




Sedex Members Ethical Trade Audit Report

Version 6.1



Audit Details			
Sedex Company Reference: (only available on Sedex System)	ZC: 4702803	Sedex Site Reference: (only available on Sedex System)	ZS: 4703402
Business name (Company name):	FOURSTONE Textile Industry And Trade Limited Company		
Site name:	FOURSTONE TEKSTIL SANAYI VE TICARET LTD. STI.		
Site address: (Please include full address)	AZIZIYE MAH. ATATURK CAD. NO: 100 SARAY/TEKIRDAG	Country:	TURKEY
Site contact and job title:	Elif Atalay Tarhan- Facility Owner		
Site phone:	0090 507 749 4959	Site e-mail:	elif@fourstonewear.com
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health & Safety (plus Environment 2-Pillar)	<input type="checkbox"/> Environment 4-pillar <input type="checkbox"/> Business Ethics
Date of Audit:	14.01.2022		

Audit Company Name & Logo: 	Report Owner (payer): FOURSTONE TEKSTIL SANAYI VE TICARET LTD. STI.
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Audit Conducted By					
Affiliate Audit Company	<input checked="" type="checkbox"/>	Purchaser	<input type="checkbox"/>	Retailer	<input type="checkbox"/>
Brand owner	<input type="checkbox"/>	NGO	<input type="checkbox"/>	Trade Union	<input type="checkbox"/>
Multi-stakeholder	<input type="checkbox"/>	Combined Audit (select all that apply)			

If you have any concerns or queries about this SMETA report or the associated SMETA audit, please contact grievance@sedex.com.

To confirm the validity of this report, please visit

<https://www.sedex.com/audit-verifier/>

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 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.

Any exceptions to this must be recorded here (e.g. different sample size): This audit includes elements beyond the scope of a Social Compliance Audit as defined by the APSCA Competency Framework. The association of the auditor's APSCA number with this report is limited to those elements outlined in the APSCA Competency Framework. APSCA makes no representations with respect to the auditor's competency to professionally evaluate compliance with any other audit elements.

Auditor Team (s) (please list all including all interviewers):

Lead auditor: Merve ULUC	APSCA number: RA21702203
Lead auditor APSCA status: RA	
Team auditor: Ozge AYDIN	APSCA number: RA21705593
Interviewers: Ozge AYDIN	APSCA number: RA21705593

Report writer: Merve ULUC

Report reviewer: Karen Tse

Date of declaration: 14.01.2022

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.

This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post-audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.

Summary of Findings

Issue (please click on the issue title to go direct to the appropriate audit results by clause) Note to auditor, please ensure that when issuing the audit report, hyperlinks are retained.		Area of Non-Conformity (Only check box when there is a non-conformity, and only in the box/es where the non-conformity can be found)				Record the number of issues by line*:			Findings (note to auditor, summarise in as few words as possible NCs, Obs and GE)
		ETI Base Code	Local Law	Additional Elements	Customer Code	NC	Obs	GE	
0A	Universal Rights covering UNGP			<input type="checkbox"/>	<input type="checkbox"/>		0	0	• None observed
0B	Management systems and code implementation		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	• None observed
1.	Freely chosen Employment	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	• None observed
2	Freedom of Association	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	• None observed
3	Safety and Hygienic Conditions	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	• None observed
4	Child Labour	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	• None observed
5	Living Wages and Benefits	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	1	0	3	NC: 1. Some payments are paid in cash unofficially and not submitted to social security agency. GE: 1. Free Meal 2. Free Transportation 3. Food aid is provided
6	Working Hours	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	4	0	0	NC:

									1.daily working hours were exceed 11 hours, which was legal daily working limit. 2.weekly working hours exceed 60 hours a week. 3.4 Workers worked 9 days consecutively in October 2021 4.Yearly overtime working hours were exceeded 270 hours
7	<u>Discrimination</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	• None observed
8	<u>Regular Employment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	• None observed
8A	<u>Sub-Contracting and Homeworking</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	• None observed
9	<u>Harsh or Inhumane Treatment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	• None observed
10A	<u>Entitlement to Work</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	• None observed
10B2	<u>Environment 2-Pillar</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	• None observed
10B4	<u>Environment 4-Pillar</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A	N/A	• N/A
10C	<u>Business Ethics</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A	N/A	• N/A
General observations and summary of the site:									
<p>The company is a manufacturer of garment product for both genders and kids. Facility was started to operation on 24.01ç2020 to current location. EZGI KOYLUOGLU – HR& CSR RESPONSIBLE was responsible to ensure that the company's implementations in compliance with ETI Base Code</p> <p>There were totally 114 employees including 13 white collared employees onsite. There was no migrant employee in the company.</p> <p>The youngest worker was 18 years old.</p> <p>There were 5 freely elected worker representatives in the company.</p> <p>There was no trade union in the company.</p> <p>There were 45 male and 56 female workers in the facility.</p>									

Peak seasons are; September, October and November

26 workers were selected for interviews. 6 individuals were conducted with 3 male and 3 female workers. No specific complaint was raised during worker interviews. Workers were aware of grievance systems.

26 employees' time & wage records were reviewed for July 2021 and October 2021, December 2021

All employees were paid at least legal minimum wage.

**Please note the table above records the total number of Non-compliances (NC), Observations (Obs) and Good Examples (GE). This gives the reviewer an indication of problem areas but does not detail severities of each issue – Reviewers need to check audit results by clause.*

Site Details

Site Details														
A: Company Name:	FOURSTONE Textile Industry And Trade Limited Company													
B: Site name:	FOURSTONE TEKSTIL SANAYI VE TICARET LTD. STI.													
C: GPS location: (If available)	GPS Address: AZIZIYE MAH. ATATURK CAD. NO: 100 SARAY/TEKIRDAG	Latitude: 41.395306, Longitude: 27.925611												
D: Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections	Workplace opening and operating permit number and date: 2020/02 – 24.01.2020													
E: Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	There were cutting, sewing, QC, ironing and packing in the company.													
F: Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	<p>Total closed area occupied by the company is about 1850 square meters. There were cutting, sewing, ironing, QC and packing processes in the company.</p> <table border="1"> <thead> <tr> <th>Production Building no</th> <th>Description</th> <th>Remark, if any</th> </tr> </thead> <tbody> <tr> <td>Floor 1</td> <td>Raw material storage area, sewing area, cutting area, ironing area, labelling area, thread clipping area, spot removing area, metal free zone, dispatch, accessory area, toilets and offices</td> <td>None</td> </tr> <tr> <td>Floor 2</td> <td>Lunch hall, toilets, Infirmary and praying rooms</td> <td>None</td> </tr> <tr> <td>Is this a shared building?</td> <td>No</td> <td>None</td> </tr> </tbody> </table> <p>Main product: garment product for both genders and kids.</p>		Production Building no	Description	Remark, if any	Floor 1	Raw material storage area, sewing area, cutting area, ironing area, labelling area, thread clipping area, spot removing area, metal free zone, dispatch, accessory area, toilets and offices	None	Floor 2	Lunch hall, toilets, Infirmary and praying rooms	None	Is this a shared building?	No	None
Production Building no	Description	Remark, if any												
Floor 1	Raw material storage area, sewing area, cutting area, ironing area, labelling area, thread clipping area, spot removing area, metal free zone, dispatch, accessory area, toilets and offices	None												
Floor 2	Lunch hall, toilets, Infirmary and praying rooms	None												
Is this a shared building?	No	None												

