

Sedex Members Ethical Trade Audit Report

Version 7



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Audit content

(1) A SMETA audit was conducted which included some or all of labour standards, health and safety, environment and business ethics. The SMETA minimum requirements were applied and the SMETA auditor manual was followed. 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.

The audit scope includes an assessment of the Workplace Requirements and the Management Systems Assessment against the code areas below.

2-pillar audits include:

- Labour standards:
 - 0. Enabling accurate assessment
 - 1. Employment is freely chosen
 - 1.A. Responsible recruitment and entitlement to work
 - 2. Freedom of association and right to collective bargaining are respected
 - 4. Child labour shall not be used
 - 5. Legal wages are paid
 - 5.A. Living wages are paid
 - 6. Working hours are not excessive
 - 7. No discrimination is practiced
 - 8. Regular employment is provided
 - 8.A. Sub-contracting and homeworkers are used responsibly
 - 9. No harsh or inhumane treatment is allowed
- Health and safety:
 - 3. Working conditions are safe and hygienic
- Environment:
 - 10.A. Environment 2-pillar

4-pillar audits include, in addition to the above:

- Environment:
 - 10.B. Environment 4-pillar
- Business ethics:
 - 10.C. Business ethics

(2) Where appropriate, non-compliances or non-conformances were raised where either local law or the base code were not met, and recorded as non-compliances on both the audit report, CAPR and on the Sedex Platform.

(3) Any non-conformance against customer code shall not be uploaded to Sedex, but sent directly to the customer in question.

Audit details

Site details

Sedex site reference	ZS1000111707	Site name	V.E.R.S KONFEKSIYON TEKSTIL SAN TIC LTD STI
Business name	V.E.R.S KONFEKSIYON TEKSTIL SAN TIC LTD STI	Site address	Ağrı gultepe koyu mevki tekstil kent a blok no:120 dbayazıt ağrı Ağrı Merkez/Dogubeyazıt TR 04400

Audit details

Sedex company reference	ZC5000093838	Auditor company name	GSCS International Ltd
Audit company address	LG Building, Plot No-215-389 LG Building, UMM Ramool,, Dubai, AE, 215389		
Date of audit	2026-06-16	Audit conducted by	BILAL POZAN
Audit pillars	Labour Standards Health and safety		
Time in and out	Day 1 In07:45 Out16:30		
Audit type	Full initial		
Was the audit announced?	Semi announced		

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Was the Sedex SAQ available for review? No

Who signed and agreed CAPR? Habibe Uçar / HR Responsible

Any conflicting information SAQ/Pre-Audit Info No

Is further information available? No

Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	Yes	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	Yes	No
Reason for absence at the opening meeting	The worker representatives was present at the opening meeting. Union membership is not legally compulsory in Turkiye. The company has an open attitude towards union membership. It has been observed that the company does not have Union membership, but there is a worker representative by making worker representative elections within the scope of Occupational Health and Safety.		
Reason for absence during the audit	The worker representatives was present at the audit. Union membership is not legally compulsory in Turkiye. The company has an open attitude towards union membership. It has been observed that the company does not have Union membership, but there is a worker representative by making worker representative elections within the scope of Occupational Health and Safety.		
Reason for absence at the closing meeting	The worker representatives was present at the closing meeting. Union membership is not legally compulsory in Turkiye. The company has an open attitude towards union membership. It has been observed that the company does not have Union membership, but there is a worker representative by making worker representative elections within the scope of Occupational Health and Safety		

SMETA declaration

Auditor team

SMETA declaration

I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual.

1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform.
2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question.

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.

Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size) Not Applicable

Lead auditor	BILAL POZAN	APSCA Number	32200871
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Additional auditor

Date of declaration	2026-06-16
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Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	Habibe Uçar
Title	HR Responsible
Date of declaration	2026-06-16

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.L Implement effective processes to manage f...	Local law	NC ZAF601501471
5. Legal wages are paid	5.B Ensure that workers receive the insurance...	Local law	NC ZAF601501472
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF601501473
	5.A.B Put in place a wage improvement plan th...	Base code	NC ZAF601501474
10.A. Environment 2-Pillar	10.A.A Remain aware of the local, regional an...	Local law	NC ZAF601501475

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[Management systems →](#)

Management systems

	Policies and procedures	Resources	Communication and training	Monitoring
1. Employment is freely chosen				
1.A. Responsible recruitment and entitlement to work				
2. Freedom of association and right to collective bargaining are respected				
3. Working conditions are safe and hygienic				
4. Child labour shall not be used				
5. Legal wages are paid				
6. Working hours are not excessive				
7. No discrimination is practiced				
8. Regular employment is provided				



Not addressed



Fundamental improvements required



Some improvements recommended



Robust management systems

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	Policies and procedures	Resources	Communication and training	Monitoring
8.A. Sub-contracting and homeworkers are used responsibly				
9. No harsh or inhumane treatment is allowed				
10.A. Environment 2-Pillar				

 Not addressed

 Fundamental improvements required

 Some improvements recommended

 Robust management systems

Site details

Company and site details

Sedex company reference	ZC5000093838	
Sedex site reference	ZS1000111707	
Company name	V.E.R.S KONFEKSİYON TEKSTİL SAN TIC LTD STİ	
Business ownership type		
Site name	V.E.R.S KONFEKSİYON TEKSTİL SAN TIC LTD STİ	
Site name in local language		
GPS location	GPS address	Ağrı, gultepe koyu mevki tekstil kent a blok no:120 dbayazıt ağrı
	Coordinates	39.59740386679185, 44.05228299218174
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	HABİBE UÇAR
	Job title	HR Responsible
	Phone number	+90 5521865352
	Email	dogubeyazit@verscon.com.tr

[← Management systems](#)[Worker analysis →](#)

Company and site details

Applicable business and other legally required business license numbers and documents

Business License obtained from AĞRI MUNICIPALITY: 28.04.2026 - 129,

Fire Brigade Permit Letter obtained from DOĞUBEYAZIT MUNICIPALITY FIRE DEPARTMENT : 27.04.2026-82026277-4036-4959,94 m2.

Building Occupancy Letter obtained from AĞRI MUNICIPALITY: 03.04 2026-11-2026-4959,94 m2

Building License obtained from AĞRI MUNICIPALITY:02.04 2026-13-2026- 4959,94 m2,

Tax Certificate obtained from Revenue Administration 25.02.2011 - 9220682389,

Sign Letter obtained from BURSA Notary's Office; 17.01.2022 -00574,

Trade Gazette published from Turkish Official Gazette; 21.03.2024 - 744,

Environmental Assessment Out of Scope Letter obtained from Provincial Directorate of Environment and Urbanisation:13.05.2025-E-36094644-611.02-12454602,

[← Management systems](#)

[Worker analysis →](#)

Site activities

Site function	Factory Processing/Manufacturer
Site activities	Primary Secondary Other
Product type	Garment
Process overview	Facility is a garment manufacturer(kids clothes). Main processes are; cutting, sewing, ironing, spot cleaning, quality control and packing process. Facility has 32lines. Main equipment in the facility are; cutting machines, sewing machines, irons, spot cleaning machine, compressor, Generator
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour

Site scope

Is the audited site a physically continuous area?	Yes
What is the area of audited site to its boundary?	4960m ²

[← Site details](#)

[Worker analysis →](#)

Site scope

Building 1	Last construction works on site	2026
	If building is shared, provide details	Not Applicable
	Number of floors	1
	Description of floor activities	Ground Floor; All production area (Cutting-sewing-Ironing-QC and Packing) warehouse , Compressor, Generator, Eating area, Wc's Offices Doctor Room, Masjid's

Is there any difference between the site scope of the audit and the Sedex site profile? No

Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site? No

Is any activity conducted onsite not included within the scope of the audit? No

Worker accommodation and transport

Are there any site-provided worker accommodation buildings? No

Does the site organise worker transport to the worksite? Third party

As part of the on-site audit, the company provides service to facility staff through management interviews and document reviews, and it provides this service through a third-party company. Contract Date and Company Name: 20.04. 2026 YUSUFOĞLUEB TURİZM

[← Site details](#)

[Worker analysis →](#)

Work patterns

Approximate workers on site per month (% of peak)	January	80-90%	February	80-90%
	March	80-90%	April	90-100%
	May	80-90%	June	80-90%
	July	80-90%	August	80-90%
	September	80-90%	October	80-90%
	November	80-90%	December	80-90%

Is there any night shift work at the site? No

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact? No

Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community? No
The site has no negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples.

Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site? No
Human Rights Impact Assessment (HRIA) not conducted within the last three years

[← Site details](#)

[Worker analysis →](#)

Worker analysis

Gender disaggregated data available

Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	18 (21.4%)	66 (78.6%)	- -	84 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	18 (21.4%)	66 (78.6%)	- -	84 (100%)
Temporary or fixed term employees	0 -	0 -	- -	0 (0%)
Agency or subcontracted workers	0 -	0 -	- -	0 (0%)
Seasonal workers	0 -	0 -	- -	0 (0%)
Self-employed workers	0 -	0 -	- -	0 (0%)
Informal workers including home workers	0 -	0 -	- -	0 (0%)
Apprentices, trainees or interns	0 -	0 -	- -	0 (0%)

* % of total workforce

[← Site details](#)

[Worker interviews →](#)

Migrant workers

	Men	Women	Other	Total
Domestic migrant workers	0 -	0 -	- -	0 (0%)
International migrant workers	0 -	0 -	- -	0 (0%)
Total migrant workers	0 -	0 -	- -	0 (0%)

* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from

Not applicable, there was no any migrant worker in the facility.

