

# Sedex Members Ethical Trade Audit Report

Version 7



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# Audit content

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

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

## 2-pillar audits include:

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

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

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

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

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

# Audit details

## Site details

<b>Sedex site reference</b>	ZS1000093388	<b>Site name</b>	Unity Tekstil Orme Kumas San Tic AS Ergene sube
<b>Business name</b>	UNITY TEKSTIL ORME KUMAS SANAYI VE TICARET ANONIM SIRKETI	<b>Site address</b>	TR

## Audit details

<b>Sedex company reference</b>	ZC5000065712	<b>Auditor company name</b>	TUV Rheinland (TUEV Rheinland)	
<b>Audit company address</b>	Am Grauen Stein, Cologne, DE, 51105			
<b>Date of audit</b>	2025-12-25	<b>Audit conducted by</b>	Ipek Cagim Basoglu	
<b>Audit pillars</b>	Labour Standards   Health and safety			
<b>Time in and out</b>	Day 1		Day 2	
	In	09:00	In	09:00
	Out	18:00	Out	18:00
<b>Audit type</b>	Full initial			
<b>Was the audit announced?</b>	Semi announced			

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Was the Sedex SAQ available for review? Yes

Who signed and agreed CAPR? Irem Caliskan / Social Compliance Representative

Any conflicting information SAQ/Pre-Audit Info No

Is further information available? No

## Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	Yes	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	Yes	No
Reason for absence at the opening meeting	Nil		
Reason for absence during the audit	Nil		
Reason for absence at the closing meeting	Nil		

# 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)

SEMI ANNOUNCED (15 DEC 2025- 2 JAN 2026)

### Lead auditor

Ipek Cagim Basoglu

### APSCA Number

21702157

### Additional auditor

### Date of declaration

2025-12-26

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## Site representation

<b>Declaration</b>	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.
<b>Full name</b>	Irem Caliskan
<b>Title</b>	Social Compliance Representative
<b>Date of declaration</b>	2025-12-26

## Summary of findings





































Code area	Workplace requirement	Area of NC	Finding	
2. Freedom of association and right to collective bargaining are respected	2.C Have an established and regular method of...	Base code	NC <a href="#">ZAF601260408</a>	
3. Working conditions are safe and hygienic	3.A Ensure a safe working environment. Put in...	Local law	NC <a href="#">ZAF601260388</a>	
	3.G Provide sufficient first-aid supplies ons...	Local law	NC <a href="#">ZAF601260397</a>	
	3.H Where identified as necessary to reduce r...	Local law	NC <a href="#">ZAF601260392</a>	
	3.K Ensure that all premises are safe and hav...	Local law	NC <a href="#">ZAF601260396</a>	
	3.L Implement effective processes to manage f...	Local law	NC <a href="#">ZAF601260386</a>	
	3.L Implement effective processes to manage f...	Local law	NC <a href="#">ZAF601260387</a>	
	3.L Implement effective processes to manage f...	Local law	NC <a href="#">ZAF601260395</a>	
	3.L Implement effective processes to manage f...	Local law	NC <a href="#">ZAF601260398</a>	
	3.L Implement effective processes to manage f...	Local law	NC <a href="#">ZAF601260400</a>	
	3.L Implement effective processes to manage f...	Local law	NC <a href="#">ZAF601260402</a>	
	3.M Ensure all machinery is installed, mainta...	Base code	NC <a href="#">ZAF601260393</a>	
	3.M Ensure all machinery is installed, mainta...	Local law	NC <a href="#">ZAF601260394</a>	
	3.M Ensure all machinery is installed, mainta...	Local law	NC <a href="#">ZAF601260401</a>	
	3.N Ensure that all hazardous substances (e.g...		Local law Base code	NC <a href="#">ZAF601260389</a>
		3.N Ensure that all hazardous substances (e.g...	Base code	NC <a href="#">ZAF601260390</a>


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	3.N Ensure that all hazardous substances (e.g...	Base code	NC <a href="#">ZAF601260391</a>
	3.U Ensure any additional relevant legal requ...	Local law	NC <a href="#">ZAF601260399</a>
<b>5. Legal wages are paid</b>	5.A Ensure that all workers (including non-em...	Local law Base code	NC <a href="#">ZAF601260407</a>
	5.B Ensure that workers receive the insurance...		GE <a href="#">ZAF601260384</a>
<b>5.A. Living wages are paid</b>	5.A.A Review workers' total pay including ben...	Base code	NC <a href="#">ZAF601260382</a>
	5.A.B Put in place a wage improvement plan th...	Base code	NC <a href="#">ZAF601260383</a>
<b>6. Working hours are not excessive</b>	6.A Ensure working hours (including overtime)...	Local law	NC <a href="#">ZAF601260385</a>
	6.B Ensure workers receive all legally requir...	Local law	NC <a href="#">ZAF601260379</a>
	6.C Provide workers with at least 24 hours of...	Local law	NC <a href="#">ZAF601260380</a>
	6.D Ensure that working hours do not exceed 6...	Base code	NC <a href="#">ZAF601260381</a>
	6.F Ensure that where overtime is used, it is...	Local law	NC <a href="#">ZAF601260378</a>
<b>8. Regular employment is provided</b>	8.A Provide a written contract or other bindi...	Local law Base code	NC <a href="#">ZAF601260403</a>
	8.A Provide a written contract or other bindi...	Local law Base code	NC <a href="#">ZAF601260406</a>
<b>8.A. Sub-contracting and homeworkers are used responsibly</b>	8.A.B Maintain up-to-date records relating to...	Base code	NC <a href="#">ZAF601260409</a>
<b>9. No harsh or inhumane treatment is allowed</b>	9.E Ensure appropriate training for workers a...	Base code	NC <a href="#">ZAF601260410</a>
	9.H Implement a formal process for workers to...	Base code	NC <a href="#">ZAF601260405</a>
<b>10.A. Environment 2-Pillar</b>	10.A.B Comply with relevant local, regional a...	Local law	NC <a href="#">ZAF601260404</a>


# Management systems

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

 Not addressed













 Fundamental improvements required


 Some improvements recommended


 Robust management systems


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

 Not addressed

 Fundamental improvements required

 Some improvements recommended

 Robust management systems

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## Site details

### Company and site details

Sedex company reference	ZC5000065712	
Sedex site reference	ZS1000093388	
Company name	UNITY TEKSTIL ORME KUMAS SANAYI VE TICARET ANONIM SIRKETI	
Business ownership type		
Site name	Unity Tekstil Orme Kumas San Tic AS Ergene sube	
Site name in local language		
GPS location	GPS address	Velimeşe OSB Mah. 202.sokak No:6/1 Ergene, Tekirdağ , Velimeşe OSB. Mah.6.Yanyol cad. No:4/1 Ergene, Tekirdağ
	Coordinates	41°12'21.0"N 27°50'30.9"E
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	İrem Çalışkan
	Job title	Quality Management&Social Compliance Responsible
	Phone number	00905417432255
	Email	iremcalskan@unitytekstil.com.tr

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## Company and site details

### Applicable business and other legally required business license numbers and documents

1. Business License for yarn and woven fabric production Date: 13/02/2025 Number: 286
2. Business License for knitting and garment production Date: 04/11/2025 Number: 316
3. Building Occupancy License Date: 13/02/2025 Number: 2025/04 5877 sqm
4. Building Occupancy License Date: 13/02/2025 Number: 2025/0417 5684 sqm
5. Building Occupancy License Date: 02/09/2025 Number: 2025/11 21603 sqm
6. Building Occupancy License Date: 02/09/2025 Number: 96/17 16610 sqm
7. Fire Safety Compliance Report Date: 13/01/2025 Number: E-118
8. EIA for yarn and woven fabric production Date: 27.04.2022 Number: E-53549773-220.03-3551535
9. EIA for knitting and garment production Date: 19.08.2025 Number: E-53549773-220.03-13398075
10. Environmental permit for yarn and woven fabric production Date: 23.10.2025 Number: E-53549773-150.01-13824968
11. Environmental permit knitting and garment production Date: 19.08.2025 Number: E-53549773-150.01-13403589
12. Wastewater Sewer Connection Permit Date: 21.08.2025 Number: 148

## Site activities

**Site function** Factory Processing/Manufacturer

**Site activities** **Primary**

**Secondary**

**Other**

**Product type** Yarn and Woven fabric, Knitted outdoor

### Process overview

**Main Products:**

yarn and woven fabric, knitted outdoor

**Main Operations:**

Receiving raw materials(fiber), warehouse, spinning, combing, drawing frames, carding, knitting, printing, cutting, sewing , ironing, QC and packing, dispatching.

**Main equipment used :**

(spinning, combing, drawing frames, carding)- 6 lines, knitting -4 lines, printing - 1 line, cutting - 4 lines, sewing - 4 lines , ironing -1 line, packing 1 line

yarn production: 2 open-end yarn spinning machines (R70 open-end spinning machines with 2 × 552 rotors), 15 ring spinning machines with 1,632 spindles, 19 ring spinning machines with 1,824 spindles (totalling 34,656 spindles), 15 fiber combing machines, 36 drawing frames (sliver drawing machines), and 32 carding machines.

woven fabric : 23 circular knitting machines, consisting of (3 × 102) and (20 × 96) systems, with a total of 2,226 knitting systems. 2 printing machine

knitted outdoor production : 2 fusing presses, 1 belt loop attaching machine, 1 yarn winding machine, 1 steam boiler, 1 fabric spreading machine, 2 fabric cutting motors, 3 yarn cleaning machines, 4 bartack sewing machines, 3 eyelet machines, 2 bias tape making machines, 1 needle detector, 15 single-station pressing irons, 1 button sewing machine, 1 buttonhole machine, 1 double-needle sewing machine, 17 coverstitch sewing machines, 50 overlock sewing machines, and 32 lockstitch sewing machines.