	<p>Monthly production capacity: 250.000 pieces</p> <p>Population layout:</p> <p>Administration: 11 male, 2 female</p> <p>Production: 56 male, 45 female</p> <p>* Total workforce also includes 1 pregnant worker</p> <p>** There was no juvenile, breast feeder, apprentice, intern or migrant worker.</p> <p>Regular weekly working hours except for the pregnant and security employees was arranged as follows:</p> <p>From 08:00 to 18:10 (including 15'x 2 tea breaks and 40 minutes lunch break) x 5 days= 45 hours/week</p> <p>Regular weekly working hours of the pregnant worker was arranged as follows:</p> <p>From 08:00 to 16:40 (including 15'x 2 tea breaks and 40' lunch break) = 7,5 hours per day x 5 days= 37,5 hours/week</p> <p>Regular weekly working hours of the security workers were arranged as follows:</p> <p>From 08:00 to 16:00 (including 40' meal break) x 6 days= 44 hours/ week</p> <p>From 16:00 to 24:00 (including 40' meal break) x 6 days= 44 hours/ week</p> <p>From 24:00 to 08:00 (including 40' meal break) x 6 days= 44 hours/ week</p> <p>Time recording system: Digital card activated computer database system.</p> <p>Payment day: 15th of each month via bank and by cash.</p> <p>For below, please add any extra rows if appropriate.</p> <p>F1: Visible structural integrity issues (large cracks) observed?</p> <p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p> <p>F2: Please give details: No visible structural integrity issue was observed</p> <p>F3: Does the site have a structural engineer evaluation?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>F4: Please give details:</p> <p>The company had a building structure construction permit that ensures the building had the seismic design in terms of architectural science.</p>
<p>G: Site function:</p>	<p><input type="checkbox"/> Agent</p> <p><input checked="" type="checkbox"/> Factory Processing/Manufacturer</p> <p><input type="checkbox"/> Finished Product Supplier</p> <p><input type="checkbox"/> Grower</p> <p><input type="checkbox"/> Homeworker</p> <p><input type="checkbox"/> Labour Provider</p> <p><input type="checkbox"/> Pack House</p> <p><input type="checkbox"/> Primary Producer</p> <p><input type="checkbox"/> Service Provider</p> <p><input type="checkbox"/> Sub-Contractor</p>

H: Month(s) of peak season: (if applicable)	September, October and November
I: Process overview: (Include products being produced, main operations, number of production lines, main equipment used)	There were cutting, sewing, ironing, QC and packing in the company. Machine list was below; 1- Cutter: 3 2- One stitch sewing machine: 45 3- Over lock machine: 40 4- Cover stitch machine: 26 5- Ironing machine: 21 6- Spot removing machine: 1 7- Compressor 8- Others
J: What form of worker representation / union is there on site?	<input type="checkbox"/> Union (name) <input checked="" type="checkbox"/> Worker Committee (freely elected by workers) <input type="checkbox"/> Other <input type="checkbox"/> None
K: Is there any night production work at the site?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
L: Are there any on site provided worker accommodation buildings e.g. dormitories	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No L1: If yes, approx. % of workers in on site accommodation
M: Are there any off site provided worker accommodation buildings	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M1: If yes, approx. % of workers
N: Were all site-provided accommodation buildings included in this audit	<input type="checkbox"/> Yes <input type="checkbox"/> No N1: If no, please give details N/A, no dormitory was provided in the factory.

Audit Parameters			
A: Time in and time out	A1: Day 1 Time in: 08:30 A2: Day 1 Time out: 17:00	A3: Day 2 Time in: A4: Day 2 Time out:	A5: Day 3 Time in: A6: Day 3 Time out:
B: Number of auditor days used:	2 man day (1 day x 2 auditors)		
C: Audit type:	<input checked="" type="checkbox"/> Full Initial <input type="checkbox"/> Periodic <input type="checkbox"/> Full Follow-up <input type="checkbox"/> Partial Follow-Up <input type="checkbox"/> Partial Other If other, please define		
D: Was the audit announced?	<input type="checkbox"/> Announced <input type="checkbox"/> Semi – announced: Window detail: weeks <input checked="" type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: If No, why not?		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)	ELIF ATALAY TARHAN – FACILITY OWNER		
H: Is further information available (If yes, please contact audit company for details)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
I: Previous audit date:	N/A		
J: Previous audit type:	N/A		
K: Were any previous audits reviewed for this audit	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A		

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives

A: Present at the opening meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B: Present at the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C: Present at the closing meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: If Worker Representatives were not present please explain reasons why (only complete if no worker reps present)	There was no worker committee at the facility. There were 5 worker representatives at the facility. 1 employee representative was included in the employee interviews.		
E: If Union Representatives were not present please explain reasons why: (only complete if no union reps present)	There is no Union at 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*				Total
	Permanent	Temporary	Agency	Permanent	Temporary	Agency	Home workers	
Worker numbers – Male	45 Production + 11 administrative	0	0	0	0	0	0	56
Worker numbers – female	56 Production + 2 administrative	0	0	0	0	0	0	58
Total	114	0	0	0	0	0	0	114
Number of Workers interviewed – male	12	0	0	0	0	0	0	12
Number of Workers interviewed – female	14	0	0	0	0	0	0	14
Total – interviewed sample size	26	0	0	0	0	0	0	26



A: Nationality of Management	Turkey	
B: Please list the nationalities of all workers, with the three most common nationalities listed first. <i>Please add more nationalities as applicable to site. Add more rows if required.</i>	Nationalities: B1: Nationality 1: _Turkey____ B2: Nationality 2: _____ B3: Nationality 3: _____	Was the list completed during peak season? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please describe how this may vary during peak periods: N/A
C: Please provide more information for the three most common nationalities.	C: approx % total workforce: Nationality 1 __100%____ C1: approx % total workforce: Nationality 2 _____ C2: approx % total workforce: Nationality 3 _____	
D: Worker remuneration (management information)	D: _____% workers on piece rate D1: __100__% hourly paid workers D2: _____% salaried workers Payment cycle: D3: _____% daily paid D4: _____% weekly paid D5: __100__% monthly paid D6: _____% other D7: If other, please give details	



Worker Interview Summary		
A: Were workers aware of the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
B: Were workers aware of the code?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
C: Number of group interviews: (Please specify number and size of groups. Please see SMETA Best Practice Guidance and Measurement Criteria. If the auditor was not able to follow the BPG, please state within the declaration)	4 groups (each group with 5 workers)	
D: Number of individual interviews (Please see SMETA Best Practice Guidance and Measurement Criteria)	D1: Male: 3	D2: Female: 3
E: 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. <i>Note to auditor: please record details of migrant /agency/contractor workers in section 8 – Regular Employment, under Responsible Recruitment</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please give details N/A	
F: 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	
G: In general, what was the attitude of the workers towards their workplace?	<input checked="" type="checkbox"/> Favourable <input type="checkbox"/> Non-favourable <input type="checkbox"/> Indifferent	
H: What was the most common worker complaint?	None	
I: What did the workers like the most about working at this site?	Payment on time, friendly environment	
J: Any additional comment(s) regarding interviews:	None	
K: Attitude of workers to hours worked:	No complaint was raised regarding working hours	
L. Is there any worker survey information available?		
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No L1: If yes, please give details: N/A		

M: Attitude of workers:

(Include their attitude to management, workplace, and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk

There were totally 114 employees including 13 white collared employees onsite. 26 workers were selected for interviews randomly or according to their age, physically appearance, health care reports, sections or personal file records. 6 individual and 4 group (4 workers for each group) interviews were conducted confidentially in an isolated meeting room. Their thoughts were asked about the workplace and working conditions. Interviewed workers informed their pleasure about free lunch and transportation, friendship and providing social insurance in the facility. No negative feedback was raised.

N: Attitude of worker's committee/union reps:

(Include their attitude to management, workplace, and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk

Sampled worker representative stated that workers have no complaints about their social benefits and working environment. Representative stated that they perform meetings with management as a committee on monthly basis to raise the complaints of the workers to management anonymously. No other complaint was raised.

O: Attitude of managers:

(Include attitude to audit, and audit process. Both positive and negative information should be included)

Upon arrival auditor was greeted by EZGI KOYLUOGLU – HR& CSR RESPONSIBLE and ELIF ATALAY TARHAN- FACILITY OWNER. The company management was kind, cooperative, polite and transparent during the entire audit process.

Audit Results by Clause

0A: Universal Rights covering UNGP

[\(Click here to return to summary of findings\)](#)

0.A. Guidance for Observations

0.A.1 Businesses should have a policy, endorsed at the highest level, covering human rights impacts and issues, and ensure it is communicated to all appropriate parties, including its own suppliers.

0.A.2 Businesses should have a designated person responsible for implementing standards concerning Human rights

0.A.3 Businesses shall identify their stakeholders and salient issues.

