

Sedex Members Ethical Trade Audit Report

Version 7



Contents

[Audit content](#)

[Audit details](#)

[SMETA declaration](#)

[Summary of findings](#)

[Management systems](#)

[Site details and data points](#)

[Site details](#)

[Worker analysis](#)

[Worker interviews](#)

[Measure workplace impact](#)

[0. Enabling accurate assessment](#)

[1. Employment is freely chosen](#)

[1.A. Responsible recruitment and entitlement to work](#)

[2. Freedom of association and right to collective bargaining are respected](#)

[3. Working conditions are safe and hygienic](#)

[4. Child labour shall not be used](#)

[5. Legal wages are paid](#)

[5.A. Living wages are paid](#)

[6. Working hours are not excessive](#)

[7. No discrimination is practiced](#)

[8. Regular employment is provided](#)

[8.A. Sub-contracting and homeworkers are used responsibly](#)

[9. No harsh or inhumane treatment is allowed](#)

[10.A. Environment 2-Pillar](#)

[Attachments](#)

Audit content

(1) A SMETA audit was conducted which included some or all of labour standards, health and safety, environment and business ethics. The SMETA minimum requirements were applied and the SMETA auditor manual was followed. The scope of workers included all types at the site e.g. direct employees, agency workers, workers employed by service providers and workers provided by other contractors. Any deviations from the SMETA methodology are stated (with reasons for deviation) in the SMETA declaration.

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

2-pillar audits include:

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

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

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

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

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

Audit details

Site details

Sedex site reference	ZS1000072444	Site name	POLIVAT TEKSTIL SANAYI VE IHRACAT LIMITED SIRKET
Business name	POLIVAT TEKSTIL SANAYI VE IHRACAT LIMITED SIRKET	Site address	34513 TURGUT ÖZAL MAH. 67 SOK. NO.15, İstanbul, TR

Audit details

Sedex company reference	ZC5000061085	Auditor company name	Eurofins EMEA
Date of audit	2025-06-24	Audit conducted by	SEYMA KARAGULMEZ
Audit pillars	Labour Standards Health and safety		
Time in and out	Day 1		
	In	09:35	
	Out	18:30	
Audit type	Full initial		
Was the audit announced?	Semi announced		
Was the Sedex SAQ available for review?	Yes		
Who signed and agreed CAPR?	Mr. Erdinc Akan / Owner		
Any conflicting information SAQ/Pre-Audit Info	No		
Is further information available?	No		

Audit attendance

	Senior management	Worker representative	Union representative
--	-------------------	-----------------------	----------------------

[← Contents](#)

[Findings →](#)

A: Present at the opening meeting?	Yes	No	No
B: Present at the audit?	Yes	No	No
C: Present at the closing meeting?	Yes	No	No
Reason for absence at the opening meeting	There is no union representative at the facility and the elected worker representative could not attend the meeting because he was on annual leave.		
Reason for absence during the audit	There is no union representative at the facility and the elected worker representative could not attend the meeting because he was on annual leave.		
Reason for absence at the closing meeting	There is no union representative at the facility and the elected worker representative could not attend the meeting because he was on annual leave.		

SMETA declaration

Auditor team

SMETA declaration

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

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

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

Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size) N/A

Lead auditor	SEYMA KARAGULMEZ	APSCA Number	21704501
---------------------	------------------	---------------------	----------

Additional auditor

Date of declaration	2025-06-24
----------------------------	------------

Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	Mr. Erdinc Akan
Title	Owner
Date of declaration	2025-06-24

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.M Ensure all machinery is installed, mainta...	Local law Base code	NC ZAF-
6. Working hours are not excessive	6.A Ensure working hours do not exceed legal ...	Local law Base code	NC ZAF-

Management systems

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

Not addressed













Fundamental improvements required


Some improvements recommended


Robust management systems

[← Summary of findings](#)


[Site details →](#)

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

 Not addressed

 Fundamental improvements required

 Some improvements recommended

 Robust management systems

[← Summary of findings](#)

[Site details →](#)

Site details

Company and site details

Sedex company reference	ZC5000061085	
Sedex site reference	ZS1000072444	
Company name	POLIVAT TEKSTIL SANAYI VE IHRACAT LIMITED SIRKET	
Business ownership type		
Site name	POLIVAT TEKSTIL SANAYI VE IHRACAT LIMITED SIRKET	
Site name in local language		
GPS location	GPS address	Turgut Ozal Mah, 67. Sokak, No:15, Esenyurt
	Coordinates	41°00'02.6"N, 28°41'48.4"E
Is the worksite in a remote location, far from habitation?	Yes	
		The facility is located within the residential area. It is not close to the habitat.
Site contact	Contact name	Mr. Senol Doruk / Ms. Meryem Gun Bozkurt
	Job title	Owner
	Phone number	0090 555 984 01 62 / 0090 532 580 75 72
	Email	meryemgunbozkurt@polivat.com.tr
Applicable business and other legally required business license numbers and documents	<p>Business License: Workplace opening and operating permit number and date: 6245 and dated: 20.10.2023 - The operating license has no validity date and is granted indefinitely. Granted for a total of 450 sqm (for 3rd floor). The facility building is completely used by Polivat Tekstil. However, for the floors other than the 3rd floor, the commercial partner of the facility, Deka Tekstil San ve Tic Ltd. Sti., has a Business License and a Fire Department Report. Deka Tekstil Business License: 28.11.2005 - 6024/744 - granted for a total of 2535 sqm.</p> <p>Tax Number: 01.01.1996 - 7320082540.</p>	

[← Management systems](#)

[Worker analysis →](#)

Site activities

Site function	Factory Processing/Manufacturer
Site activities	Primary Secondary Other
Product type	Manufacturing of women's and men's outerwear
Process overview	Cutting, sewing, ironing and packing, QC sections were available at the facility. The main process of the facility is sewing section and there are 2 sewing lines in total. There are 21 sewing machines, 12 irons and 1 stain remover machine at the facility. The company manufactures women's and men's outerwear.
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour

Site scope

Is the audited site a physically continuous area?	Yes
What is the area of audited site to its boundary?	2985m ²
Building 1	Last construction works on site 2018 If building is shared, provide details N/A Number of floors 6 Description of floor activities The facility consists of 6 floors under one roof. The floors are as follows; Basement floor: Boiler, dining hall, fabric warehouse Ground floor; Doctor's room, switchboard, pattern shop, 1st floor; Cutting section, fabric warehouse, archive, QC 2nd floor; Sewing section, archive room, 3rd floor; Ironing & packing section, QC section, stain remover room 4th floor; Showroom and office
Is there any difference between the site scope of the audit and the Sedex site profile?	No

[← Site details](#)

[Worker analysis →](#)

Site scope

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

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

Worker accommodation and transport

Are there any site-provided worker accommodation buildings? No

Does the site organise worker transport to the worksite? Site provided
Since the current number of employees is low, the facility management provides the transfer of workers itself.