Workers by age

	Men	Women	Other	Total
18 - 24 years old	9 (19.1%)	38 (80.9%)	- -	47 (56%)
15 - 17 years old	0 (0%)	2 (100%)	- -	2 (2.4%)
Under 15 years old	0 -	0 -	- -	0 (0%)

* % of total workforce

[← Worker analysis](#)

[Worker interviews →](#)

Is the worker analysis data relevant for peak season and current to the audit? Yes

Please list the nationalities of all workers, with the three most common nationalities listed first Turkish

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Turkish	21%	79%	-	100%

Workers by remuneration type

	Men	Women	Other	Total
Workers paid per unit (piece rate)	0 -	0 -	- -	0 (0%)
Workers paid based on a mix of 'piece work' and hourly rate	0 -	0 -	- -	0 (0%)
Workers paid hourly / daily rate	0 -	0 -	- -	0 (0%)
Salaried workers	18 (21.4%)	66 (78.6%)	- -	84 (100%)

* % of total workforce

[← Worker analysis](#)

[Worker interviews →](#)

Workers by payment cycle

	Men	Women	Other	Total
Paid daily	0 -	0 -	- -	0 (0%)
Paid weekly	0 -	0 -	- -	0 (0%)
Paid monthly	18 (21.4%)	66 (78.6%)	- -	84 (100%)
Other	0 -	0 -	- -	0 (0%)

* % of total workforce

If other payment cycle entered, please provide details

Not applicable. During onsite audit with management and workers interview and with sampled workers' time in-out and payment records review in sampled 3 months, it was observed that wages are paid in a month.

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	1 (100%)	0 (0%)	- -	1
Supervisors or team leaders	3 (60%)	2 (40%)	- -	5
Administrative staff	2 (50%)	2 (50%)	- -	4

[← Worker analysis](#)

[Worker interviews →](#)

Worker interview summary

Gender disaggregated data available Men and women

Which methods of worker engagement were used? Individual interviews
Group interviews

Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?

Was the interview sample representative of all types of nationality and employment types of workers? Yes

Was the interview sample representative of the gender composition of the workforce? Yes

Number and size of group interviews 1 group of 5 workers

Did workers understand the purpose of the audit? Yes

Were interviews conducted in circumstances to ensure privacy, with the confidentiality of the interview process communicated to the workers? Yes

[← Worker analysis](#)

[Measuring workplace impact →](#)

Was there any indication that workers had been 'coached' in how they should respond to questions?

No

What was the general attitude of the workers towards their workplace?

Favorable

Attitude of workers

In which areas did workers raise significant concerns or complaints?

Other (provide details)

Interviews with workers in the company and the examination of the complaint records confirmed that they had no complaints or feedback about the company. It was stated that they were satisfied with their company.

What did the workers like the most about working at this site?

Communication (e.g. from management)
Facilities (e.g. rest area, recreation, canteen)
Freedom of movement
Grievance mechanisms
Social dialogue (e.g. freedom to associate)
Transport

Additional comments

During the audit conducted at the facility, interviews with 10 workers selected as a sample were conducted 5 individually and in 1 group of 5. The workers stated that they were satisfied with the management at the facility and that they could easily meet with their managers or HR when necessary. They stated that they were comfortable in the working environment and that they did not feel any pressure or coercion. They stated that they were free in the facility and that they did not encounter any restrictions.

Attitude of workers' committee/union representatives

The worker representative stated that safety precautions were taken in the working environment all kinds of training were given to the employees during working hours and they were very satisfied with the workplace. Additionally, representative stated that all employees are treated equally, that managers do not engage in any form of pressure or intimidation, and that employees can speak freely with their managers whenever they need to discuss an issue.

Attitude of workers

Attitude of managers

Managers stated that they received their wages and other rights on time, and that all legal measures were followed by the employer. Managers have stated that employees are treated equally, are free to act as they see fit, and that there is absolutely no question of inhumane treatment. They have also stated that training sessions are organized every year to raise employees' awareness of this issue. They have stated that employees can communicate with all managers and that an open-door policy is in place.

Workers interviewed by type

	Total
Permanent workers	10
Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
Total number of workers interviewed	10

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	2	3	-	5
Workers interviewed individually	2	3	-	5

[← Worker analysis](#)

[Measuring workplace impact →](#)

Migrant workers interviewed

	Men	Women	Other	Total
Domestic migrant workers interviewed	0	0	-	0
International migrant workers interviewed	0	0	-	0
Total migrant workers interviewed	0	0	-	0

Measuring workplace impact

Gender disaggregated data available

Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	21.74%	15.38%	-	18.37%
Last full calendar year (2025)	28.57%	21.21%	-	24.59%
Previous full calendar year (2024)	44.0%	34.62%	-	39.22%

* Number of workers leaving in last 12 months as a % of average total number of workers on site over the year.

Rate of absenteeism (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.75%	0.56%	-	0.65%
Last full calendar year (2025)	0.13%	0.13%	-	0.13%
Previous full calendar year (2024)	0.2%	0.22%	-	0.21%

Number of days lost through job absence in the year, calculated as: (Number of days lost through job absence in the year) / [(Number of employees on 1st day of the year + Number of employees on the last day of the year) / 2] * (Number of available workdays in the year).

Are accidents recorded?

Yes

During the on-site audit, it was observed through management and workers interview and document review that the facility records and reports occupational accidents that if occur in the workplace. It was determined through management and worker interviews and records that occupational accidents occurred at the facility were recorded. There have been no workplace accidents at the facility to date.

Annual number of work related accidents and injuries (per 100 workers)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2025)	0.0%	0.0%	-	0.0%
Previous full calendar year (2024)	0.0%	0.0%	-	0.0%

* Calculated as (number of work related accidents and injuries * 100) / number of total workers.

Lost day work cases (per 100 workers)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2025)	0.0%	0.0%	-	0.0%
Previous full calendar year (2024)	0.0%	0.0%	-	0.0%

* Calculated as (number of lost days due to work accidents and work related injuries * 100) / number of total workers.

Percentage of workers that work on average more than 48 total hours in a given week

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2025)	0.0%	0.0%	-	0.0%

Percentage of workers that work on average more than 48 total hours in a given week

Previous full calendar year (2024)	0.0%	0.0%	-	0.0%
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Percentage of workers that work on average more than 60 total hours in a given week

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2025)	0.0%	0.0%	-	0.0%
Previous full calendar year (2024)	0.0%	0.0%	-	0.0%

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			
Systems and evidence examined to validate this code section	- The facility provides auditors with unrestricted access to all necessary documents, interviewees, and areas (including annex buildings). Past records confirm that no obstructions have been reported. - The facility has strong anti-bribery policies prohibiting any form of bribery or threats against auditors. All staff have been trained on these policies to ensure ethical interactions with auditors. The establishment has not completed the SAQ. - As a result of interviews with employees and management and document review during the audit, it was determined that the company has a human rights policy and has personnel assigned to this matter. The company has established a human rights policy, assigned authorized personnel, and provided employee training on this issue. - The facility maintains all necessary information and documentation regarding absences, hirings, and firings, in accordance with legal requirements regarding turnover and absenteeism rates requested in the workplace impact measurement section. During the on-site audit, which included management interviews and document review, it was observed that the facility measures its workplace impact. - Evidence Examined: 1. Facility policy 2. Ethics policy 3. Building description, building layout, fire permit 4. Human rights policy 5. Management interview 6. On-site inspection tour 7. Employee interview 8. Anti-bribery policy		

[← Measuring workplace impact](#)

[Code area 1 →](#)

0. Enabling accurate assessment

Data points

Has the site received an official notice, fine, prosecution, or withhold release order (WRO) for non-compliance with legislation, regulation, consent, or permits within the last three years, relating to Health and Safety, labour rights or the environment?	No
Did any workers selected by the auditor decline to be interviewed?	No
Were any external stakeholders such as consultants, customer representatives, industry experts etc. present during the audit?	No

1. Employment is freely chosen

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
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Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
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Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
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Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
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Management systems

Explanation for management systems grades

Maintain relevant policies and procedures(Forced Labor, Bonded Labor, Voluntary Work Policy, Free and Fair Employment Policy); the facility has a general statement of policies and procedures within the framework of the ETI Base Code in the areas of Employment and Recruitment rules. These procedures are periodically reviewed and amended when updates are required. However, the content of these established policies and procedures needs to be developed to make them more comprehensive and descriptive. Therefore, the rating is "Some Improvements Recommended".

Responsible person & team; the facility has appointed a responsible person for the relevant code area, roles have been defined and declared in writing(HABİBE UÇAR - HR Responsible), the task has been defined, but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed.

Communication and Training; the facility conducted a training(14-15.05.2026) for workers and managers to cover the relevant code area. Facility posted, policy procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training was provided to worker by the facility. However, it has been observed that the training was not understood by the workers, it is not effective. Therefore, it is rated as Some Improvements Recommended.

