



Sedex Members Ethical Trade Audit Report

Version 6.1



| Audit Details | | | |
|---------------------------------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|-----------------------------------------------|
| Sedex Company Reference: <i>(only available on Sedex System)</i> | ZC: 413507362 | Sedex Site Reference: <i>(only available on Sedex System)</i> | ZS: 413630024 |
| Business name (Company name): | MID BLUE TEXTILE INDUSTRY AND TRADE LIMITED COMPANY | | |
| Site name: | MID BLUE TEXTILE INDUSTRY AND TRADE LIMITED COMPANY | | |
| Site address: <i>(Please include full address)</i> | Tevfikbey Mah. Şehit Erol Olçok Cad. Pantone Tekstil Apt. No.13 Küçükçekmece / İSTANBUL | Country: | Turkey |
| Site contact and job title: | Gizem Çil / Account-HR Manager | | |
| Site phone: | 0090 0212 423 02 07-08 | Site e-mail: | muhasebe@midbluetekstil.com.tr |
| SMETA Audit Pillars: | <input checked="" type="checkbox"/> Labour Standards | <input checked="" type="checkbox"/> Health & Safety (plus Environment 2-Pillar) | <input type="checkbox"/> Environment 4-pillar |
| | | | <input type="checkbox"/> Business Ethics |
| Date of Audit: | 26.02.2021 | | |

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| Audit Company Name & Logo: TÜV RHEINLAND Turkey  Precisely Right. | Report Owner (payer): MID BLUE TEXTILE INDUSTRY AND TRADE LIMITED COMPANY |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|

| Audit Conducted By | | | | | |
|-------------------------|-------------------------------------|----------------------------------------|--------------------------|-------------|--------------------------|
| Affiliate Audit Company | <input checked="" type="checkbox"/> | Purchaser | <input type="checkbox"/> | Retailer | <input type="checkbox"/> |
| Brand owner | <input type="checkbox"/> | NGO | <input type="checkbox"/> | Trade Union | <input type="checkbox"/> |
| Multi-stakeholder | <input type="checkbox"/> | Combined Audit (select all that apply) | | | |

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

To confirm the validity of this report, please visit <https://www.sedex.com/audit-verifier/>

Audit Content:

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

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

2-Pillar SMETA Audit

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

4-Pillar SMETA

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

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

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

SMETA Declaration

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

- (1) Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non-compliances on both the audit report, CAPR and on Sedex.
- (2) Any Non-Compliance against customer code alone shall not be uploaded to Sedex. However, in the CAPR these 'Variances in compliance between ETI code / SMETA Additions/ local law and customer code' shall be noted in the observations section of the CAPR.

Any exceptions to this must be recorded here (e.g. different sample size): The firm started its operation in June 2020, and there are 14 employees in total during the audit date. Almost %70 of the employees were hired starting with July 2020, therefore, July 2020, October 2020 and January 2021 were selected as sample size.

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

Lead auditor: Volkan Çınar APSCA number: RA 21703564

Lead auditor APSCA status: In Good Standing

Team auditor: Oğulcan Faruk Erentay APSCA number: ASCA 21703427

Interviewers: Oğulcan Faruk Erentay APSCA number: ASCA 21703427

Report writer: Volkan Çınar

Report reviewer: Mohammad Mozibul Haque Masum

Date of declaration: 26.02.2021

Note: The focus of this ethical audit is on the ETI Base Code and local law. The additional elements will not be audited in such depth or scope, but the audit process will still highlight any specific issues.

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

Summary of Findings

| Issue <i>(please click on the issue title to go direct to the appropriate audit results by clause) Note to auditor, please ensure that when issuing the audit report, hyperlinks are retained.</i> | Area of Non-Conformity <i>(Only check box when there is a non-conformity, and only in the box/es where the non-conformity can be found)</i> | | | | Record the number of issues by line*: | | | Findings <i>(note to auditor, summarise in as few words as possible NCs, Obs and GE)</i> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|--------------------------|---------------------------------------|-----|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | ETI Base Code | Local Law | Additional Elements | Customer Code | NC | Obs | GE | |
| 0A Universal Rights covering UNGP | | | <input type="checkbox"/> | <input type="checkbox"/> | | 0 | 0 | <ul style="list-style-type: none"> N/A |
| 0B Management systems and code implementation | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3 | 0 | 0 | <ul style="list-style-type: none"> NC-1: There is no Building Licence and Building Usage Permit at the facility. NC-2: The Building Opening and Operating Permit is shown as 500 m2 in total; however, in accordance with the Building Registration Document, the total Building that the firm operates is shown as 1.111 m2. NC-3: There is double bookkeeping at the firm. The national minimum salary is paid through bank and the remaining earnings and overtime payments are paid through cash. |
| 1. Freely chosen Employment | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | 0 | 0 | 0 | <ul style="list-style-type: none"> N/A |
| 2. Freedom of Association | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | 1 | 0 | 0 | <ul style="list-style-type: none"> NC-1: There are 2 worker representatives appointed at the firm, and they have administrative responsibilities. |

| | | | | | | | | | |
|-----|----------------------------------------|-------------------------------------|-------------------------------------|--------------------------|--------------------------|---|---|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3 | <u>Safety and Hygienic Conditions</u> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | 3 | 0 | 0 | <ul style="list-style-type: none"> NC-1: In accordance with the Electric Internal Examination dated 20.08.2020, circuit breakers shall be implanted for each machine. NC-2: Showroom emergency exit is sliding glass door, which is not complaint with the local regulations. NC-3: In the sewing section 4 sewing machine have no pulley covers. |
| 4 | <u>Child Labour</u> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | 0 | 0 | 0 | <ul style="list-style-type: none"> N/A |
| 5 | <u>Living Wages and Benefits</u> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input type="checkbox"/> | 1 | 0 | 1 | <ul style="list-style-type: none"> NC-1: There is double bookkeeping at the firm. The national minimum salary is paid through bank and the remaining earnings and overtime payments are paid through cash. GE-1: Free lunch is provided to the employees |
| 6 | <u>Working Hours</u> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | 0 | 0 | 0 | <ul style="list-style-type: none"> N/A |
| 7 | <u>Discrimination</u> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | 0 | 0 | 0 | <ul style="list-style-type: none"> N/A |
| 8 | <u>Regular Employment</u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 0 | 0 | 0 | <ul style="list-style-type: none"> N/A |
| 8A | <u>Sub-Contracting and Homeworking</u> | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 0 | 0 | 0 | <ul style="list-style-type: none"> N/A |
| 9 | <u>Harsh or Inhumane Treatment</u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 0 | 0 | 0 | <ul style="list-style-type: none"> N/A |
| 10A | <u>Entitlement to Work</u> | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 0 | 0 | 0 | <ul style="list-style-type: none"> N/A |

| | | | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--|--------------------------|--------------------------|--------------------------|-----|-----|-----|-----------------------------------------------------------------------------------------------------------------------|
| 10B2 | <u>Environment 2-Pillar</u> | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1 | 0 | 0 | <ul style="list-style-type: none"> There is no Letter of EIA and Environmental Permit at the facility. |
| 10B4 | <u>Environment 4-Pillar</u> | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A | N/A | N/A | <ul style="list-style-type: none"> Not Applicable |
| 10C | <u>Business Ethics</u> | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A | N/A | N/A | <ul style="list-style-type: none"> Not Applicable |
| General observations and summary of the site: | | | | | | | | | |
| <p>The firm is located in residential area in central Istanbul, in multi storey building. The opening meeting was concluded after a quick tour of the site, with the participation of worker representative. After a general explanation, audit process was performed. The working hours at the firm are between 08:30 to 18:00 with 1 hour meal break at 13.00 and x2 15 minutes of tea break at 10.00 and 16.00. There are no shifts at the firm. Daily working hours are net 8 hours per day. The site was orderly and clear in general, and workers were observed to be having their break at given hours. Closing meeting was performed with the same personnel, and Gizem Çil / Account-HR Manager signed the CAP Report. Management was transparent and provided related documentation on timely manner.</p> | | | | | | | | | |