**What level of mechanization best describes the work at this site?** Fair mechanisation / manual Labour

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## Site scope

Is the audited site a physically continuous area? Yes

What is the area of audited site to its boundary? 49774m<sup>2</sup>

<b>Building 1</b>	<b>Last construction works on site</b>	2025
	<b>If building is shared, provide details</b>	No
	<b>Number of floors</b>	4
	<b>Description of floor activities</b>	Ground Floor: Knitting, Offices 1st Floor: Sewing, Ironing, Stain removing room Embroidery, Packaging, Offices 2nd Floor: Printing, Cutting Room, Canteen Mezzanine floor : Printing chemicals storage

<b>Building 2</b>	<b>Last construction works on site</b>	2025
	<b>If building is shared, provide details</b>	No
	<b>Number of floors</b>	4
	<b>Description of floor activities</b>	Ground floor: Yarn production, Secretataria, management offices, Mezzanine floor: Locker rooms, toilets, Canteen, Clinic 1st floor: Management Offices 2nd floor: Management offices, meeting room

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## Site scope

<b>Building 3</b>	<b>Last construction works on site</b>	2025
	<b>If building is shared, provide details</b>	No
	<b>Number of floors</b>	1
	<b>Description of floor activities</b>	Ground Floor: Fabric Warehouse

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

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

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

## Worker accommodation and transport

**Are there any site-provided worker accommodation buildings?** No

**Does the site organise worker transport to the worksite?** Site provided  
The site contracted a transportation company to provide worker transport to the site.

## Work patterns

Approximate workers on site per month (% of peak)	January	90-95%	February	90-95%
	March	90-95%	April	90-95%
	May	95-100%	June	90-95%
	July	90-95%	August	90-95%
	September	90-95%	October	90-95%
	November	95-100%	December	90-95%

Is there any night shift work at the site?	Yes	The regular working hours of yarn production, knitting production, maintenance, kitchen employees were set as 3 shifts as 1st shift was from 08:00 until 16:00, 2nd shift was from 16:00 until 00:00, 3rd shift was from 00:00 until 08:00. The regular working hours of gatekeeper employees were set 2 shifts as from 08:00 until 20:00, 2nd shift was from 20:00 until 08:00.
What percentage of the workforce, including temporary and agency workers, work during the night shift?	66%	
Was the audit conducted across all shift times, and did it include a representative sample of workers from each shift time in interviews and sampling?	Yes	Yes, Employees shift was changing every week. Employees worked in each shift were sampled and interviewed.

## Site assessments

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

<p><b>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?</b></p>	<p>No</p> <p>No, the site has not assessed for negative impacts on the human rights, lands, resources, territorie, livelihoods for food security of indigenous people or the local community.</p>
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<p><b>Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?</b></p>	<p>No</p> <p>No, no Human Rights Impact Assessment (HRIA) was ever conducted at this site.</p>
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# Worker analysis

Gender disaggregated data available      Men and women

## Worker totals

	Men	Women	Other	Total
Number of workers	265 (55.6%)	212 (44.4%)	- -	477 (100%)

## Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	265 (55.6%)	212 (44.4%)	- -	477 (100%)
Temporary or fixed term employees	0 -	0 -	- -	0 (0%)
Agency or subcontracted workers	0 -	0 -	- -	0 (0%)
Seasonal workers	0 -	0 -	- -	0 (0%)
Self-employed workers	0 -	0 -	- -	0 (0%)
Informal workers including home workers	0 -	0 -	- -	0 (0%)
Apprentices, trainees or interns	0 (0%)	4 (100%)	- -	4 (0.8%)

\* % of total workforce

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[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

None. All employees were local employees.

## Workers by age

	Men	Women	Other	Total
18 - 24 years old	25 (53.2%)	22 (46.8%)	- -	47 (9.9%)
15 - 17 years old	0 -	0 -	- -	0 (0%)
Under 15 years old	0 -	0 -	- -	0 (0%)

\* % of total workforce

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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	56%	44%	-	100%

### Workers by remuneration type

	Men	Women	Other	Total
Workers paid per unit (piece rate)	0 -	0 -	- -	0 (0%)
Workers paid based on a mix of 'piece work' and hourly rate	0 -	0 -	- -	0 (0%)
Workers paid hourly / daily rate	0 -	0 -	- -	0 (0%)
Salaried workers	265 (55.6%)	212 (44.4%)	- -	477 (100%)

\* % 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	265 (55.6%)	212 (44.4%)	- -	477 (100%)
Other	0 -	0 -	- -	0 (0%)

\* % of total workforce

If other payment cycle entered, please provide details      None. All employees were paid monthly.

## People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	44 (68.8%)	20 (31.3%)	- -	64
Supervisors or team leaders	8 (88.9%)	1 (11.1%)	- -	9
Administrative staff	5 (71.4%)	2 (28.6%)	- -	7

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# Worker interview summary

Gender disaggregated data available      Men and women

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

## Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?

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

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

Number and size of group interviews      4 groups of 5 employees

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?

Grievance mechanisms  
Pay  
Other (provide details)

Food

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

Freedom of movement  
Work atmosphere (e.g. treatment by supervisors)

Additional comments

Employees were happy with communication with managers, supervisors. Employees could deliver their opinions to directly to management. Employees were not aware of their grievances were evaluated and employees were not pleased of late salary payment time.

Attitude of workers' committee/union representatives

There was no restriction of freedom of association. Worker representatives were elected democratically by employees. Employees could raise their grievances and opinions directly to via worker representative and via grievance boxes.

Attitude of managers

The facility's management had positive attitude, gave the auditor full access to all buildings and sections and the management fully cooperated with the auditor for the entire audit. All documents requested for review were provided.

## Workers interviewed by type

	Total
Permanent workers	26

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## Workers interviewed by type

Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
<b>Total number of workers interviewed</b>	<b>26</b>

## Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	10	10	-	20
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
<b>Total migrant workers interviewed</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>

# Measuring workplace impact

Gender disaggregated data available      Men and women

## Annual worker turnover (%)\*

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

\* 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)	-	-	-	-
Last full calendar year (2024)	-	-	-	-
Previous full calendar year (2023)	-	-	-	-

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

**Are accidents recorded?**

Yes

Work accidents were recorded by HR department and OHS specialists. There were 17 work accidents in 12 months. The CAPAs were created and refreshment training was provided before start to work.

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[Code area 0 →](#)

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

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

\* 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)	-	-	-	-
Last full calendar year (2024)	-	-	-	-
Previous full calendar year (2023)	-	-	-	-

\* 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%

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

Previous full calendar year (2023)	0.0%	0.0%	-	0.0%
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### Percentage of workers that work on average more than 60 total hours in a given week

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

# 0. Enabling accurate assessment

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
<b>Systems and evidence examined to validate this code section</b>	<p>0.A. Throughout the audit, facility management fully cooperated with the auditor by granting unrestricted access to all requested documents, production areas, auxiliary buildings and relevant personnel. The audit was conducted smoothly during site tours, document reviews and employee interviews, and authentic records were presented.</p> <p>0.B. Facility management complied with ethical audit principles during the audit process and did not attempt to influence the auditors in any manner. No threats, inducements or improper benefits were offered.</p> <p>0.C. Accurate and consistent site information was declared by facility management in the SAQ and was confirmed again during the opening meeting.</p> <p>0.D. The facility has established Human Rights and Social Compliance Policy which are approved by top management. These policies have been communicated internally and relevant personnel have received training.</p> <p>Evidence Examined;            Site tour            Document review (Human Rights Policy, Social Compliance Policy , evacuation plans, SAQ)            Management interviews            Employee interviews            Employee representative interviews</p>		

## 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	Some Improvements Recommended
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Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
--	-------------------------------

Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
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Monitor the effectiveness of procedures to meet policy and workplace requirements	Not Addressed
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## Management systems

### Explanation for management systems grades

1. Policies and Procedures – Graded as “Some Improvements Recommended”  
The facility has established Social Compliance Policies and related procedures outlining measures to prevent forced labour and bonded labour, and these documents support the ongoing implementation of this Code Area. A Quality Management Responsible has been formally appointed as the Social Compliance Representative. However, improvements are recommended as the existing procedures do not sufficiently address human trafficking in detail.

2. Resources – Graded as “Some Improvements Recommended”  
Documented procedures are in place describing actions to prevent forced labour, human trafficking and bonded labour. The Quality Management Responsible has been formally assigned as the Social Compliance Representative, with her responsibilities defined in writing.  
Some improvements are recommended due to the absence of a documented process to ensure that policies and procedures are reviewed and updated on a regular basis.

3. Training and Communication – Graded as “Some Improvements Recommended”  
Social compliance trainings covering ETI Base Code topics are delivered regularly by the Social Compliance Representative. The most recent training was conducted in December 2025.  
Improvements are recommended as there is no formal system to ensure training content is periodically updated and no documented method to measure employees’ awareness of social compliance topics.

4. Monitoring – Graded as “Not Addressed”  
This area is graded as Not Addressed because the facility has not established a formal monitoring system to evaluate the effectiveness of procedures in relation to its Social Compliance Policy, Human Rights Policy and Workplace Requirements. There is currently no internal audit or monitoring mechanism in place to assess ETI Base Code implementation. Due to the absence of an effective data management and monitoring system, the site was unable to provide the required "Annual worker turnover" data points within the timeframe defined in the audit scope.

No non-compliances were raised under this Code Area.  
All workers sign individual employment contracts prior to commencement of employment, and copies of the contracts are retained in personnel files. Employment is freely chosen.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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No findings

[← Code area 0](#)

[Code area 1.A →](#)

**Systems and evidence examined to validate this code section**

- 1.A. No instances of forced labour, human trafficking, bonded labour or any other form of modern slavery were identified at the facility.
- 1.A.1. No remediation actions were required as no cases of forced labour were detected during the audit.
- 1.B. Workers are not subjected to threats, penalties, coercion, physical force, violence or any form of inhumane or degrading treatment.
- 1.C. Employees are able to freely enter and leave the workplace and any provided accommodation without unreasonable restrictions. No deposits or personal identification documents are retained by management.
- 1.C.i. There was not Security service providers. There were gatekeeper employees. Gatekeeper employees are informed about workers' rights, including freedom of movement, and do not impose any unnecessary restrictions beyond safety, security or legal requirements.
- 1.D. CCTV systems are installed for security and safety purposes only and are not used to monitor, intimidate or control workers.
- 1.E. There are no practices in place that restrict workers' communication or social interaction inside or outside the workplace.
- 1.F. The facility does not retain workers' original passports, identity cards or other personal documents. Workers have full access to their personal belongings at all times.
- 1.G. Workers are permitted to resign at any time in accordance with legal notice period requirements and receive all outstanding wages and benefits without any financial penalty.
- 1.H. Wages are paid regularly on a monthly basis in compliance with applicable labour legislation.
- 1.I. The facility does not intentionally place workers in debt. No excessive charges, interest or unfair financial practices were identified.
- 1.J. No deposits, bonds, salary withholdings or government levy repayments are required from employees.
- 1.K. All wages are paid in full . No forced savings or delayed payment practices were identified.
- 1.L. Workers are able to achieve at least the legal minimum wage within normal working hours, and overtime is performed on a voluntary basis in accordance with legal requirements. Workers have free access to drinking water and sanitary facilities.
- 1.M. The facility carries out appropriate due diligence to minimise any risk of forced labour by third parties.
- 1.N. The facility does not use prison labour.
- 1.O. The facility complies with all applicable legal requirements related to Code Area 1. Employment is freely chosen.

