120 days ☐ 180 days ☑ 365 days ☐ Other
Actions	Please ensure that payments are made by the employer. // Lütfen ödemelerin işveren tarafından yapılmasını sağlayınız.

Good Example	Evidence
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Good Example	
Status	OPEN
Reference	c447a1e8-2bce-46a1-bff8-8f4b3aee7643
Clause	5 - Living Wages are Paid
Issue Title	429 - Company provides a range of additional benefits, including: free medical care on-site, holiday and other bonuses, free library, food subsidy, free transport
Subcategory	Benefits & Insurance
New or carried over?	☑ New ☐ Carried Over
Explanation to the good example	Meal and Transportation is provided free of charge to employees. // Yemek ve Servis çalışanlara ücretsiz olarak sağlanmaktadır.
Evidence	Management and employee interview // Yönetim ve çalışan görüşmesi

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; Employees worked from 08:30 to 19:00 with 60' lunch break and 15' X 2 tea breaks, 5 days a week (all sections except of lunch hall, weaving and sizing sections) For weaving and sizing production sections; Employees worked from 07:00 to 15:00/ from 15:00 to 23:00/ from 23:00 to 07:00 with 30' meal break, 6 days a week. (Sunday is rest day) Also there was only 1 catering firm in the facility. (no security firm worked in the facility.) (There was no effective time record system for catering employee. But from employee and management interview; employee worked from 08:00 to 16:00 with 30 minutes break on 6 days in a week.)
Evidence examined:
10 employees' wage records were reviewed for June 2024 (last paid month), May 2024 (random Month) and October 2023(random Month) were reviewed.
Any other comments:
none

Working hours' analysis	
Systems & Processes	
What timekeeping systems are used?	Time card record system for facility employees (except of catering employee)
Is sample size same as in wages section?	☑ Yes ☐ No Please give details:

Are standard/contracted working hours defined in all contracts/employment agreements? (If no, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements.)	☑ Yes ☐ No
Are there any other types of contracts/employment agreements used?	☐ Yes ☑ No
Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week? (If yes, please detail hours, %, types of workers affected and frequency.)	☐ Yes ☑ No
Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?	☑ 1 in 7 days ☐ 2 in 14 days ☐ No (please explain)
Is this allowed by local law?	☑ Yes ☐ No
Maximum number of days worked without a day off (in sample):	6
Standard/Contracted Hours worked	
Were standard working hours over 48 hours per week found? (If yes, % of workers & frequency)	☐ Yes ☑ No % of workers: null% Frequency:
Any local waivers/local law or permissions which allow averaging/annualised hours for this site? (If yes, please give details.)	☐ Yes ☑ No
Overtime Hours worked	
Actual overtime hours worked in sample (State per day/week/month)	June 2024: No overtime noted in sample employees May 2024: Maximum 7.5 hours overtime/ a day, 7.5 hours overtime/ a week 7.5 hours overtime/ a month noted in sample employees. October 2023: No overtime noted in sample employees
Combined hours (standard or contracted + overtime hours = total) over 60 found?	☐ Yes ☑ No Please give details: There was no combined hours (standard or contracted + overtime hours = total) over 60 hours noted found. But it could not verify for catering employees.
Approximate percentage of total workers on highest overtime hours:	40.0%
Is overtime voluntary? (Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements)	☑ Yes ☐ No ☐ Conflicting Information Please give details: overtime is voluntary. (Confirmed with worker interviews.)
Overtime premium	

Are the correct legal overtime premiums paid? (Please give details of normal day overtime premium as a % of standard wages)	☑ Yes ☐ No ☐ N/A – there is no legal requirement to OT premium Please give details: 150% for overtime in weekdays. Overtime premium for religious holidays and sundays is 200% (except of catering employee)
Is overtime paid at a premium?	☑ Yes ☐ No All employees who work overtime is paid monthly in accordance with the law. (except of catering employee)
If the site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant.	☐ No ☐ Consolidated pay ☐ Collective Bargaining agreements ☑ Other
Please give details	na
If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant. (Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other)	☐ Overtime is voluntary ☐ Onsite Collective bargaining allows 60+ hours/week is voluntary ☐ Safeguards are in place to protect worker's health and safety ☐ Site can demonstrate exceptional circumstances ☑ Other reasons (please specify)
Please give details	There is no practice over 60 hours – (except of catering employee)Please refer to NC.
Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other	Please refer to NC.
Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?	☐ Yes ☑ No
If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule?	☐ Yes ☑ No

Non-Compliance	Evidence

[Back to findings summary]