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

Site Details

| Site Details | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------------|-------------|----------------|----------|------------|-----|--------------|-------------------------------------------------------------|-----|---------|-----------------------------|-----|---------|------------------------------|-----|---------|---------------|-----|----------------------------|----|--|
| A: Company Name: | MID BLUE TEXTILE INDUSTRY AND TRADE LIMITED COMPANY | | | | | | | | | | | | | | | | | | | | | | |
| B: Site name: | MID BLUE TEXTILE INDUSTRY AND TRADE LIMITED COMPANY | | | | | | | | | | | | | | | | | | | | | | |
| C: GPS location: (If available) | GPS Address: Tevfikbey Mah. Şehit Erol Olçok Cad. Pantone Tekstil Apt. No.13 Küçükçekmece / İSTANBUL | Latitude: 41.00909 Longitude: 28.8008613 | | | | | | | | | | | | | | | | | | | | | |
| D: Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections | Business opening and Operating permit: 17.12.2020 Fire Safety Report: 07.12.2020 Building Registration Document: 06.11.2018 | | | | | | | | | | | | | | | | | | | | | | |
| E: Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc | Man and Woman Denim Wear | | | | | | | | | | | | | | | | | | | | | | |
| F: Site description: (Include size, location, and age of site. Also, include structure and number of buildings) | <p>The firm is located within a 5 storey building within central Istanbul. All of the building is used by the firm.</p> <table border="1"> <thead> <tr> <th>Production Building no</th> <th>Description</th> <th>Remark, if any</th> </tr> </thead> <tbody> <tr> <td>Basement</td> <td>Not in Use</td> <td>N/A</td> </tr> <tr> <td>Ground Floor</td> <td>Cutting Area, WC, Compressor Room, Boiler, Maintenance Room</td> <td>N/A</td> </tr> <tr> <td>Floor 1</td> <td>Modelling, Model Sewing, WC</td> <td>N/A</td> </tr> <tr> <td>Floor 2</td> <td>Management, WC, Doctors Room</td> <td>N/A</td> </tr> <tr> <td>Floor 3</td> <td>Cafeteria, WC</td> <td>N/A</td> </tr> <tr> <td>Is this a shared building?</td> <td>No</td> <td></td> </tr> </tbody> </table> <p>The building age cannot be verified since Building Usage Permit and Building Licence cannot be seen for verification.</p> <p>The firm has cutting (%100) in house. Other processes are carried out outside the company, through sub-contractors.</p> <p>The firm produces %70 for domestic market and %30 for export mainly to Germany, Italy and France</p> <p>F1: Visible structural integrity issues (large cracks) observed? <input type="checkbox"/> Yes</p> | | Production Building no | Description | Remark, if any | Basement | Not in Use | N/A | Ground Floor | Cutting Area, WC, Compressor Room, Boiler, Maintenance Room | N/A | Floor 1 | Modelling, Model Sewing, WC | N/A | Floor 2 | Management, WC, Doctors Room | N/A | Floor 3 | Cafeteria, WC | N/A | Is this a shared building? | No | |
| Production Building no | Description | Remark, if any | | | | | | | | | | | | | | | | | | | | | |
| Basement | Not in Use | N/A | | | | | | | | | | | | | | | | | | | | | |
| Ground Floor | Cutting Area, WC, Compressor Room, Boiler, Maintenance Room | N/A | | | | | | | | | | | | | | | | | | | | | |
| Floor 1 | Modelling, Model Sewing, WC | N/A | | | | | | | | | | | | | | | | | | | | | |
| Floor 2 | Management, WC, Doctors Room | N/A | | | | | | | | | | | | | | | | | | | | | |
| Floor 3 | Cafeteria, WC | N/A | | | | | | | | | | | | | | | | | | | | | |
| Is this a shared building? | No | | | | | | | | | | | | | | | | | | | | | | |

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|-----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <input checked="" type="checkbox"/> No F2: Please give details: No visible cracks observed. F3: Does the site have a structural engineer evaluation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No F4: Please give details: Because that the building does not have Building Usage Permit, structural evaluation cannot be verified. |
| G: Site function: | <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Factory Processing/Manufacturer <input type="checkbox"/> Finished Product Supplier <input type="checkbox"/> Grower <input type="checkbox"/> Homeworker <input type="checkbox"/> Labour Provider <input type="checkbox"/> Pack House <input type="checkbox"/> Primary Producer <input type="checkbox"/> Service Provider <input type="checkbox"/> Sub-Contractor |
| H: Month(s) of peak season: (if applicable) | Started operation in June, no peak season record yet. |
| I: Process overview: (Include products being produced, main operations, number of production lines, main equipment used) | In House: (%100) : Cutting Through sub-contractors: (%100)- Sewing, Ironing and Packaging, Embroidery, Washing Equipment Used: 4 sewing machine, 3 overlock machine, 2 double stitch sewing machine, 1 bridge machine, 1 bartack machine (sewing machines are for modelling), 1 automatic cutting engine, 1 fabric lining machine, 1 fabric table |
| J: What form of worker representation / union is there on site? | <input type="checkbox"/> Union (name) <input type="checkbox"/> Worker Committee <input checked="" type="checkbox"/> Other (specify): Worker representation <input type="checkbox"/> None |
| K: Is there any night production work at the site? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| L: Are there any on site provided worker accommodation buildings e.g. dormitories | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No L1: If yes, approx. % of workers in on site accommodation |
| M: Are there any off site provided worker accommodation buildings | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M1: If yes, approx. % of workers |
| N: Were all site-provided accommodation buildings included in this audit | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No N1: If no, please give details: N/A |

| Audit Parameters | | | |
|----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------|
| A: Time in and time out | A1: Day 1 Time in: 08:30 A2: Day 1 Time out: 14:00 | A3: Day 2 Time in: A4: Day 2 Time out: | A5: Day 3 Time in: A6: Day 3 Time out: |
| B: Number of auditor days used: | 1 Man Day (2 Auditors x 1 Day) | | |
| C: Audit type: | <input checked="" type="checkbox"/> Full Initial <input type="checkbox"/> Periodic <input type="checkbox"/> Full Follow-up <input type="checkbox"/> Partial Follow-Up <input type="checkbox"/> Partial Other If other, please define | | |
| D: Was the audit announced? | <input checked="" type="checkbox"/> Announced <input type="checkbox"/> Semi – announced: Window detail: weeks <input type="checkbox"/> Unannounced | | |
| E: Was the Sedex SAQ available for review? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No E1: If No, why not?: The firm did not fill the form | | |
| F: Any conflicting information SAQ/Pre-Audit Info to Audit findings? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes , please capture detail in appropriate audit by clause | | |
| G: Who signed and agreed CAPR (Name and job title) | Gizem Çil / Account-HR Manager | | |
| H: Is further information available (If yes, please contact audit company for details) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| I: Previous audit date: | N/A | | |
| J: Previous audit type: | N/A | | |
| K: Were any previous audits reviewed for this audit | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A | | |

| Audit attendance | Management | | Worker Representatives | | | |
|------------------------------------|---------------------------------------------------------------------|--|---------------------------------------------------------------------|--|---------------------------------------------------------------------|--|
| | Senior management | | Worker Committee representatives | | Union representatives | |
| A: Present at the opening meeting? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| B: Present at the audit? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |

| | | | |
|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|
| C: Present at the closing meeting? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| D: If Worker Representatives were not present please explain reasons why <i>(only complete if no worker reps present)</i> | N/A | | |
| E: If Union Representatives were not present please explain reasons why: <i>(only complete if no union reps present)</i> | There is no Union at the site. | | |

Worker Analysis

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

| Worker Analysis | | | | | | | | |
|----------------------------------------|-----------|-----------|--------|-----------|-----------|--------|--------------|-------|
| | Local | | | Migrant* | | | Home workers | Total |
| | Permanent | Temporary | Agency | Permanent | Temporary | Agency | | |
| Worker numbers – Male | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| Worker numbers – female | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| Total | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| Number of Workers interviewed – male | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| Number of Workers interviewed – female | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| Total – interviewed sample size | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |

| | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A: Nationality of Management | Turkish | |
| <p>B: Please list the nationalities of all workers, with the three most common nationalities listed first. <i>Please add more nationalities as applicable to site. Add more rows if required.</i></p> | <p>Nationalities: B1: Nationality 1: Turkish B2: Nationality 2: _____ B3: Nationality 3: _____</p> | <p>Was the list completed during peak season? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If no, please describe how this may vary during peak periods: Standard production</p> |
| C: Please provide more information for the three most common nationalities. | <p>C: approx % total workforce: Nationality 1 Turkish C1: approx % total workforce: Nationality 2 _____ C2: approx % total workforce: Nationality 3 _____</p> | |
| D: Worker remuneration (management information) | <p>D: _____% workers on piece rate D1: _____% hourly paid workers D2: 100 % salaried workers</p> <p>Payment cycle: D3: _____% daily paid D4: _____% weekly paid D5: 100 % monthly paid D6: _____% other D7: If other, please give details</p> | |