Evidence Examined;  
Personnel Recruitment Policy

Transparency Policy  
Social Responsibility Policy  
Social Compliance Policy  
Ethical Principles Policy  
Workers' interviews  
Personnel files(labor contracts), time records and payroll records (18 sampled workers' personnel files, time records and payrolls selected from January 2025, May 2025 and November 2025)

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1. Employment is freely chosen

## Data points

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

Does the site utilise any workers who are prisoners? No

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

# 1.A. Responsible recruitment and entitlement to work

## Management systems

**Develop and maintain relevant policies and procedures to ensure workplace requirements are met**      Some Improvements Recommended

**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**      Not Addressed

## Management systems

### Explanation for management systems grades

1. Policies and Procedures – Graded as “Some Improvements Recommended”  
 The facility has established a Social Compliance Policy and related procedures defining measures to prevent forced labour and bonded labour and to support continuous implementation within this Code Area. A Quality Management Responsible has been formally appointed as the Social Compliance Representative. However, improvements are recommended as the existing procedures do not sufficiently address human trafficking in detail and do not clearly define the processes to be applied in the event that migrant workers or on-site subcontracted workers are employed.

2. Resources – Graded as “Some Improvements Recommended”  
 Procedures are in place outlining measures to prevent forced labour, human trafficking and bonded labour. The Quality Management Responsible has been formally assigned as the Social Compliance Representative, with responsibilities documented in writing. Some improvements are recommended due to the absence of a formal documented process to ensure periodic review and updating of policies and procedures.

3. Training and Communication – Graded as “Some Improvements Recommended”  
 The Social Compliance Representative provides regular social compliance trainings covering ETI Base Code topics. The most recent training was conducted in December 2025. Improvements are recommended as there is no formal documented process to ensure periodic updating of training content and no established system to measure employees’ awareness of social compliance topics.

4. Monitoring – Graded as “Not Addressed”  
 This area is graded as Not Addressed because the facility has not implemented a formal monitoring or internal audit mechanism to assess the effectiveness of procedures in relation to its Social Compliance Policy, Human Rights Policy and Workplace Requirements, nor to evaluate ETI Base Code implementation. Besides, Due to the absence of an effective data management and monitoring system, the site was unable to provide the required "Annual worker turnover", "Rate of Absenteeism" data points within the timeframe defined in the audit scope.

No non-compliances were raised in this Code Area.  
 All workers sign individual labour contracts prior to employment, and copies are retained in personnel files. All employees are hired directly, and no subcontracted labour is used. No recruitment fees are charged to workers. The facility has established Human Rights and Social Compliance Policies.

[← Code area 1](#)

[Code area 2 →](#)

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

[← Code area 1](#)

[Code area 2 →](#)

**Systems and evidence examined to validate this code section**

- 1.A.A. Prior to employment, the facility verifies the legal right to work of all employees by reviewing original photographic identification documents. Copies of these documents are retained in personnel files. The facility does not employ foreign workers and does not use recruitment agencies or on-site subcontractors.
- 1.A.B. Complete personnel files are maintained for all employees, including copies of official identification documents to demonstrate legal right to work.
- 1.A.C. The terms and conditions of employment, including job roles, working conditions, wages and benefits, are clearly communicated during recruitment and are formalised through written employment contracts.
- 1.A.D. The facility does not employ child or young workers.
- 1.A.E. The facility has an established Human Resources department and management systems to ensure that recruitment is conducted legally and ethically. Recruitment practices are monitored by HR department.
- 1.A.F. The facility does not engage with recruitment agencies or third-party labour providers.
- 1.A.G. Workers are not charged any recruitment fees or related costs. The facility does not employ migrant workers.
- 1.A.H. There are no labour providers or on-site subcontractors operating at the facility.
- 1.A.I. Employees do not pay any recruitment-related fees and no reimbursement cases were required.
- 1.A.J. The facility complies with all applicable legal and ethical requirements under Code Area 1.A.

Evidence Examined;

Social Compliance Policy  
 Business Ethics Policy  
 Recruitment Procedure  
 Workers' interviews  
 Management interviews  
 Recruitment documents (copies of ID cards, labor contracts, medical examinations, photographs, diplomas, etc.)

## 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
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[← Code area 1.A](#)

[Code area 2 →](#)

Percentage of workers that are migrant 0%

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

## Recruitment fees

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

Nil. there was no recruitment fee in the facility.

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

### Management systems

**Develop and maintain relevant policies and procedures to ensure workplace requirements are met**      Some Improvements Recommended

**Appoint a manager with sufficient seniority who is responsible for implementing procedures**      Some Improvements Recommended

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

**Monitor the effectiveness of procedures to meet policy and workplace requirements**      Not Addressed

## Management systems

### Explanation for management systems grades

#### 1. Policies and Procedures – Graded as “Some Improvements Recommended”

The facility has established policies and procedures related to Freedom of Association and Collective Bargaining to support implementation of this Code Area. A Quality Management Responsible has been formally appointed as the Social Compliance Representative.

Nine worker representatives have been democratically elected: three for piece fabric production, three for yarn production and three for garment production. Elections for piece fabric and yarn production were held on 09.01.2025, and for garment production on 25.09.2025.

However, some improvements are recommended due to the absence of a documented process to ensure periodic review and updating of policies.

#### 2. Resources – Graded as “Some Improvements Recommended”

The Quality Management Responsible has been formally assigned as the Social Compliance Representative, with responsibilities defined in writing. The organisational structure and authority levels are clearly established.

Worker representatives have been democratically elected and are provided with the necessary rights to perform their duties without risk of demotion or wage deductions. Elected representatives have received training on their roles and responsibilities. Some improvements are recommended due to the absence of a formal documented process to revise procedures in the event of organisational or operational changes.

#### 3. Training and Communication – Graded as “Some Improvements Recommended”

Regular social compliance trainings covering ETI Base Code topics are delivered by the Social Compliance Representative. The most recent training was conducted in December 2025.

Improvements are recommended as there is no formal documented process to ensure that training content is periodically updated and no structured system to assess employees’ awareness of social compliance topics.

#### 4. Monitoring – Graded as “Not Addressed”

This area is graded as Not Addressed because the facility has not implemented a formal monitoring or internal audit system to assess the effectiveness of procedures in relation to its Social Compliance Policy, Human Rights Policy and Workplace Requirements, nor to evaluate ETI Base Code implementation.

No restrictions on Freedom of Association or the right to Collective Bargaining were identified. Formal procedures are in place and nine worker representatives have been democratically elected and trained on their duties.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
2. Freedom of association and right to collective bargaining are respected	2.C Have an established and regular method of...	Base code	NC <a href="#">ZAF601260408</a>
<b>Systems and evidence examined to validate this code section</b>	<p>2.A. The facility has established an Ethical Conduct Procedure which clearly recognises workers' rights to freely join worker committees and to be represented.</p> <p>2.B. There is currently no trade union. There were worker representatives elected democratically by employees without any interference.</p> <p>2.C. Although there were worker representatives, communication between management and worker representatives is conducted verbally only. There is no formally established and regularly scheduled communication mechanism in place. (Please refer to the related finding.)</p> <p>2.D. Worker representatives are given sufficient time and space to carry out their duties. All employees are aware of who their representatives are and how to communicate with them. Grievance boxes are opened on a regular basis. No restrictions on representative activities were identified.</p> <p>2.E. The facility operates in compliance with all other applicable legal requirements under Code Area 2.</p> <p>Evidence Examined;            Worker Representation, Freedom Of Association Policy            Individual And Collective Suggestion/Proposal/Complaint System Policy            Document review (employee representative election minutes, worker representative training records, notice board)            Management interview            Worker interviews            Worker representative interview            Site tour</p>		

[← Code area 1.A](#)

[Code area 3 →](#)

# Findings: non-compliances

ZAF601260408

Non-compliance

Due 2026-03-09

## Code area

2 Freedom of association and right to collective bargaining are respected

## Status

Open\*

## Workplace requirement

2.C Have an established and regular method of communication with trade unions or other form of worker representation.

## Time given to resolve

60 days

## Issue title

127 - There is an established method of communication with worker representatives, but it does not meet regularly or is otherwise ineffective

## Verification method

Desktop audit

## Description

There was not regular meeting in the facility where the employee representative and management come together to address social issues such as listening to complaints. / İşletmede çalışan temsilcisi ile yönetimin sosyal konularda (şikayet dinleme vb) düzenli olarak bir araya geldiği bir kurul toplantısı yapılmamaktadır.

## Area of non-compliance/non-conformance

Base code

## Corrective and preventative actions

The facility shall ensure documented system for the meetings of employee representative and the management come together regularly on social issues (listening to complaints etc.) / Tesis, çalışan temsilcisi ile yönetimin sosyal konularda (şikayet dinleme vb.) düzenli olarak bir araya geldiği toplantıların belgelenmiş bir sistemle yürütülmesini sağlamalıdır.

\* PDF generated at 16:34 (UTC) on 08 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 2](#)

[Code area 3 →](#)

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

### Data points

Are trade unions allowed by law in the national context?	No
Are there any registered trade unions in the workplace?	No
Are they active?	
Does the employer recognise the trade union?	Not Applicable
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?	Yes
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**      Fundamental Improvements Required

## Management systems

### Explanation for management systems grades

#### 1. Policies and Procedures – Graded as “Some Improvements Recommended”

The facility has established policies and procedures addressing this Code Area. A qualified Occupational Health and Safety Specialist is assigned to monitor the implementation of procedures and compliance with legal requirements. However, some improvements are recommended due to the absence of a documented process to ensure periodic review and updating of these policies and procedures.