Monitoring; the facility has not conducted a Management Review Meeting to cover the relevant code area. There was no internal audit report about relevant code area to identify facility conditions, points to be improved and corrected. In addition, facility records worker terminations individually. The current system requires some improvements for monitoring, Therefore the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

[← Code area 0](#)

[Code area 1.A →](#)

Systems and evidence examined to validate this code section

Current Systems:

The facility has a policy prohibiting forced labor, and this policy is open to review. The facility prohibits forced labor, human trafficking, debt bondage/slavery, or other forms of modern slavery.

The facility ensures fair wages and does not put employees in debt. The facility does not require deposits or security deposits from employees. Relevant policies and payroll records confirm that no such financial burdens are imposed.

Payments are not withheld or used for forced savings.

The facility has recruitment and employment procedures, which have been reviewed.

Personal documents necessary to understand employees' skills, education, qualifications, age, and gender (photocopy of National Identity Card, education certificate, citizenship documents, school diploma) are available in employees' personal files. The facility only takes photocopies of personnel documents for safekeeping in the files.

Overtime is voluntary and non-discriminatory; all employees are invited to participate. Payroll records show that employees receive their earnings in full and on time.

The facility ensures that all employees receive at least the legal minimum wage or above and comply with laws regarding working hours and overtime.

The facility takes due care to prevent forced labor in third-party operations.

On-site inspections, procedural reviews, and interviews with employees have revealed that employees are not controlled through threats, punishment, coercion, physical force, violence, or harsh or inhumane treatment.

Employees are free to choose their work.

The entry and exit time system is used solely for timekeeping purposes. There are no threats. Employees are free to work as they wish. They are free to leave the facility, especially in emergencies, and no restrictions have been observed.

The facility does not charge for work tools, personal protective equipment, identification/employee cards, training, etc.

The facility does not use prison labor in any way.

Employees are free to communicate and interact both inside and outside the workplace. There are no restrictions on social interaction or intentional isolation.

The above has also been confirmed through interviews with management and employees.

The company ensures that all security service providers train their security personnel to respect workers' rights, including freedom of movement. Security personnel do not restrict workers' movement except when necessary for security, safety, or legal compliance.

The company uses CCTV systems solely for security purposes. Surveillance is not excessive and is not used to control, monitor, or intimidate workers.

The company does not delay wages or other payments until the end of the employment contract, postpone wage payments, or implement any financial practices that restrict workers from leaving their jobs.

- The facility maintains all necessary information and documentation regarding absentees, hires, and dismissals in accordance with legal requirements for the required turnover and absenteeism rates in the workplace impact measurement section.

Evidence reviewed:

Personnel files

Review of Compulsory Labor, Voluntary Labor Policy

Resignation records

Factory rules

Disciplinary procedures and processes.

Management and employee interviews.

1. Employment is freely chosen

Data points

If required under local law, is there a published 'modern slavery' or similar statement?	Not Applicable
Does the site utilise any workers who are prisoners?	No
Does the site use the labour of persons required to work under any government scheme?	No

1.A. Responsible recruitment and entitlement to work

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
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Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
--	-------------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
--	-------------------------------

Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
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[← Code area 1](#)

[Code area 2 →](#)

Management systems

Explanation for management systems grades

Maintain relevant policies and procedures(Recruitment procedure, Anti Discrimination procedure, Forced and Bounded Labour Procedure); the facility has a general statement of policies and procedures within the framework of the ETI Base Code in the areas of Employment and Recruitment rules. These procedures are periodically reviewed and amended when updates are required. However, the content of these established policies and procedures needs to be developed to make them more comprehensive and descriptive. Therefore, the rating is "Some Improvements Recommended".

Responsible person & team; the facility has appointed a responsible person for the relevant code area, roles have been defined and declared in writing(Habibe UÇAR - HR Responsible), the task has been defined, but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed.

Communication and Training; the facility conducted a training(14-15.05.20266) for workers and managers to cover the relevant code area. Facility posted, policy procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training was provided to worker by the facility. However, it has been observed that the training was not understood by the workers, it is not effective. Therefore, it is rated as Some Improvements Recommended.

Monitoring; the facility has not conducted a Management Review Meeting to cover the relevant code area. There was not internal audit report about relevant code area to identify facility conditions, points to be improved and corrected. The current system requires some improvements for monitoring, Therefore the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

[← Code area 1](#)

[Code area 2 →](#)

Systems and evidence examined to validate this code section

- Document review, factory management statements, and interviews with workers have revealed that all workers at the factory are Turkish. No permits are required for Turkish workers.
- No foreign workers have been observed at the facility.
- During the recruitment process, management checks birth certificates to verify information.
- Upon starting work, the facility provides the worker with an employment letter containing the job description, working hours, wage scale, and other relevant information.
- According to local laws, the facility cannot employ workers under the age of 15 as child laborers, and no such worker was found during the inspection. The youngest worker is 17 years old (date of birth: March 1, 2009, start date: April 14, 2026) and was hired directly by the factory.
- No deductions have been made for items such as travel and equipment.
- There are no subcontracted workers at the facility.
- The facility's policy reflects its commitment to not employing child labor.
- The facility has an anti-corruption and anti-bribery policy, which reflects that all hiring will be done fairly.
- Based on interviews with employees and management, it was determined that newly hired employees do not pay for their own medical examinations; these examinations are covered by the facility.
- It was observed that employees do not pay any wages upon starting their jobs.

Evidence Examined:

- Personnel files
- Facility's Social Responsibility Policy and Recruitment Regulations
- Resignation records
- Factory rules
- Employee handbook

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

Does the site use labour providers and/or formal, temporary, seasonal or guest worker programmes?	Workers are recruited, selected, and hired directly by our company
---	--

How do the labour providers recruit and hire workers?	N/A - Recruitment providers not used
---	--------------------------------------

Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey?	0
--	---

Are there any subcontracted workers (excluding dispatched labour) on site?	No
--	----

Were all non-employee (e.g. agency or subcontracted) workers included within the scope of this audit for the purpose of document review and (if onsite on date of audit) interview?	Not Applicable
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Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review?	Not Applicable
---	----------------

Migrant workers

Do any workers migrate across international borders to work at this site?	No
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[← Code area 1.A](#)

[Code area 2 →](#)

Percentage of workers that are migrant 0%

Do any workers migrate from other states, provinces or regions within the country to work at this site? No

Recruitment fees

Have any workers who started at this site in the last 12 months (new workers) paid any recruitment fees or associated costs, such as visas or travel, which have not been fully repaid? No - all new workers were recruited locally by the site

Select 1 to 3 sending countries/regions of new workers. Record fees and costs in the following tables. Turkey

New workers totals

	Turkey
Number of workers	57

Recruitment fees

	Turkey
Payments made in exchange for work	-
Recruitment services which are not optional	-
Other or uncategorised	-

[← Code area 1.A](#)

[Code area 2 →](#)

Related costs

	Turkey
Medical costs	-
Insurance costs	-
Skills and qualification tests	-
Training and orientation	-
Equipment costs	-
Travel costs	-
Accommodation costs	-
Administrative costs	-
Other or uncategorised	-

Illegitimate costs

	Turkey
Payments made to illegitimate actors involved in the recruitment process	-
Payments made to illegitimate actors during the course of employment	-
Other or uncategorised	-

[← Code area 1.A](#)

[Code area 2 →](#)

Was any worker in this group in debt as a result of these costs?

	Turkey
Yes - to a recruiter	-
Yes - to the audited site	-
Yes - to a third party	-
No - could not verify	✓

Highest total costs incurred

	Turkey
Currency	TRY
Highest total costs incurred	0.0

Additional comments

During onsite audit with management representative and worker interview and with relevant recruitment process fees' payment review (sample health examination invoice 22.05.2026-DAL2026000000396) which paid by facility, it was observed that all of the payment has been paid by the facility during recruitment process. These payments were about health examination fee.

2. Freedom of association and right to collective bargaining are respected

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended

Management systems

Explanation for management systems grades

Maintain relevant policies and procedures(Freedom of Association, Wish & Complaint); the facility has a general statement of policies and procedures within the framework of the ETI Base Code in the areas of Freedom of Association rules. These procedures are periodically reviewed and amended when updates are required. However, the content of these established policies and procedures needs to be developed to make them more comprehensive and descriptive. Therefore, the rating is "Some Improvements Recommended".

Responsible person & team; the facility has appointed a responsible person for the relevant code area, roles have been defined and declared in writing(Habibe Uçar - HR Responsible), the task has been defined, but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed.

Communication and Training; the facility conducted a training(14-15.05.2026) for workers and managers to cover the relevant code area. Facility posted, policy procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training was provided to worker by the facility. However, it has been observed that the training was not understood by the workers, it is not effective. Therefore, it is rated as Some Improvements Recommended.

Monitoring; the facility has not conducted a Management Review Meeting to cover the relevant code area. There was not internal audit report about relevant code area to identify facility conditions, points to be improved and corrected. The current system requires some improvements for monitoring, Therefore the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

[← Code area 1.A](#)

[Code area 3 →](#)

Systems and evidence examined to validate this code section

Current Systems:

There is no union activity at the facility. Union membership is not mandatory under the Turkish legal system. There are a total of 3 worker representatives (1 male, 2 female). Following interviews with workers and review of ballots, it has been confirmed that the worker representative was elected on April 6, 2026.