Work patterns

Approximate workers on site per month (% of peak)	January	95-100%	February	95-100%
	March	95-100%	April	95-100%
	May	95-100%	June	95-100%
	July	95-100%	August	95-100%
	September	95-100%	October	95-100%
	November	95-100%	December	95-100%

Is there any night shift work at the site? No

Site assessments

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

[← Site details](#)

[Worker analysis →](#)

Site assessments

Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community?

No

No negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community.

Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?

No

No Human Rights Impact Assessment (HRIA) conducted within the last three years at this site.

[← Site details](#)

[Worker analysis →](#)

Worker analysis

Gender disaggregated data available

Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	4 (66.7%)	2 (33.3%)	- -	6 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	2 (66.7%)	1 (33.3%)	- -	3 (50%)
Temporary or fixed term employees	2 (66.7%)	1 (33.3%)	- -	3 (50%)
Agency or subcontracted workers	0 -	0 -	- -	0 (0%)
Seasonal workers	0 -	0 -	- -	0 (0%)
Self-employed workers	0 -	0 -	- -	0 (0%)
Informal workers including home workers	0 -	0 -	- -	0 (0%)
Apprentices, trainees or interns	0 -	0 -	- -	0 (0%)

* % of total workforce

[← Site details](#)

[Worker interviews →](#)

Migrant workers

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

* % of total workforce

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

There is no migrant production worker at the facility.

Workers by age

	Men	Women	Other	Total
18 - 24 years old	0 (0%)	1 (100%)	- -	1 (16.7%)
15 - 17 years old	0 -	0 -	- -	0 (0%)
Under 15 years old	0 -	0 -	- -	0 (0%)

* % of total workforce

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

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

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Turkish	67%	33%	-	100%

Workers by remuneration type

	Men	Women	Other	Total
Workers paid per unit (piece rate)	0 -	0 -	- -	0 (0%)
Workers paid based on a mix of 'piece work' and hourly rate	0 -	0 -	- -	0 (0%)
Workers paid hourly / daily rate	2 (66.7%)	1 (33.3%)	- -	3 (50%)
Salaried workers	2 (66.7%)	1 (33.3%)	- -	3 (50%)

* % of total workforce

Workers by payment cycle

	Men	Women	Other	Total
Paid daily	0 -	0 -	- -	0 (0%)
Paid weekly	0 -	0 -	- -	0 (0%)
Paid monthly	4 (66.7%)	2 (33.3%)	- -	6 (100%)
Other	0 -	0 -	- -	0 (0%)

* % of total workforce

If other payment cycle entered, please provide details None

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	0 -	0 -	- -	0
Supervisors or team leaders	0 -	0 -	- -	0
Administrative staff	- -	6 (100%)	- -	6

[← Worker analysis](#)

[Worker interviews →](#)

Worker interview summary

Gender disaggregated data available Men and women

Which methods of worker engagement were used? Individual interviews

Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?

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

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

Number and size of group interviews No group interview was conducted due to number of workers.

Did workers understand the purpose of the audit? Yes

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

Was there any indication that workers had been 'coached' in how they should respond to questions? No

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

Attitude of workers

In which areas did workers raise significant concerns or complaints?	Other (provide details) No complaint was raised during the whole audit process.
What did the workers like the most about working at this site?	Freedom of movement Hours worked, rest days or breaks Pay Work atmosphere (e.g. treatment by supervisors)
Additional comments	According to the interviews, workers were satisfied with the working conditions at the facility.
Attitude of workers' committee/union representatives	On the day of the audit, the worker representative could not be interviewed because he was on annual leave.
Attitude of managers	The managers were very open and transparent throughout the process. All documents were shared with the auditor in a timely manner. All non-conformances were acknowledged and the report was signed at the closing meeting.

Workers interviewed by type

	Total
Permanent workers	3
Temporary or fixed-term employees	3
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
Total number of workers interviewed	6

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	0	0	-	0
Workers interviewed individually	4	2	-	6

Migrant workers interviewed

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

Measuring workplace impact

Gender disaggregated data available Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	1.0%	1.0%	-	1.0%
Last full calendar year (2024)	1.0%	1.0%	-	1.0%
Previous full calendar year (2023)	1.0%	1.0%	-	1.0%

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

Rate of absenteeism (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	1.0%	1.0%	-	1.0%
Last full calendar year (2024)	1.0%	1.0%	-	1.0%
Previous full calendar year (2023)	1.0%	1.0%	-	1.0%

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

Are accidents recorded? Yes

On a monthly basis. According to the records reviewed, no work accidents have occurred in the company in the last year.

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

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

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

Lost day work cases (per 100 workers)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

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

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

	Men	Women	Other	Total
Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

Percentage of workers that work on average more than 60 total hours in a given week

	Men	Women	Other	Total
--	-----	-------	-------	-------

[← Measuring workplace impact](#)

[Code area 0 →](#)

Percentage of workers that work on average more than 60 total hours in a given week

Last full quarter (90 days)	0.0%	0.0%	-	0.0%
Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>The facility has social compliance policy and supporting procedures. The responsible person for the management system is the HR Responsible. The facility has a grievance mechanism for all partners.</p> <p>Evidence examined;</p> <ul style="list-style-type: none"> -Social compliance policy and related procedures -Authorization letter of social compliance responsible -Grievance Mechanism Feedback -Management interview -Employee interviews. 		

0. Enabling accurate assessment

Data points

Has the site received an official notice, fine, prosecution, or withhold release order (WRO) for non-compliance with legislation, regulation, consent, or permits within the last three years, relating to Health and Safety, labour rights or the environment? No

Did any workers selected by the auditor decline to be interviewed? No

1. Employment is freely chosen

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met

Robust Management Systems

Appoint a manager with sufficient seniority who is responsible for implementing procedures

Robust Management Systems

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures

Robust Management Systems

Monitor the effectiveness of procedures to meet policy and workplace requirements

Robust Management Systems

Explanation for management systems grades

1) Policy & Procedure
There are written human rights respect policy, forced labour policy and an employment procedure fully address. These are actively implemented on site. Procedures are detailed and clearly define the roles and responsibilities of both management and employees. HR Department is accountable for implementing and monitoring the processes. There is an established process for periodic review and update of policies and procedures. Updates are made when there are changes in legislation or operational needs.