| Worker Interview Summary | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|---------------|
| A: Were workers aware of the audit? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| B: Were workers aware of the code? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| C: Number of group interviews: <i>(Please specify number and size of groups. Please see SMETA Best Practice Guidance and Measurement Criteria. If the auditor was not able to follow the BPG, please state within the declaration)</i> | 1 group of 4 individuals | |
| D: Number of individual interviews <i>(Please see SMETA Best Practice Guidance and Measurement Criteria)</i> | D1: Male: 4 | D2: Female: 2 |
| E: All groups of workers are included in the scope of this audit such as; Direct employees, Casual and agency workers, Workers employed by service providers such as security and catering staff as well as workers supplied by other contractors. <i>Note to auditor: please record details of migrant /agency/contractor workers in section 8 – Regular Employment, under Responsible Recruitment</i> | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please give details | |
| F: Interviews were done in private and the confidentiality of the interview process was communicated to the workers? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| G: In general, what was the attitude of the workers towards their workplace? | <input checked="" type="checkbox"/> Favourable <input type="checkbox"/> Non-favourable <input type="checkbox"/> Indifferent | |
| H: What was the most common worker complaint? | No specific complaint raised | |
| I: What did the workers like the most about working at this site? | Payment on time | |
| J: Any additional comment(s) regarding interviews: | Interviews were done in private and confidential area without camera presence. | |
| K: Attitude of workers to hours worked: | They consider it normal | |
| L. Is there any worker survey information available? | | |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No L1: If yes, please give details: | | |
| M: Attitude of workers: <i>(Include their attitude to management, workplace, and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk</i> | | |

Workers repeatedly stated the fact that the facility is paying their salary on time, there is a respectful working environment and their problems are addressed and found solution. They do consider the workplace is a great place for work because in comparison with their previous employment they stated that the facility is a professional workplace. They do remember the OHS Trainings given at the firm, and receive their payrolls detailing their working hours.

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

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

The worker representative's comments helped auditor to have a better understanding about the workplace.

O: Attitude of managers:

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

Managers and administrative staff were transparent, provided documentation on timely basis. No coaching of employees during the interviews felt.

Audit Results by Clause

0A: Universal Rights covering UNGP

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

0.A. Guidance for Observations

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

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

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

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

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

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

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

Current Systems and Evidence Examined

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

Current systems: The factory didn't engage in any form of servitude, forced, bonded, indentured, trafficked or non-voluntary labour. The factory didn't support to inhuman or degrading treatment, corporal punishment, mental or physical coercion and/or verbal abuse. Gizem Çil / Account-HR Manager is the responsible person for implementing standards concerning human rights.

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

Details: Verified through ETI Base Code, management declaration, worker interviews, firm policy, disciplinary policy and records

Any other comments: N/A

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

Yes
 No

A1: Please give details: Social Policies dated 09.09.2020 has commitment to human rights.

B: Does the business have a designated person responsible for implementing standards concerning Human Rights?

Yes
 No

Please give details:
Name: Gizem Çil

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| | Job title: Account HR Manager |
| C: Does the business have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No C1: Please give details: Business have transparent system. |
| D: Does the grievance mechanism meet UNGP expectations? (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: If no, please give details |
| E: Does the business demonstrate effective data privacy procedures for workers' information, which is implemented? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Data privacy is protected. |

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

| Good examples observed: None | |
|----------------------------------------|-----------------------------------|
| Description of Good Example (GE): None | Objective Evidence Observed: None |

Measuring Workplace Impact

| Workplace Impact | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| A: Annual worker turnover: Number of workers leaving in last 12 months as a % of average total number of workers on site over the year (annual worker turnover) | A1: Last year: N/A ____ % | A2: This year: Since June 2020 to February 2021 12 % |
| B: Current % quarterly (90 days) turnover: Number of workers leaving from the first day of the 90 days period through to the last day of the 90 day period / [(number of employees on the 1 st day of 90 day period + number of employees on the last day of the 90 day period) / 2] | % 11 | |
| C: Annual % absenteeism: Number of days lost through job absence in the year / [(number of employees on 1 st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year | C1: Last year: N/A ____ % | C2: This year Since June 2020 to February 2021 7 % |
| D: Quarterly (90 days) % absenteeism: Number of days lost through job absence in the period / [(Number of employees on 1 st of the period + Number of employees on the last day of the period) / 2] * Number of available workdays in the month | N/A | |
| E: Are accidents recorded? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please describe: | |
| F: Annual Number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers] | F1: Last year: N/A Number: | F2: This year: Not calculated Number: |
| G: Quarterly (90 days) number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers] | N/A | |
| H: Lost day work cases per 100 workers: [(Number of lost days due to work accidents and work related injuries * 100) / Number of total workers] | H1: Last year: N/A | H2: This year: Not calculated |
| I: % of workers that work on average more than 48 standard hours / week in the last 6 / 12 months: | I1: 6 months __0__% workers | I2: 12 months __0__% workers |
| J: % of workers that work on average more than 60 total hours / week in the last 6 / 12 months: | J1: 6 months __0__% workers | J2: 12 months __0__% workers |

0B: Management system and Code Implementation

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

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

Current Systems and Evidence Examined

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

Current systems: Gizem Çil / Account-HR Manager is the responsible person for the ETI Base Code requirements and the social policies of the firm for maintaining systems for delivering compliance to the Code. The firm has ETI Base Code hanged on the notice board and they are communicated to the employees. Organisational chart and reporting line was determined in the factory. The work instructions, timetable and emergency instructions were available.

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

Details: Verified through internal document and licences review, management declaration, site tour and worker interviews.

Any other comments: N/A

Management Systems:

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>A: In the last 12 months, has the site been subject to any fines/prosecutions for non-compliance to any regulations?</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: Please give details: The firm is not subject to a prosecution</p> |
| <p>B: Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment & abuse?</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: Please give details: Relevant procedures exists and they are dated 09.09.2020.</p> |
| <p>C: If Yes, is there evidence (an indication) of effective implementation? Please give details.</p> | <p>Verified through worker trainings</p> |
| <p>D: Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: Workers have received training about policies and procedures along with ETI BASE Code and its requirements.</p> |

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| <p>E: If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Verified through worker interviews.</p> |
| <p>F: Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits). Please detail (Number and date).</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No F1: Please give details: The firm does not have system certifications.</p> |
| <p>G: Is there a Human Resources manager/department? If Yes, please detail.</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details: Gizem Çil / Account-HR Manager</p> |
| <p>H: Is there a senior person / manager responsible for implementation of the code</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details: Gizem Çil / Account-HR Manager</p> |
| <p>I: Is there a policy to ensure all worker information is confidential?</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No I1: Please give details: Worker data privacy is protected through system policy and regulations</p> |
| <p>J: Is there an effective procedure to ensure confidential information is kept confidential?</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No J1: Please give details: Only designated staff can access worker information.</p> |
| <p>K: Are risk assessments conducted to evaluate policy and procedure effectiveness?</p> | <p><input type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details:</p> |
| <p>L: Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1 Please give details: Risk assessments are conducted. Latest review of Risk Assessment is dated 22.08.2020 is including Covid-19.</p> |
| <p>M: Does the facility have a policy/code which require labour standards of its own suppliers?</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No M1: Please give details: The firm has labour standards to their suppliers.</p> |
| Land rights | |
| <p>N: Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No N1: Please give details: The Building Licence and Building Usage Permit cannot be seen for verification.</p> |

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| O: Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No O1: Please give details: The firm has land deed. |
| P: Does the site have a written policy and procedures specific to land rights. If yes, does it include any due diligence the company will undertake to obtain free, prior and informed consent, (FPIC) even if national/local law does not require it | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No P1: If yes, how does the company obtain FPIC: |
| Q: Is there evidence that facility / site compensated the owner/lessor for the land prior to the facility being built or expanded. | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Q1: Please give details: Land Deed is available |
| R. Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No R1: Please give details: The Building Licence and Building Usage Permit cannot be seen for verification. |
| S: Is There any evidence of illegal appropriation of land for facility building or expansion of footprint. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No S1: Please give details: Land deed is available. |

| Non-compliance: | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| <p>1. Description of non-compliance: There is no Building Licence and Building Usage Permit at the facility.</p> <p> <input checked="" type="checkbox"/> NC against ETI/Additional Elements <input checked="" type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: </p> <p>Local law and/or ETI requirement:</p> <p>In accordance with the Regulation on Occupancy, Article 21- For all the buildings constructed, Building Licence shall be taken from municipality or governorate authorities.</p> <p>This violated SMETA Measurement Criteria 6.1, Article 0.B.2 Suppliers are expected to be operating legally in premises with the correct business licenses and permissions and to have systems to ensure that all relevant land rights have been complied with</p> <p>Recommended corrective action: The firm shall have Building Licence and Building Usage Permit.</p> | <p>Objective evidence observed-1:</p> <p>Verified through document review</p> |
| <p>2. Description of non-compliance: The Building Opening and Operating Permit is shown as 500 m2 in total; however, in accordance with the Building Registration Document, the total Building that the firm operates is shown as 1.111 m2.</p> <p> <input checked="" type="checkbox"/> NC against ETI/Additional Elements <input checked="" type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: </p> | <p>Objective evidence observed-2:</p> <p>Verified through document review</p> |

Local law and/or ETI requirement:

In accordance with the Regulation on Occupancy, Article 21- For all the buildings constructed, Building Licence shall be taken from municipality or governorate authorities.