0.A.4 Businesses shall measure their direct, indirect, and potential impacts on stakeholders (rights holders) human rights.

0.A.5 Where businesses have an adverse impact on human rights within any of their stakeholders, they shall address these issues and enable effective remediation.

0.A.6 Businesses shall have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter.

Note for auditors and readers. This is not a full Human Rights Assessment, but instead a check on the business's implementation of processes to meet their Universal rights covering UNGP responsibilities.

Current Systems and Evidence Examined

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

Current systems:

Human rights policy of the company was established.

EZGI KOYLUOGLU – HR & CSR RESPONSIBLE was assigned for implementing standards concerning human rights.

Confidential grievance system in place in order to raise the complaints regarding human rights issues.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

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

Any other comments: None

A: Policy statement that expresses commitment to respect human rights?

☒ Yes

☐ No

A1: Please give details:

Human rights policy of the company was reviewed.

<p>B: Does the business have a designated person responsible for implementing standards concerning Human Rights?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Please give details: Name: EZGI KOYLUOGLU Job title: HR& CSR RESPONSIBLE</p>
<p>C: 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?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>C1: Please give details: Confidential grievance system in place in order to raise the complaints regarding human rights issues.</p>
<p>D: Does the grievance mechanism meet UNGP expectations? (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement)</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>D1: If no, please give details: It was clearly verified that the grievance mechanism was accessible to any worker, transparent, legitimate and from this point of view it meets the UNGP requirements.</p>
<p>E: Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>E1: Please give details: All documents of employees (such as ID copies etc.) were kept under controlled conditions by the accountant staff of the company. The company respects data privacy.</p>

Findings: NONE		
<p>Finding: Observation <input type="checkbox"/> Company NC <input type="checkbox"/></p> <p>Description of observation: N/A</p> <p>Local law or ETI/Additional elements / customer specific requirement: N/A</p> <p>Comments: N/A</p>	<p>Objective evidence observed: N/A</p>	

Good examples observed:	
<p>Description of Good Example (GE): NONE</p>	<p>Objective Evidence Observed: N/A</p>

Measuring Workplace Impact

Workplace Impact		
A: 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)	A1: Last year: 2020 __34__ %	A2: This year: 2021 __15__ %
B: Current % quarterly (90 days) turnover: Number of workers leaving from the first day of the 90 days period through to the last day of the 90 day period / [(number of employees on the 1 st day of 90 day period + number of employees on the last day of the 90 day period) / 2]	%10	
C: Annual % absenteeism: Number of days lost through job absence in the year / [(number of employees on 1 st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year	C1: Last year: 2020 __15__ %	C2: This year 2021 __0__ %
D: Quarterly (90 days) % absenteeism: Number of days lost through job absence in the period / [(Number of employees on 1 st of the period + Number of employees on the last day of the period) / 2] * Number of available workdays in the month	0%	
E: Are accidents recorded?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please describe: Job related accident reports were kept	
F: Annual Number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	F1: Last year:2020 Number: 3%	F2: This year: 2021 Number:
G: 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]	2%	
H: Lost day work cases per 100 workers: [(Number of lost days due to work accidents and work related injuries * 100) / Number of total workers]	H1: Last year:2020 0.16%	H2: This year: 2021 2%
I: % of workers that work on average more than 48 standard hours / week in the last 6 / 12 months:	I1: 6 months __0__% workers	I2: 12 months __0__% workers

J: % of workers that work on average more than 60 total hours / week in the last 6 / 12 months:	J1: 6 months ___0___% workers	J2: 12 months ___0___% workers
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0B: Management system and Code Implementation

[\(Click here to return to summary of findings\)](#)

0.B.1 Suppliers are expected to implement and maintain systems for delivering compliance to this Code.
0.B.2 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.3 Suppliers shall appoint a senior member of management who shall be responsible for compliance with the Code.
0.B.4 Suppliers are expected to communicate this Code to all employees.
0.B.5 Suppliers should communicate this code to their own suppliers and, where reasonably practicable, extend the principles of this Ethical Code through their supply chain.

Current Systems and Evidence Examined

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

Current systems:

ETI Base Code was posted on notice board.

Facility has appointed a senior member of management who is responsible for compliance with this code.

Facility has communicated this code to all employees and suppliers.

Workplace opening and operating permit was available and covers all areas. Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

Confirmed with management interview, document review (factory policy) and facility tour.

Any other comments: NONE

Management Systems:

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

☐ Yes

☒ No

A1: Please give details:

No. fines in last 12 months.

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

☒ Yes

☐ No

B1: Please give details:

Social compliance policies (such as prohibiting forced labour, child labour, discrimination, harassment and abuse etc.) of the company were reviewed.

C: If Yes, is there evidence (an indication) of effective implementation? Please give details.	Social compliance policies were posted on notice board.
D: 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 D1: Please give details: Training records were available.
E: 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 E1: Please give details: Training records were reviewed. All employees were informed regarding social compliance policies at the beginning of recruitment and periodically.
F: Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits). Please detail (Number and date).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No F1: Please give details: The Company was not certified to any internationally recognised system.
G: Is there a Human Resources manager/department? If Yes, please detail.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details: The Company has well designed HR department.
H: Is there a senior person / manager responsible for implementation of the code	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details: EZGI KOYLUOGLU – HR & CSR RESPONSIBLE was in charge to manage for implementation of the Code.
I: Is there a policy to ensure all worker information is confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No I1: Please give details: All documents of employees (such as ID copies etc.) were kept under controlled conditions by the accountant staff of the company. The company respects data privacy.
J: Is there an effective procedure to ensure confidential information is kept confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No J1: Please give details: All documents of employees (such as ID copies etc.) were kept under controlled conditions by the accountant staff of the company. The company respects data privacy.

<p>K: Are risk assessments conducted to evaluate policy and procedure effectiveness?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details: Internal assessments were conducted to evaluate policy and procedure effectiveness.</p>
<p>L: Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1 Please give details: Corrective and preventative action process was in place.</p>
<p>M: Does the facility have a policy/code which require labour standards of its own suppliers?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No M1: Please give details: The Company sends a copy of ETI Base Code to its suppliers.</p>
<p style="text-align: center;">Land rights</p>	
<p>N: 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 N1: Please give details: The Company has workplace opening and operating permit.</p>
<p>O: 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 O1: Please give details: Owner of the company is responsible to conduct legal due diligence to recognise and apply national laws and practices relating to land title.</p>
<p>P: Does the site have a written policy and procedures specific to land rights. If yes, does it include any due diligence the company will undertake to obtain free, prior and informed consent, (FPIC) even if national/local law does not require it</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No P1: If yes, how does the company obtain FPIC: The Company building was established on a land which has the legal land title belongs to the owner. The company provided the structure permit as well.</p>
<p>Q: Is there evidence that facility / site compensated the owner/lessor for the land prior to the facility being built or expanded.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Q1: Please give details: The previous owner of the land was paid by the current land owner. The current land owner is also the owner of the building.</p>

R. Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?	<input type="checkbox"/> Yes <input type="checkbox"/> No (N/A) R1: Please give details:
S: Is There any evidence of illegal appropriation of land for facility building or expansion of footprint.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No S1: Please give details: The land title and workplace opening & operating permit cover all perimeters of the factory site.

Non-compliance: NONE	
1. Description of non-compliance: NONE <input type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against customer code: Local law and/or ETI requirement: NONE Recommended corrective action: NONE	Objective evidence observed: N/A

Observation: NONE	
Description of observation: NONE Local law or ETI requirement: NONE Comments: NONE	Objective evidence observed: N/A

Good Examples observed: NONE	
Description of Good Example (GE): NONE	Objective evidence observed: N/A

1: Freely Chosen Employment

[\(Click here to return to summary of findings\)](#)

ETI

1.1 There is no forced, bonded or involuntary prison labour.

1.2 Workers are not required to lodge "deposits" or their identity papers with their employer and are free to leave their employer after reasonable notice.

Current Systems and Evidence Examined

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

Current systems:

Employment is freely chosen.

No guards present during working hours.

Movement of employees at the facility is not prohibited or limited.