An open-door policy is implemented at the facility; employees can directly complain to senior management and their representatives. Suggestion and complaint boxes are available. However, according to interviews with employees, when an employee has a concern or problem, the majority tend to report it to their department head or worker representatives. Worker representatives are obligated to report any issues related to work and the work environment to the employer. All employees are aware of their worker representatives. It has been observed that this legal duty is communicated to all employees.

Monthly meetings are held at the company with the participation of worker representatives and company officials. Minutes of meetings held between April 20, 2026, have been reviewed and approved.

Worker representatives are never prevented from fulfilling their duties by the employer.

Worker representatives are provided with suitable spaces and time to perform their duties and to meet directly with workers when necessary.

The facility has a policy of freedom of association and collective bargaining and does not prohibit workers from forming unions or other associations. These rights are communicated to workers through the recruitment process, regular training, and awareness sessions. Information on these rights is also displayed in accessible areas within the facility for easy access by all workers.

The facility ensures that all workers are well-informed about their legal rights regarding unions and collective bargaining agreements. The facility does not prohibit, discourage, or interfere with workers' rights to join a union of their choice or to participate in other forms of representation.

The facility complies with all applicable laws and regulations relating to this code area covering workers' rights to freedom of association, collective bargaining, and worker representation.

Evidence reviewed:

1. Freedom of Association Procedure
2. Facility management interviews
3. Employee interviews
4. Complaint box records (Suggestions from the complaint box and actions taken)
5. Review of meeting records, complaint handling policy and procedure.

2. Freedom of association and right to collective bargaining are respected

Data points

Are trade unions allowed by law in the national context?	Yes
Are there any registered trade unions in the workplace?	No
Are they active?	
Does the employer recognise the trade union?	Not Applicable
Are there alternative worker representative bodies in place?	Yes, worker committee
Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)?	Yes
Are the worker representatives freely elected by the workforce as a whole?	Yes
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Not Applicable

[← Code area 2](#)

[Code area 3 →](#)

Has there been any industrial action (e.g. strikes, unrest, or cases raised to formal tribunals or labour courts) in the past two years? No

3. Working conditions are safe and hygienic

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Fundamental Improvements Required

Management systems

Explanation for management systems grades

Maintain relevant policies and procedures(safety and health, safe working practices, risk assessment procedure, emergency plan, work place rules); the facility has a general statement of policies and procedures within the framework of the ETI Base Code in the areas of HSE Policy, procedure and workplace requirements. These procedures are periodically reviewed and amended when updates are required. However, the content of these established policies and procedures needs to be developed to make them more comprehensive and descriptive. Therefore, the rating is "Some Improvements Recommended".

Responsible person & team; the facility has appointed a responsible person for the relevant code area, roles have been defined and declared in writing(Habibe Uçar- HR Responsible), the task has been defined, but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed.

Communication and Training; the facility conducted a training(05.05.2026-14.05.2026 for workers and managers to cover the relevant code area. Facility posted, policy procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training was provided to worker by the facility. However, it has been observed that the training was not understood by the workers, it is not effective. Therefore, it is rated as Some Improvements Recommended.

Monitoring; the facility has not conducted a Management Review Meeting to cover the relevant code area. There was not internal audit report about relevant code area to identify facility conditions, points to be improved and corrected. There is an NC related to the facility's emergency exit door in the relevant area. Therefore the rating is Fundamental Improvements Required.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.L Implement effective processes to manage f...	Local law	NC ZAF601501471

[← Code area 2](#)

[Code area 4 →](#)

Systems and evidence examined to validate this code section

Systems:

1. General Health and Safety Management

- The facility's health and safety issues are handled by the facility representative assigned to this position (IGU-288556 (OHS SPECIALIST) and IH-515889 (DOCTOR), the on-site manager, on the other hand, Habibe Uçar, HR Manager).

- Drinking water is provided free of charge in all areas. Water analysis date: 28.04.2026 - 5433979648 - single point. Complies with legal requirements. (Employees drink water from a single point.)

- A sufficient number of clean toilets are always available for employees (6 men and 6 women, separated by gender).

- Ventilation and temperature are adequate for production processes.
- During on-site inspection, through management interviews and document review, it was observed that the facility records and reports work accidents in the SSI system. Complies with legal requirements. The facility, through management and record-keeping:
 - Keeps records of workplace accidents, analyses the causes and consequences of accidents, and maintains detailed records of all accidents in its existing systems.

- The facility has prepared an indoor lighting test report in accordance with legal requirements (11.05.2026 - AÇM/26/İSG-023).

- The facility has prepared an indoor noise test report in accordance with legal requirements (11.05.2026 - AÇM/26/İSG-023).

- The facility has prepared an indoor dust test report in accordance with legal requirements (11.05.2026 - AÇM/26/İSG-023).

- The facility has prepared an indoor air quality test report in accordance with legal requirements (11.05.2026 - AÇM/26/İSG-023). • The facility has prepared a VOC test report in accordance with legal requirements (11.05.2026 - AÇM/26/İSG-033).

*Periodic inspections of all equipment have been reviewed. No irregularities were detected in the inspections carried out within the required timeframes.

The following checks have been found to be valid and up-to-date:

Electrical Grounding System (06.05.2026-VRSK-A-TP-23426-1)

Electrical Installation (06.05.2026-VRSK-A-LCT-23426-1)

Generator (06.05.2026-VRSK-A-JK-23426-1)

Lightning Rod: (06.05.2026-VRSK-A-PK-23426-1)

Compressor: (06.05.2026-VRSK-A-KM-23426-1)

Ventilation: (06.05.2026-VRSK-A-HK-23426-1)

- Workplace Health and Safety Committee meeting, records: 06.04.2026-26.01.2026-30.10.2025. According to the law, businesses with 50 or more employees are required to have an Occupational Health and Safety Committee.

- The facility provides occupational health and safety training to its employees as a legal obligation (onboarding and continuing education). The final training dates are 05.05.2026-14.05.2026. The facility evaluates the effectiveness of training programs by assessing personnel with a test after training sessions. The facility complies with legal requirements.

- The facility provides chemical substance training to its responsible employees through specialized training (05.05.2026).

- The facility has provided its employees with appropriate personal protective equipment (PPE) for their work (free of charge to employees). The facility has maintained an inventory record of the personal protective equipment (PPE) provided to employees and ensured that employees use the PPE. As part of occupational health and safety training, employees have been trained on the use of personal protective equipment. (05.05.2026)

- In line with worker and management discussions, workers may leave their jobs, seek refuge in a safe place, or leave the workplace without fear of retaliation if they believe that workplace hazards expose them to imminent danger. After reviewing the facility's policies and procedures regarding compulsory work, workers have the right to leave their jobs and the workplace in such situations.

2. Fire Safety

- Sufficient assembly areas are available next to the facility building.

- The number of fire hose cabinets is sufficient and complies with legal requirements.

- Facility management has published evacuation plans in the local language on the production floor.

- An announcement system is available in all areas, and the fire alarm system has

been found to be operational. The facility has undergone periodic audits within the last 12 months (06.05.2026-VRSK-A-YLS-23426-1). It complies with legal requirements.

- Fire extinguishers and fire hoses are sufficient and have been inspected. The facility has undergone periodic inspections (for fire extinguishers: 06.05.2026-VRSK-A-YSD-23426-1; for fire installations and hose cabinets: 06.05.2026-VRSK-A-PYST-23426-1). It complies with legal requirements.
- Fire extinguishing equipment is properly labelled.
- The emergency notification system is configured to inform all employees on the construction site, including those working on multiple floors.
- Access to the fire alarm is available.
- A sufficient number of fire exits are available on production and other areas. However, there is only one emergency exit door in the canteen area; this has been marked as 'NC'.
- Emergency exits are properly marked and illuminated. (During the on-site inspection, it was determined that there is only 1 emergency exit door in the canteen area. This is explained in detail in the NC table.)
- Smoking is prohibited within the facility.

3. Fire Drill Information:

Fire drill date: 06.04.2026 - Conducted by the facility's own Occupational Health and Safety Specialist for facility employees - 20 minutes - 62 participants

Fire Response Team Training - 03.04.2026 - 15 participants.

4. Electrical, Machinery and Fire Safety

- The facility implements a planned maintenance program for all machinery. The facility has carried out periodic inspections of the electrical installation for grounding within the last 12 months. It complies with legal requirements.
- Machinery safety guards are installed on the machinery in the facility and are used by employees.
- The facility does not possess any special equipment, vehicles or machinery requiring licenses or certifications.

- Emergency stop systems on machinery are operational.
- Unauthorized personnel are prevented from accessing hazardous machinery/areas.
- Flammable/explosive materials are kept away from sources of fire, heat or sparks.
- Unauthorized access to electrical panels is prevented.
- Electrical panels are equipped with appropriate signage.
- Insulating mats are placed in front of electrical panels.

5. Medical Services

- The facility has 4 first aid kits, each containing a sufficient number of first aid supplies.

The facility has assigned a physician who visits the facility weekly in accordance with legal requirements.

- Due to the facility's classification as hazardous under the Occupational Health and Safety Act, there are 8 certified first aid personnel in accordance with legal requirements.
- The facility conducts health checks for all new employees upon onboarding and for existing employees at least every five years.