2) Resources
HR Department is responsible for implementing the Policies and Procedures, and they hold sufficient seniority and experience. This has been confirmed through interviews and on-site observations. There is a backup responsible person is assigned and documented in case of role changes or absence. A formal handover process is in place to ensure continuity. Responsible persons actively oversee the implementation of policies and procedures, provide guidance to employees, conduct regular meetings, and lead both internal and external audits.

3) Communication & Training
Policies and procedures are communicated to employees during onboarding, both in written and verbal form. They are also displayed visibly on-site notice boards. There is an annual training plan is in place and mandatory for all workers. According to the documents review, it has been confirmed that the training was given during recruitment. Training content is updated based on legislative changes, employee feedback, and internal audit results. Training effectiveness is assessed through post-training tests and workplace observations. All training sessions are documented, including attendance sheets, training materials, and evaluation results. Interviewed 6 employees confirmed their awareness of the relevant policies and procedures and that they have received training.

4) Monitoring
Annual internal audits, and at least one external audit per year are conducted to monitor compliance with policies and procedures. A corrective and preventive action plans (CAPA) are created for identified non-conformities and tracked to closure. All records of internal and external audits, site inspections, and corrective actions are properly maintained and available for review. HR Department has monitoring responsibility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>The factory has a policy against forced labour and the policy was reviewed by auditor. There was a non-formalised application procedure which states that workers must present their ID's.</p> <p>There was no forced or bonded labour at the company.</p> <p>Movement of employees at the facility were not limited.</p> <p>Employees have free access to toilets and drinkable water.</p> <p>Overtimes are always performed on voluntary basis.</p> <p>Employment was freely chosen.</p> <p>Workers were free to leave and were not required to lodge deposits or ID papers with their employers.</p> <p>The above was confirmed in management and worker interview.</p> <p>Evidences examined;</p> <ul style="list-style-type: none"> Policy documents Worker interviews Personnel files and pay-slips Disciplinary records Employee interviews Labour contracts 		

1. Employment is freely chosen

Data points

If required under local law, is there a published 'modern slavery' or similar statement?	Not Applicable
--	----------------

Does the site utilise any workers who are prisoners?	No
--	----

Does the site use the labour of persons required to work under any government scheme?	No
---	----

1.A. Responsible recruitment and entitlement to work

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>1) Policy & Procedure There are written Recruitment Procedure and Working Hours Procedure fully addressed. These are actively implemented on site. Procedures are detailed and clearly define the roles and responsibilities of both management and employees. HR Department is accountable for implementing and monitoring the processes. There is an established process for periodic review and update of policies and procedures. Updates are made when there are changes in legislation or operational needs.</p> <p>2) Resources HR Department is responsible for implementing the Policies and Procedures, and they hold sufficient seniority and experience. This has been confirmed through interviews and on-site observations. There is a backup responsible person assigned and documented in case of role changes or absence. A formal handover process is in place to ensure continuity. Responsible persons actively oversee the implementation of policies and procedures, provide guidance to employees, conduct regular meetings, and lead both internal and external audits.</p> <p>3) Communication & Training Policies and procedures are communicated to employees during onboarding, both in written and verbal form. They are also displayed visibly on-site notice boards. There is an annual training plan in place and mandatory for all workers. According to the documents review, it has been confirmed that the training was given during recruitment. Training content is updated based on legislative changes, employee feedback, and internal audit results. Training effectiveness is assessed through post-training tests and workplace observations. All training sessions are documented, including attendance sheets, training materials, and evaluation results. Interviewed 6 employees confirmed their awareness of the relevant policies and procedures and that they have received training.</p> <p>4) Monitoring Annual internal audits, and at least one external audit per year are conducted to monitor compliance with policies and procedures. A corrective and preventive action plans (CAPA) are created for identified non-conformities and tracked to closure. All records of internal and external audits, site inspections, and corrective actions are properly maintained and available for review. HR Department has monitoring responsibility.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section			<p>All employees were local. No migrant worker was employed. Employees' labour contracts were available in their personnel files. Labour contracts were in accordance with the laws and regulations. A copy of employment contract was given to employees. There is no agency worker at the facility. All workers were hired by the facility HR Department and also it was observed that all payments for employment in the facility were covered by the employer excluding only the health screening fees at the first employment. Facility communicated to workers about the nature of work, working conditions, living conditions, employment terms, living costs, wages and benefits accurately reflect during recruitment. In addition, the company has a Working Hours Policy, Recruitment Policy, Human Rights and Discrimination Policy. All workers have received training on these policies.</p> <p>Evidences examined; The hiring and termination practices Personal files Payroll records were provided for review. Management was interviewed ID copies and social security registrations of the sampled employees were reviewed.</p>

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

Does the site use labour providers and/or formal, temporary, seasonal or guest worker programmes?	Workers are recruited, selected, and hired directly by our company
How do the labour providers recruit and hire workers?	N/A - Recruitment providers not used
Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey?	0
Are there any subcontracted workers (excluding dispatched labour) on site?	No
Were all non-employee (e.g. agency or subcontracted) workers included within the scope of this audit for the purpose of document review and (if onsite on date of audit) interview?	Not Applicable
Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review?	Not Applicable

Migrant workers

Do any workers migrate across international borders to work at this site?	No
Percentage of workers that are migrant	0%
Do any workers migrate from other states, provinces or regions within the country to work at this site?	No

Recruitment fees

[← Code area 1.A](#)

[Code area 2 →](#)

Were you able to detect recruitment fees and costs paid by workers during the recruitment and employment process? Not Applicable

Were recruitment fees or costs identified during worker interviews? No

There is no recruitment fee based on interviews.

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

Management systems

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

Management systems

Explanation for management systems grades

1) Policy & Procedure

There are written Freedom of Association and worker representative management procedure fully addressed. These are actively implemented on site. Procedures are detailed and clearly define the roles and responsibilities of both management and employees. HR Department is accountable for implementing and monitoring the processes. There is an established process for periodic review and update of policies and procedures. Updates are made when there are changes in legislation or operational needs.

2) Resources

HR Department is responsible for implementing the Policies and Procedures, and they hold sufficient seniority and experience. This has been confirmed through interviews and on-site observations. There is a backup responsible person assigned and documented in case of role changes or absence. A formal handover process is in place to ensure continuity. Responsible persons actively oversee the implementation of policies and procedures, provide guidance to employees, conduct regular meetings, and lead both internal and external audits. 1 worker representative was elected by workers freely in the factory. Workers effectively communicate with management. And worker representative election records and worker representative meeting records were kept by factory.