Employees have free access to toilets and drinkable water.

Overtimes are always performed on voluntary basis.

The factory does not require deposit or withhold employees' ID cards.

The factory does not limit the employees' freedom.

There is no forced, bonded or involuntary prison labour.

Employees are free to leave their employer after reasonable notice. Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

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

Any other comments: None

A: Is there any evidence of retention of original documents, e.g. passports/ID's

☐ Yes

☒ No

A1: If yes, please give details and category of workers affected: N/A

B: Is there any evidence of a loan scheme in operation

☐ Yes

☒ No

B1: If yes, please give details and category of worker affected: N/A

C: Is there any evidence of retention of wages /deposits

☐ Yes

☒ No

C1: If yes, please give details and category of worker affected: N/A

D: Are there any restrictions on workers' freedom to terminate employment?

☐ Yes

☒ No

D1: Please describe finding:

	It was verified with document reviews and site tour that there was no restriction on this issue.
E: 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 E1: Please describe finding: N/A
F: Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No F1: Please describe finding: There was no evidence detected about this issue as per employees' interviews, document reviews and site tour.
G: Does the site understand the risks of forced / trafficked / bonded labour in its supply chain	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable G1: If yes, please give details and category of workers affected: The facility sends ETI Base Code to its supply chain.
H: Is the site taking any steps taking to reduce the risk of forced / trafficked labour?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please describe finding: The facility sends ETI Base Code to its supply chain and suppliers were visited occasionally in order to prevent forced / trafficked labour issues

Non-compliance: NONE

1. Description of non-compliance: NONE

☐ NC against ETI
☐ NC against Local Law
☐ NC against customer code:

Local law and/or ETI requirement: NONE

Recommended corrective action: NONE

Objective evidence observed:

N/A

Observation: NONE

Description of observation: NONE

Local law or ETI requirement: NONE

Comments: NONE

Objective evidence observed: N/A

Good Examples observed:

Description of Good Example (GE): NONE

**Objective Evidence
Observed: N/A**

2: Freedom of Association and Right to Collective Bargaining are Respected

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ETI

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

Current Systems and Evidence Examined

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

Current systems:

There were proposal & complaint boxes onsite. Open door policy effectively works.

There were 5 freely elected worker representatives.

Worker representative election was performed on 27.12.2021.

Employees feel free to join trade union as per interviews.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

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

Any other comments: None

A: What form of worker representation/union is there on site?	<input type="checkbox"/> Union (name) <input checked="" type="checkbox"/> Worker Committee (freely elected worker representatives) <input type="checkbox"/> Other <input type="checkbox"/> None
B: Is it a legal requirement to have a union?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C: Is it a legal requirement to have a worker's committee?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: Is there any other form of effective worker/management	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

communication channel? (Other than union/worker committee e.g. H&S, sexual harassment)	D1: Please give details: Open door policy and proposal & compliant box systems were in place to ensure effective worker/management communication. D2: Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
E: 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 E1: Please give details: It was confirmed with worker interview. Adequate facilities were provided by the management.	
F: Name of union and union representative, if applicable:	There was no unionisation activity in the company.	F1: Is there evidence of free elections? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
G: If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	There were 5 worker representatives in the company	G1: Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
H: Are all workers aware of who their representatives are?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
I: Were worker representatives freely elected?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	I1: Date of last election: 21.12.2021
J: Do workers know what topics can be raised with their representatives?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
K: Were worker representatives/union representatives interviewed?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes , please state how many: 1	
L: Please describe any evidence that union/worker's committee is effective? Specify date of last meeting; topics covered; how minutes were communicated etc.	The last meeting between worker representative and management was performed in December 2020. Grievances of employees were discussed.	
M: Are any workers covered by Collective Bargaining Agreement (CBA)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes , what percentage by trade Union/worker representation	M1: _N/A_% workers covered by Union CBA	M2: _N/A_% workers covered by worker rep CBA
M3: If Yes , does the Collective Bargaining Agreement (CBA) include rates of pay?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A	

Non-compliance: NONE	
1. Description of non-compliance: NONE <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: Local law and/or ETI requirement: NONE Recommended corrective action: NONE	Objective evidence observed: N/A

Observation: NONE	
Description of observation: NONE Local law or ETI requirement: NONE Comments: NONE	Objective evidence observed: N/A

Good Examples observed:	
Description of Good Example (GE): NONE	Objective Evidence Observed: N/A

3: Working Conditions are Safe and Hygienic

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ETI

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:

Potable water was freely available and test certificates were appropriate.

Fever measurements of all employees and visitors were regularly made at the facility.

Hand disinfectants were available in appropriate places.

Sufficient clean toilets segregated by gender were available at all times to employees.

Minutes of meetings showed that there were monthly meetings between the employees and the Facility Director, and each point was acted on.

Firefighting equipment was provided, and checks were up-to-date.

Fire drills were organized and recorded annually. The latest fire drill was held on 07.12.2021

According to the records of the evacuation drills submitted to the auditors on the day of the audit, it was observed that the drill was performed with the participation of all employees.

There were adequate first aid kits on-site and they were well stocked.

There were sufficient first aiders at the facility as per the local law.

Job related accidents were recorded.

Hygiene training certificates were obtained for all employees who contact with food.

Periodic inspection of machines are;

Electricity report; 10.12.2021

Risk analysis; 15.04.2021

H&S Training; 28.12.2021

Pressure tank; 13.02.2021

Ironing machines; 07.12.2021

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

Periodical inspection records of pressured equipment, health check reports, H&S training records, drinking water analysis records, risk analysis record, first aid trained workers' certificates, fire equipment control records etc. were reviewed.

Any other comments: None

<p>A: Does the facility have general and occupational Health & Safety policies and procedures that are fit for purpose and are these communicated to workers?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: Health and safety policy was prepared and communicated to all workers. There was an occupational health and safety specialist of the company.</p>
<p>B: Are the policies included in workers' manuals?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: Please give details: H&S rules and procedures of the company were distributed to whole workforce in a documented way.</p>
<p>C: Are there any structural additions without required permits/inspections (e.g. floors added)?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C1: Please give details: Workplace opening and operating permit covers all areas.</p>
<p>D: Are visitors to the site informed on H&S and provided with personal protective equipment</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: Visitors were informed on H&S and provided required personal protective equipment.</p>
<p>E: Is a medical room or medical facility provided for workers? If yes, do the room(s) meet legal requirements and is the size/number of rooms suitable for the number of workers.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: There was an infirmary in the company which meets legal requirements.</p>
<p>F: 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 F1: Please give details: There were jobsite doctor and sufficient first aid certificated employees within audited employee's onsite.</p>
<p>G: 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 G1: Please give details: The company works with professional transportation company.</p>
<p>H: Is secure personal storage space provided for workers in their living space and is fit for purpose?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H1: Please give details: There was no dormitory in the company.</p>

I: 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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No I1: Please give details: Risk assessment was performed on 15.04.2021 and reviewed periodically by the OHS expert. All risks were evaluated.
J: Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No J1: Please give details: The company has no process that can lead any kind of pollution. Solid wastes are disposed of properly. Environmental permit exception decision letter was obtained from authorized body. (Document number and date: 150.01-E.8086-24/04/2019)
K: Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details: There was no banned chemical in the company

Non-compliance: NONE	
1. Description of non-compliance: NONE <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: Local law and/or ETI requirement: NONE Recommended corrective action: NONE	Objective evidence observed: N/A

Observation: NONE	
Description of observation: NONE Local law or ETI requirement: NONE Comments: NONE	Objective evidence observed: N/A

Good Examples observed:	
Description of Good Example (GE): NONE	Objective Evidence Observed: N/A

4: Child Labour Shall Not Be Used

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ETI

4.1 There shall be no new recruitment of child labour.

4.2 Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.