This violated SMETA Measurement Criteria 6.1, Article 0.B.2 Suppliers are expected to be operating legally in premises with the correct business licenses and permissions and to have systems to ensure that all relevant land rights have been complied with

Recommended corrective action: The firm shall ensure that Business Opening and Operating Licence covers all building areas.

3. Description of non-compliance: There is double bookkeeping at the firm. The national minimum salary is paid through bank and the remaining earnings and overtime payments are paid through cash.

- NC against ETI/Additional Elements
- NC against Local Law
- NC against customer code:

Local law and/or ETI requirement:

"Law of Social Insurance and General Health Insurance #5510 Article 80:
 a. Gross total amounts of following earnings shall be taken as a basis for the calculation of payable contributions:
 1) Due rewards,
 2) The amounts paid for contributions, bonus and from any kind of similar nature remuneration within the same month and private health and private pension system insurance made by the employers,
 3) The amounts paid to insured employees in accordance with the decisions made by administrative agency or judicial authority on condition the nature of earnings referred above (1) and (2) numbered sub clauses within the same month.
 b. Aid in kind and death, maternity and marriage allowances, travel allowances, traveller compensation, severance payment, termination pay or lump sum payment by way of severance payment, cost estimate, payment in lieu of notice and cash indemnity, food, kid and family allowance which it's amounts will be defined year by year by Foundation, private health insurance premium which is paid to private health insurance and private pension system for insured people by the employers and it's monthly total does not exceed 30% of minimum wage and private pension contribution margin amounts are not taken as a basis earnings payable contributions.
 c. Contribution margins of employees who are contingent upon (c) clause of 1st paragraph of 4th article of this law and any payment structure out of floating capitals, bonuses and similar payments that exceeded 200% of the maximum government salary cannot be subjected to actual earning premium. Excluding the exceptions mentioned at the (b) and (c) clause of the paragraph above, whatever they are named, all earnings should be subjected to actual earning premium. Any exceptions on other laws about the exceptions on premiums are not taken in the consideration at the practice of this law."

Objective evidence observed-3:

Verified through document review and management declaration

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <p>This violated SMETA Measurement Criteria 6.1 Article 0.B.2: Suppliers are expected to be operating legally in premises with the correct business licenses and permissions and to have systems to ensure that all relevant land rights have been complied with</p> <p>Recommended corrective action: The firm shall ensure that all earnings are paid through bank transfer.</p> | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

| Observation: None | |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| <p>Description of observation: None</p> <p>Local law or ETI requirement: N/A</p> <p>Comments: None</p> | <p>Objective evidence observed: None</p> |

| Good Examples observed: None | |
|-----------------------------------------------|-------------------------------------------------|
| <p>Description of Good Example (GE): None</p> | <p>Objective evidence observed: None</p> |

1: Freely Chosen Employment

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

ETI

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

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

Current Systems and Evidence Examined

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

Current systems: The factory did not engage in any form of servitude, forced, and bonded, indentured, trafficked or non-voluntary labour. The factory did not support to inhuman or degrading treatment, corporal punishment, mental or physical coercion and/or verbal abuse. No deposit was required for the employment. In addition, there was a policy on forced labour. The factory did not hold any original document to belong employees. According to reviewed 10 employees' personnel files, a copy of official ID cards, educational certificates, training certificates etc. were obtained for internal records.

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

Details: Company policies/procedures, personnel files were obtained for review. It was verified with management and worker interviews.

Any other comments: N/A

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>A: Is there any evidence of retention of original documents, e.g. passports/ID's</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: If yes, please give details and category of workers affected:</p> |
| <p>B: Is there any evidence of a loan scheme in operation</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B1: If yes, please give details and category of worker affected:</p> |
| <p>C: Is there any evidence of retention of wages /deposits</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C1: If yes, please give details and category of worker affected:</p> |
| <p>D: Are there any restrictions on workers' freedom to terminate employment?</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D1: Please describe finding: Verified through worker interviews.</p> |
| <p>E: If any part of the business is UK based or registered there & has a turnover over £36m, is there a published a 'modern day slavery statement'?</p> | <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not applicable E1: Please describe finding:</p> |

| | |
|--------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>F: Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No F1: Please describe finding: Workers can leave the site at the end of the work day.</p> |
| <p>G: Does the site understand the risks of forced / trafficked / bonded labour in its supply chain</p> | <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not applicable G1: If yes, please give details and category of workers affected:</p> |
| <p>H: Is the site taking any steps taking to reduce the risk of forced / trafficked labour?</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H1: Please describe finding: There are no additional needs.</p> |

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

| <p style="text-align: center;">Observation: None</p> | |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| <p>Description of observation: None</p> <p>Local law or ETI requirement: N/A</p> <p>Comments: None</p> | <p>Objective evidence observed: None</p> |

| <p style="text-align: center;">Good Examples observed: None</p> | |
|------------------------------------------------------------------------|-------------------------------------------------|
| <p>Description of Good Example (GE): None</p> | <p>Objective evidence observed: None</p> |

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

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

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

ETI

2.1 Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.

2.2 The employer adopts an open attitude towards the activities of trade unions and their organisational activities.

2.3 Workers' representatives are not discriminated against and have access to carry out their representative functions in the workplace.

2.4 Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.

Current Systems and Evidence Examined

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

Current systems: There is no union activity on site. There is open door policy in facility that employees can complain directly to the top management. Wish and complaint boxes are available. However, according to the worker interviews, in case an employee has a concern or a problem, majority of them tend to explain it to their section chief not to the worker representative.

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

Details: Verified through worker representative election records, worker interviews, and management declaration, wish and complaint boxes records.

Any other comments: N/A

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A: What form of worker representation/union is there on site? | <input type="checkbox"/> Union (name) <input type="checkbox"/> Worker Committee <input checked="" type="checkbox"/> Other (specify): Worker Representation <input type="checkbox"/> None |
| B: Is it a legal requirement to have a union? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| C: Is it a legal requirement to have a worker's committee? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| D: Is there any other form of effective worker/management communication channel? (Other than union/worker committee e.g. H&S, sexual harassment) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: Wish and Complaint Boxes, Open Door Policy, Worker Representation D2: Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |

| | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| E: Does the supplier provide adequate facilities to allow the Union or committee to conduct related business? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Worker Representatives can freely conduct their business. | |
| F: Name of union and union representative, if applicable: | N/A | F1: Is there evidence of free elections? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |
| G: If there is no union, is there a parallel means of consultation with workers e.g. worker committees? | Worker Representation | G1: Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |
| H: Are all workers aware of who their representatives are? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| I: Were worker representatives freely elected? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | I1: Date of last election: 15.08.2020 |
| J: Do workers know what topics can be raised with their representatives? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| K: Were worker representatives/union representatives interviewed? | <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes , please state how many: 1 worker representative was interviewed. | |
| L: Please describe any evidence that union/worker's committee is effective? <i>Specify date of last meeting; topics covered; how minutes were communicated etc.</i> | Worker representatives are channel between management and employees. Because the firm is below 50, there are no board meetings conducted. However, worker representatives reflect worker ideas whenever there is a suggestion. | |
| M: Are any workers covered by Collective Bargaining Agreement (CBA)? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| If Yes , what percentage by trade Union/worker representation | M1: ____% workers covered by Union CBA | M2: ____% workers covered by worker rep CBA |
| M3: If Yes , does the Collective Bargaining Agreement (CBA) include rates of pay? | <input type="checkbox"/> Yes <input type="checkbox"/> No N/A | |

Non-compliance: 1

1. Description of non-compliance: There are 2 worker representatives appointed at the firm, and they have administrative responsibilities.

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

Objective evidence observed-1:

Verified through document review and management declaration

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <p>Local law and/or ETI requirement:</p> <p>This violated SMETA Measurement Criteria 6.1 Article 2.4: Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.</p> <p>Recommended corrective action: The firm shall ensure that worker representatives are elected and do not have administrative responsibilities.</p> | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

| | |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Observation: None | |
| <p>Description of observation: None</p> <p>Local law or ETI requirement: N/A</p> <p>Comments: None</p> | <p>Objective evidence observed: None</p> |
| Good Examples observed: None | |
| <p>Description of Good Example (GE): None</p> | <p>Objective evidence observed: None</p> |

3: Working Conditions are Safe and Hygienic

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

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

ETI

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

Current Systems and Evidence Examined

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

Current systems: According to the Risk Analysis the firm is classified as Less Dangerous Workplace and it is dated 14.08.2020. There is also Emergency Action Plan which is dated 15.08.2020. OHS Specialist and workplace contract is available for Auditor view. Periodic Inspections are concluded at the firm. OHS Specialist is responsible for maintaining Safety and Health at the workplace.