3) Communication & Training

Policies and procedures are communicated to employees during onboarding, both in written and verbal form. They are also displayed visibly on-site notice boards. There is an annual training plan in place and mandatory for all workers. According to the document review, it has been confirmed that the training was given during recruitment. Training content is updated based on legislative changes, employee feedback, and internal audit results. Training effectiveness is assessed through post-training tests and workplace observations. Also worker representative was trained how to exercise the rights and workers were trained how to use the communication channel between employees and management. All training sessions are documented, including attendance sheets, training materials, and evaluation results. Interviewed 6 employees confirmed their awareness of the relevant policies and procedures and that they have received training.

4) Monitoring

Annual internal audits, and at least one external audit per year are conducted to monitor compliance with policies and procedures. A corrective and preventive action plans (CAPA) are created for identified non-conformities and tracked to closure. All records of internal and external audits, site inspections, and corrective actions are properly maintained and available for review. The HR Department has monitoring responsibility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

There was an occupational health & safety training including legal rights with worker representation system provided to the workers. There were sufficient number of worker representatives freely elected by the workers at the auditee. There was a weekly regular meeting between the management of the auditee and the worker representatives. Since the worker representative was on annual leave on the day of the audit, a worker interview could not be held with him.

Evidence examined:
Worker representative election records,
Worker representative procedure,
Grievance mechanism documents and records,
Worker representative interviews,
Workers' interviews,
Site tour,
Management interviews,

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

Data points

Are trade unions allowed by law in the national context? Yes

Are there any registered trade unions in the workplace? No

Are they active?

Does the employer recognise the trade union? Yes

Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)? Yes

Are the worker representatives freely elected by the workforce as a whole? Yes

Does union/worker committee membership reflect the gender composition of the workforce? Yes

Does the membership reflect the nationality composition of the workforce? Not Applicable

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

[← Code area 2](#)

[Code area 3 →](#)

3. Working conditions are safe and hygienic

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	<p>1)Policies and Procedures: Responsibilities and processes to implement policies and procedures are clear. However, there were shortcomings in the implementation of the existing procedure.</p> <p>2)Resources: Systems are in place to ensure the management structure and responsibilities are reactive to changing circumstances. However, there were violations of relevant laws in the documents. It was evaluated under relevant headings.</p> <p>3)Communication and Training: Training content is updated according to need and the procedure for this is documented. However, it is recommended to repeat these trainings more frequently.</p> <p>4)Monitoring: The HS Officer is responsible for following up on current laws and has the necessary checks done on time. However, deficiencies were detected in the control reports as a result of the changes that came with the updated laws in the last control reports. And currently, the business is in the phase of physically completing these deficiencies. The deficiencies were evaluated under the relevant headings.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.M Ensure all machinery is installed, mainta...	Local law Base code	NC ZAF-

Systems and evidence examined to validate this code section

1. General Health and Safety management

- Drinking water was freely available in all areas and test certificates were up to date. The facility used bottled water and the company's analysis dated 15.05.2025 was seen to have yielded satisfactory results.
- Health certificates for kitchen operators and hygiene certificate for the kitchen were up to date and legal. The facility's own employee responsible for serving tea and the food company employee had hygiene certificates.
- Emergency plans were provided within the facility.
- Emergency evacuation plans were provided within the facility.
- There are sufficient first aid certified employees in the facility. (1 first aider in total)
- Injury records are kept by the facility. No accidents occurred during the audit period.
- There were sufficient first aid kits in each production area and they were well stocked.
- There is a contracted occupational physician and OHS experts.
- For compressors & air tanks, cranes and dampers and workbenches that require yearly periodic inspection with appropriate results is provided on 16.06.2025. In addition, operator documents are available for boiler.

2. Fire Safety

- There are sufficient exit doors from each work area in the building and there are suitable based on local law.
- Annual inspection of fire extinguishing equipment has been carried out.
- Regular fire drills being carried out for employees in the facility.
- Fire alarm is provided and is active.

3. Electrical safety

- All electrical equipment such as sockets, plugs, switches and main fuse panels are kept in good condition.
- Periodic inspections of grounding and internal electrical installations were carried out on 16.06.2025 and the results were found to be appropriate.

4. Chemical safety

- There are chemicals for which MSDS forms are provided.

All issues identified during the site tour and document review were recorded as non-conformances under the relevant headings.

Evidence reviewed;
 Health and safety committee minutes,
 Training records and certificates,
 Fire equipment maintenance records,
 Fire drill records,
 State licenses and air quality and noise level controls.
 Accident reports,
 Health certificates for the kitchen,
 Staff drinking water test certificates,
 Interviews with the Health and Safety manager,
 Interviews with workers.
 Factory tour

Findings: non-compliances

ZAF-

Non-compliance

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.M Ensure all machinery is installed, maintained, and used in a safe manner.

Time given to resolve

30 days

Issue title

267 - No/inadequate certificates for inspections of machinery, or machines not registered as required by law

Verification method

Desktop audit

Description

It was noted that the periodic control reports of 1 elevator seen during the site tour and document review carried out on the audit day at the facility were not made. ////////////////////////////////////// İşletmede denetim günü yapılan doküman incelemesi sırasında saha turunda görülen 1 adet asansöre ait senede bir kez yapılması gereken periyodik kontrol raporunun yapılmadığı not edilmiştir.

Area of non-compliance/non-conformance

Local law
Base code

Corrective and preventative actions

It is recommended to provide periodic control reports with appropriate results for all equipment. - ----- Tüm ekipman için uygun sonuçlu periyodik kontrol raporlarının sağlanması önerilir.