4.3 Children and young persons under 18 shall not be employed at night or in hazardous conditions.

4.4 These policies and procedures shall conform to the provisions of the relevant ILO Standards.

Current Systems and Evidence Examined

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

Current systems:

There was no juvenile workers onsite. Youngest worker was 18 years old.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

Site tour, age verification procedure, employment procedure, personnel files and workers' interviews

Any other comments: None

A: Legal age of employment:	Completed 15
B: Age of youngest worker found:	18 years old
C: 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
D: % of under 18's at this site (of total workers)	0%
E: Are workers under 18 subject to hazardous work assignments? (Go to clause 3 – Health and Safety)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No E1: If yes, give details

Non-compliance: NONE	
1. Description of non-compliance: NONE <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: Local law and/or ETI requirement: NONE Recommended corrective action: NONE	Objective evidence observed: N/A

Observation: NONE	
Description of observation: NONE Local law or ETI requirement: NONE Comments: NONE	Objective evidence observed: N/A

Good Examples observed:	
Description of Good Example (GE): NONE	Objective Evidence Observed: N/A

5: Living Wages are Paid

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ETI

5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.

5.2 All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.

5.3 Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.

Current Systems and Evidence Examined

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

Current systems:

Wages are paid on time 15th of each month via bank and by cash.

All employees are given a detailed pay slip.

All employees were covered with social security.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

Confirmed with employee, management interviews and document review (i.e: payment records, social insurance fund, annual leave records, pay slips etc.) in accordance with SMETA Best Practice Guidance and Local Law.

Any other comments: None

Non-compliance:

1. Description of non-compliance:

☒ NC against ETI ☒ NC against Local Law ☐ NC against customer code:

The legal minimum amount of wage of employees is paid to bank accounts through official payroll, the rest of the regular wages and overtime payments are paid in cash unofficially and not submitted to social security agency.

Local law and/or ETI requirement:

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

Objective evidence observed:

Document reviews, workers interviews and management declarations

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.

In accordance with Regulation about Compensation of all kinds of rights such as Wage, Bonus, Premium through Bank Accounts; No: 27058, Date: 18.11.2008, Art. 10.

If the facility has at least 10 employees, net wages of the employees should be paid through bank account after the cut of legal deductions from gross wages.

In accordance with Turkish Labour Law # 4857 / 2003, ARTICLE 40 - The employee who cannot work or who is not engaged in work due to the reasons set forth in subsections III of Articles 24 and 25 shall be paid, up to one week, half his wages for each day.

ETI 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.

Recommended corrective action:

All payments should be decelerated to Social Security System.

Observation: NONE

Description of observation: NONE

Local law or ETI requirement: NONE

Comments: NONE

Objective evidence observed: N/A

Good Examples observed:

Description of Good Example (GE):

- 1-) Meal is provided in free of charge to employees.
- 2-) Transportation is provided in free of charge to employees.
- 3-) Food aid is provided for employees every 6 months.

Objective Evidence Observed:

Worker interviews, management declaration, document review

Summary Information

Criteria	Local Law (Please state legal requirement)	Actual at the Site (Record site results against the law)	Is this part of a Collective Bargaining Agreement?
A: Standard/Contracted work hours: (Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)	Legal maximum: 45 hours/week for adult workers. 40 hours/week and 8 hours/day for the workers between 15 – 18 years old. 7 hours and 30 minutes/day for pregnant workers 7 hours and 30 minutes/day for night shift	A1: 45 hours/week for employees except for the pregnant and the security staff 37,5 hours/week for the pregnant 44 hour/ week for the security staff	A2: <input type="checkbox"/> Yes <input type="checkbox"/> No
B: Overtime hours: (Maximum legal and actual overtime hours, please state if possible per day, week, and month)	Legal maximum: 11 total working hours per day (regular + overtime), 270 overtime hours per year	B1: 3 hrs, 26 min/ day 25 hrs/ week 50 hrs/month 418 hours/ year	B2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No There is no CBA
C: Wage for standard/contracted hours: (Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)	Legal minimum: 11,36 TL/hour 85,25 TL/day 596,76 TL/week 2557,54 (excluding AGI) TL/month	C1: 11,36 TL/hour 85,25 TL/day 596,76 TL/week 2557,54 (excluding AGI) TL/month	C2: <input type="checkbox"/> Yes <input type="checkbox"/> No
D: Overtime wage: (Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)	Legal minimum: All kind of overtime must be paid premium according to the law Rate is 150% for regular overtime (17,04) 200% working on public/religious holiday or on Sundays. (22,72)	D1: Rate is 150% for regular overtime (17,04) 200% working on public/religious holiday or on Sundays. (22,72)	D2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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Wages analysis: (Click here to return to Key Information)		
A: Were accurate records shown at the first request?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
A1: If No , why not?	N/A	
B: Sample Size Checked (State number of worker records checked and from which weeks/months – should be current, peak, and random/low. Please see SMETA Best Practice Guidance and Measurement Criteria)	26 employees for December 2021 (recent), 26 employees for October 2021 (peak), 26 employees for July 2021 (random)	
C: Are there different legal minimum wage grades? If Yes , please specify all.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	C1: If Yes , please give details: N/A
D: If there are different legal minimum grades, are all workers graded and paid correctly?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	D1: If No , please give details: N/A
E: 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	E1: Lowest actual wages found: <i>Note: full time employees and please state hour / week / month etc.</i> Lowest wage is exactly as the legal minimum which is TL 2557,54 (excluding AGI) /month TL 11,36/ hour TL 85,25/day TL 596,76/week
F: Please indicate the breakdown of workforce per earnings:	F1: _0_% of workforce earning under minimum wage F2: _30_% of workforce earning minimum wage F3: _70_% of workforce earning above minimum wage	
G: Bonus Scheme found: Please specify details:	Bonus Scheme found: <i>Note: Full time employees and please state hour / week / month etc.</i> No bonus payment.	
H: What deductions are required by law e.g. social insurance? Please state all types:	<ul style="list-style-type: none"> • Social insurance (includes retirement and health insurance) • Income tax • Unemployment fee • Stamp tax 	

	All of the deductions above are legal and paid directly to the government by the company itself.		
I: Have these deductions been made?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	I1: Please list all deductions that have been made.	1. Social insurance 2. Income tax 3. Unemployment fee 4. Stamp tax Please describe: All deductions are according to Labour law 4857
		I2: Please list all deductions that have not been made.	1. Nil Please describe: N/A, all payments are conducted as per law requirements.
J: Were appropriate records available to verify hours of work and wages?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
K: Were any inconsistencies found? (if yes describe nature)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	K1: Type <input type="checkbox"/> Poor record keeping <input type="checkbox"/> Isolated incident <input type="checkbox"/> Repeated occurrence:	
L: Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1: Please give details: Pay slips of all employees were found very detailed. Some parts of the OT hours (weekdays and weekends), working hours, wages per hour and absenteeism parts were added to pay slips. Over time hours and working hours monitored easily.		
M: Is there a defined living wage: <i>This is <u>not normally</u> minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M1: Please specify amount/time: N/A, no legally defined living wage in Turkey		
M2: If yes, what was the calculation method used.	<input type="checkbox"/> ISEAL/Anker Benchmarks <input type="checkbox"/> Asia Floor Wage <input type="checkbox"/> Figures provided by Unions <input type="checkbox"/> Living Wage Foundation UK <input type="checkbox"/> Fair Wear Wage Ladder <input type="checkbox"/> Fairtrade Foundation Other – please give details: N/A		

<p>N: Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No N1: Please give details: N/A</p>
<p>O: 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>P: Is there evidence that equal rates are being paid for equal work:</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No P1: Please give details: According to the sampled evidence</p>
<p>Q: How are workers paid:</p>	<p><input checked="" type="checkbox"/> Cash <input type="checkbox"/> Cheque <input checked="" type="checkbox"/> Bank Transfer <input type="checkbox"/> Other Q1: If other, please explain:</p>

6: Working Hours are not Excessive

[\(Click here to return to summary of findings\)](#)

[\(Click here to return to Key Information\)](#)

ETI

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:

- this is allowed by national law;
- this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce;
- appropriate safeguards are taken to protect the workers' health and safety; and
- The employer can demonstrate that exceptional circumstances apply such as unexpected production peaks, accidents or emergencies.