6. Building Security

Business License obtained from AĞRI MUNICIPALITY: 28.04.2026 - 129,

Fire Brigade Permit Letter obtained from DOĞUBEYAZIT MUNICIPALITY FIRE DEPARTMENT : 27.04.2026-82026277-4036-4959,94 m2.

Building Occupancy Letter obtained from AĞRI MUNICIPALITY: 03.04 2026-11-2026-4959,94 m2

Building License obtained from AĞRI MUNICIPALITY:02.04 2026-13-2026- 4959,94 m2,

7. Transportation

As part of the on-site audit, the company provides service to facility staff through

management interviews and document reviews, and it provides this service through a third-party company. Contract Date and Company Name: 20.04. 2026
YUSUFOĞLUEB TURİZM

8. Risk Assessment and Emergency Plan

The facility has completed a risk assessment dated 15.05.2026 and valid until 15.05.2032.

The facility has implemented its Emergency Action Plan, dated 15.05.2026 and valid until 15.05.2032.

9. A suitably qualified staff member (IGU-288556 - HSE Specialist) with the necessary knowledge and authority to effectively implement and oversee the facility's health and safety systems and processes has been assigned.

10. All hazardous materials are formally registered in the relevant locations, Material Safety Data Sheets (MSDS) are available and used, and materials are managed in accordance with record-keeping and safety instructions, including proper storage, use, and disposal.

11. Emergency preparedness and response plans have been developed for all identified risks, including natural disasters and other potential emergencies. Emergency drills are conducted at least once a year in accordance with legal requirements, when evacuation is necessary.

12. Clean and safe toilets, washrooms, and worker changing rooms are provided with adequate hygiene supplies and appropriate gender segregation or effective privacy measures. Workers have easy access to drinking water, and clean storage areas for food and personal belongings are available in appropriate locations.

13. The facility's canteen and dining area staff hold Hygiene Training Certificates (21.05.2026-11868320260098337762)

14. The facility appears to meet the requirements regarding transportation arrangements. It has been observed that the transportation vehicles provided to workers are kept in a safe and road safety compliant condition, routine vehicle maintenance and inspections are carried out, and the vehicles are equipped with basic safety and welfare features such as seat belts and adequate ventilation/temperature control. Drivers are reported to be qualified and possess valid driver's licenses. In cases where third-party or subcontracted transportation services

are used, the facility has stated that compliance with the same safety and worker welfare standards is required and monitored.

Transportation services provided to workers, including those operated with their own vehicles, are safe and meet applicable legal requirements. Through document review and on-site inspection, it has been verified that vehicles are legally registered, regularly maintained, and drivers possess valid licenses.

15- The facility does not provide any accommodation for employees.

16. The facility maintains all necessary information and documentation regarding work accident records in accordance with legal requirements. No work accidents have occurred in the last year.

Evidence Examined:

- Licenses review
- Building Registration Letters
- Building approval plan and layout approval plan
- Drinking water test report
- Injury record and analysis report
- Machine and electric maintenance record
- Risk assessment report
- Emergency Action Plan
- Training records
- Fire drill record
- Fire equipment and electric equipment checking record

Findings: non-compliances

ZAF601501471

Non-compliance

Due 2026-08-03

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.L Implement effective processes to manage fire safety including, but not limited to, accessible evacuation routes, a fire detection system, fire fighting/suppression equipment, training and regular drills covering all shifts and warning systems.

Time given to resolve

30 days

Verification method

Desktop audit

Issue title

203 - Fire exits are not adequate, causing an elevated risk to life

Area of non-compliance/non-conformance

Local law

Description

During the on-site inspection, it was determined that there was one emergency exit door in the cafeteria area of the facility during the site tour.

Intended corrective and preventative actions, based on root cause analysis

The facility must provide a second emergency exit and signage for the cafeteria area.

Local law reference

REGULATION ON FIRE PROTECTION OF BUILDINGS

REGULATION

ARTICLE 39- (1) Unless otherwise specified, all buildings must have at least two exits, and these exits must be protected.

(2) (Amended: 8/10/2009-2009/15316 K.) The number of exits must not be less than the number determined in accordance with Article 33. Unless otherwise specified, high-risk areas with more than 25 people and any area with more than 50 people must have at least 2 exits. If the number of people exceeds 500, there must be at least 3 exits, and if it exceeds 1,000, there must be at least 4 exits.

Evidence

[← Code area 3](#)

[Code area 4 →](#)



[WhatsApp Image 2026-06-17 at 22.02.36 \(1\).jpeg](#)



* PDF generated at 09:34 (UTC) on 04 Jul 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 3](#)

[Code area 4 →](#)

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, senior manager or business owner Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	No
Who organises accommodation for workers?	Workers independently arrange their own accommodation
Who organises worker transportation between accommodation and worksite?	Third party (agency or recruitment partner)
Who organises worker transportation while at work?	Not applicable
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Not Applicable Not applicable, with site tour and legal permits/letters review it was observed that there was no any additional structure to the building.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No

[← Code area 3](#)

[Code area 4 →](#)

Does the site have a structural engineer evaluation? Yes

4. Child labour shall not be used

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
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Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
--	-------------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
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Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
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Management systems

Explanation for management systems grades

Maintain relevant policies and procedures(Child Labour and Remediation); the facility has a general statement of policies and procedures within the framework of the ETI Base Code in the areas of Child Labour and Remediation. These procedures are periodically reviewed and amended when updates are required. However, the content of these established policies and procedures needs to be developed to make them more comprehensive and descriptive. Therefore, the rating is "Some Improvements Recommended".

Responsible person & team; the facility has appointed a responsible person for the relevant code area, roles have been defined and declared in writing(Habibe Uçar - HR Responsible), the task has been defined, but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed.

Communication and Training; the facility conducted a training(14-15.05.2026) for workers and managers to cover the relevant code area. Facility posted, policy procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training was provided to worker by the facility. However, it has been observed that the training was not understood by the workers, it is not effective. Therefore, it is rated as Some Improvements Recommended.

Monitoring; the facility has not conducted a Management Review Meeting to cover the relevant code area. There was not internal audit report about relevant code area to identify facility conditions, points to be improved and corrected. The current system requires some improvements for monitoring, Therefore the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

[← Code area 3](#)

[Code area 5 →](#)

Systems and evidence examined to validate this code section

Existing Systems:

- The facility has adopted a policy of never employing child labor.
- It has been observed that no one under the age of 15 is legally employed by the company. However, in such a case, the measures to be taken are described in the child labor prevention procedure prepared in accordance with ILO requirements.
- The facility verifies the original national identity cards, birth certificates, etc. of all workers during recruitment and keeps photocopies of the workers' identity cards and birth certificates in their personal files.
- The factory verifies the age of the workers through a registered doctor.
- A review has been conducted by sampling the personal files of the employees. Each employee file contains a resume, a recent photograph, a birth certificate/photocopy of the national identity card, and other documents.
- No child labor has been observed at the facility.
- It was found that the facility has a child labour policy in line with ILO standards. Under this standard, when a child worker is identified at the facility, they are immediately removed from the premises, arrangements are made for them to receive education, their parents are notified, and the facility covers the costs of their education.
- According to local laws, the facility may employ workers over the age of 15. The youngest worker is 17 years old (date of employment: April 14, 2026, and date of birth: March 03, 2009). The youngest worker was also 17 years old when hired.
- The facility has a policy against child labor; according to this policy, if a child labourer is identified, the child will be taken to a safe area, their safety will be ensured, the family will be informed, and the necessary steps for schooling and mental health will be taken and followed up by the company.

Evidence Examined:

1. The Recruitment Regulations procedure was ready for review, personnel files with photocopies of identity cards or birth certificates were ready for review, all employee contracts were ready for audit, and the factory had created a shift schedule.
2. Child Labor Prevention Procedure review
3. Management interview

- 4. Worker interview
 - 5. On-site observation during factory visit
-

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	58%
Enter the legal age of employment	15
Enter the age of the youngest worker identified	17
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0.0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

[← Code area 4](#)

[Code area 5 →](#)

5. Legal wages are paid

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Fundamental Improvements Required

Management systems

Explanation for management systems grades

Maintain relevant policies and procedures(Recruitment, Working Hours); the facility has a general statement of policies and procedures within the framework of the ETI Base Code in the areas of Legal Wages, Payment. These procedures are periodically reviewed and amended when updates are required. However, the content of these established policies and procedures needs to be developed to make them more comprehensive and descriptive. Therefore, the rating is "Some Improvements Recommended".

Responsible person & team; the facility has appointed a responsible person for the relevant code area, roles have been defined and declared in writing(Habibe Uçar- HR Responsible), the task has been defined, but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed.

Communication and Training; the facility conducted a training(14-15.05.2026) for workers and managers to cover the relevant code area. Facility posted, policy procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training was provided to worker by the facility. However, it has been observed that the training was not understood by the workers, it is not effective. Therefore, it is rated as Some Improvements Recommended.