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

Details:

Risk Analysis is dated 14.08.2020 and valid, including Groups with Special Needs and Covid-19 appendix dated 22.08.2020.
 Emergency Action Plan is available, dated 15.08.2020, including Covid-19 review.
 Grounding Report and Electrical Internal Installation report dates are 20.08.2020 with 1 NC in the Electrical Internal Examination Report.
 Drinking water analysis is found valid and dated 10.09.2020
 Hygiene certificate for the kitchen staff is available.
 Latest joint fire drill report with the participation of all firms at the building is dated 14.09.2020
 Internal Ambient Measurements are inspected on 21.08.2020
 Latest OHS Trainings were given for newly recruited employees.

Any other comments: N/A

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

Yes

No

A1: Please give details: OHS Policies and procedures are fit for purpose.

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>B: Are the policies included in workers' manuals?</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B1: Please give details: They can be found separately.</p> |
| <p>C: Are there any structural additions without required permits/inspections (e.g. floors added)?</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C1: Please give details: There are no structural additions without permission.</p> |
| <p>D: Are visitors to the site informed on H&S and provided with personal protective equipment</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: Visitors informed on PPE.</p> |
| <p>E: Is a medical room or medical facility provided for workers? If yes, do the room(s) meet legal requirements and is the size/number of rooms suitable for the number of workers.</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Medical room is available</p> |
| <p>F: Is there a doctor or nurse on site or there is easy access to first aider/ trained medical aid?</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F1: Please give details: Contracted workplace doctor is available. There are 1 certified first aider which is sufficient for the workplace.</p> |
| <p>G: Where the facility provides worker transport - is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No G1: Please give details: No transportation is provided and it is not a requirement.</p> |
| <p>H: Is secure personal storage space provided for workers in their living space and is fit for purpose?</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details: Storage space is available.</p> |
| <p>I: Are H&S Risk assessments are conducted (including evaluating the arrangements for workers doing overtime e.g. driving after a long shift) and are there controls to reduce identified risk?</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No I1: Please give details: Risk assessments are conducted.</p> |
| <p>J: Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No J1: Please give details: Letter of EIA and Environmental Licence / Exemption Letter is missing.</p> |
| <p>K: Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details: Customer requirements are met.</p> |

Non-compliance: 3

1. Description of non-compliance: In accordance with the Electric Internal Examination dated 20.08.2020, circuit breakers shall be implanted for each machine.

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

Local law and/or ETI requirement

This violated SMETA Measurement Criteria 6.1 Article 3.1: A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.

In accordance with the regulation based on the revision of regulation based on security terms regarding industry equipments (23.07.2016) Art 12 Periodic control criteria and control periods for electrical installation, grounding installation and conductor are given in Table 3.

Recommended corrective action: The firm shall comply non compliances in the Electric Internal Examination report dated 20.08.2020.

2. Description of non-compliance: Showroom emergency exit is sliding glass door, which is not complaint with the local regulations.

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

Local law and/or ETI requirement:

This violated SMETA Measurement Criteria 6.1 Article 3.1: A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.

"In accordance with the Regulation on Protection of Buildings against Fire (19.12.2007), Art 47, (1) the net width of the evacuation exit door cannot be less than 80 cm and it height cannot be less than 200 cm. The revolving doors and turnstiles cannot be accepted as evacuation exit doors.
 (2) The evacuation exit doors should be opened outside if there are more than 50 persons in the place. They should not be locked and should be opened manually
 (3) The evacuation exit doors should not infiltrate the smoke and fire resistant at least 60 minutes if it is serving less than 4 floors and at least 90 minutes if it serving more than 4 floors.
 (4) The width of one wing doors cannot be less than 80 cm and more than 120 cm.
 (5) All evacuation exit doors opening safe place at the ground level and if there are more than 100 persons in one floor, evacuation exit stairs, evacuation

Objective evidence observed-1:

Verified through document review

Objective evidence observed-2:

Verified through site tour

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| <p>corridors and fire safety hall doors should be opened outward without using door bars. (6) The doors should be opened by using at most 110 N force</p> <p>In accordance with The Turkish Regulation on the Health and Safety Measures Taken for the Buildings and Their Additions (17.07.2013), Appendix I Art 10 – ç the railing system doors or turnstiles cannot be accepted as evacuation exit doors, emergency exit doors should be opened outwards to ensure employees can open and arrive easily."</p> <p>Recommended corrective action: The firm shall ensure that showroom emergency exit is not sliding glass door.</p> <p>3. Description of non-compliance: In the sewing section 4 sewing machine have no pulley covers.</p> <p><input checked="" type="checkbox"/> NC against ETI <input checked="" type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code:</p> <p>Local law and/or ETI requirement:</p> <p>According to Health and Safety Regulation, 6331. Clause 10/4: The employer provides the necessary control, measurement, examination and investigation to determine the risks to the working environment and the employees' environment in terms of occupational health and safety. The employer provides the necessary control, measurement, examination and investigation to determine the risks to the working environment and the employees' environment in terms of occupational health and safety.</p> <p>This violated SMETA Measurement criteria 6.1, Article 3.1: A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.</p> <p>Recommended corrective action: The firm shall have sewing machine covers for pulleys in the sewing section.</p> | <p>Objective evidence observed-3:</p> <p>Verified through site tour</p> |
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| Observation: None | |
| Description of observation: None Local law or ETI requirement: N/A Recommended corrective action: None | Objective evidence observed: None |

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|----------------------------------------|------------------------------------------|
| Good Examples observed: | |
| Description of Good Example (GE): None | Objective Evidence Observed: None |

4: Child Labour Shall Not Be Used

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

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

ETI

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

Current Systems and Evidence Examined

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

Current systems: Factory verifies the age proof documents and retains copies of these documents on appointment. Auditor verified 10 workers' personnel files where workers have job application, copies of age documentation, contract based on listed terms and conditions signed by parties, educational certificate, etc. and found maintained in all of cases. According to the age documentation of the employees no child labour was found and worker's testimonies support documentary evidence of compliance.

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

Details: Verified through HR document review, employee chart, management declaration and worker interviews

Any other comments: N/A

| | |
|------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| A: Legal age of employment: | 15 |
| B: Age of youngest worker found: | 22 |
| C: Are there children present on the work floor but not working at the time of audit? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| D: % of under 18's at this site (of total workers) | 0 % |
| E: Are workers under 18 subject to hazardous work assignments? (Go to clause 3 – Health and Safety) | <input type="checkbox"/> Yes <input type="checkbox"/> No E1: If yes, give details N/A |

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

| Observation: None | |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| <p>Description of observation: None</p> <p>Local law or ETI requirement: N/A</p> <p>Comments: None</p> | <p>Objective evidence observed: None</p> |

| Good Examples observed: None | |
|-----------------------------------------------|-------------------------------------------------|
| <p>Description of Good Example (GE): None</p> | <p>Objective Evidence Observed: None</p> |

5: Living Wages are Paid

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

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

ETI

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

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

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

Current Systems and Evidence Examined

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

Current systems: During this audit, 10 payroll records of 3 different months, 30 payroll records in total (July 2020, October 2020 and January 2021) were sampled to evaluate the wages and compensation status of the factory. A review of pay records yielded that the legal minimum wage was granted for all workers. According to provided records, monthly wages were paid in monthly rate latest on the 10th of each month through bank transfer and overtimes are through cash.

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

Details: Verified through payroll, payslip, bank records, National Insurance documentation review and management declaration as well as worker interviews.

Any other comments: N/A

Non-compliance: 1

1. Description of non-compliance: There is double bookkeeping at the firm. The national minimum salary is paid through bank and the remaining earnings and overtime payments are paid through cash.

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

Local law and/or ETI requirement:

This violated SMETA Measurement Criteria 6.1 Article 5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.