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

Current Systems and Evidence Examined

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

Current systems:

Regular weekly working hours except for the pregnant and security employees was arranged as follows:

From 08:00 to 18:10 (including 15'x 2 tea breaks and 40 minutes lunch break) x 5 days= 45 hours/week

Regular weekly working hours of the pregnant worker was arranged as follows:

From 08:00 to 16:40 (including 15'x 2 tea breaks and 40' lunch break) = 7,5 hours per day x 5 days= 37,5 hours/week

Regular weekly working hours of the security workers were arranged as follows:

From 08:00 to 16:00 (including 40' meal break) x 6 days= 44 hours/ week

From 16:00 to 24:00 (including 40' meal break) x 6 days= 44 hours/ week

From 24:00 to 08:00 (including 40' meal break) x 6 days= 44 hours/ week

Time recording system: Digital card activated computer database system.

Payment day: 15th of each month via bank and by cash.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

26 employees' time&wage records were reviewed for the period July 2021 (random month), October 2021 (peak month) and December 2021 (the last paid month and peak month)

Any other comments: None

Non-compliance:
1. Description of non-compliance:

☐ NC against ETI ☒ NC against Local Law ☐ NC against customer code:

It was noted daily working hours were exceed 11 hours, which was legal daily working limit.

- 5 out of 26 sample employees worked in excess of the 11 hours in December 2021- max 3 times / month and max 12 hours 26 min.

- 21 out of 26 sample employees worked in excess of the 11 hours in October 2021- max 8 times / month and max 12 hours 25 min.

Local law and/or ETI requirement:

accordance with the Turkish Regulation on Working Hours Related to Labor Law, art 4;

In general the duration of work shall be at the most 45 hours a week. This period shall be applied by dividing equally among the days of the week worked, unless the opposite is concluded.

Daily working hours shall not be exceeded 11 hrs a day in any case.

Recommended corrective action:

Daily working hours should be limited to 11 hours.

2. Description of non-compliance:

☒ NC against ETI ☐ NC against Local Law ☐ NC against customer code:

It was noted that the weekly working hours of the employees in the facility exceed 60 hours a week. (Cutting, Sewing, Ironing, Package and Quality section)

July 2021 4 out of 26 workers performed maximum 64 hours 11 min. / week.

October 2021 17 out of 26 workers performed maximum 70 hours/ week.

December 2021 5 out of 26 workers performed maximum 64 hours 49 min. / week

Objective evidence observed:

Document reviews, workers interviews and management declaration

Document reviews, workers interviews and management declaration

Local law and/or ETI requirement:

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

Recommended corrective action:

Weekly working hours should be limited to 60 hours (regular + OT)

3. Description of non-compliance:

☒ NC against ETI ☒ NC against Local Law ☐ NC against customer code:

4 Workers in sewing and packing department have worked 9 days consecutively in October 2021

Local law and/or ETI requirement:

Turkish Labour Law # 4857 / 2003, ARTICLE 46-The workers employed in the working places within the scope of this Law are granted at least twenty-four hours uninterrupted relaxation period (weekly holiday) within seven days time scale provided that they have executed worked during the working days fixed according to article 63.

ETI. 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.

Recommended corrective action:

In the 7-day working period, the employee should rest 24 hours a day.

4. Description of non-compliance:

☐ NC against ETI ☒ NC against Local Law ☐ NC against customer code:

Yearly overtime working hours were exceeded 270 hours (max 418 hours for sampling time records) in 2021.

Local law and/or ETI requirement:

Turkish Labour Law # 4857 / 2003, ARTICLE 41-

The total period of overtime may not exceed two-hundred-seventy hours in a year.

Recommended corrective action:

Yearly overtime working hours should be limited 270.

Document reviews,
workers interviews and
management
declaration

Document reviews,
workers interviews and
management
declaration

Observation: NONE

Description of observation: NONE Local law or ETI requirement: NONE Comments: NONE	Objective evidence observed: N/A
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Good Examples observed: NONE	
Description of Good Example (GE): NONE	Objective Evidence Observed: N/A

Working hours' analysis Please include time e.g. hour/week/month (Go back to Key information)							
Systems & Processes							
A. What timekeeping systems are used: time card etc.	Describe: Digital card activated computer database system						
B: Is sample size same as in wages section?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: If no, please give details N/A						
C: Are standard/contracted working hours defined in all contracts/employment agreements?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	C1: If NO, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements. Please give details: N/A					
D: Are there any other types of contracts/employment agreements used?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	D1: If YES, please complete as appropriate: <table border="1" style="width: 100%;"> <tr> <td><input type="checkbox"/> 0 hrs</td> <td><input type="checkbox"/> Part time</td> <td><input type="checkbox"/> Variable hrs</td> <td><input type="checkbox"/> Other</td> </tr> </table> If "Other", Please define: N/A		<input type="checkbox"/> 0 hrs	<input type="checkbox"/> Part time	<input type="checkbox"/> Variable hrs	<input type="checkbox"/> Other
<input type="checkbox"/> 0 hrs	<input type="checkbox"/> Part time	<input type="checkbox"/> Variable hrs	<input type="checkbox"/> Other				
E. Do any standard/contracted working hours defined in contracts/employment	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	E1: If yes , please detail hours, %, types of workers affected and frequency Please give details: N/A					

agreements exceed 48 hours per week?		
F: Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?	F2: Please select all applicable: <input type="checkbox"/> 1 in 7 days <input type="checkbox"/> 2 in 14 days <input checked="" type="checkbox"/> No If 'No', please explain: 4 Workers in sewing and packing department have worked 9 days consecutively in October 2021	F3: Is this allowed by local law? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	Maximum number of days worked without a day off (in sample):	
	4 Workers in sewing and packing department have worked 9 days consecutively in October 2021	
Standard/Contracted Hours worked		
G: Were standard working hours over 48 hours per week found?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	G1: If yes, % of workers & frequency: N/A
H: Any local waivers/local law or permissions which allow averaging/annualised hours for this site?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	H1: If yes, please give details: Regulation based on working hours which cannot be split to weekdays (Official gazette date ; 06.04.2004 / 25425 ; Art 5 ; At any business practice which are involved in this regulation , weekly working hours in a working period can be defined more or less than 45 hours/week. However, average of weekly working hour cannot exceed 45 hours in any case.
Overtime Hours worked		
I: Actual overtime hours worked in sample (State per day/week/month)	Highest OT hours: 2 hrs/day, 19 hrs/week, 42 hrs/month in July 2021 (random month) 3 hrs, 25 min/ day, 25 hrs/ week, 50 hrs/month in October 2021 (peak month) 3 hrs, 26 min/ day, 19 hrs/ week, 49 hrs/month In December 2021 (the last paid month)	

<p>J: Combined hours (standard or contracted + overtime hours = total) over 60 found? Please give details:</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>It was noted that the weekly working hours of the employees in the facility exceed 60 hours a week. (Cutting, Sewing, Ironing, Package and Quality section)</p> <p>July 2021 4 out of 26 workers performed maximum 64 hours 11 min. / week.</p> <p>October 2021 17 out of 26 workers performed maximum 70 hours/ week.</p> <p>December 2021 5 out of 26 workers performed maximum 64 hours 49 min. / week</p>	
<p>K: Approximate percentage of total workers on highest overtime hours:</p>	<p>_30_%</p>	
<p>L: Is overtime voluntary?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Conflicting Information</p>	<p>L1: Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements: It was confirmed with worker interview</p>
<p>Overtime Premiums</p>		
<p>M: Are the correct legal overtime premiums paid?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A – there is no legal requirement to OT premium</p>	<p>M1: Please give details of normal day overtime premium as a % of standard wages: 150% of hourly wage for each working practice duration over 45 hours/week.</p>
<p>N: Is overtime paid at a premium?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>N1: If yes, please describe % of workers & frequency: 150% of hourly wage for each working practice duration over 45 hours/week. 100% workers every month.</p>
<p>O: If the site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant.</p>	<p><input type="checkbox"/> No <input type="checkbox"/> Consolidated pay (May be standard wages above minimum legal wage, with no/low overtime premium) <input type="checkbox"/> Collective Bargaining agreements <input type="checkbox"/> Other N/A</p>	
	<p>O1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other</p>	
	<p>N/A</p>	

<p>P: If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant.</p>	<p><input checked="" type="checkbox"/> Overtime is voluntary</p> <p><input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week</p> <p><input type="checkbox"/> Safeguards are in place to protect worker's health and safety</p> <p><input type="checkbox"/> Site can demonstrate exceptional circumstances</p> <p><input type="checkbox"/> Other reasons (please specify)</p> <hr/> <p>P1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other:</p> <hr/> <p><i>Per employee's interviews and employment agreement all OT hours are voluntary and not a compulsory.</i></p>
<p>Q: Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?</p>	<p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p> <p>Q1: If yes, please give details:</p>
<p>R: If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule.</p>	<p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p>

7: No Discrimination is Practiced

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ETI

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 were no issues of discrimination found in site regarding sex and age.