#### 2. Resources – Graded as “Some Improvements Recommended”

The facility is supported by an external occupational physician and an Occupational Health and Safety Specialist who visit the site on a monthly basis. The OHS Specialist conducts internal inspections and reports workplace risks during periodic board meetings, which are recorded in an officially approved logbook. Some improvements are recommended due to the lack of a documented procedure to revise policies and procedures in response to changes within the facility.

#### 3. Training and Communication – Graded as “Some Improvements Recommended”

Occupational health and safety trainings are provided at the start of employment and periodically thereafter, supported by an annual training plan. Improvements are recommended as there is no documented process to ensure that training content is regularly reviewed and updated.

#### 4. Monitoring – Graded as “Fundamental Improvements Required”

The facility’s OHS Specialist carries out regular inspections related to occupational health and safety topics. However, fundamental improvements are required due to identified deficiencies, including inadequate emergency exit signage and lighting, lack of crèche and breastfeeding facilities, insufficient chemical management practices, inadequate provision and use of PPE, gaps in periodic inspections, insufficient ventilation, absence of evacuation plans and an inadequate number of trained first aiders. Besides, Due to the absence of an effective data management and monitoring system, the site was unable to provide the required "Annual number of work accidents and injuries for previous years" and "Lost day work cases" data points within the timeframe defined in the audit scope.

## Summary of findings

[← Code area 2](#)

[Code area 4 →](#)

Code area	Workplace requirement	Area of NC	Finding
<b>3. Working conditions are safe and hygienic</b>	3.A Ensure a safe working environment. Put in...	Local law	NC <a href="#">ZAF601260388</a>
	3.G Provide sufficient first-aid supplies ons...	Local law	NC <a href="#">ZAF601260397</a>
	3.H Where identified as necessary to reduce r...	Local law	NC <a href="#">ZAF601260392</a>
	3.K Ensure that all premises are safe and hav...	Local law	NC <a href="#">ZAF601260396</a>
	3.L Implement effective processes to manage f...	Local law	NC <a href="#">ZAF601260386</a>
	3.L Implement effective processes to manage f...	Local law	NC <a href="#">ZAF601260387</a>
	3.L Implement effective processes to manage f...	Local law	NC <a href="#">ZAF601260395</a>
	3.L Implement effective processes to manage f...	Local law	NC <a href="#">ZAF601260398</a>
	3.L Implement effective processes to manage f...	Local law	NC <a href="#">ZAF601260400</a>
	3.L Implement effective processes to manage f...	Local law	NC <a href="#">ZAF601260402</a>
	3.M Ensure all machinery is installed, mainta...	Base code	NC <a href="#">ZAF601260393</a>
	3.M Ensure all machinery is installed, mainta...	Local law	NC <a href="#">ZAF601260394</a>
	3.M Ensure all machinery is installed, mainta...	Local law	NC <a href="#">ZAF601260401</a>
	3.N Ensure that all hazardous substances (e.g...	Local law Base code	NC <a href="#">ZAF601260389</a>
	3.N Ensure that all hazardous substances (e.g...	Base code	NC <a href="#">ZAF601260390</a>
	3.N Ensure that all hazardous substances (e.g...	Base code	NC <a href="#">ZAF601260391</a>
	3.U Ensure any additional relevant legal requ...	Local law	NC <a href="#">ZAF601260399</a>

[← Code area 2](#)

[Code area 4 →](#)

**Systems and evidence examined to validate this code section**

- 3.A .The facility holds a Fire Safety Compliance Report issued by the local authority. However, certain deficiencies related to Childcare facilities were identified (please refer to findings).
- 3.B . The facility has a comprehensive Risk Assessment covering all production processes. An Emergency Action Plan in place and includes scenarios such as fire, explosion, hazardous chemical spills, biological and radioactive exposure, poisoning, epidemics, natural disasters and sabotage. Emergency response teams have been formally established.
- 3.C. One external occupational physician and one external occupational safety specialist are employed to manage occupational health and safety systems.
- 3.D. An Occupational Health and Safety Committee is established and meets regularly: Garment (Confection) Department: every two months – last meeting 23.10.2025- Yarn & Knitting Department (hazardous class): every two months – last meetings 09.10.2025.
- 3.E. Health and Safety training is provided regularly by the OHS specialist. The most recent comprehensive training was conducted on 04.12.2025. Employees were trained before start to work and regularly on OHS rules.
- 3.F. Trainings are repeated periodically and post-training evaluations are conducted, The training effectiveness was measured by exam employees after training.
- 3.G. First aid boxes are available in production areas .There were first aid certified employees. however, the availability of certified first aiders on all shifts requires improvement.(please refer to findings).
- 3.H. PPEs(such as mesh gloves in cutting section, earplugs in knitting section, work shoes in warehouse) are provided free of charge. (please refer to findings).
- 3.I. All occupational accidents are recorded, investigated and followed up by the OHS specialist. Corrective actions and refresher trainings are implemented accordingly.
- 3.J. Employees are informed of their right to refuse unsafe work and trained via regular OHS training
- 3.K. Fire safety compliance documentation, building occupancy permits were obtained. Ventilation system has to be improved. (please refer to findings).
- 3.L. Fire detection and alarm systems are installed all in factory buildings. Fire drills are conducted for each shifts. The latest drill was in 11.07.2025. However, deficiencies in fire systems and evacuation arrangements remain (see findings).
- 3.M. Periodic inspections of work equipment are conducted; however, several machines and installations were found non-compliant,. (please refer to findings).
- 3.N. Chemical inventories are maintained. Risk analysis related to chemicals was updated on 04.12.2025. Chemical handling training and spill drills were conducted on 23.09.2025.Improvement needed in chemical management (please refer to findings).
- 3.O. Electrical installation, grounding tests and thermographic inspections were conducted on 27–29.08.2025 and 06.07.2025 by authorised companies.
- 3.P. Emergency preparedness systems are implemented. Emergency drills and team trainings were completed in July 2025.

3.Q. Ambient measurements (noise, dust, illumination, thermal comfort, PMV-PPD, VOC) were conducted on 22.07.2025.

3.R. Adequate toilet, canteen and dining facilities are provided. Potable drinking water analysis is conducted every six months – latest 25.08.2025.

3.S. No worker accommodation is provided by the facility.

3.T / 3.T.i / 3.T.ii Transportation service provider vehicles were inspected by facility OHS specialist. Transportation was held on risk assessments. there was no transporting hazardous goods process. The hazardous wastes were carried by licensed company vehicles.

3.U. The facility complies with other applicable legal occupational health and safety requirements. Improvements needed in hygiene training. (please refer to findings).

Evidence Examined;

Management and worker interviews

Factory tour

Training records

Risk assessments and emergency plans

Periodic inspection and certification reports

Fire drill records

Environmental measurement reports

Chemical inventory, risk analysis and spill drill records

Drinking water analysis records

Accident logs and corrective action records

## Findings: non-compliances

ZAF601260388

Non-compliance

Due 2026-02-07

### Code area

3 Working conditions are safe and hygienic

### Status

Open\*

### Workplace requirement

3.A Ensure a safe working environment. Put in place adequate controls to prevent accidents and injury (including long-term injury) to health arising out of, associated with, or occurring in the course of work.

### Time given to resolve

30 days

### Verification method

Desktop audit

### Issue title

397 - Childcare facilities are not provided in alignment with legal requirements

### Area of non-compliance/non-conformance

Local law

### Description

The company employs more than 150 female employees in total. However, there is no breastfeeding room with adequate equipment in the facility, and no creche/creche contract has been established. / İşletme toplamda 150 kadından daha fazla kadın çalışan istihdam etmektedir. Ancak işletmede yeterli ekipmanı bulunan emzirme odası bulunmamaktadır ve kreş/kreş sözleşmesi yapılmamıştır.

### Corrective and preventative actions

The facility shall ensure that breastfeeding room and creche is provided to employees. / Tesis, çalışanlara emzirme odası ve kreş sağlamalıdır.

[← Code area 3](#)

[Code area 4 →](#)

### Local law reference

REGULATION ON THE CONDITIONS OF EMPLOYMENT FOR PREGNANT OR NURSING WOMEN, NURSING ROOMS, AND CHILD CARE FACILITIES ARTICLE 13 – (1) Regardless of their age or marital status, in workplaces employing 100-150 women, the employer is required to establish a nursing room, separate from work areas and located at a maximum distance of 250 meters from the workplace, which meets the conditions specified in ANNEX-IV, so that nursing employees can breastfeed their children. (2) Regardless of their age or marital status, in workplaces employing more than 150 women, the employer is required to establish a facility, close to the workplace and meeting the conditions specified in ANNEX-IV, where children aged 0-6 can be left, cared for, and where nursing employees can breastfeed their children. If the facility is more than 250 meters away from the workplace, the employer must provide transportation. / GEBE VEYA EMZİREN KADINLARIN ÇALIŞTIRILMA ŞARTLARIYLA EMZİRME ODALARI VE ÇOCUK BAKIM YURTLARINA DAİR YÖNETMELİK MADDE 13 – (1) Yaşları ve medeni halleri ne olursa olsun, 100-150 kadın çalışanı olan işyerlerinde, emziren çalışanların çocuklarını emzirmeleri için işveren tarafından, çalışma yerlerinden ayrı ve işyerine en çok 250 metre uzaklıkta EK-IV'te belirtilen şartları taşıyan bir emzirme odasının kurulması zorunludur. (2) Yaşları ve medeni halleri ne olursa olsun, 150'den çok kadın çalışanı olan işyerlerinde, 0-6 yaşındaki çocukların bırakılması, bakımı ve emziren çalışanların çocuklarını emzirmeleri için işveren tarafından, çalışma yerlerinden ayrı ve işyerine yakın EK-IV'te belirtilen şartları taşıyan bir yurdun kurulması zorunludur. Yurt, işyerine 250 metreden daha uzaksa işveren taşıt sağlamakla yükümlüdür.