Monitoring; the facility has not conducted a Management Review Meeting to cover the relevant code area. There was not internal audit report about relevant code area to identify facility conditions, points to be improved and corrected.The facility has an NC in the relevant area because it has not included meal allowances in the compensation. Therefore the rated as Fundamental Improvements Required

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
5. Legal wages are paid	5.B Ensure that workers receive the insurance...	Local law	NC ZAF601501472

[← Code area 4](#)

[Code area 5.A →](#)

Systems and evidence examined to validate this code section

- According to legal requirements, the actual minimum wage at the facility is 28,075.50 TL net per month. The legal minimum wage in Türkiye in 2026 will also be 28,075.50 TL.
- The time tracking system is a fingerprint scanning system.
- All employees are clearly and explicitly informed about working conditions and wages before being hired, and wage details for each payment period are provided with each payment.
- All social security payments have been made to the relevant authorities on time.
- Each employee receives a payslip in their native language and is asked to sign it.
- Employees are aware of their minimum wage. It has been recorded that no deductions have been made from employees' wages due to disciplinary actions.
- It has been confirmed that all employees are registered with the social security system.
- According to the documents provided and employee interviews, the factory provides all necessary permits. Employees are legally granted maternity leave and income leave.
- Wages are recorded according to verified documents. During the on-site audit, interviews were conducted with management and sampled workers, and the entry and exit times of the sampled workers, SSI records, and payment records were reviewed for three sample months (July 2025 (random), May 2026 (last payment), and April 2026 (random month)).
- Minutes of training sessions and meetings held at the company were reviewed. The dates of the training sessions were compared with payment records, and it was confirmed that employees were fully compensated for training sessions and meetings.
- * The facility provides free lunch and transportation for workers, or covers public transportation costs.
- *Upon reviewing the facility's termination documents, it was noted that employees' entitlement to travel and meal allowances—which they are entitled to on an ongoing basis—had not been included in their payslips. This situation has been noted as 'NC'.

Evidence reviewed:

Document review
Employee interview
Management interview
Local and national laws
Wage and benefits policy
Local legal minimum wage Documents
Payrolls; (July 2025 (random), May 2026 (final payment) and April 2026 (random month)
Leave records
Social group insurance and local labor office payrolls
Employment contracts of all employees
Resignation records
Payrolls of all employees interviewed
Overtime records

Findings: non-compliances

ZAF601501472

Non-compliance

Due 2026-09-02

Code area

5 Legal wages are paid

Status

Open*

Workplace requirement

5.B Ensure that workers receive the insurances and benefits (including leave entitlements) they are legally or contractually entitled to.

Time given to resolve

60 days

Issue title

418 - Failure to pay legally required leave entitlements or other benefits - systemic

Verification method

Follow up audit

Description

During interviews with the management and also document review, it was identified that the Severance payment calculation didn't cover constant employee rights (meals, transportation). / Yönetimle yapılan görüşmeler ve belge incelemesi sırasında, kıdem tazminatı hesaplamasının çalışanların sabit haklarını (yemek, ulaşım) kapsamadığı tespit edildi. Severance pay calculations should be calculated by including the rights provided to the employee (food, travel, etc.).

Area of non-compliance/non-conformance

Local law

Intended corrective and preventative actions, based on root cause analysis

Severance pay calculations should be calculated by including the rights provided to the employee (food, travel, etc.).

Local law reference

T.C. COURT OF APPEALS 9TH CIVIL DEPARTMENT, E. 2020/5964, K. 2020/13100, T. 22.10.2020, In determining the wage to be taken as the basis for severance pay, in addition to the main wage mentioned in Article 32 of the Labor Law No. 4857, the money or benefits that can be measured in money provided to the worker are taken into consideration. Accordingly, bonuses, continuous premiums, fuel assistance, clothing assistance, rent, lighting, shuttle assistance, meal assistance and similar payments are taken into account in the calculation of severance pay. Private health insurance assistance or life insurance premium payments provided to the worker are also included in the concept of benefits that can be measured in money and should be added to the wage that forms the basis for compensation. Although the premium calculated according to sales figures or other data may vary, it should be evaluated within the expanded wage concept in the calculation of severance pay.

* PDF generated at 09:34 (UTC) on 04 Jul 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 5](#)[Code area 5.A →](#)

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	The legal minimum wage
Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?	Only digital payments
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None
Where the site has undertaken a Living Wage gap analysis against a credible Benchmark which Benchmark have they used?	Not Applicable

Worker remuneration

Which benefits are provided to permanent or full-time workers that are not provided to temporary or part-time workers?	Not applicable
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Summary information

Is legal wage/legally recognised CBAs data available for any of these options?	Monthly
Is actual wage data available on site for any of these options?	Monthly

[← Code area 5](#)

[Code area 5.A →](#)

Maximum legal working hours	Max hours per day	11.0
	Max hours per week	45.0
	Max hours per month	225.0
Actual required working hours	Required hours per day	8.0
	Required hours per week	44.0
	Required hours per month	225.0
Maximum legal overtime hours	Max hours per day	Non applicable
	Max hours per week	Non applicable
	Max hours per month	Non applicable
Actual overtime hours	Max hours per day	2.5
	Max hours per week	7.5
	Max hours per month	19.0
Minimum legal wage	Min per hour	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	28075.0
Actual minimum wage	Actual per hour	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	28075.0

Minimum legal overtime wage	Min per hour	187.16
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	Actual per hour	187.16
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	30
Provide the date and details of the records	10 sampled worker time records review in sampled 3 months -July 2025(random), April 2026 (random) and May 2026(last paid) .
Are there different legal minimum/ legally recognised CBAs wage grades?	No
For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Meets legal minimum
Indicate the breakdown of workforce per earnings	During onsite audit with management and workers interview and with payment records review it was observed that the lowest wage at the facility is the legal minimum wage(28075TL). On the day of the audit, there were 68 workers in this group. 81%
Are there any bonus schemes used?	No

[← Code area 5](#)

[Code area 5.A →](#)

Were accurate records shown at the first request? Yes

Were any inconsistencies found? No

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF601501473
	5.A.B Put in place a wage improvement plan th...	Base code	NC ZAF601501474

Systems and evidence examined to validate this code section

1. The company has not calculated or applied a cost of living allowance within the audit period, as no formal procedure or defined methodology is in place for such an assessment. Wages are determined based on legal minimum requirements, and this situation affects all employees across the facility.

2. The audit revealed that the company had not calculated a living wage within the audit and, as a result, had not carried out any gap analysis or gap planning; this is due to the absence of a formal methodology or procedure, with wages being determined based on legal minimum requirements and affecting all employees across the facility.

*The audit revealed that the company had not calculated a living wage in the last audit period and therefore had not carried out GAP planning.

Evidence examined:

 - Worker interview.
 - Management interview
 - Payroll records
 - Wages and benefit policy

Findings: non-compliances

ZAF601501473

Non-compliance

Code area

5.A Living wages are paid

Status

Open*

Workplace requirement

5.A.A Review workers' total pay including benefits and compare it with a credible 'living wage' to calculate a 'living wage gap', and understand what proportion of the workforce has a gap.

Time given to resolve

Verification method

Collaborative action required

Issue title

903 - CAR: A living wage gap analysis has not been completed

Area of non-compliance/non-conformance

Description

During onsite audit with management and workers interview and documents review it was observed that, facility did not conduct a worker's survey on living wage calculation. Also, they did not do the gap analysis. / Yönetim ve çalışanlarla yapılan görüşmeler ile belgelerin incelenmesinden oluşan yerinde denetim sırasında, tesisin yaşam ücreti hesaplamasına ilişkin bir çalışan anketi düzenlemediği gözlemlenmiştir. Ayrıca, bir fark analizi de yapılmamıştır.

Base code

Intended corrective and preventative actions, based on root cause analysis

The facility should determine the living wage through a survey of its employees using recognised analysis methodologies and find the difference between the lowest wage paid and the living wage determined. / İşyeri, kabul görmüş analiz yöntemlerini kullanarak çalışanlarına yönelik bir anket yoluyla geçim ücretini belirlemeli ve ödenen en düşük ücret ile belirlenen geçim ücreti arasındaki farkı tespit etmelidir.

* PDF generated at 09:34 (UTC) on 04 Jul 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601501474

Non-compliance

Code area

5.A Living wages are paid

Status

Open*

[← Code area 5.A](#)

[Code area 6 →](#)

Workplace requirement

5.A.B Put in place a wage improvement plan that aims to pay workers a living wage within a stated timeframe.

Issue title

905 - CAR: A wage improvement plan (with Living Wage as the goal) has not been completed

Description

Facility does not have a plan for remediation that will ensure living wage to all worker. / Tesis, tüm işçilere geçimini sağlayacak bir ücret garanti edecek bir iyileştirme planına sahip değildir.

Intended corrective and preventative actions, based on root cause analysis

The facility should create an action plan for the corrections it will make to eliminate the difference between the living wage and the lowest paid wage. / Tesis, asgari geçim ücreti ile en düşük ücret arasındaki farkı ortadan kaldırmak amacıyla yapacağı düzeltmeler için bir eylem planı hazırlamalıdır.