Local law reference

Health and Safety Regulations For the Use of Work Equipment Control of work equipment ARTICLE 7 – (1) The following issues regarding the control of the work equipment used in the workplace are complied with. a) In cases where the safety of the work equipment is dependent on the conditions of installation and assembly, after the equipment is installed and before it is used for the first time and at every change of location, the equipment is checked by persons authorized to carry out periodic checks, and a document showing that it is correctly installed and working safely is issued. Lifting and/or forwarding equipment (1), (2), (3), (4), (5) If the time is not specified in the standards 1 year

Evidence



[Latest periodic report for lift.jpeg](#)

[← Code area 3](#)

[Code area 4 →](#)

* PDF generated at 12:08 (UTC) on 04 Jul 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 3](#)

[Code area 4 →](#)

Audit company:
Eurofins EMEA

Audit reference:
ZAA600140994

Start Date:
2025-06-24

End Date:
2025-06-24

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	No
Who organises accommodation for workers?	Not applicable
Who organises worker transportation between accommodation and worksite?	Not applicable
Who organises worker transportation while at work?	Site owned transport
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Not Applicable The business has provided a Building Registration Certificate for the entire structure, dated 26.12.2018 and covering a total of 3072.64 sqm.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No
Does the site have a structural engineer evaluation?	Yes

[← Code area 3](#)

[Code area 4 →](#)

4. Child labour shall not be used

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>1) Policy & Procedure There are written an Age Verification Procedure and Anti-Child Labour Procedure fully addressed. These are actively implemented on site. Procedures are detailed and clearly define the roles and responsibilities of both management and employees. HR Department is accountable for implementing and monitoring the processes. There is an established process for periodic review and update of policies and procedures. Updates are made when there are changes in legislation or operational needs.</p> <p>2) Resources HR Department is responsible for implementing the Policies and Procedures, and they hold sufficient seniority and experience. This has been confirmed through interviews and on-site observations. There is a backup responsible person assigned and documented in case of role changes or absence. A formal handover process is in place to ensure continuity. Responsible persons actively oversee the implementation of policies and procedures, provide guidance to employees, conduct regular meetings, and lead both internal and external audits.</p> <p>3) Communication & Training Policies and procedures are communicated to employees during onboarding, both in written and verbal form. They are also displayed visibly on-site notice boards. There is an annual training plan is in place and mandatory for all workers. According to the documents review, it has been confirmed that the training was given during recruitment. Training content is updated based on legislative changes, employee feedback, and internal audit results. Training effectiveness is assessed through post-training tests and workplace observations. Also, there was a training on including age verification and anti-child procedure given to human resource responsible. All training sessions are documented, including attendance sheets, training materials, and evaluation results. Interviewed 6 employees confirmed their awareness of the relevant policies and procedures and that they have received training.</p> <p>4) Monitoring Annual internal audits, and at least one external audit per year are conducted to monitor compliance with policies and procedures. A corrective and preventive action plans (CAPA) are created for identified non-conformities and tracked to closure. All records of internal and external audits, site inspections, and corrective actions are properly maintained and available for review. The HR Department has monitoring responsibility.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>Minimum age in the facility is 23. There was no young worker at the facility. No historical child labor was noted during the documents review. Employees' personnel files include recent photo and the age documentation, which is in the form of photocopied ID card. The card lists the employee's name and the date of birth.</p> <p>Evidence examined; ID Copies of employees Personnel file Child labor policy Management and employee interviews Facility tour Personnel list</p>		

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	0%
Enter the legal age of employment	15
Enter the age of the youngest worker identified	23
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0.0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

[← Code area 4](#)

[Code area 5 →](#)

5. Legal wages are paid

Management systems

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

Management systems

Explanation for management systems grades

1) Policy & Procedure

There are written a Wage and Compensation Policy fully addressed. These are actively implemented on site. Procedures are detailed and clearly define the roles and responsibilities of both management and employees. HR Department is accountable for implementing and monitoring the processes. There is an established process for periodic review and update of policies and procedures. Updates are made when there are changes in legislation or operational needs.

2) Resources

HR Department is responsible for implementing the Policies and Procedures, and they hold sufficient seniority and experience. This has been confirmed through interviews and on-site observations. There is a backup responsible person is assigned and documented in case of role changes or absence. A formal handover process is in place to ensure continuity. Responsible persons actively oversee the implementation of policies and procedures, provide guidance to employees, conduct regular meetings, and lead both internal and external audits.

3) Communication & Training

Policies and procedures are communicated to employees during onboarding, both in written and verbal form. They are also displayed visibly on-site notice boards. There is an annual training plan is in place and mandatory for all workers. According to the document review, it has been confirmed that the training was given during recruitment. Training content is updated based on legislative changes, employee feedback, and internal audit results. Training effectiveness is assessed through post-training tests and workplace observations. All workers were provided with written and understandable information about their employment conditions in respect to wages before they entered employment and about their wages for the pay period concerned each time that they were paid. All training sessions are documented, including attendance sheets, training materials, and evaluation results. Interviewed 6 employees confirmed their awareness of the relevant policies and procedures and that they have received training.

4) Monitoring

Annual internal audits, and at least one external audit per year are conducted to monitor compliance with policies and procedures. A corrective and preventive action plans (CAPA) are created for identified non-conformities and tracked to closure. All records of internal and external audits, site inspections, and corrective actions are properly maintained and available for review. The HR Department has monitoring responsibility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

- Payment Day: Between 5th to 10th day of each month.
- There are no workers working below the legal minimum wage in the audited company.
- The workers have social security records and social security premiums reported to the social security institution (SGK).
- The payments earned for the time worked were paid to the workers monthly by bank transfer.
- It was not determined that the in-kind benefits were exceeded because the in-kind benefits are the provision of free meals and transportation to the workers.
- No illegal deductions were made from the workers' payments.
- The workers were given annual leaves.
- Finger printing time recording systems are in place.

**Extra benefits; Meal and transportation are provided free of charge for all workers

Legal minimum wage:

After 01.01.2025, 98,24 TL Net per hour / 22104,67 TL Net per month;

Between 01.01.2024 - 31.12.2024, 75,56 TL Net per hour / 17002,12 TL Net per month;

Evidence examined:

- Records of 11 workers to show their payment and working hours were taken for 4 months, from May 2025 (last payment), January 2025 (random month), August 2024 (random month) and July 2024 (random month),
- Social security premiums,
- Interviews were conducted with employees and management.

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	The legal minimum wage Wages meet a living wage
Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?	Only digital payments
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None

Worker remuneration

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

Summary information

Is legal wage/legally recognised CBAs data available for any of these options?	Monthly	
Is actual wage data available on site for any of these options?	Monthly	
Maximum legal working hours	Max hours per day	9.0
	Max hours per week	45.0
	Max hours per month	225.0
Actual required working hours	Required hours per day	9.0
	Required hours per week	45.0
	Required hours per month	225.0

Maximum legal overtime hours	Max hours per day	2.0
	Max hours per week	Non applicable
	Max hours per month	Non applicable
Actual overtime hours	Max hours per day	3.0
	Max hours per week	12.0
	Max hours per month	43.0
Minimum legal wage	Min per hour	98.24
	Min per day	736.82
	Min per week	4420.93
	Min per month	22104.67
Actual minimum wage	Actual per hour	98.26
	Actual per day	736.82
	Actual per week	4420.93
	Actual per month	22104.67
Minimum legal overtime wage	Min per hour	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	Actual per hour	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked 18

Provide the date and details of the records 6 employees were selected from the pre-site tour and employee list for sampling. 6 employees' time and wage records were reviewed for May 2025 (last payment month), January 2025 (random month), August 2024 (random month) and July 2024 (random month) and July 2024 (random month).