\* PDF generated at 16:34 (UTC) on 08 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601260397

Non-compliance

Due 2026-03-09

### Code area

3 Working conditions are safe and hygienic

### Status

Open\*

### Workplace requirement

3.G Provide sufficient first-aid supplies onsite, and ensure that adequately trained personnel are available during all shifts.

### Time given to resolve

60 days

### Issue title

291 - First aiders in place but not enough for the size of site (including not covering all shifts)

### Verification method

Desktop audit

### Description

There was 24 first aid certified employees which was not sufficient for the total number of employees number. /Toplam çalışan sayısına göre 24 adet ilk yardım sertifikasına sahip çalışan bulunmakta olup bu sayı yeterli değildir.

### Area of non-compliance/non-conformance

Local law

[← Code area 3](#)

[Code area 4 →](#)

### Corrective and preventative actions

The facility shall ensure that sufficient first aid certified employees are available for the total number employees number./Tesis, toplam çalışan sayısı için yeterli ilk yardım sertifikalı çalışanın bulunmasını sağlayacaktır.

### Local law reference

In accordance with the regulation based on first aid ( #29429 Date: 29.07.2015 ) Art.19 : It is an obligation that one out of twenty workers at low hazardous industries, one out of fifteen workers at hazardous industries and one out of ten workers at very hazardous industries should be certified to first aid training. /İLKYARDIM YÖNETMELİĞİ TARİH:29.07.2015 MADDE 19 İlk yardımcısı bulundurulması MADDE 19 – (1) İş sağlığı ve güvenliği kapsamında; a) Az tehlikeli işyerlerinde, her 20 çalışan için 1 ilkyardımcı, b) Tehlikeli işyerlerinde, her 15 çalışana kadar 1 ilkyardımcı, c) Çok tehlikeli işyerlerinde, her 10 çalışana kadar 1 ilkyardımcı, bulundurması zorunludur. (2) Özel güvenlik ve sürücü kursları gibi ilkyardım eğitiminin zorunlu olarak verildiği kurslarda ilkyardım eğitimlerinin, bu Yönetmeliğe göre yetki belgesi almış eğitimciler tarafından verilmesi zorunludur. (3) Milli Eğitim Bakanlığı eğitim programı dahilinde, ilkyardım eğitimi verecek öğretmenlerin 16 saatlik ilkyardım eğitimini almaları zorunludur.

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ZAF601260392

Non-compliance

Due 2026-02-07

### Code area

3 Working conditions are safe and hygienic

### Status

Open\*

### Workplace requirement

3.H Where identified as necessary to reduce residual risk, provide (without charge to workers) and ensure the use of appropriate personal protective equipment (PPE).

### Time given to resolve

30 days

### Issue title

277 - Workers are not issued with Personal Protective Equipment, or it is not appropriate to the risk - isolated

### Verification method

Desktop audit

### Description

Printing Department employees were not provided with PPE (work clothes, filtered goggles, etc.) in accordance with the MSDS (Material Safety Data Sheet) of the chemicals. Printing Department employees are working in their own clothes. / Baskı Bölümünde çalışanlara kimyasalların MSDS lerine uygun KKD (iş elbisesi, filtreli gözlük vb) sağlanmamıştır. Baskı bölümünde çalışanlar kendi kıyafetleri ile çalışmaktadır.

### Area of non-compliance/non-conformance

Local law

[← Code area 3](#)

[Code area 4 →](#)

### Corrective and preventative actions

The facility shall ensure that PPE indicated on MSDS are provided to printing employees/ Tesis, MSDS'de belirtilen kişisel koruyucu ekipmanların baskı çalışanlarına temin etmelidir.

### Local law reference

REGULATION ON THE USE OF PERSONAL PROTECTIVE EQUIPMENT IN WORKPLACESARTICLE 6

– (1) The following provisions shall be observed regarding the use of personal protective equipment in workplaces; a) Personal protective equipment used in the workplace shall be designed and manufactured in accordance with the provisions of the Personal Protective Equipment Regulation. All personal protective equipment shall:1) Be suitable for preventing the relevant risk without creating additional risk itself.2) Be suitable for the existing conditions in the workplace.3) Be suitable for the ergonomic requirements and health condition of the user.4) Fit the user perfectly when necessary adjustments are made.5) In products covered by the Personal Protective Equipment Regulation, have the appropriate CE mark and a Turkish user manual.b) In situations where there are multiple risks and the employee needs to use more than one piece of personal protective equipment simultaneously against these risks, personal protective equipment suitable for combined use and whose protective effect against these risks is not affected when used together shall be selected.c) The conditions of use of personal protective equipment, and especially the duration of use; The degree of risk is determined by considering the frequency of exposure, the characteristics of each employee's workplace, and the performance of personal protective equipment. / KİŞİSEL KORUYUCU DONANIMLARIN İŞYERLERİNDE KULLANILMASI HAKKINDA YÖNETMELİK MADDE 6 – (1) Kişisel koruyucu donanımların işyerlerinde kullanımı ile ilgili olarak aşağıdaki hususlara uyulur;a) İşyerinde kullanılan kişisel koruyucu donanım, Kişisel Koruyucu Donanım Yönetmeliği hükümlerine uygun olarak tasarlanır ve üretilir. Tüm kişisel koruyucu donanımlar;1) Kendisi ek risk oluşturmadan ilgili riski önlemeye uygun olur.2) İşyerinde var olan koşullara uygun olur.3) Kullananın ergonomik gereksinimlerine ve sağlık durumuna uygun olur.4) Gerekli ayarlamalar yapıldığında kullanana tam uyar.5) Kişisel Koruyucu Donanım Yönetmeliği kapsamına giren ürünlerde uygun şekilde CE işareti ve Türkçe kullanım kılavuzu bulundurulur.b) Birden fazla riskin bulunduğu ve çalışanın bu risklere karşı aynı anda birden fazla kişisel koruyucu donanımı kullanmasını gerektiren durumlarda, bir arada kullanılmaya uygun olan ve bir arada kullanıldığında söz konusu risklere karşı koruyuculuğu etkilenmeyen kişisel koruyucu donanımlar seçilir.c) Kişisel koruyucu donanımların kullanım şartları ve özellikle kullanılma süreleri; riskin derecesi, maruziyet sıklığı, her bir çalışanın iş yaptığı yerin özellikleri ve kişisel koruyucu donanımın performansı dikkate alınarak belirlenir.

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ZAF601260396

Non-compliance

Due 2026-02-07

[← Code area 3](#)

[Code area 4 →](#)

**Code area**

3 Working conditions are safe and hygienic

**Status**

Open\*

**Workplace requirement**

3.K Ensure that all premises are safe and have valid safety certifications for their current layout and use. If it is currently not possible for a required license or certificate to be obtained, implement inspections by appropriate third parties to ensure building safety.

**Time given to resolve**

30 days

**Verification method**

Desktop audit

**Issue title**

256 - No/inadequate ventilation systems

**Area of non-compliance/non-conformance**

Local law

**Description**

The ventilation system in the garment section – covering the steam boiler, stain removal room, canteen, and tea room – was deemed unsuitable for use during the periodic inspection conducted on July 5, 2025, and failed the periodic inspection. The knitting yarn section was also found unsuitable for use during its last periodic inspection on July 5, 2025, due to the lack of a ventilation system. /Havalandırma sistemi - konfeksiyon bölümünde -buhar kazanı, leke odası, yemekhane, çay ocağı- bölümlerinde on yapılan periyodik muayene-5.7.2025- de kullanılması uygun bulunmamış ve periyodik muayeneden geçememiştir. Örgü iplik bölümü havalandırma tesisatı olmadığı için son yapılan periyodik muayenesinde 5.7.2025de kullanıma uygun bulunmamıştır. Havalandırma sistemi - konfeksiyon bölümünde -buhar kazanı, leke odası, yemekhane, çay ocağı- bölümlerinde on yapılan periyodik muayene-5.7.2025- de kullanılması uygun bulunmamış ve periyodik muayeneden geçememiştir. Örgü iplik bölümü havalandırma tesisatı olmadığı için son yapılan periyodik muayenesinde 5.7.2025 de kullanıma uygun bulunmamıştır.

**Corrective and preventative actions**

The facility shall ensure that ventilation system passes periodic inspections. / Havalandırma tesisatının periyodik kontrollerinden geçmesini sağlayınız.

[← Code area 3](#)

[Code area 4 →](#)

**Local law reference**

Regulation on Health and Safety Conditions in the Use of Work Equipment, Annex-III (Amended: Official Gazette-18/2/2022-31754) (6) Matters Related to Maintenance, Repair and Periodic Inspections, 2.3. Installations 2.3.5.) 2.3.6. For ventilation and air conditioning installations, the installation project is required during periodic inspections. The employer is obliged to have the installations without a project designed in accordance with the Planned Areas Zoning Regulation, which was published in the Official Gazette dated 07/03/2017 and numbered 30113, and the relevant standards. The periodic inspection report of the ventilation and air conditioning installation includes information on the compliance of the installation with its project and the periodic inspection details of the devices belonging to the installation. During periodic inspections of ventilation and air conditioning installations, the compliance of the installation with its project and the compliance of the project with the relevant standards and/or the requirements of science and technology are evaluated. /İş Ekipmanlarının Kullanımında Sağlık Ve Güvenlik Şartları Yönetmeliği, Ek-III (Değişik:Rg-18/2/2022-31754) (6) Bakım, Onarım Ve Periyodik Kontroller İle İlgili Hususlar, 2.3. Tesisatlar 2.3.5.) 2.3.6. Havalandırma ve klima tesisatları için periyodik kontrolde tesisat projesi aranır. İşveren, projesi olmayan tesisatların 3/7/2017 tarihli ve 30113 sayılı Resmî Gazete'de yayımlanan Planlı Alanlar İmar Yönetmeliği ve ilgili standartlara uygun olarak projelendirilmesini yaptırmak zorundadır. Havalandırma ve klima tesisatı periyodik kontrol raporu, projesine uygunluğu ve tesisata ait cihazların periyodik kontrol bilgilerini içerir. Havalandırma ve klima tesisatlarının periyodik kontrollerinde tesisatın projesine uygunluğu ve projenin ilgili standartlara ve/veya fen ve tekniğin gereklilikleri dikkate alınarak uygunluğu değerlendirilir.