There was no evidence of sexual harassment.

During pay slips and contracts review and the workers files, it was noted that all workers receive the same terms of employment

Discrimination procedure, harassment & abuse procedure.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

The hiring and termination procedure, leave application records and ethical policy. Non-discrimination was mentioned at these policy

Payrolls

Attendance records

Termination records

Training record

Any other comments: Nil

A: Gender breakdown of Management + Supervisors (Include as one combined group)	A1: Male: <u>85</u> % A2: Female <u>15</u> %
B: Number of women who are in skilled or technical roles e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst:	2
C: 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"/> Compensation <input type="checkbox"/> Access to training <input type="checkbox"/> Promotion <input type="checkbox"/> Termination or retirement <input checked="" type="checkbox"/> No evidence of discrimination found C1: Please give details:

	No discrimination case was noted
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Professional Development	
A: What type of training and development are available for workers?	Orientation, health and safety, working rules of the factory trainings were given to the workers.

B: Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please give details:
--	---

Non-compliance: NONE	
1. Description of non-compliance: NONE <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: Local law and/or ETI requirement: NONE Recommended corrective action: NONE	Objective evidence observed: N/A

Observation: NONE	
Description of observation: NONE Local law or ETI requirement: NONE Comments: NONE	Objective evidence observed: N/A

Good Examples observed:	
Description of Good Example (GE): NONE	Objective Evidence Observed: N/A

8: Regular Employment Is Provided

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ETI

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 the factory workers have written contracts. Employees were recruited by the factory directly. All workers employed by the factory are permanent workers. Wages as per the above minimum wage notification fixed is provided to the workers.

Hired workforce at the factory depends on the peak production. All workers are formally registered via the online system of the ministry

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

Signed Labour contracts were checked. Turkish labour law 4857 and social insurance laws were mentioned on the labour contract.

worker interview

Any other comments: Nil

Non-compliance: NONE	
1. Description of non-compliance: NONE <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: Local law and/or ETI requirement: NONE Recommended corrective action: NONE	Objective evidence observed: N/A

Observation: NONE	
Description of observation: NONE Local law or ETI requirement: NONE Comments: NONE	Objective evidence observed: N/A

Good Examples observed:	
Description of Good Example (GE): NONE	Objective Evidence Observed: N/A

Responsible Recruitment

All Workers	
A: 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 A1: If any are unchecked, please describe finding and specific category(ies) of workers affected: N/A
B: Did workers' pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B1: If yes, please describe details and specific category(ies) of workers affected: N/A

C: If yes, check all that apply:	<input type="checkbox"/> Recruitment / hiring fees <input type="checkbox"/> Service fees <input type="checkbox"/> Application costs <input type="checkbox"/> Recommendation fees <input type="checkbox"/> Placement fees <input type="checkbox"/> Administrative, overhead or processing fees <input type="checkbox"/> Skills tests <input type="checkbox"/> Certifications <input type="checkbox"/> Medical screenings <input type="checkbox"/> Passports/ID's <input type="checkbox"/> Work / resident permits <input type="checkbox"/> Birth certificates <input type="checkbox"/> Police clearance fees <input type="checkbox"/> Any transportation and lodging costs after employment offer <input type="checkbox"/> Any transport costs between work place and home <input type="checkbox"/> Any relocation costs after commencement of employment <input type="checkbox"/> New hire training / orientation fees <input type="checkbox"/> Medical exam fees <input type="checkbox"/> Deposit bonds or other deposits <input type="checkbox"/> Any other non-monetary assets <input type="checkbox"/> Other – N/A C1: If other, please give details: N/A
D: If any checked, give details:	N/A

Migrant Workers: <i>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</i>		
A: Type of work undertaken by migrant workers:	N/A There are no migrant workers hired by the company but factory has migrant worker policy.	
B: Please give details about recruitment agencies for migrant workers:	B1: Total number of (in country recruitment agencies) used: 0 B2: Total number of (outside of local country) recruitment agencies used: 0	
C: 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 type="checkbox"/> No C1: Please describe finding: N/A	C2: Observations: N/A
D: Are Any migrant workers in skilled, technical, or management roles <i>Migrant Workers (this should include all migrant workers including permanent workers, temporary and/or seasonal workers)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No D1: If yes, number and example of roles: N/A	

NON-EMPLOYEE WORKERS

Recruitment Fees:	
A: Are there any fees?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A. No non-employee worker was noted in the factory.
B: If yes, check all that apply:	<input type="checkbox"/> Recruitment / hiring fees <input type="checkbox"/> Service fees <input type="checkbox"/> Application costs <input type="checkbox"/> Recommendation fees <input type="checkbox"/> Placement fees <input type="checkbox"/> Administrative, overhead or processing fees <input type="checkbox"/> Skills tests <input type="checkbox"/> Certifications <input type="checkbox"/> Medical screenings <input type="checkbox"/> Passports/ID's <input type="checkbox"/> Work / resident permits <input type="checkbox"/> Birth certificates <input type="checkbox"/> Police clearance fees <input type="checkbox"/> Any transportation and lodging costs after employment offer <input type="checkbox"/> Any transport costs between work place and home <input type="checkbox"/> Any relocation costs after commencement of employment <input type="checkbox"/> New hire training / orientation fees <input type="checkbox"/> Medical exam fees <input type="checkbox"/> Deposit bonds or other deposits <input type="checkbox"/> Any other non-monetary assets <input type="checkbox"/> Other B1 – If other, please give details: N/A
C: If any checked, give details:	N/A

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.)	
A: Number of agencies used (average):	A1: Names if available: N/A
B: Were agency workers' age / pay / hours included within the scope of this audit?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A
C: Were sufficient documents for agency workers available for review?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A
D: Is there a legal contract / agreement with all agencies?	<input type="checkbox"/> Yes <input type="checkbox"/> No

	D1: Please give details: N/A
E: Does the site have a system for checking labour standards of agencies? If yes, please give details.	<input type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: N/A

Contractors: <i>Note: 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,</i>	
A: Any contractors on site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: If yes, how many contractors are present, please give details: N/A
B: If Yes , how many workers supplied by contractors?	N/A
C: Do all contractor workers understand their terms of employment?	<input type="checkbox"/> Yes <input type="checkbox"/> No C1: Please describe finding: N/A
D: If Yes , please give evidence for contractor workers being paid per law:	N/A

8A: Sub-Contracting and Homeworking

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

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

Note to auditor on homeworking:

Report on whether it is direct or via agents. How many workers, relationship with site and what control systems are in place.

Note to auditor on subcontracting: auditor should use this section for subcontractors of part made or wholly made finished goods, this section should not be used for raw material manufacturers unless instructed otherwise by customers

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 had established a policy to ensure sub-contracting would not be used unless previously agreed with the main client.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

1. Site tour
2. Reviewing of the production records such as materials receiving and issuing records
3. Management interview
4. Worker interview

Details: Nil

Non-compliance: NONE

1. Description of non-compliance: NONE

☐ NC against ETI ☐ NC against Local Law ☐ NC against customer code:

Local law and/or ETI requirement: NONE

Recommended corrective action: NONE

Objective evidence

observed:

N/A

Observation: NONE

Description of observation: NONE

Local law or ETI requirement: NONE

Comments: NONE

Objective evidence

observed:N/A

Good Examples observed:

Description of Good Example (GE): NONE

Objective Evidence Observed: N/A

Summary of sub-contracting – if applicable

☒ Not Applicable please x

A: Has the auditor made a simple calculation to compare capacity with workers' work load in order to identify possible unrecorded work or undeclared sub-contracting

☐ Yes
☐ No
A1: Please describe:

B: If sub-contractors are used, is there evidence this has been agreed with the main client?