[← Code area 5](#)

[Code area 5.A →](#)

Are there different legal minimum/
legally recognised CBAs wage grades?

No

For the lowest paid workers, are wages
paid for standard/contracted hours
(excluding overtime) below or above the
legal minimum/ legally recognised CBAs?

Meets legal minimum

Indicate the breakdown of workforce per
earnings

100% of workers receive minimum wage and above the minimum wage.

Are there any bonus schemes used?

No

Were accurate records shown at the first
request?

Yes

Were any inconsistencies found?

No

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>A fair living wage study was conducted by the auditee. All workers were provided with a survey and a living wage was determined. The results were analyzed and a comparison was made between the wages given and the living wage.</p> <p>Evidence examined: management interview</p>		

[← Code area 5](#)

[Code area 6 →](#)

6. Working hours are not excessive

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	<p>1)Policies and procedures: Working Hours policy was established by factory, which also included in labor contract. However, there were missing points in the implementation of the procedure.</p> <p>2)Resources: HR Responsible was responsible for working hours management. In this audit, auditor had randomly selected production record, such as: in/out records, daily production reports, and crosschecked these records with payroll records and attendance records and she realize that the time records include actual working hours in the selected months.</p> <p>3)Communication and Training: The factory has trained management and workers on the working hours policy, ensuring that employees understand overtime is voluntary and compensated at a premium rate. Despite this training and awareness, in some months it was observed that the total daily working hours exceeded the legal limit of 11 hours due to the increase in orders. This way, they can rest for 2 days on the weekend.</p> <p>4) Monitoring: The factory uses a finger printing system to monitor attendance, ensuring that records are maintained accurately and that working hours are regularly tracked. In addition, it was observed that in isolated cases, some workers exceeded the legal daily working hours of 11 hours during peak seasons in the sample months. The company stated that overtime could be worked on a voluntary basis during peak seasons.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
6. Working hours are not excessive	6.A Ensure working hours do not exceed legal ...	Local law Base code	NC ZAF-

[← Code area 5.A](#)

[Code area 7 →](#)

Systems and evidence examined to validate this code section

The time recording System: A finger printing time recording system used by the employees.

There is no shift for workers in the facility.
08:30 - 18:30 with 15x2 minutes tea break and 60 min meal break for 5 days, Saturday and Sunday are weekly off day for all workers.

The Payment Day: Between 5th to 10th day of each month via bank transfer method. All overtime practices were voluntary basis according to the interviews. At least 1 day-off with 24 hours long was given to the workers as per the sampled workers for the sampled periods.

The maximum number of consecutive working days was 6.

Evidence examined:

- The records of 6 workers', to show payments and hours were taken for 4 months from the periods of May 2025 (the last paid), January 2025 (random month), August 2024 (random month) and July 2024 (random month),
- Social security premiums,
- Interviews were conducted with the employees and management.

Findings: non-compliances

ZAF-

Non-compliance

Code area

6 Working hours are not excessive

Status

Open*

Workplace requirement

6.A Ensure working hours do not exceed legal limits or limits in collective bargaining agreements, whichever gives more protection for workers.

Time given to resolve

60 days

Issue title

470 - Working hours exceed what is allowed by law or collective bargaining agreement - isolated

Verification method

Follow up audit

Description

It was noted that there were daily total working practices (normal + overtime) exceeding 11 hours. In July 2024, 3 out of 6 selected workers worked max. 11,5 h/day; in January 2025, 1 out of 6 selected workers worked max. 11,5 h/day; in May 2025, 1 out of 6 selected workers worked max. 11,5 h/day. The chosen one was not seen in August 2024. // İşletmede günlük toplam (normal çalışma + fazla mesai) çalışma süresinin 11 saati aşan uygulamalarının olduğu görülmüştür. Temmuz 2024'de seçilen 6 işçiden 3'ü maksimum 11,5 saat/gün; Ocak 2025'te seçilen 6 işçiden 1'i maksimum 11,5 saat/gün; Mayıs 2025'te seçilen 6 işçiden 1'i maksimum 11,5 saat/gün. Seçilen Ağustos 2024'te görülmedi.

Area of non-compliance/non-conformance

Local law
Base code

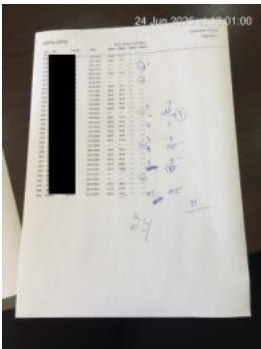
Corrective and preventative actions

It is recommended to limit daily working hours (normal + overtime) within 11 hours. // Günlük çalışma saatlerinin (normal + fazla mesai) 11 saat içinde sınırlandırılması tavsiye edilir.

Local law reference

In accordance with the Turkish Regulation on Working Hours Related to Labor Law, art 4 In general the duration of work shall be at the most 45 hours a week. This period shall be applied by dividing equally among the days of the week worked, unless the opposite is concluded. Daily working hours shall not be exceeded 11 hrs a day in any case.

Evidence



[Daily_OT.jpeg](#)



[← Code area 6](#)

[Code area 7 →](#)

* PDF generated at 12:08 (UTC) on 04 Jul 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 6](#)

[Code area 7 →](#)

Audit company:
Eurofins EMEA

Audit reference:
ZAA600140994

Start Date:
2025-06-24

End Date:
2025-06-24

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	150%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	N/A. Overtime premium were not less than 125%.
Excluding overtime, what are the regular working hours per week for workers at this site?	45.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	55.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	57.0
Maximum number of days worked without a day off in sample	6

[← Code area 6](#)

[Code area 7 →](#)

7. No discrimination is practiced

Management systems

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

Management systems

Explanation for management systems grades

1) Policy & Procedure

There is written Discrimination procedure in the auditee. These are actively implemented on site. Procedures are detailed and clearly define the roles and responsibilities of both management and employees. HR Department is accountable for implementing and monitoring the processes. There is an established process for periodic review and update of policies and procedures. Updates are made when there are changes in legislation or operational needs.