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**ZAF601260386****Non-compliance**

Due 2026-02-07

**Code area**

3 Working conditions are safe and hygienic

**Status**

Open\*

[← Code area 3](#)[Code area 4 →](#)

**Workplace requirement**

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

**Time given to resolve**

30 days

**Issue title**

209 - Not all emergency exits are properly marked and lighted

**Verification method**

Desktop audit

**Area of non-compliance/non-conformance**

Local law

**Description**

In the facility, 1 out of 1 emergency exit doors in the boiler room, 2 out of 2 emergency exit doors in the canteen of the yarn section, 1 out of 1 emergency exit door in the women's changing room of the yarn section, and 1 out of 1 emergency exit door in the men's changing room of the yarn section were not marked. / İşletmede kazan dairesinde 1 acil çıkış kapısından 1i, iplik bölümü yemekhane 2 acil çıkış kapısından 2si, iplik bölümü kadın soyunma odası 1 acil çıkış kapısından 1i, iplik bölümü erkek soyunma odası 1 acil çıkış kapısından 1i işaretlenmemiştir.

**Corrective and preventative actions**

The facility shall ensure that emergency exits are marked in the facility. / Tesiste tüm acil çıkışların işaretlenmiş olması sağlanmalıdır.

**Local law reference**

Regulation on Health and Safety Measures to be Taken in Workplace Buildings and Extensions Official Gazette Date: 17.07.2013 Number of Official Gazette: 28710 Annex I - ARTICLE 10 - (e); Emergency exit routes and doors are marked in accordance with the Regulation on Safety and Health Signs published in the Official Gazette dated 23/12/2003 and numbered 25325. It is ensured that the signs are placed in appropriate places and that they are permanent. / İşyeri Bina ve Eklentilerinde Alınacak Sağlık ve Güvenlik Önlemlerine İlişkin Yönetmelik Resmî Gazete Tarihi: 17.07.2013 Resmî Gazete Sayısı: 28710 Ek I - MADDE 10 - (e); Acil çıkış yolları ve kapıları, 23/12/2003 tarihli ve 25325 sayılı Resmî Gazete'de yayımlanan Güvenlik ve Sağlık İşaretleri Yönetmeliğine uygun şekilde işaretlenir. İşaretlerin uygun yerlere konulması ve kalıcı olması sağlanır.

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ZAF601260387

Non-compliance

Due 2026-03-09

**Code area**

3 Working conditions are safe and hygienic

**Status**

Open\*

[← Code area 3](#)

[Code area 4 →](#)

**Workplace requirement**

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

**Time given to resolve**

60 days

**Issue title**

210 - Inadequate/poorly functioning emergency lighting

**Verification method**

Desktop audit

**Description**

In the facility, emergency lighting has not been provided for 1 out of 1 emergency exit doors in the boiler room, 2 out of 2 emergency exit doors in the canteen of the yarn section, 1 out of 1 emergency exit door in the women's changing room of the yarn section, and 1 out of 1 emergency exit door in the men's changing room of the yarn section. / İşletmede kazan dairesinde 1 acil çıkış kapısından 1ine, iplik bölümü yemekhane 2 acil çıkış kapısından 2sine, iplik bölümü kadın soyunma odası 1 acil çıkış kapısından 1ine, iplik bölümü erkek soyunma odası 1 acil çıkış kapısından 1ine acil aydınlatma sağlanmamıştır.

**Area of non-compliance/non-conformance**

Local law

**Corrective and preventative actions**

The facility shall ensure that emergency exit light is provided to all emergency exits in the facility. / Tesis, tesiste bulunan tüm acil çıkış kapılarına acil çıkış aydınlatması sağlandığından emin olmalıdır.

**Local law reference**

Regulation on Health and Safety Measures to be Taken in Workplace Buildings and Annexes Annex-1, 10 e) Emergency exit routes and doors are marked in accordance with the Safety and Health Signs Regulation published in the Official Gazette dated 23/12/2003 and numbered 25325. It is ensured that the signs are placed in appropriate places and are permanent. f) Emergency exit routes and doors that need to be illuminated are provided with an emergency lighting system connected to a separate energy source that will provide sufficient lighting in the event of a power outage. /İşyeri Bina Ve Eklentilerinde Alınacak Sağlık Ve Güvenlik Önlemlerine İlişkin Yönetmelik Ek-1, 10 e) Acil çıkış yolları ve kapıları, 23/12/2003 tarihli ve 25325 sayılı Resmî Gazete'de yayımlanan Güvenlik ve Sağlık İşaretleri Yönetmeliğine uygun şekilde işaretlenir. İşaretlerin uygun yerlere konulması ve kalıcı olması sağlanır. f) Aydınlatılması gereken acil çıkış yolları ve kapılarında, elektrik kesilmesi halinde yeterli aydınlatmayı sağlayacak ayrı bir enerji kaynağına bağlı acil aydınlatma sistemi bulundurulur.

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ZAF601260395

Non-compliance

Due 2026-02-07

[← Code area 3](#)

[Code area 4 →](#)

**Code area**

3 Working conditions are safe and hygienic

**Status**

Open\*

**Workplace requirement**

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

**Time given to resolve**

30 days

**Verification method**

Desktop audit

**Issue title**

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

**Area of non-compliance/non-conformance**

Local law

**Description**

One emergency exit door in the men's changing room and one emergency exit door in the women's changing room were provided in the yarn section. Facilities with more than 50 people must have at least two emergency exit doors. / İplik bölümü erkek soyunma odası için 1 tane acil çıkış kapısı ve bayan soyunma odasında 1 tane acil çıkış kapısı bulunmaktadır. İşletmede 50 den fazla kişi sayısı olan alanlarda en az iki acil çıkış kapısı bulunması gerekmektedir.

**Corrective and preventative actions**

The facility shall ensure that at least 2 emergency door is provided to changing rooms in yarn production section. / Tesis, iplik üretim bölümündeki soyunma odalarına en az 2 adet acil çıkış kapısı sağlanmasını temin etmelidir.

**Local law reference**

Regulation Regarding Protection of Buildings Against Fire, Clause 39 – (...) (2) (Amendment: 10/8/2009-2009/15316 K.) (...) Unless otherwise specified, there must be at least 2 exits in high risk places exceeding 25 persons and every place exceeding 50 persons. If head count exceeds 500 at least 3 exits, if exceeds 1000 at least 4exits must exist. /Binaların Yangından Korunması Hakkında Yönetmelik, Madde 39 - (...) (2) (Değişik: 10/8/2009-2009/15316 K.) Çıkış sayısı, 33 üncü madde esas alınarak belir-lenecek sayıdan az olamaz. Aksi belirtilmedikçe, 25 kişinin aşıldığı yüksek tehlikeli mekânlar ile 50 kişinin aşıldığı her mekânda en az 2 çıkış bulunması şarttır. Kişi sayısı 500 kişiyi geçer ise en az 3 çıkış ve 1000 kişiyi geçer ise en az 4 çıkış bulunmak zorundadır.

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ZAF601260398

Non-compliance

Due 2026-02-07

**Code area**

3 Working conditions are safe and hygienic

**Status**

Open\*

[← Code area 3](#)

[Code area 4 →](#)

**Workplace requirement**

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

**Time given to resolve**

30 days

**Verification method**

Desktop audit

**Issue title**

214 - No evacuation plan or designated emergency exit route

**Area of non-compliance/non-conformance**

Local law

**Description**

Evacuation plans have not been posted in the yarn production area, garment production area, warehouses, or cafeteria floor of the facility./ İşletmede iplik üretim alanında, konfeksiyon üretim alanında, depolarda ve yemekhane katında tahliye planları asılmamıştır.

**Corrective and preventative actions**

The facility shall ensure that evacuation plans were published in all floors in the facility.

[← Code area 3](#)

[Code area 4 →](#)

### Local law reference

Regulation on Emergencies in Workplaces, ARTICLE 12 – (1) The emergency plan shall be documented to cover at least the following: f) Evacuation plan showing the workplace or sections of the workplace, including the following elements (Amended phrase: RG1/10/2021-31615): 1) Locations where emergency equipment is located, including those to be used for fire extinguishing purposes. 2) Locations where first aid supplies are located. 3) A sketch including escape routes, assembly areas and warning systems, if any (Amended phrase: RG-1/10/2021-31615). 4) Name, surname, title, area of responsibility and contact information of assigned employees and their substitutes, if any. 5) (Amended: RG-1/10/2021-31615) Emergency contact numbers of national and local institutions and organizations related to emergencies. 6) (Added: RG-1/10/2021-31615) Sections in workplaces that contain special risks such as chemical spread, flashover or explosion hazards. 7) (Added: RG-1/10/2021-31615) Electricity and gas flow cut-off points and valves. (3) (Amended: RG-1/10/2021-31615) The evacuation plan prepared within the scope of the emergency plan is hung visibly and at the entrances and exits of the workplace building and its annexes and on the floors, at a height appropriate for the visibility of the employees. / İşyerlerinde Acil Durumlar Hakkında Yönetmelik, MADDE 12 – (1) Acil durum planı aşağıdaki hususları kapsayacak şekilde dokümanite edilir: f) Aşağıdaki unsurları içeren işyerini veya işyerinin bölümlerini gösteren (Değişik ibare:RG1/10/2021-31615) tahliye planı: 1) Yangın söndürme amaçlı kullanılacaklar da dâhil olmak üzere acil durum ekipmanlarının bulunduğu yerler. 2) İlk yardım malzemelerinin bulunduğu yerler. 3) Kaçış yolları, toplanma yerleri ve bulunması halinde uyarı sistemlerinin de yer aldığı (Değişik ibare:RG-1/10/2021-31615) kroki. 4) Görevlendirilen çalışanların ve varsa yedeklerinin adı, soyadı, unvanı, sorumluluk alanı ve iletişim bilgileri. 5) (Değişik:RG-1/10/2021-31615) Acil durumlara ilgili ulusal ve yerel kurum ve kuruluşların acil durum irtibat numaraları. 6) (Ek:RG-1/10/2021-31615) İşyerlerinde kimyasal yayılım, parlama veya patlama tehlikesi ve benzeri özel riskleri barındıran bölümler. 7) (Ek:RG-1/10/2021-31615) Elektrik ve gaz akışının kesim noktaları, vanaları. (3) (Değişik:RG-1/10/2021-31615) Acil durum planı kapsamında hazırlanan tahliye planı, işyeri bina ve eklentilerinin giriş ve çıkışları ile katlarda, çalışanların görüş seviyesine uygun yükseklikte ve görünür bir şekilde asılır.