Non-Compliance	
Status	OPEN
Reference	ZAF600569544
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?	☐ New ☑ Carried Over
Raised by audit	ZAA419809771
Root cause	☐ Training ☐ System ☐ Costs ☐ Lack of workers ☑ Other
Root cause - Other	N/A
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	On the day of the audit, the payment records of the employees were seen through the sample made in the company, but the time records of the employees could not be seen. The company representative stated that the time registration system has not been working for a while. For this reason, the normal and overtime hours of these employees could not be verified from the records.
Follow up method	☑ Follow up audit ☐ Desktop audit
Timescale	☐ Immediate ☐ 30 days ☐ 60 days ☑ 90 days ☐ 120 days ☐ 180 days ☐ 365 days ☐ Other
Actions	Please ensure that all employees use the time record system correctly. // Lütfen tüm çalışanların doğru bir şekilde zaman kayıt cihazını kullanmalarını sağlayınız.

7 - No Discrimination is Practiced [Summary of Findings]
7: Compliance Requirements 7.1 There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
Current Systems:
There was no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, national origin, religion, age, gender, marital status, sexual orientation or political affiliation. No discrimination in any aspect according to interviews. No worker was required to do the examination of the hepatitis B virus and HIV. Gender divisions did not exist in the factory; both female and male workers were distributed in all types of work. There was no evidence of sexual harassment.
Evidence examined:
Personnel files Pay slips Disciplinary policy Company social compliance policy Employees' and management interviews
Any other comments:
NONE

Gender breakdown of Management + Supervisors (Include as one combined group)	Male: 89.0%		Female: 11.0%
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?	☐ Hiring ☐ Promotion	☐ Compensation ☐ Termination or retirement	☐ Access to training ☑ No evidence of discrimination found
Please give details	No evidence discrimination was observed during the employee interviews.		
Professional Development			
What type of training and development are available for workers?	Discrimination policy and procedure training are given to employees. Also, discipline rules are explained.		
Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria? (If no, please provide details)	☑ Yes ☐ No		

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

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
Current Systems:
All employees were registered to the social security. All employees are covered by labour contracts. Existing Labour contracts were in accordance with the laws and regulations.
Evidence examined:
Personnel files, employment contracts, social insurance records were checked. Management & employees' 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?	☑ Terms & Conditions presented ☑ Understood by workers ☑ Same as actual conditions
Did workers pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement? (If yes, please describe details and specific category(ies) of workers affected)	☑ Yes ☐ No Based on employee & management interview and document review; It was noted that the progress payment provided as transportation and meal is not included when calculating the severance allowance of employees who left the company.

If yes, check all that apply:	☐ Recruitment / hiring fees ☐ Application costs ☐ Placement fees ☐ Skills tests ☐ Medical screenings ☐ Work / resident permits ☐ Police clearance fees ☐ Any transport costs between work place and home ☐ New hire training / orientation fees ☐ Deposit bonds or other deposits ☐ Other (please specify)	☐ Service fees ☐ Recommendation fees ☐ Administrative, overhead or processing fees ☐ Certifications ☐ Passports/ID's ☐ Birth certificates ☐ Any transportation and lodging costs after employment offer ☐ Any relocation costs after commencement of employment ☑ Medical exam fees ☐ Any other non-monetary assets
If any checked, give details	The management declared that they made an agreement with a healthcare institution as of 01.06.2024 and that the company paid from now on. However, it has been determined that the payment system is not working properly yet and some of the wages are paid by the employees and some by the company. For example; 12 employees have been employed in the last 2 months, and it has been determined that 8 of these employees are paid by the company, and 4 of them are paid by the employees themselves	
Migrant Workers		
Type of work undertaken by migrant workers:	NO MIGRANT WORKER	
Please give details about recruitment agencies for migrant workers:	Number of (in country) recruitment agencies used: 0 Number of (outside of local country) recruitment agencies used: 0	
Are migrant workers' voluntary deductions (such as for remittances) confirmed in writing by the worker and is evidence of the transaction supplied by the facility to the worker?	☐ Yes ☑ No Please give details: NO MIGRANT WORKER	
Is there any observation on this finding?	NO MIGRANT WORKER	
Are any migrant workers in skilled, technical or management roles? (This should include all migrant workers including permanent workers, temporary and/or seasonal workers)	☐ Yes ☑ No	
Non-employee workers		
Recruitment Fees		
Are there any fees?	☐ Yes ☑ No	
Agency Workers (if applicable) (Workers sourced from a local agent who are not directly paid by the site, but paid by the agency. Usually the agencies are paid by the site and the wages of the individual workers are paid by the agency.)		