2) Resources

HR Departments responsible for implementing the Policies and Procedures, and they hold sufficient seniority and experience. This has been confirmed through interviews and on-site observations. There is a backup responsible person assigned and documented in case of role changes or absence. A formal handover process is in place to ensure continuity. Responsible persons actively oversee the implementation of policies and procedures, provide guidance to employees, conduct regular meetings, and lead both internal and external audits. worker representatives were elected by workers freely in the factory. Workers effectively communicate with management. And worker representative election records and worker representative meeting records were kept by factory.

3) Communication & Training

Policies and procedures are communicated to employees during onboarding, both in written and verbal form. They are also displayed visibly on-site notice boards. There is an annual training plan in place and mandatory for all workers. According to the document review, it has been confirmed that the training was given during recruitment. Training content is updated based on legislative changes, employee feedback, and internal audit results. Training effectiveness is assessed through post-training tests and workplace observations. Also worker representative was trained how to exercise the rights and workers were trained how to use the communication channel between employees and management. All training sessions are documented, including attendance sheets, training materials, and evaluation results. Interviewed 6 employees confirmed their awareness of the relevant policies and procedures and that they have received training.

4) Monitoring

Annual internal audits, and at least one external audit per year are conducted to monitor compliance with policies and procedures. A corrective and preventive action plans (CAPA) are created for identified non-conformities and tracked to closure. All records of internal and external audits, site inspections, and corrective actions are properly maintained and available for review. The HR Department has monitoring responsibility.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

During the work process, it was seen that no special test was requested. However, all the results were negative and it should be noted that there were no cases where the results were evaluated.

Employees stated that they were paid and treated equally.

There was an internal grievance process, all sampled employees were aware of the grievance channels in case they encountered any discrimination cases.

In addition, the company has a Working Hours Policy, Recruitment Policy, Human Rights and Discrimination Policy. All workers have received training on these policies. There is dedicated equity approach regarding recruitment, training, development and promotion processes.

Evidences examined;

Personnel files

Pay slips

Disciplinary policy

Company social compliance policy

Employee interview

7. No discrimination is practiced

Data points

Percentage of women workers in skilled or technical roles (e.g. where specific qualifications are needed, such as engineer/laboratory analyst)?	0%
Representation of women in managerial roles (ratio of women workers to women managers)	0%
Representation of women in supervisory roles (ratio of women workers to women supervisors)	0%
Three most common nationalities in managerial and supervisory roles	Turkish

[← Code area 7](#)

[Code area 8 →](#)

8. Regular employment is provided

Management systems

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

Management systems

Explanation for management systems grades

1) Policy & Procedure

There are written a Regular Employment Procedure fully addressed. These are actively implemented on site. Procedures are detailed and clearly define the roles and responsibilities of both management and employees. HR Department is accountable for implementing and monitoring the processes. There is an established process for periodic review and update of policies and procedures. Updates are made when there are changes in legislation or operational needs.

2) Resources

HR Department is responsible for implementing the Policies and Procedures, and they hold sufficient seniority and experience. This has been confirmed through interviews and on-site observations. There is a backup responsible person assigned and documented in case of role changes or absence. A formal handover process is in place to ensure continuity. Responsible persons actively oversee the implementation of policies and procedures, provide guidance to employees, conduct regular meetings, and lead both internal and external audits. Labor contracted with relevant items signed between management and workers.

3) Communication & Training

Policies and procedures are communicated to employees during onboarding, both in written and verbal form. They are also displayed visibly on-site notice boards. There is an annual training plan in place and mandatory for all workers. According to the documents review, it has been confirmed that the training was given during recruitment. Training content is updated based on legislative changes, employee feedback, and internal audit results. Training effectiveness is assessed through post-training tests and workplace observations. All training sessions are documented, including attendance sheets, training materials, and evaluation results. Interviewed 6 employees confirmed their awareness of the relevant policies and procedures and that they have received training.

4) Monitoring

Annual internal audits, and at least one external audit per year are conducted to monitor compliance with policies and procedures. A corrective and preventive action plans (CAPA) are created for identified non-conformities and tracked to closure. All records of internal and external audits, site inspections, and corrective actions are properly maintained and available for review. The HR Department has monitoring responsibility. No homeworking was arranged, No agent employed labor used by factory. There was no evidence of mental or physical coercion identified.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

All the workers had a labour contract with their language for permanent and fix-term workers.

All the workers had a social security registration.

There was a personnel files for all the workers.

There was no home-worker during the audit period at the auditee.

Evidence examined:

Personnel files,
Labour contracts,
Social security registrations,
Management interviews,
Workers' interviews,
Site tour,

8. Regular employment is provided

Data points

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

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

Management systems

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

Management systems

Explanation for management systems grades

1) Policy & Procedure

There is written a Subcontractor Procedure fully addressed. These are actively implemented on site. Procedures are detailed and clearly define the roles and responsibilities of both management and employees. HR Department is accountable for implementing and monitoring the processes. There is an established process for periodic review and update of policies and procedures. Updates are made when there are changes in legislation or operational needs.

2) Resources

HR Department is responsible for implementing the Policies and Procedures, and they hold sufficient seniority and experience. This has been confirmed through interviews and on-site observations. There is a backup responsible person assigned and documented in case of role changes or absence. A formal handover process is in place to ensure continuity. Responsible persons actively oversee the implementation of policies and procedures, provide guidance to employees, conduct regular meetings, and lead both internal and external audits.

3) Communication & Training

Policies and procedures are communicated to employees during onboarding, both in written and verbal form. They are also displayed visibly on-site notice boards. There is an annual training plan in place and mandatory for all workers. According to the documents review, it has been confirmed that the training was given during recruitment. Training content is updated based on legislative changes, employee feedback, and internal audit results. Training effectiveness is assessed through post-training tests and workplace observations. The management such as purchase, logistic and supply chain management representative trained to manage supplier and subcontractor. All training sessions are documented, including attendance sheets, training materials, and evaluation results. Interviewed 6 employees confirmed their awareness of the relevant policies and procedures and that they have received training.

4) Monitoring

Annual internal audits, and at least one external audit per year are conducted to monitor compliance with policies and procedures. A corrective and preventive action plans (CAPA) are created for identified non-conformities and tracked to closure. All records of internal and external audits, site inspections, and corrective actions are properly maintained and available for review. The HR Department has monitoring responsibility. No homeworking was arranged, No agent employed labor used by factory. There was no evidence of mental or physical coercion identified.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>There was no internal subcontractor for the auditee. There was no home-worker used by the auditee.</p> <p>Evidence examined: Site tour, Production records, Management interviews</p>		

[← Code area 8](#)

[Code area 9 →](#)

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

Data points

Are homeworkers employed directly or engaged through an agent? Not applicable

Gender disaggregated data available

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homemaker?