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ZAF601260400

Non-compliance

Due 2026-02-07

### Code area

3 Working conditions are safe and hygienic

### Status

Open\*

[← Code area 3](#)

[Code area 4 →](#)

**Workplace requirement**

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

**Time given to resolve**

30 days

**Issue title**

172 - Fire licence, inspection or certificates not in place as required by law

**Verification method**

Desktop audit

**Area of non-compliance/non-conformance**

Local law

**Description**

There are separate fire department reports for the Yarn building and the knitting & garment building in the facility. However, while the business opening and operating license and the building permit state that the Yarn building is 28,171 m<sup>2</sup>, the fire department report for the Yarn building covers only 22,294 m<sup>2</sup>. / İşletmede İplik binası ve örgü&konfeksiyon binası için ayrı itfaiye raporu bulunmaktadır. Ancak İşyeri Açma ve Çalışma Ruhsatında ve bina ruhsatında 28171 m2 olduğu belirtilen İplik binasının itfaiye raporu 22294 m2 için bulunmaktadır.

**Corrective and preventative actions**

The facility shall ensure that the fire department report covers the entire area./ İtfaiye raporunun tüm alan için alınmasını sağlayınız.

**Local law reference**

Regulation on business opening and working licenses Official Gazette Date: 10.08.2005 Number of Official Gazette: 25902 ARTICLE 5: - h) Facilities with a population of more than 30 must have a fire safety certificate./ İşyeri açma ve çalışma ruhsatlarına ilişkin yönetmelik Resmî Gazete Tarihi: 10.08.2005 Resmî Gazete Sayısı: 25902 MADDE 5: - h) Nüfusu 30'dan fazla olan tesislerde yangın güvenlik belgesi bulunmalıdır.

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ZAF601260402

Non-compliance

Due 2026-02-07

**Code area**

3 Working conditions are safe and hygienic

**Status**

Open\*

[← Code area 3](#)

[Code area 4 →](#)

**Workplace requirement**

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

**Time given to resolve**

30 days

**Issue title**

187 - Fire extinguishers not inspected/checked regularly/out of date

**Verification method**

Desktop audit

**Area of non-compliance/non-conformance**

Local law

**Description**

The range hood's fire suppression system has not undergone periodic inspection. / Davlumbazın yangın söndürme sistemi periyodik muayenesi yapılmamıştır.

**Corrective and preventative actions**

The facility shall ensure that range hood's fire suppression system periodical inspection is done yearly. / Tesis, davlumbazın yangın söndürme sisteminin periyodik denetiminin yılda bir kez yapılmasını sağlamalıdır.

**Local law reference**

REGULATIONS ON HEALTH AND SAFETY CONDITIONS IN THE USE OF WORK EQUIPMENT, 2.3. Installations, Table-3: Periodic inspection periods and inspection criteria for installations. Fire extinguishing systems, automatic sprinkler systems, automatic gas extinguishing systems, kitchen hood extinguishing systems (fire water tank, fire pump room and fire pump performance tests, fixed pipe installation, sprinkler system, fire cabinets, hydrant system and similar), 1 Year if no period is specified in the standards, carried out in accordance with the criteria specified in the project and the Regulations on Fire Protection of Buildings. / İŞ EKİPMANLARININ KULLANIMINDA SAĞLIK VE GÜVENLİK ŞARTLARI YÖNETMELİĞİ, 2.3. Tesisatlar, Tablo-3: Tesisatların periyodik kontrol süreleri ile kontrol kriterleri Yangın söndürme sistemleri, otomatik yağmurlama sistemleri, otomatik gazlı söndürme sistemleri, mutfak davlumbaz söndürme sistemleri (yangın su deposu, yangın pompa dairesi ve yangın pompaları performans testleri, sabit boru tesisatı, sprinkler sistemi, yangın dolapları, hidrant sistemi ve benzeri) , Standartlarda süre belirtilmemişse 1 Yıl, Projede belirtilen kriterlere ve Binaların Yangından Korunması Hakkında Yönetmeliğe uygun şekilde gerçekleştirilir.

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ZAF601260393

Non-compliance

Due 2026-02-07

**Code area**

3 Working conditions are safe and hygienic

**Status**

Open\*

[← Code area 3](#)

[Code area 4 →](#)

**Workplace requirement**

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

**Time given to resolve**

30 days

**Issue title**

268 - Lapses in inspections/maintenance of machinery (used in production or otherwise, e.g. boilers)

**Verification method**

Desktop audit

**Description**

Two of the eight forklifts underwent their last periodic inspection on July 4, 2025. Due to unsuitable tires, gears, etc., the authorized technical inspector deemed these two forklifts unsafe for use and they failed the periodic inspection.; One freight elevator underwent its periodic inspection on July 4, 2025. Due to unsuitable machine rooms, the technical inspector deemed it unsuitable for use and it failed the periodic inspection. / 8 forkliftten 2sinin son periyodik muayenesi 04.07.2025 de yapılmıştır ve forkliftlerin lastikerli,vitesi vb uygun olmadığından yetkili teknik denetmen tarafından bu 2 forkliftin kullanılması sakıncalı bulunmuştur ve periyodik muayeneden geçememiştir. ; 1 yük asansörü 4.7.2025 de periyodik muayenesi yapılmıştır. Makine dairesinin uygun olmaması sebebiyle teknik denetmen tarafından kullanımı uygun bulunmamıştır ve periyodik denetimden geçememiştir.

**Area of non-compliance/non-conformance**

Base code

**Corrective and preventative actions**

The facility shall ensure that forklifts and freight elevator are repaired and that another inspection is carried out by the technical inspector. / Tesis, forkliftlerin ve yük asansörünün onarılmasını ve teknik denetçi tarafından yeniden kontrol edilmesini sağlamalıdır.

\* PDF generated at 16:34 (UTC) on 08 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

**ZAF601260394**

**Non-compliance**

Due 2026-03-09

**Code area**

3 Working conditions are safe and hygienic

**Status**

Open\*

[← Code area 3](#)

[Code area 4 →](#)

**Workplace requirement**

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

**Time given to resolve**

60 days

**Issue title**

265 - Minor repairs required to machinery

**Verification method**

Desktop audit

**Description**

3 out of 3 industrial shelves were found improper to use in the latest periodical inspections. / Son yapılan periyodik kontrollerde endüstriyel rafların 3'ü de kullanıma uygun olmadığı tespit edilmiştir.

**Area of non-compliance/non-conformance**

Local law

**Corrective and preventative actions**

The facility shall ensure that Industrial shelves are proper to use. / Tesis, endüstriyel rafların kullanıma uygun olmasını sağlamalıdır.

**Local law reference**

Regulation on Health and Safety Conditions in the Use of Work Equipment Official Gazette Date: 25.04.2013 Official Gazette Number: 28628 2.5. Industrial shelves and doors 2.5.2. Non-destructive testing methods can be used in periodic controls of industrial shelves and doors. Reports of non-destructive testing are kept in the annex of the periodic control report. 2.5.3. Periodic control criteria and control periods of industrial shelves and doors are specified in Table-5. / İş ekipmanlarının kullanımında sağlık ve güvenlik şartları yönetmeliği Resmî Gazete Tarihi: 25.04.2013 Resmî Gazete Sayısı: 28628 2.5. Endüstriyel raf ve kapılar 2.5.2. Endüstriyel raf ve kapıların periyodik kontrollerinde tahribatsız muayene yöntemleri kullanılabilir. Tahribatsız muayenelere ait raporlar, periyodik kontrol raporunun ekinde saklanır. 2.5.3. Endüstriyel raf ve kapıların periyodik kontrol kriterleri ve kontrol süreleri Tablo-5'te belirtilmiştir.

\* PDF generated at 16:34 (UTC) on 08 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

**ZAF601260401**

**Non-compliance**

Due 2026-02-07

**Code area**

3 Working conditions are safe and hygienic

**Status**

Open\*

[← Code area 3](#)

[Code area 4 →](#)

**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**

The periodic inspections of both of the two passenger elevators have not been carried out./ 2 insan asansöründen 2sinin periyodik muayenesi yapılmamıştır.

**Area of non-compliance/non-conformance**

Local law

**Corrective and preventative actions**

The facility shall ensure that periodical inspections of elevators were done in compliance with local law./ Asansörlerin yönetmeliklere uygun olarak periyodik muayenelerinin yapılmasını sağlayınız.

**Local law reference**

ELEVATOR PERIODIC INSPECTION REGULATION, Periodic inspection period and responsibility for having it done ARTICLE 8 – (1) The periodic inspection of the elevator that is continuously used in the building/structure shall be carried out at least once a year by a Type A inspection organization authorized by the Ministry and which has signed a protocol with the relevant administration. / ASANSÖR PERİYODİK KONTROL YÖNETMELİĞİ , Periyodik kontrol dönemi ve yaptırma sorumluluğu MADDE 8 – (1) Binada/yapıda sürekli olarak kullanılan asansörün periyodik kontrolü, yılda en az bir defa, Bakanlık tarafından yetkilendirilen ve ilgili idare ile protokol imzalayan A tipi muayene kuruluşuna yaptırılır.

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ZAF601260389

Non-compliance

Due 2026-03-09

**Code area**

3 Working conditions are safe and hygienic

**Status**

Open\*

[← Code area 3](#)

[Code area 4 →](#)

### Workplace requirement

3.N Ensure that all hazardous substances (e.g. chemicals and pesticides) are officially registered where possible, Material Safety Data Sheets are used, and they are managed appropriately at all times in line with registration and safety instructions, including storage, use and disposal.