Number of agencies used (average):	0
Please provide the names of agencies if applicable	no agencies
Were agency workers' age / pay / hours included within the scope of this audit?	☐ Yes ☑ No
Were sufficient documents for agency workers available for review?	☐ Yes ☑ No
Is there a legal contract agreement with all agencies?	☐ Yes ☑ No Please give details: No agencies
Does the site have a system for checking labour standards of agencies?	☐ Yes ☑ No Please give details: agencies?
Contractors (Contractors in this context are generally individuals who supply several workers to a site. Usually the contractors are paid by the site and the wages of the workers are paid by the contractor. Common terms include, gang bosses, labor provider.)	
Any contractors on site?	☑ Yes ☐ No Please give details: There was 1 meal provider firm available in the facility.
If Yes, how many workers supplied by contractors?	2
Do all contractor workers understand their terms of employment?	☑ Yes ☐ No Please give details: All contractor workers were understand their terms of employment.
If Yes, please give evidence for contractor workers being paid per law	It was noted employee contracts are available as legal law request.

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 use outside subcontractor or homeworking for any production processes.
Evidence examined:
Production records Management interview Employee interview
Any other comments:
none

Summary of sub–contracting – if applicable	
Is there any sub-contracting at this site?	☐ Yes ☑ No
Summary of homeworking – if applicable	
Is homeworking used at this site?	☐ Yes ☑ No

9 - No Harsh or Inhumane Treatment is Allowed [Summary of Findings]
9: Compliance Requirements 9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited. 9.2 companies should provide access to a confidential grievance mechanism for all workers

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
Current Systems:
There was no evidence of any physical abuse or discipline, the threat of physical abuse, sexual or any other types of harassment or verbal abuse as well as any other forms of intimidation were not noted, as confirmed by the interviews. Disciplinary regulation was complaint with the legal regulations. No disciplinary action was taken.
Evidence examined:
Disciplinary regulation of the facility and the personnel files of the sampled employees were reviewed. Suggestion boxes check book was checked. Employee interview was conducted The relevant policy on prevention of harassment and abuse Internal grievance procedure documentation
Any other comments:
NONE

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

Does the site encourage its business partners (e.g. suppliers) to provide individuals and communities with access to effective grievance mechanisms (e.g. helplines or whistle blowing mechanism)	☑ Yes ☐ No Please give details:
Is there a published and transparent disciplinary procedure?	☑ Yes ☐ No Please give details:
If yes, are workers aware of these the disciplinary procedure?	☑ Yes ☐ No Please give details:
Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)?	☐ Yes ☑ No Please give details:

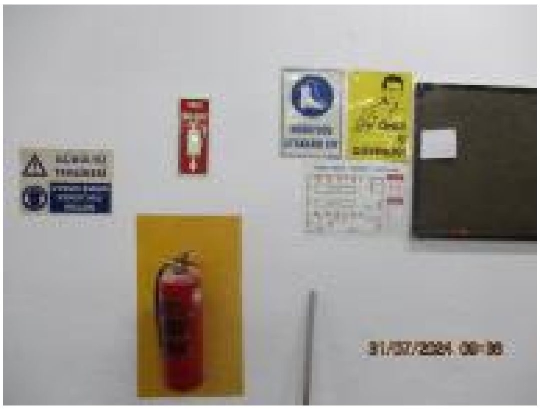
10A - Entitlement to Work and Immigration [Summary of Findings]
10A: Compliance Requirements 10.A.1 Only workers with a legal right to work shall be employed or used by the supplier. 10.A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
Current Systems:
There is no migrant employee.
Evidence examined:
Management and employee interviews Work permit, ID copy, social insurance documents are reviewed.
Any other comments:
NONE

10B2 - Environment 2–Pillar [Summary of Findings]
10B2: Compliance Requirements 10.B2.1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits. 10.B2.2 The supplier should be aware of and comply with their end clients' environmental requirements. Note for auditors and readers, this is not a full environmental assessment but a check on basic systems and management approach.

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
Current Systems:
The facility is aware of clients' and environmental requirements. The hazardous wastes are sent to authorized and licenced firms. Environmental permit of the facility is available.
Evidence examined:
Facility tour Environmental document review (Environmental permit, chemical waste transport records) Employee interview
Any other comments:
none

Attachments

 CHANGING_ROOM.JPG	 CHEMICAL_AREA_WITH_SECONDARY_CONTAINMENT.JPG
 DRINKING_WATER.JPG	 EMERGENCY EXIT WITH BATTERY LIGHT.JPG
 EYE_WASH.JPG	 FIRE_EQUIPMENT.JPG

 FIRE_EQUIPMENT_2.JPG	 FIRE_EVACUATION_POSTED (2).JPG
 FIRST_AID_KIT.JPG	 LUNCH HALL.JPG
 NOTICE BOARD.JPG	 OUTVIEW (2).JPG

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 TIME_RECORD_SYSTEM.JPG	 TOILET.JPG

 TOILET (2).JPG	 WASTE_AREA.JPG

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