Objective evidence observed-1:

Verified through document review and management declaration

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| <p>Law of Social Insurance and General Health Insurance #5510 Article 80:</p> <p>a. Gross total amounts of following earnings shall be taken as a basis for the calculation of payable contributions:</p> <ol style="list-style-type: none"> 1) Due rewards, 2) The amounts paid for contributions, bonus and from any kind of similar nature remuneration within the same month and private health and private pension system insurance made by the employers, 3) The amounts paid to insured employees in accordance with the decisions made by administrative agency or judicial authority on condition the nature of earnings referred above (1) and (2) numbered sub clauses within the same month. <p>b. Aid in kind and death, maternity and marriage allowances, travel allowances, traveller compensation, severance payment, termination pay or lump sum payment by way of severance payment, cost estimate, payment in lieu of notice and cash indemnity, food, kid and family allowance which it's amounts will be defined year by year by Foundation, private health insurance premium which is paid to private health insurance and private pension system for insured people by the employers and it's monthly total does not exceed 30% of minimum wage and private pension contribution margin amounts are not taken as a basis earnings payable contributions.</p> <p>c. Contribution margins of employees who are contingent upon (c) clause of 1st paragraph of 4th article of this law and any payment structure out of floating capitals, bonuses and similar payments that exceeded 200% of the maximum government salary cannot be subjected to actual earning premium. Excluding the exceptions mentioned at the (b) and (c) clause of the paragraph above, whatever they are named, all earnings should be subjected to actual earning premium. Any exceptions on other laws about the exceptions on premiums are not taken in the consideration at the practice of this law.</p> <p>Recommended corrective action: The firm shall ensure that all earnings are paid through bank transfer.</p> | |
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| Observation: None | |
| Description of observation: None Local law or ETI requirement: N/A Comments: None | Objective evidence observed: None |

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| Good Examples observed: 1 | |
| Description of Good Example (GE): Free lunch is provided to the employees | Objective Evidence Observed: Verified through site tour and worker interviews. |

Summary Information

| Criteria | Local Law <i>(Please state legal requirement)</i> | Actual at the Site <i>(Record site results against the law)</i> | Is this part of a Collective Bargaining Agreement? |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| A: Standard/Contracted work hours: <i>(Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)</i> | Legal maximum: 45 hours per week for adults | A1: 45 hours per week for adults | A2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| B: Overtime hours: <i>(Maximum legal and actual overtime hours, please state if possible per day, week, and month)</i> | Legal maximum: 270 hours per year, 11 hours per day | B1: No overtime work is available at the firm. | B2: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| C: Wage for standard/contracted hours: <i>(Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)</i> | Legal minimum: 2.324,70 TL Net since January 2020 | C1: 2.324,70 TL Net since January 2020 2.825,90 TL Net since January 2021 | C2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| D: Overtime wage: <i>(Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)</i> | Legal minimum: 150% of hourly wage for each working practice duration over 45 hours/week. 200% for holiday | D1: No overtime work is available | D2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

| Wages analysis: (Click here to return to Key Information) | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A: Were accurate records shown at the first request? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| A1: If No , why not? | N/A |
| B: Sample Size Checked <i>(State number of worker records checked and from which weeks/months – should be current, peak, and random/low. Please see SMETA Best Practice Guidance and Measurement Criteria)</i> | During this audit, 10 payroll records of 3 different months, 30 payroll records in total (July 2020, October 2020 and January 2021) were sampled to evaluate the wages and compensation status of the factory. A review of pay records yielded that the legal minimum wage was granted for all workers. |

| | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>C: Are there different legal minimum wage grades? If Yes, please specify all.</p> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <p>C1: If Yes, please give details:</p> | |
| <p>D: If there are different legal minimum grades, are all workers graded and paid correctly?</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A | <p>D1: If No, please give details:</p> | |
| <p>E: For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum?</p> | <input type="checkbox"/> Below legal min <input checked="" type="checkbox"/> Meet <input checked="" type="checkbox"/> Above | <p>E1: Lowest actual wages found: <i>Note: full time employees and please state hour / week / month etc.</i></p> <p>2.324,70 TL Net since January 2020</p> <p>2.825,90 TL Net since January 2021</p> | |
| <p>F: Please indicate the breakdown of workforce per earnings:</p> | <p>F1: ___% of workforce earning under minimum wage F2: <u>90</u>% of workforce earning minimum wage F3: <u>10</u>% of workforce earning above minimum wage</p> | | |
| <p>G: Bonus Scheme found: Please specify details:</p> | <p>Bonus Scheme found: <i>Note: type of employee (e.g. full time, temp, etc.) and please state which units e.g. /hour /week /month etc.</i></p> <p>No bonus scheme is available.</p> | | |
| <p>H: What deductions are required by law e.g. social insurance? Please state all types:</p> | <p>Social Insurance Deduction, Income Tax, Stamp Tax, Unemployment Benefit</p> | | |
| <p>I: Have these deductions been made?</p> | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <p>I1: Please list all deductions that have been made.</p> | <p>1. Social Insurance Deduction 2. Income Tax 3. Stamp Tax 4. Unemployment Benefit</p> <p>Please describe: Legal deductions are made.</p> |
| | | <p>I2: Please list all deductions that have not been made.</p> | <p>1. N/A 2. N/A</p> <p>Please describe: N/A</p> |
| <p>J: Were appropriate records available to verify hours of work and wages?</p> | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |
| <p>K: Were any inconsistencies found? (if yes describe nature)</p> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <p>K1: Type</p> <input type="checkbox"/> Poor record keeping <input type="checkbox"/> Isolated incident <input type="checkbox"/> Repeated occurrence: N/A | |

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>L: Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1: Please give details: Records reflect all time worked.</p> |
| <p>M: Is there a defined living wage: <i>This is <u>not normally</u> minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.</i></p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M1: Please specify amount/time:</p> |
| <p>M2: If yes, what was the calculation method used.</p> | <p><input type="checkbox"/> ISEAL/Anker Benchmarks <input type="checkbox"/> Asia Floor Wage <input type="checkbox"/> Figures provided by Unions <input type="checkbox"/> Living Wage Foundation UK <input type="checkbox"/> Fair Wear Wage Ladder <input type="checkbox"/> Fairtrade Foundation Other – please give details:</p> |
| <p>N: Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No N1: Please give details: There is no periodic review of wages by the factory. Only, government periodically reviews National Minimum Salary on yearly basis.</p> |
| <p>O: Are workers paid in a timely manner in line with local law?</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> |
| <p>P: Is there evidence that equal rates are being paid for equal work:</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No P1: Please give details: Equal rates are paid for equal rights.</p> |
| <p>Q: How are workers paid:</p> | <p><input checked="" type="checkbox"/> Cash <input type="checkbox"/> Cheque <input checked="" type="checkbox"/> Bank Transfer <input type="checkbox"/> Other Q1: If other, please explain:</p> |

6: Working Hours are not Excessive

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

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

ETI

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

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

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

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

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

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

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

Current Systems and Evidence Examined

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

Current systems: The working hours at the firm are for all white collar and blue collar workers are:

08:30 to 19.00, with x2 tea breaks at 10:00 and 16:00 and x1 lunch break for 1 hours. Daily working hours are 9 hours Net per day, and the firm works for 5 days regarding standard working hours which makes 45 standard working hour per week.

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

Details: Verified through time records, payrolls, HR documentation, management declaration, site tour, worker interviews.

Any other comments: N/A

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

| Observation: None | |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| <p>Description of observation: None</p> <p>Local law or ETI requirement: N/A</p> <p>Comments: None</p> | <p>Objective evidence observed: None</p> |

| Good Examples observed: None | |
|-----------------------------------------------|-------------------------------------------------|
| <p>Description of Good Example (GE): None</p> | <p>Objective Evidence Observed: None</p> |

| Working hours' analysis <i>Please include time e.g. hour/week/month</i> (Go back to Key information) | | |
|-----------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Systems & Processes | | |
| A. What timekeeping systems are used: time card etc. | Describe: Electronic Time Recorded | |
| B: Is sample size same as in wages section? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: If no, please give details | |
| C: Are standard/contracted working hours defined in all contracts/employment agreements? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | C1: If NO, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements. Please give details: |
| | <input type="checkbox"/> Yes | D1: If YES, please complete as appropriate: |

| | | | | | |
|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------------------|--------------------------------|
| D: Are there any other types of contracts/employment agreements used? | <input checked="" type="checkbox"/> No | <input type="checkbox"/> 0 hrs | <input type="checkbox"/> Part time | <input type="checkbox"/> Variable hrs | <input type="checkbox"/> Other |
| | | If "Other", Please define: | | | |
| E. Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | E1: If yes , please detail hours, %, types of workers affected and frequency Please give details: N/A | | | |
| F: Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period? | F2: Please select all applicable: <input checked="" type="checkbox"/> 1 in 7 days <input type="checkbox"/> 2 in 14 days <input type="checkbox"/> No If 'No', please explain: | F3: Is this allowed by local law? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| | | Maximum number of days worked without a day off (in sample): | | | |
| | | 6 Days | | | |
| Standard/Contracted Hours worked | | | | | |
| G: Were standard working hours over 48 hours per week found? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | G1: If yes, % of workers & frequency: | | | |
| | | | | | |
| H: Any local waivers/local law or permissions which allow averaging/annualised hours for this site? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | H1: If yes, please give details: | | | |
| | | | | | |
| Overtime Hours worked | | | | | |
| I: Actual overtime hours worked in sample (State per day/week/month) | Highest OT hours: No overtime records available for 3 sample months | | | | |
| J: Combined hours (standard or contracted + overtime hours = total) over 60 found? Please give details: | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | |
| K: Approximate percentage of total | __0__% | | | | |

| | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| workers on highest overtime hours: | | |
| L: Is overtime voluntary? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Conflicting Information | <i>L1: Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements:</i> According to the employment contracts, overtime is voluntary. |
| Overtime Premiums | | |
| M: Are the correct legal overtime premiums paid? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A – there is no legal requirement to OT premium | <i>M1: Please give details of normal day overtime premium as a % of standard wages:</i> <i>Since there are no record, overtimes cannot be verified.</i> |
| N: Is overtime paid at a premium? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <i>N1: If yes, please describe % of workers & frequency:</i> |
| O: If the site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant. | <input type="checkbox"/> No <input type="checkbox"/> Consolidated pay (May be standard wages above minimum legal wage, with no/low overtime premium) <input type="checkbox"/> Collective Bargaining agreements <input type="checkbox"/> Other | |
| | O1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other | |
| | N/A | |
| P: If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant. | <input type="checkbox"/> Overtime is voluntary <input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week <input type="checkbox"/> Safeguards are in place to protect worker's health and safety <input type="checkbox"/> Site can demonstrate exceptional circumstances <input type="checkbox"/> Other reasons (please specify) | |
| | P1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other: | |
| | N/A | |
| Q: Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or | <input type="checkbox"/> Yes <input type="checkbox"/> No Q1: If yes, please give details: No overtime records | |

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| <p>increased order volumes?</p> | |
| <p>R: If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule.</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> |

7: No Discrimination is Practiced

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

ETI

7.1 There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.

Current Systems and Evidence Examined

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

Current systems: Company policy and procedures clearly indicate that the firm does not accept any kind of discrimination based on gender, race, ethnicity, marital status, political or religious affiliation. During interviews, it was understood that the firm provides equal opportunity to the staff. Access to the trainings are available for each staff. According to interviews and document review, it was concluded that employees were not exposed any type of discrimination.

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

Details: Discipline policy, personnel files, management declaration, worker contracts

Any other comments: N/A

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A: Gender breakdown of Management + Supervisors (Include as one combined group) | A1: Male: <u>75</u> % A2: Female <u>25</u> % |
| B: Number of women who are in skilled or technical roles e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst: | 1 |
| C: Is there any evidence of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation?: | <input type="checkbox"/> Hiring <input type="checkbox"/> Compensation <input type="checkbox"/> Access to training <input type="checkbox"/> Promotion <input type="checkbox"/> Termination or retirement <input checked="" type="checkbox"/> No evidence of discrimination found C1: Please give details: No evidence of discrimination found. |

Professional Development

| | |
|---------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| A: What type of training and development are available for workers? | OHS Training, Fire Safety Training, Orientation, Hygiene Training for Kitchen staff |
|---------------------------------------------------------------------|-------------------------------------------------------------------------------------|

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

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

| Observation: None | |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| <p>Description of observation: None</p> <p>Local law or ETI requirement: N/A</p> <p>Comments: None</p> | <p>Objective evidence observed: None</p> |

| Good Examples observed: None | |
|-----------------------------------------------|-------------------------------------------------|
| <p>Description of Good Example (GE): None</p> | <p>Objective Evidence Observed: None</p> |

8: Regular Employment Is Provided

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

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

ETI

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

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

Additional Elements: Responsible Recruitment

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

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

8.5 Employment agencies must only supply workers registered with them.

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

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

Current Systems and Evidence Examined

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

Current systems: The HR responsible is responsible for the hiring process. There are no fees paid by workers during the recruitment process. There are effective management systems to ensure that employees are legally eligible for work. All employees are insured by national insurance system. Orientation training is given at the beginning of the employment. Worker contracts accurately reflect the agreed payment and terms in the recruitment process, understood, and signed by workers.

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

Details: Verified through HR documentation, HR manuals, personnel files, and management declaration and worker interviews.

Any other comments: N/A

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

| Observation: None | |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| <p>Description of observation: None</p> <p>Local law or ETI requirement: N/A</p> <p>Comments: None</p> | <p>Objective evidence observed: None</p> |

| Good Examples observed: None | |
|------------------------------------------------------|-------------------------------------------------|
| <p>Description of Good Example (GE): None</p> | <p>Objective Evidence Observed: None</p> |

Responsible Recruitment

| All Workers | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>A: Were all workers presented with terms of employment at the time of recruitment, did they understand them and are they same as current conditions?</p> | <p><input checked="" type="checkbox"/> Terms & Conditions presented <input checked="" type="checkbox"/> Understood by workers <input checked="" type="checkbox"/> Same as actual conditions</p> <p>A1: If any are unchecked, please describe finding and specific category(ies) of workers affected:</p> |
| <p>B: Did workers' pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement?</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>B1: If yes, please describe details and specific category(ies) of workers affected:</p> |

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

| Migrant Workers: | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national or permanent resident or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity | |
| A: Type of work undertaken by migrant workers: | N/A |
| B: Please give details about recruitment agencies for migrant workers: | B1: Total number of (in country recruitment agencies) used: B2: Total number of (outside of local country) recruitment agencies used: |
| C: Are migrant workers' voluntary deductions (such as for remittances) confirmed in writing by the worker and is evidence of the transaction supplied by the facility to the worker? | <input type="checkbox"/> Yes <input type="checkbox"/> No C1: Please describe finding: C2: Observations: N/A |
| D: Are Any migrant workers in skilled, technical, or management roles <i>Migrant Workers (this should include all migrant workers including permanent workers, temporary and/or seasonal workers)</i> | <input type="checkbox"/> Yes <input type="checkbox"/> No D1: If yes, number and example of roles: N/A |

NON-EMPLOYEE WORKERS

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

| Agency Workers (if applicable) | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| <i>(workers sourced from a local agent who are not directly paid by the site, but paid by the agency, Usually the agencies are paid by the site and the wages of the individual workers are paid by the agency.)</i> | |
| A: Number of agencies used (average): | A1: Names if available: N/A |
| B: Were agency workers' age / pay / hours included within the scope of this audit? | <input type="checkbox"/> Yes <input type="checkbox"/> No N/A |
| C: Were sufficient documents for agency workers available for review? | <input type="checkbox"/> Yes <input type="checkbox"/> No N/A |
| D: Is there a legal contract / agreement with all agencies? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

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

| Contractors: <i>Note: contractors in this context are generally individuals who supply several workers to a site. Usually the contractors are paid by the site and the wages of the workers are paid by the contractor. Common terms include, gang bosses, labor provider,</i> | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| A: Any contractors on site? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: If yes, how many contractors are present, please give details: |
| B: If Yes , how many workers supplied by contractors? | N/A |
| C: Do all contractor workers understand their terms of employment? | <input type="checkbox"/> Yes <input type="checkbox"/> No C1: Please describe finding: |
| D: If Yes , please give evidence for contractor workers being paid per law: | |

8A: Sub-Contracting and Homeworking

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

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

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

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

Note to auditor on homeworking:

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

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

Current Systems and Evidence Examined

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

Current systems: The firm has production in House: (%100) : Cutting

Through sub contractors: (%100 of Sewing, Ironing and Packaging, Embroidery, Washing)

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate): Verified through production records, internal sub-contractor list, management declaration and worker representative declaration

If any processes are sub-contracted – please populate below boxes

| | | |
|-----------------------|----------------------------------------------------|-----------------------------------------------------------|
| Process Subcontracted | Sewing | Sewing |
| Name of factory | Madros Tekstil | Raca Giyim |
| Address | Tuna Mah. 667. Sokak, No:2, D:4 Esenler / İSTANBUL | Uğur Mumcu Mah. 2345 Sk. No:10 D:10 Sultangazi / İSTANBUL |

| | | |
|-----------------------|-------------------------------------------------------|------------------------------------------------------------------|
| Process Subcontracted | Ironing and Packaging | Ironing and Packaging |
| Name of factory | Doğan Denim Tekstil | Recep Koşar |
| Address | Gençosman Mah. Koray Sokak No:7 D.+ Güngören İSTANBUL | İOSB Demirciler San. Sit. C-5 Blok No: 252 Başakşehir / İSTANBUL |

| | | |
|-----------------------|--------------------------------------------------|----------------------------------------------------------------------------|
| Process Subcontracted | Washing | Embroidery |
| Name of factory | Moda Yıkama Boyama | Öz-Ay nakış |
| Address | Koza Mah. 1674. Sokak, No:57 Esenyurt / İSTANBUL | Çobançeşme Mah. M.Paşa Cad. Tepecik sokak No:8 D:1 Bahçelievler / İSTANBUL |