Are full records of homeworkers available at the site?

Does the supplier buy products or services from suppliers that use homeworkers? No
There is no use of home worker in the facility for any reason.

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No
Considering the capacities of the employees, there is no concern about unregistered work or undeclared subcontracting in the facility.

Are any sub-contractors used? No

9. No harsh or inhumane treatment is allowed

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>1) Policy & Procedure There is written a Harassment and Mistreatment Prevention Procedure fully addressed. These are actively implemented on site. Procedures are detailed and clearly define the roles and responsibilities of both management and employees. HR Department is accountable for implementing and monitoring the processes. There is an established process for periodic review and update of policies and procedures. Updates are made when there are changes in legislation or operational needs.</p> <p>2) Resources HR Department is responsible for implementing the Policies and Procedures, and they hold sufficient seniority and experience. This has been confirmed through interviews and on-site observations. There is a backup responsible person assigned and documented in case of role changes or absence. A formal handover process is in place to ensure continuity. Responsible persons actively oversee the implementation of policies and procedures, provide guidance to employees, conduct regular meetings, and lead both internal and external audits.</p> <p>3) Communication & Training Policies and procedures are communicated to employees during onboarding, both in written and verbal form. They are also displayed visibly on-site notice boards. There is an annual training plan in place and mandatory for all workers. According to the documents review, it has been confirmed that the training was given during recruitment. Training content is updated based on legislative changes, employee feedback, and internal audit results. Training effectiveness is assessed through post-training tests and workplace observations. All training sessions are documented, including attendance sheets, training materials, and evaluation results. Interviewed 6 employees confirmed their awareness of the relevant policies and procedures and that they have received training.</p> <p>4) Monitoring Annual internal audits, and at least one external audit per year are conducted to monitor compliance with policies and procedures. A corrective and preventive action plans (CAPA) are created for identified non-conformities and tracked to closure. All records of internal and external audits, site inspections, and corrective actions are properly maintained and available for review. The HR Department has monitoring anti-harsh or inhumane treatment policy implement performance.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>There was no harsh or inhumane treatment of workers, including gender-based violence and harassment. There was a policy regarding human rights respect; besides, there was a disciplinary procedure. There was a legal rights training covering the human rights. No bodily searching for anyone, as per the workers' interviews.</p> <p>In addition, there was a formal process for the workers to be able report grievances (concerns, complaints, or problems) without fear of retaliation.</p> <p>Disciplinary regulation was complaint with the legal regulations. No disciplinary action was taken.</p> <p>Evidences examined; Disciplinary regulation of the facility and the personnel files of the sampled employees were reviewed. Employee interviews were conducted. The relevant policy on prevention of harassment and abuse Internal grievance procedure documentation. Training records, Site tour</p>		

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	Yes, there is a formal grievance process The grievance process is available to all workers
What type of grievance mechanism(s) are available?	There are published, anonymous and open channels available for reporting any violations of Labor standards. The employees can report to the legal authorities. Worker representatives, open door policies and complaint boxes are generally the mechanisms provided to convey complaints.
Number of grievances raised in the last 12 months	0
Number of grievances resolved in the last 12 months	0

10.A. Environment 2-Pillar

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
--	---------------------------

Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
--	---------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
--	---------------------------

Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
---	---------------------------

[← Code area 9](#)

Management systems

Explanation for management systems grades

- 1) Policy & Procedure
There are written Environment Procedure, Waste Management Procedure, Purchasing Procedure fully addressed. These are actively implemented on site. Procedures are detailed and clearly define the roles and responsibilities of both management and employees. Environment Consultant is accountable for implementing and monitoring the processes. There is an established process for periodic review and update of policies and procedures. Updates are made when there are changes in legislation or operational needs.
- 2) Resources
Environment Consultant is responsible for implementing the Policies and Procedures, and he is hold sufficient seniority and experience. This has been confirmed through interviews and on-site observations. There is a backup responsible person is assigned and documented in case of role changes or absence. A formal handover process is in place to ensure continuity. Responsible persons actively oversee the implementation of policies and procedures, provide guidance to employees, conduct regular meetings, and lead both internal and external audits.
- 3) Communication & Training
Policies and procedures are communicated to employees during onboarding, both in written and verbal form. They are also displayed visibly on-site notice boards. There is an annual training plan is in place and mandatory for all workers. According to the document review, it has been confirmed that the training was given during recruitment. Training content is updated based on legislative changes, employee feedback, and internal audit results. Training effectiveness is assessed through post-training tests and workplace observations. All training sessions are documented, including attendance sheets, training materials, and evaluation results. Interviewed 6 employees confirmed their awareness of the relevant policies and procedures and that they have received training.
- 4) Monitoring
Annual internal audits, and at least one external audit per year are conducted to monitor compliance with policies and procedures. A corrective and preventive action plans (CAPA) are created for identified non-conformities and tracked to closure. All records of internal and external audits, site inspections, and corrective actions are properly maintained and available for review. The Environment Consultant has monitoring site's environment performance.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 9](#)

Systems and evidence examined to validate this code section

There was an environmental and waste management policy at the auditee. The facility is exempt from the Environmental Permit indefinitely; 22.10.2021
 EIA: 21.08.2020 (Not Required Decision)
 GSMR: 21.05.2021 (indefinitely).
 There was a waste declaration form for 2024.
 There was an exclusion letter for the environmental permit and a legal exemption letter for the environmental impact assessment. The storage conditions of the chemicals used for general machine maintenance were not suitable.
 The compulsory insurance of the waste area was valid until the 6th month of 2026.
 It was seen that the EAYP was valid until the end of the 2025.
 The Environmental Emergency Plan, Environmental Dimension Analysis was completed by the environmental consultant of the facility.
 It was observed that all workers received environmental training on 12.06.2025.
 All actions related to the environment were being taken.

Evidence reviewed:
 Environmental policies and procedures,
 Environmental licenses/exclusion letters,
 Environmental training records,
 Site tour,
 Employee, interviews
 Management, interviews

[← Code area 9](#)

10.A. Environment 2-Pillar

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?	No
Does the site have any valid environmental or energy management certificates?	No - There is no environmental or energy management certificates at the facility.
Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC))?	No
Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?	No

[← Code area 10.A](#)

Attachments



[TR_PLVT_1_POLIVAT
TEKSTIL_PHOTO
REPORT_June 24th,
2025.docx](#)



[TR_PLVT_1_POLIVAT
TEKSTIL_Signed CAP_June
24th, 2025.pdf](#)



[SMETA Window period
information.docx](#)