Time given to resolve**Verification method**

Collaborative action required

Area of non-compliance/non-conformance

Base code

* PDF generated at 09:34 (UTC) on 04 Jul 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

6. Working hours are not excessive

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
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Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
--	-------------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
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Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
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Management systems

Explanation for management systems grades

Maintain relevant policies and procedures(Working Hours); the facility has a general statement of policies and procedures within the framework of the ETI Base Code in the areas of Working Hours. These procedures are periodically reviewed and amended when updates are required. However, the content of these established policies and procedures needs to be developed to make them more comprehensive and descriptive. Therefore, the rating is "Some Improvements Recommended".

Responsible person & team; the facility has appointed a responsible person for the relevant code area, roles have been defined and declared in writing(Habibe Uçar - HR Responsible), the task has been defined, but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed.

Communication and Training; the facility conducted a training(14-15.05.2026) for workers and managers to cover the relevant code area. Facility posted, policy procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training was provided to worker by the facility. However, it has been observed that the training was not understood by the workers, it is not effective. Therefore, it is rated as Some Improvements Recommended.

Monitoring; the facility has not conducted a Management Review Meeting to cover the relevant code area. There was not internal audit report about relevant code area to identify facility conditions, points to be improved and corrected.Therefore, it is rated as Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 5.A](#)

[Code area 7 →](#)

Systems and evidence examined to validate this code section

Current Systems:

1. Normal working hours (weekly) are 44 hours, and the facility complies with the law.
2. Overtime is voluntary and this has been confirmed during the discussions.
3. Overtime is paid at a premium rate (150% on weekdays, 150% on weekends, and 200% of the hourly wage for all employees working overtime on public holidays).
4. The time tracking system is a fingerprint scanning system.
5. The facility provides break time for employees.
6. July 2025 (random), April 2026 (random), and May 2026 (final payment)
 - Not exceeding 11 hours per day (normal working hours plus overtime)
 - Not exceeding 45 hours per week (normal working hours),
 - Not exceeding 60 hours per week (normal working hours + overtime),
 - Not exceeding 270 hours per year.
- The facility provides employees with weekly rest days (at least one day off per week). This complies with legal requirements.
- During on-site audits and procedural reviews with management and employees, it was observed that the facility operates on a single-shift schedule.
- Audits at the facility and three months of time records with management and sampled employees revealed that the facility operates on a single-shift schedule. The single-shift schedule is as follows: 08:00 - 17:30 (10:00 - 10:15 (paid), 13:00 - 14:00 (unpaid), and 16:00 - 16:15 (paid)). Employees work 8 hours a day (Monday to Friday), and 08:00 - 13:00 on Saturdays (break 12:00 - 13:00 unpaid), for a total of 44 hours per week. (Monday to Friday, 8 hours a day, 5*8=40 hours; Saturday, 4 hours, total 44 hours)
- The facility maintains all necessary information and documentation regarding absenteeism, hiring, and dismissal, in accordance with legal requirements regarding required personnel turnover and absenteeism rates as stated in the workplace impact assessment section.
- Evidence Examined:
 - Employee interviews
 - Management interviews
 - Local and national laws

- Factory working hours policy
- July 2025 (random), April 2026 (random), and May 2026 (final pay)
- Fingerprint scanning system.
- Sample payrolls containing recorded hours for all interviewed employees.
- Quality and production records for cross-checking hours.
- Employee contracts.

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	150%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	Overtime premium for weekdays and weekly day off: 150%, Overtime premium for Public and Official holidays: 200%
Excluding overtime, what are the regular working hours per week for workers at this site?	44.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	46.5
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	51.5
Maximum number of days worked without a day off in sample	6

[← Code area 6](#)

[Code area 7 →](#)

7. No discrimination is practiced

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
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Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
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Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
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Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
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Management systems

Explanation for management systems grades

Maintain relevant policies and procedures(Prevention of Discrimination); the facility has a general statement of policies and procedures within the framework of the ETI Base Code in the areas of Discrimination and Abuse. These procedures are periodically reviewed and amended when updates are required. However, the content of these established policies and procedures needs to be developed to make them more comprehensive and descriptive. Therefore, the rating is "Some Improvements Recommended".

Responsible person & team; the facility has appointed a responsible person for the relevant code area, roles have been defined and declared in writing(Habibe Uçar - HR Responsible), the task has been defined, but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed.

Communication and Training; the facility conducted a training(14-15.05.2026) for workers and managers to cover the relevant code area. Facility posted, policy procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training was provided to worker by the facility. However, it has been observed that the training was not understood by the workers, it is not effective. Therefore, it is rated as Some Improvements Recommended.

Monitoring; the facility has not conducted a Management Review Meeting to cover the relevant code area. There was not internal audit report about relevant code area to identify facility conditions, points to be improved and corrected. The current system requires some improvements for monitoring, Therefore the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

[← Code area 6](#)

[Code area 8 →](#)

Systems and evidence examined to validate this code section

Existing Systems:

1. Written procedures are in place: Corporate Social Responsibility Policy, Human Rights Policy, Disciplinary Procedure, Suggestion, Advice and Complaint Procedure, Workplace Discrimination Prevention Procedure.
2. There has been no discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation in recruitment, compensation, access to training, promotion, termination or retirement. No evidence of discrimination exists.
3. No evidence of sexual harassment exists.
4. An internal grievance process exists; all employees in the sample were aware of the complaint channels should they encounter any instances of discrimination.
5. The facility strives to ensure an equal gender distribution across all roles and opportunities to promote equality.
6. The factory has paid equal pay for equal work.
7. There was also no gender discrimination at the facility; both female and male employees were distributed across all job types.
8. There were no restrictions on the formation of a union at the factory.
9. Reports of tests conducted on workers were reviewed and confirmed that no tests were performed in areas where workers would be subject to discrimination in hiring (e.g., pregnancy (unless explicitly specified by law) or HIV/AIDS).
10. Complaint mechanisms are accessible to all workers regardless of race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership, and political affiliation.
11. The facility adopts an equity approach in its hiring, training, development, and promotion processes.

Evidence Examined:

The company's policies, procedures, training records, hiring records, personnel files, promotion records, payment records, and time records were comparatively reviewed and reported.

7. No discrimination is practiced

Data points

Percentage of women workers in skilled or technical roles (e.g. where specific qualifications are needed, such as engineer/laboratory analyst)?	0%
Representation of women in managerial roles (ratio of women workers to women managers)	0%
Representation of women in supervisory roles (ratio of women workers to women supervisors)	3%
Three most common nationalities in managerial and supervisory roles	During onsite audit with management interview and with personnel list review it was observed that supervisor and manager were Turkish.

8. Regular employment is provided

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
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Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
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Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
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Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
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Management systems

Explanation for management systems grades

Maintain relevant policies and procedures(Worker Contract, Working Hours, Anti Discrimination); the facility has a general statement of policies and procedures within the framework of the ETI Base Code in the areas of Regular Employment. These procedures are periodically reviewed and amended when updates are required. However, the content of these established policies and procedures needs to be developed to make them more comprehensive and descriptive. Therefore, the rating is "Some Improvements Recommended".

Responsible person & team; the facility has appointed a responsible person for the relevant code area, roles have been defined and declared in writing(Habibe Uçar - HR Responsible), the task has been defined, but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed.

Communication and Training; the facility conducted a training(14-15.05.2026) for workers and managers to cover the relevant code area. Facility posted, policy procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training was provided to worker by the facility. However, it has been observed that the training was not understood by the workers, it is not effective. Therefore, it is rated as Some Improvements Recommended.

Monitoring; the facility has not conducted a Management Review Meeting to cover the relevant code area. There was not internal audit report about relevant code area to identify facility conditions, points to be improved and corrected. The current system requires some improvements for monitoring, Therefore the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

[← Code area 7](#)

[Code area 8.A →](#)

Systems and evidence examined to validate this code section

Current systems:

1. Facility had not any sub-contractor onsite or off-site.
2. All workers are registered to the social security system.
3. The factory has no debt to the social security system.
4. Employees' labour contracts were available in their personal files.
5. Labour contracts were in accordance with the laws and regulations.
6. A copy of the employment contract was given to employees.
7. According to local laws, If any employees want to leave the job, he or she may leave period is 2 weeks (14 days) for those who have worked for less than 6 months, 4 weeks (28 days) for those who have worked for 6 months to 1.5 years, 6 weeks (42 days) for those who have worked for 1.5 years to 3 years, and 8 weeks (56 days) for those who have worked for more than 3 years.
8. Regardless of whether it is legal or not, it has been confirmed in the investigation that the company does not use apprenticeship, temporary, irregular, subcontracting, or non-employment labor models to avoid its obligations related to regular employment. The use of apprenticeship, temporary, irregular, subcontracted, or non-employment labor models has not been observed.

Evidence examined:

1. Factory policy, rules and regulations, employees' personnel files,
2. Management interview and employee interview
3. The hiring and termination records.
4. Worker interview.

8. Regular employment is provided

Data points

Percentage of workers that are permanently or temporarily employed	100.0%
Percentage of workers that have been engaged via irregular, sub-contracted or non-employment models of labour, rather than permanent or temporary contracts of employment	0.0%
Percentage of workers employed as apprentices, trainees or interns	0.0%

8.A. Sub-contracting and homeworkers are used responsibly

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended

Management systems

Explanation for management systems grades

Maintain relevant policies and procedures; the facility has a general statement of policies and procedures within the framework of the ETI Base Code in the areas of Subcontractor, Home Workers, Supplier. These procedures are periodically reviewed and amended when updates are required. However, the content of these established policies and procedures needs to be developed to make them more comprehensive and descriptive. Therefore, the rating is "Some Improvements Recommended".