Details: N/A

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

| Observation: None | |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| <p>Description of observation: None</p> <p>Local law or ETI/Additional elements requirement: N/A</p> <p>Comments: None</p> | <p>Objective evidence observed: None</p> |

| Good Examples observed: None | |
|------------------------------------------------------|-------------------------------------------------|
| <p>Description of Good Example (GE): None</p> | <p>Objective Evidence Observed: None</p> |

| Summary of sub-contracting – if applicable <input type="checkbox"/> Not Applicable please x | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>A: Has the auditor made a simple calculation to compare capacity with workers' work load in order to identify possible unrecorded work or undeclared sub-contracting</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please describe: According to the capacity report and calculated workload with the documentation, it was verified that there are no undeclared sub-contracting.</p> |
| <p>B: If sub-contractors are used, is there evidence this has been agreed with the main client?</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: If Yes, summarise details: Main client is informed about the usage of sub-contractors.</p> |
| <p>C: Number of sub-contractors/agents used:</p> | <p>6 Major</p> |
| <p>D: Is there a site policy on sub-contracting?</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> |

| | |
|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| | D1: If Yes , summarise details: Sub-contractors are monitored and there is a standard documentation for the monitoring of sub-contractors. |
| E: What checks are in place to ensure no child labour is being used and work is safe? | Customer checks, internal audits from customer |

| Summary of homeworking – if applicable <input checked="" type="checkbox"/> Not Applicable please x | | | |
|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------|------------------------------------------|
| A: If homeworking is being used, is there evidence this has been agreed with the main client? | <input type="checkbox"/> Yes <input type="checkbox"/> No A1: If Yes , summarise details: | | |
| B: Number of homeworkers | B1: Male: | B2: Female: | Total: |
| C: Are homeworkers employed direct or through agents? | <input type="checkbox"/> Directly <input type="checkbox"/> Through Agents | | C1: If through agents, number of agents: |
| D: Is there a site policy on homeworking? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| E: How does the site ensure worker hours and pay meet local laws for homeworkers? | | | |
| F: What processes are carried out by homeworkers? | | | |
| G: Do any contracts exist for homeworkers? | <input type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details: | | |
| H: Are full records of homeworkers available at the site? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

9: No Harsh or Inhumane Treatment is Allowed
[\(Click here to return to summary of findings\)](#)

ETI

9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited.

Additional elements:

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

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>A: Are there published, anonymous and/or open channels available for reporting any violations of Labour standards and H&S or any other grievances to a 3rd party?</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: There is internal grievance mechanism.</p> |
| <p>B: If Yes, are workers aware of these channels and have access? Please give details.</p> | <p>Workers are aware of these channels.</p> |
| <p>C: If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.</p> | <p>Wish and Complaint Box, Worker Representation, Open Door Policy</p> |
| <p>D: Which of the following groups is there a grievance mechanism in place for?</p> | <p><input checked="" type="checkbox"/> Workers <input type="checkbox"/> Communities <input type="checkbox"/> Suppliers <input type="checkbox"/> Other D1: Please give details: Workers have grievance mechanism in place for.</p> |
| <p>E: Are there any open disputes?</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No E1: If yes, please give details</p> |
| <p>F: Does the site encourage its business partners (e.g. suppliers) to provide individuals and communities with access to effective grievance mechanisms (e.g. helplines or whistle blowing mechanism)</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F1: If no, please give details</p> |
| <p>G: Is there a published and transparent disciplinary procedure?</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: If no, please explain</p> |
| <p>H: If yes, are workers aware of these the disciplinary procedure?</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: If no, please give details</p> |

| | | |
|---------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------|
| I: Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | II: If yes, please give details |
|---------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------|

Current Systems and Evidence Examined

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

Current systems: During the audit, it was concluded that there was no evidence of physical abuse, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation. During the employee interviews, it was verified that disciplinary actions are in place and does not tolerate harsh or inhumane treatment. Grievance mechanism for employees is available, through wish and complaint box, open door policy and worker representatives.

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

Details: Verified through firms policy and procedures, grievance mechanism, worker interviews, worker representative interviews, management declaration.

Any other comments: N/A

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

| Observation: None | |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| <p>Description of observation: None</p> <p>Local law or ETI requirement: N/A</p> <p>Comments: None</p> | <p>Objective evidence observed: None</p> |

| Good Examples observed: None | |
|-----------------------------------------------|-------------------------------------------------|
| <p>Description of Good Example (GE): None</p> | <p>Objective Evidence Observed: None</p> |

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

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

Additional Elements

10A.1 Only workers with a legal right to work shall be employed or used by the supplier.
 10A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.

Current Systems and Evidence Examined

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

Current systems: During this audit, 10 sampled workers employment files and contracts were reviewed and the terms and conditions were found as per law. All workers were local workers and have social security insurance paid on-time. All employees are eligible for work per law. Employee social security starts when the employment begins, and a copy of the original documentation of the employee that proves eligibility for work is kept within the HR files.

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

Details: Verified through worker employee contracts, social security records, HR documentation, worker interviews and management declaration.

Any other comments: N/A

Non-compliance: None

1. Description of non-compliance: None

- NC against ETI/Additional Elements
- NC against Local Law
- NC against customer code:

Local law and/or ETI /Additional Elements requirement: N/A

Recommended corrective action: None

Objective evidence observed: None

Observation:

Description of observation: None

Local law or ETI/Additional Elements requirement: N/A

Comments: None

Objective evidence observed:

| Good examples observed: None | |
|----------------------------------------|-----------------------------------|
| Description of Good Example (GE): None | Objective Evidence Observed: None |

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

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

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

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

10B2.2 The supplier should be aware of and comply with their end clients' environmental requirements. Note for auditors and readers, this is not a full environmental assessment but a check on basic systems and management approach.

Current Systems and Evidence Examined

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

Current systems: The firm applied for Letter of EIA and it was received by Ministry of Environment, However no Letter of EIA is issued. The Environment Permit / Exemption Letter is not available for verification.

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

Details: Verified through Letter of EIA application and management declaration.

Any other comments: N/A

Non-compliance: None

1. Description of non-compliance: None

NC against ETI/Additional Elements NC against Local Law

Local law and/or ETI/Additional Elements requirement: N/A

Recommended corrective action: None

Objective evidence observed: None

Observation: None

Description of observation: None

Local law or ETI/additional elements requirement: N/A

Comments: None

Objective evidence observed: None

Good examples observed:

Description of Good Example (GE): None

Objective Evidence Observed: None

Other findings

| Other Findings Outside the Scope of the Code |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| N/A |
| Community Benefits |
| <i>(Please list below any specific community benefits that the site management stated that they were involved in, for example, HIV programme, education, sports facilities)</i> |
| N/A |







Appendix 1

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

Not Applicable please x

Photo Form

| | | |
|--------------------------------------|----------------------------------|--------------------------------------|
| | | |
| <p>Building- Outside</p> | <p>Electronic Timer Recorder</p> | <p>Emergency Evacuation Plan</p> |
| | | |
| <p>Emergency Exit Lights at firm</p> | <p>Alarm Button,</p> | <p>Emergency Exit Land marks</p> |
| | | |
| <p>First Aid Kit</p> | <p>Wish and Complaint Box</p> | <p>Emergency Exit Lights at firm</p> |
| | | |
| <p>Drinking Water</p> | <p>Fire Extinguisher</p> | <p>Toilets</p> |

| | | |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
|  <p>26/02/2021</p> |  <p>26/02/2021</p> |  <p>26/02/2021</p> |
| <p>Compressor</p> | <p>Production</p> | <p>Production</p> |
|  <p>26/02/2021</p> |  <p>26/02/2021</p> |  <p>26/02/2021</p> |
| <p>Production</p> | <p>NC-7: In the sewing section, 4 sewing machine have no pulley covers.</p> | <p>NC-6: Showroom emergency exit is sliding glass door, which is not complaint with the local regulations.</p> |



For more information visit: Sedexglobal.com

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

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

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

http://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d

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

http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRgIY_2brg_3d_3d

[Click here for Auditors:](#)

<https://www.surveymonkey.co.uk/r/BRTVCKP>