☐ Yes
☐ No
B1: If **Yes**, summarise details:

C: Number of sub-contractors/agents used:

D: Is there a site policy on sub-contracting?

☐ Yes
☐ No
D1: If **Yes**, summarise details:

E: What checks are in place to ensure no child labour is being used and work is safe?

Summary of homeworking – if applicable

☒ Not Applicable please x

A: If homeworking is being used, is there evidence this has been agreed with the main client?

☐ Yes
☐ No
A1: If **Yes**, summarise details:

B: Number of homeworkers

B1: Male:

B2: Female:

Total:

C: Are homeworkers employed direct or through agents?

☐ Directly
☐ Through Agents

C1: If through agents, number of agents:

D: Is there a site policy on homeworking?

☐ Yes
☐ No

E: How does the site ensure worker hours and pay meet local laws for homeworkers?	
F: What processes are carried out by homeworkers?	
G: Do any contracts exist for homeworkers?	<input type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details:
H: Are full records of homeworkers available at the site?	<input type="checkbox"/> Yes <input type="checkbox"/> No

9: No Harsh or Inhumane Treatment is Allowed

[\(Click here to return to summary of findings\)](#)

ETI

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.

Additional elements:

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

<p>A: 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?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: Factory has a complaint box, worker representative and open door system. The complaint box reviewed monthly by the worker representative and H&R manager with together. Factory has a grievance policy code</p>
<p>B: If Yes, are workers aware of these channels and have access? Please give details.</p>	<p>Workers are aware of these channels.</p>
<p>C: If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.</p>	<p>Comment box, open door system and worker representative</p>
<p>D: Which of the following groups is there a grievance mechanism in place for?</p>	<p><input checked="" type="checkbox"/> Workers <input type="checkbox"/> Communities <input type="checkbox"/> Suppliers <input type="checkbox"/> Other D1: Please give details: Employees may apply their grievances through the anonymous complaint box which is checked monthly.</p>
<p>E: Are there any open disputes?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No E1: If yes, please give details</p>
<p>F: 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 F1: If no, please give details</p>

G: Is there a published and transparent disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: If no, please explain
H: If yes, are workers aware of these the disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: If no, please give details
I: Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No I1: If yes, please give details

Current Systems and Evidence Examined

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

Current systems:

All workers nationally are Turkish. No hiring via agency at the factory.
All the employment is done in legal ways and all the workers have a social insurance.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

No agencies are involved for the employments
No migrant workers at the entity
Personal files of workers
ID copy

Any other comments: Nil

Non-compliance: NONE

1. Description of non-compliance: NONE

☐ NC against ETI ☐ NC against Local Law ☐ NC against customer code:

Local law and/or ETI requirement: NONE

Recommended corrective action: NONE

Objective evidence observed:
N/A

Observation: NONE

Description of observation: NONE Local law or ETI requirement: NONE Comments: NONE	Objective evidence observed:N/A
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Good Examples observed:	
Description of Good Example (GE): NONE	Objective Evidence Observed: N/A

10. Other Issue areas: 10A: Entitlement to Work and Immigration

[\(Click here to return to NC-table\)](#)

Additional Elements

10A.1 Only workers with a legal right to work shall be employed or used by the supplier.

10A.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:

All workers nationally are Turkish. No hiring via agency at the factory.

All the employment is done in legal ways and all the workers have a social insurance.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

No agencies are involved for the employments

No migrant workers at the entity

Personal files of workers

ID copy

Any other comments: NONE

Non-compliance: NONE

1. Description of non-compliance: NONE

☐ NC against ETI ☐ NC against Local Law ☐ NC against customer code:

Local law and/or ETI requirement: NONE

Recommended corrective action: NONE

Objective evidence observed:

N/A

Observation: NONE

Description of observation: NONE

Local law or ETI requirement: NONE

Comments: NONE

Objective evidence observed: N/A

Good Examples observed:	
Description of Good Example (GE): NONE	Objective Evidence Observed: N/A

10. Other issue areas 10B2: Environment 2–Pillar

[\(Click here to return to summary of findings\)](#)

To be completed for a 2–Pillar SMETA Audit, and remove the following page which is 10B4 environment 4 pillar

10B2.1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits.

10B2.2 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:

Factory has all the required environmental permits/exemption letters from the ministry of the environment.

Factory has an exempt from obtaining environmental permit, date: 24.04.2019

Waste water(sanitary) discharge permit report date: 26.07.2019.

Hazardous wastes of the factory are collected by contracted licenced companies for disposal.

Solid wastes are disposed differently; plastics, paper and wood, fabric is sold to licenced companies for recycling. Other solid wastes are collected by the municipality. Domestic wastes are collected by the municipality.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:

Exemption letter from the ministry of the environment that shows the factory do not have any environmental impacts.

Any other comments: None

Non-compliance: NONE

1. Description of non-compliance: NONE

☐ NC against ETI ☐ NC against Local Law ☐ NC against customer code:

Local law and/or ETI requirement: NONE

Recommended corrective action: NONE

Objective evidence observed:

N/A

Observation: NONE

Description of observation: NONE

Local law or ETI requirement: NONE

Objective evidence observed:N/A

Comments: NONE	
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Good Examples observed:	
Description of Good Example (GE): NONE	Objective Evidence Observed: N/A

Appendix 1

Comparison between ETI code and Customer's Supplier's Code. Any areas where a site complies with the Customer's Supplier Code, but not with the ETI code are discussed at the audit close out meeting and recorded on the CAPR. Note to supplier "for this customer it may not be necessary to complete corrective actions where NC's DO NOT meet the ETI code, but DO meet your customer's code. If the audit is shared with other customers who work to the ETI code or an equivalent international standard, corrective actions will be necessary."

☒ Not Applicable please x

Photo Form

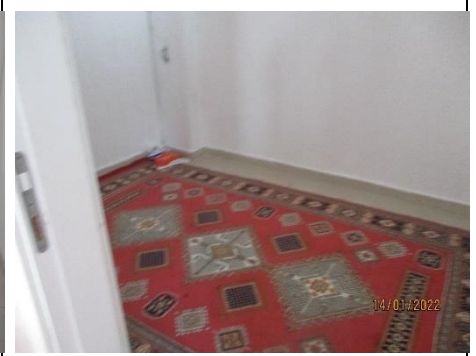
Facility name	Cutting Section	Drinking water
Sizing	QC & Pressing	QC & Pressing
Sewing	Warehouse	Warehouse



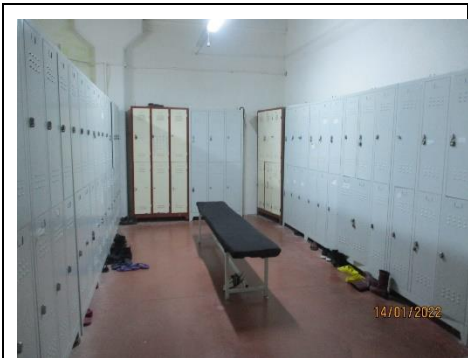
Waste storage area



Infirmary



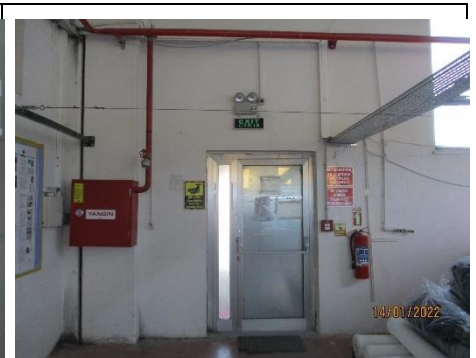
Praying room



Dressing Room



Lavatory



Emergency exit



Lunch area



Fabric warehouse



Spot cleaning section



Accessories warehouse



Compressor Room

Time record

Time record

Nil

End



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

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

[Click here for Supplier \(B\) members:](https://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY_2brg_3d_3d)

[http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY_2brg_3d_3d](https://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY_2brg_3d_3d)

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