Responsible person & team; the facility has appointed a responsible person for the relevant code area, roles have been defined and declared in writing (Habibe Uçar - HR Responsible), the task has been defined, but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed.

Communication and Training; the facility conducted a training (14-15.05.2026) for workers and managers to cover the relevant code area. Facility posted, policy procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training was provided to worker by the facility. However, it has been observed that the training was not understood by the workers, it is not effective. Therefore, it is rated as Some Improvements Recommended.

Monitoring; the facility has not conducted a Management Review Meeting to cover the relevant code area. There was not internal audit report about relevant code area to identify facility conditions, points to be improved and corrected. The current system requires some improvements for monitoring, Therefore the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 8](#)

[Code area 9 →](#)

Systems and evidence examined to validate this code section

As per the facility documents review, management, worker interview and factory tour, there was no home working used by the facility currently.

- During the audit, facility had not any sub-contractor onsite or offsite.
- Auditors have verified all the records and further verified through various internal and external channels.

Evidence examined:

- 1.Management interview & Workers interview
- 2.Production capacity plan
- 3.Material in/out register
- 4.Production process of the factory
- 5.Policies and procedure

8.A. Sub-contracting and homeworkers are used responsibly

Data points

Are homeworkers employed directly or engaged through an agent?

Not applicable

Gender disaggregated data available

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homemaker?

Are full records of homeworkers available at the site?

Does the supplier buy products or services from suppliers that use homeworkers?

No

The facility evaluates the suppliers it will work with, and does not work with a supplier which has homeworkers.

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity?	No Verified with site tour and production records and legal documents review and with workers interview it was observed that there was no any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity.
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Are any sub-contractors used?	No
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9. No harsh or inhumane treatment is allowed

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
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Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
--	-------------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
--	-------------------------------

Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
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Management systems

Explanation for management systems grades

Maintain relevant policies and procedures(Harassment And Abuse, Termination, Forced and Bounded Labor, Discrimination); the facility has a general statement of policies and procedures within the framework of the ETI Base Code in the areas of No Harsh and Inhumane Treatment. These procedures are periodically reviewed and amended when updates are required. However, the content of these established policies and procedures needs to be developed to make them more comprehensive and descriptive. Therefore, the rating is "Some Improvements Recommended".

Responsible person & team; the facility has appointed a responsible person for the relevant code area, roles have been defined and declared in writing(Habibe Uçar - HR Responsible), the task has been defined, but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed.

Communication and Training; the facility conducted a training(14-15.05.2026) for workers and managers to cover the relevant code area. Facility posted, policy procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training was provided to worker by the facility. However, it has been observed that the training was not understood by the workers, it is not effective. Therefore, it is rated as Some Improvements Recommended.

Monitoring; the facility has not conducted a Management Review Meeting to cover the relevant code area. There was not internal audit report about relevant code area to identify facility conditions, points to be improved and corrected. The current system requires some improvements for monitoring. Therefore, the rating is "Some Improvements Recommended".

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

[← Code area 8.A](#)

[Code area 10.A →](#)

Systems and evidence examined to validate this code section

Current systems:

1. The facility has established an anti-harassment or inhumane treatment policy. The policy states that physical abuse or discipline, the threat of physical abuse, sexual or other harassment, and verbal abuse or other forms of intimidation shall be prohibited.
2. Anti-harassment issues, disciplinary policy and procedures are also covered in employee training.
3. All workers in the factory have the legal right to work.
4. There is no violation noted also based on document review and worker interviews.
5. Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation were prohibited in this factory.
6. Disciplinary process is complying with the law.
7. All workers are aware of disciplinary process.
8. It has been confirmed during the audit that transportation and meal were provided to the all workers.
9. To prevent harsh or inhumane treatment in the workplace, it has been observed that facility provided a training to their workers.
10. During interviews with workers, it was confirmed that workers are not searched upon entering or leaving work.
11. It has been observed that a formal process is implemented to enable employees to report their concerns (worries, complaints, or issues) without fear of retaliation. The audit confirmed that the complaint mechanism is legitimate, accessible, predictable, fair, transparent, rights-compliant, continuously improved, and open to participation and dialogue.
- 12-The company does not conduct bodily searches. Any non-bodily searches, if required for legitimate business reasons such as theft prevention, are conducted in compliance with legal requirements, respect workers' privacy, and are carried out by a member of the same sex.

Evidence examined:

1. Document review(employee agreements, employee rights procedure, employee recruitment policy, universal rights policy and procedure)
2. Management Interview

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	Yes, there is a formal grievance process The grievance process is available to all workers
What type of grievance mechanism(s) are available?	There are wish and complaint boxes for the use of employees in the company. There is also an open door policy in the facility. Wish and complaint boxes are opened once a month by the responsible persons and if there is a notification, they are recorded and the resolution process for the wish & complaint is initiated. On the other hand facility has an internal and external system to get the grievance about Ethical & Bribery issues.
Number of grievances raised in the last 12 months	1
Number of grievances resolved in the last 12 months	1

10.A. Environment 2–Pillar

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Fundamental Improvements Required

[← Code area 9](#)

Management systems

Explanation for management systems grades

Maintain relevant policies and procedures(Environmental Policy, Environmental Hand Book); the facility has a general statement of policies and procedures within the framework of the ETI Base Code in the areas of Environmental Policy, Waste Management. These procedures are periodically reviewed and amended when updates are required. However, the content of these established policies and procedures needs to be developed to make them more comprehensive and descriptive. Therefore, the rating is "Some Improvements Recommended".

Responsible person & team; the facility has appointed a responsible person for the relevant code area, roles have been defined and declared in writing(Habibe Uçar - HR Responsible), the task has been defined, but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed.

Communication and Training; the facility conducted a training(14-15.05.2026) for workers and managers to cover the relevant code area. Facility posted, policy procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training was provided to worker by the facility. However, it has been observed that the training was not understood by the workers, it is not effective. Therefore, it is rated as Some Improvements Recommended.

Monitoring; the facility has not conducted a Management Review Meeting to cover the relevant code area. There was not internal audit report about relevant code area to identify facility conditions, points to be improved and corrected. Additionally, the facility is non-compliant due to the absence of an environmental permit exemption certificate for the relevant zoning area .Therefore the rating is Fundamental Improvements Are Needed

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
10.A. Environment 2-Pillar	10.A.A Remain aware of the local, regional an...	Local law	NC ZAF601501475

[← Code area 9](#)

Systems and evidence examined to validate this code section

Current Systems:

1. The company has an Environmental Impact Assessment (EIA) Certificate (May 13, 2025 - E-36094644-611.02-12454602) which is outside the scope of current regulations.
2. The facility works with authorized recycling companies. It also has a contract with the Municipality for household waste.
3. The company does have an Exemption Certificate from Environmental Permit Requirements which is outside the scope of current regulations. (16.06.2026-E-36094644-150.03-15917136)
4. The facility does not have a valid Industrial Waste Management Plan. (It is included in the NC table.)
5. The facility has a review system that provides awareness of local, regional and national environmental laws.
6. The facility has an inventory of the chemicals it uses.
7. It has been observed that the facility monitors its waste, disposes of its waste through licensed companies, has contracts with waste disposal companies, and each waste shipment is reported through the Ministry of Environment's MOTAT online system.
- 8- The facility has a septic tank for wastewater, and as it fills, the municipality's tanker trucks draw water from it.

- The factory management appointed Habibe Uçar as Human Resources Manager to meet environmental requirements.

- The facility provided environmental training to 80 participants on April 14-15, 2026.

Evidence examined:

1. Environmental Documents
2. Permits
3. Policies and Procedures
4. Training documents

Findings: non-compliances

ZAF601501475

Non-compliance

Due 2026-09-02

Code area

10.A Environment 2-Pillar

Status

Open*

Workplace requirement

10.A.A Remain aware of the local, regional and national environmental laws relating to the site, and have clear processes around how these laws are updated and communicated.

Time given to resolve

60 days

Issue title

971 - Site has no or inadequate processes in place to manage updates to local, regional and national laws related to environment

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Description

During the on-site audit, interview with the management and document review , it was observed that the facility did not have an Industrial Waste Management Plan.

Intended corrective and preventative actions, based on root cause analysis

The facility should have an industrial management waste plan.

Local law reference

* ARTICLE 9 - c) (Amended: OG-23/3/2017-30016) To prepare and submit to the provincial directorate the waste management plan that it is obliged to prepare for the waste it produces and for the prevention and reduction of waste.

Explanation of difference in resolution time or verification method from the SMETA issue title recommendation

Although the requirement to have the relevant missing documents approved by official authorities has been lifted under the new legal update, the facility remains obligated to prepare an industrial waste management plan; however, since this is a document-based process, it will be suitable for handling via desktop.

* PDF generated at 09:34 (UTC) on 04 Jul 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 10.A](#)

10.A. Environment 2-Pillar

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?	No
Does the site have any valid environmental or energy management certificates?	During onsite audit with management interview it was observed that facility had not a environmental or energy management certificate
Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC)?	No
Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?	No

[← Code area 10.A](#)

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