### Time given to resolve

60 days

### Issue title

231 - Material safety data sheet (MSDS) is incomplete/inaccurate/not in worker language/not understood by workers

### Verification method

Desktop audit

### Area of non-compliance/non-conformance

Local law

Base code

### Description

The MSDS for the chemicals/machine oils located in the compressor room, as well as the chemicals ('Dose') stored and used in the stain removal room, have not been provided to the relevant storage and usage areas. ; All printing Material Safety Data Sheets were in English and not in local language that employees could understand./ İşletmede kompresör dairesinde bulunan kimyasallar/makine yağlarının MSDS leri, leke çıkarma odasında bulunan kimyasalların "Dose" nin depolandığı alana ve kullanıldığı alan "Leke Çıkarma odasında" sağlanmamıştır.; Tüm baskı kimyasallarının Güvenlik Bilgi Formları İngilizceydi ve çalışanların anlayabileceği yerel dilde sunulmamıştı.

### Corrective and preventative actions

The facility shall ensure that all chemicals MSDS are provided to the areas that chemicals are stored-used. ; MSDS were provided employees in local language. /Tesis, tüm kimyasalların MSDS' lerinin depolandığı ve kullanıldığı alanda sağlayacaktır.; Çalışanların anlayacağı dilde MSDS sağlayın.

### Local law reference

In accordance with the Turkish Regulation on the Health and Safety Precautions Taken While Working with the Chemical Substances (12.08.2013), Art 9-1-ç; About informations of Turkish material safety data sheet which provided from suppliers for hazardous chemical materials. Followings should be taken into consideration while giving training or information to employees; Material Safety Data Sheets of the chemicals provided from the supplier in Turkish. / Kimyasal Maddelerle Çalışmalarda Sağlık ve Güvenlik Önlemleri Hakkında Yönetmelik (12.08.2013), Madde 9-1-ç ) Tehlikeli kimyasal maddeler için tedarikçiden sağlanan Türkçe malzeme güvenlik bilgi formları hakkındaki bilgileri. Çalışanlara eğitim veya bilgilendirme yapılırken aşağıdaki hususlara dikkat edilmelidir; Tedarikçiden temin edilen kimyasalların Türkçe Malzeme Güvenlik Bilgi Formları.

\* PDF generated at 16:34 (UTC) on 08 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601260390

Non-compliance

Due 2026-02-07

**Code area**

3 Working conditions are safe and hygienic

**Status**

Open\*

**Workplace requirement**

3.N Ensure that all hazardous substances (e.g. chemicals and pesticides) are officially registered where possible, Material Safety Data Sheets are used, and they are managed appropriately at all times in line with registration and safety instructions, including storage, use and disposal.

**Time given to resolve**

30 days

**Verification method**

Desktop audit

**Issue title**

240 - No/inadequate safety measures/anti-explosion measures for chemicals (e.g. no anti-leaking system/secondary container/unbundled)

**Area of non-compliance/non-conformance**

Base code

**Description**

Chemicals in compressor room were stored without leak-proof pans. / Kompresör dairesinde kimyasallar sızdırmaz tava bulunmadan depolanmaktadır.

**Corrective and preventative actions**

The facility shall ensure that anti-leakage facility is provided under chemicals bins. / Tesis, kimyasal madde bidonlarının altında sızıntı önleyici tesisatın bulunmasını sağlayacaktır.

\* PDF generated at 16:34 (UTC) on 08 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601260391

Non-compliance

Due 2026-02-07

**Code area**

3 Working conditions are safe and hygienic

**Status**

Open\*

[← Code area 3](#)

[Code area 4 →](#)

**Workplace requirement**

3.N Ensure that all hazardous substances (e.g. chemicals and pesticides) are officially registered where possible, Material Safety Data Sheets are used, and they are managed appropriately at all times in line with registration and safety instructions, including storage, use and disposal.

**Time given to resolve**

30 days

**Issue title**

242 - No/inadequate eye wash/shower station in hazardous environments including chemical areas

**Verification method**

Desktop audit

**Area of non-compliance/non-conformance**

Base code

**Description**

Eye washer was not available in chemical warehouse 2nd floor in printing section and in compressor room that chemicals were stored / Baskı bölümünde 2.katta kimyasal depoda ve kompresör dairesinde depolanan kimyasallar için göz solüsyonu sağlanmamıştır.

**Corrective and preventative actions**

The facility shall ensure that eye washer was available in the chemical located areas. /Tesis, kimyasal bulunan alanlara gös solüsyonunun bulunmasını sağlayacaktır.

\* PDF generated at 16:34 (UTC) on 08 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601260399

**Non-compliance**

Due 2026-03-09

**Code area**

3 Working conditions are safe and hygienic

**Status**

Open\*

**Workplace requirement**

3.U Ensure any additional relevant legal requirements concerning health & safety are met.

**Time given to resolve**

60 days

**Issue title**

338 - No/inadequate health checks for kitchen personnel

**Verification method**

Desktop audit

**Description**

6 out of 9 kitchen staff members do not have hygiene certificates./ 9 mutfak görevlisinden 6sının hijyen sertifikası bulunmamaktadır.

**Area of non-compliance/non-conformance**

Local law

[← Code area 3](#)

[Code area 4 →](#)

### Corrective and preventative actions

The facility shall ensure that all employees related food worker hand hygiene training certificate./  
Tesis, gıda işçiliğiyle ilgili tüm çalışanların el hijyeni eğitimi sertifikasına sahip olmasını sağlamalıdır.

### Local law reference

HYGIENE TRAINING REGULATION, Employment of persons holding a certificate, ARTICLE 5 – (1)  
Persons who do not possess a certificate issued by the General Directorate cannot be employed in workplaces covered by this Regulation. Workplace owners and operators are primarily responsible for ensuring that their employees receive hygiene training and are employed with a certificate. Workplace owners and operators are also obliged to receive this training if they are working themselves. / HİJYEN EĞİTİMİ YÖNETMELİĞİ, Belge alan kişilerin çalıştırılması, MADDE 5 – (1) Bu Yönetmeliğin kapsadığı iş yerlerinde, Genel Müdürlük tarafından verilen belgeye sahip olmayan kişiler çalıştırılmaz. İş yeri sahipleri ve işletenleri, çalışanlarının hijyen eğitimi almasından ve belgeli olarak çalıştırılmasından birinci derecede sorumludur. Bizzat çalışmaları durumunda iş yeri sahipleri ve işletenleri de bu eğitimi almaya mecburdur.

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### 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?	Yes
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes There were printing chemicals, machine oils and stain removing and cleaning chemicals in the facility.
Who organises accommodation for workers?	Workers independently arrange their own accommodation
Who organises worker transportation between accommodation and worksite?	Site owned transport Other third party contracted by the site
Who organises worker transportation while at work?	Site owned transport Other third party contracted by the site
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Yes The facility has building occupancy permit.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No

[← Code area 3](#)

[Code area 4 →](#)

Does the site have a structural engineer evaluation? Yes

[← 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**      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**      Not Addressed

## Management systems

### Explanation for management systems grades

1. Policies and Procedures – Graded as “Some Improvements Recommended”  
 The facility has established internal rules and recruitment procedures to ensure that only legally eligible workers are employed. According to document reviews and management interviews, these policies and procedures are aligned with local labour legislation. Recruitment procedures is also in place to define actions to be taken in the event that child labour is identified.  
 However, some improvements are recommended due to the absence of a documented process to ensure regular review and updating of these policies and procedures.
  
  2. Resources – Graded as “Some Improvements Recommended”  
 The Human Resources Department verifies the age of all applicants by reviewing original identification documents and does not retain any original personal documents. Copies of age verification records are maintained in personnel files for hired employees.  
 Applicants who appear young are additionally interviewed to confirm their actual age. Acceptable proof of age documentation includes Birth Certificates and National Identity Cards.  
 Some improvements are recommended due to the absence of a documented procedure to revise policies and procedures in response to operational changes.
  
  3. Training and Communication – Graded as “Some Improvements Recommended”  
 The facility social compliance representative provide social compliance training which include ETI Base Code topics to employees on regular basis. The latest training was in Dec 2025. Some Improvements Recommended due to there was not written process regarding to ensure that training contents were updated and there was not system to measure employees awareness of social compliance topics.
  
  4. Monitoring – Graded as “Not Addressed”  
 This area is graded as Not Addressed because the facility has not implemented a formal monitoring mechanism to assess the effectiveness of procedures in relation to its Social Compliance Policy, Human Rights Policy and Workplace Requirements, nor to evaluate ETI Base Code implementation.
- Based on employee interviews and observations during the site tour, no young workers were identified at the facility. The minimum working age is 18 years and above. The facility perimeter is secured with walls and fences.  
 Recruitment procedures include Age Verification Processes, Steps to Prevent Child Labour Procedures and Child Labour Prevention measures.

## Management systems

No non-compliances were raised under this Code Area.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
-----------	-----------------------	------------	---------

No findings

### Systems and evidence examined to validate this code section

4.A. No evidence of current or past child labour was identified at the facility.  
 4.B. The facility has established Recruitment Procedure which indicate Child Labour Policy, Child Labour Remediation Plan, Age Verification Procedure and Young Worker Procedure to prevent child labour and protect young persons.  
 4.C. There are no young workers employed at the facility and the youngest employee is 18 years old.  
 4.D. No young workers were identified during the audit.  
 4.E. The facility does not provide worker accommodation.  
 4.F. Age Verification and Young Worker Procedures are in place defining child protection measures and remediation steps in case child labour is identified.  
 4.G. Recruitment processes include mandatory age verification through official identification checks and no underage workers were identified.  
 4.H. The facility complies with all other applicable legal requirements under Code Area 4.

Evidence Examined;  
 Document review (Recruitment Procedure, Social Compliance Policy, Human Rights Policy – including child labour prevention provisions)  
 Management interviews  
 Worker interviews  
 Factory tour

#### 4. Child labour shall not be used

## Data points

Percentage of workers that are age 24 or younger	9%
Enter the legal age of employment	15
Enter the age of the youngest worker identified	18
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	0.8%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

[← Code area 4](#)

[Code area 5 →](#)

## 5. Legal wages are paid

### Management systems

**Develop and maintain relevant policies and procedures to ensure workplace requirements are met**      Some Improvements Recommended

**Appoint a manager with sufficient seniority who is responsible for implementing procedures**      Some Improvements Recommended

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

**Monitor the effectiveness of procedures to meet policy and workplace requirements**      Not Addressed

## Management systems

### Explanation for management systems grades

1. Policies and Procedures – Graded as “Some Improvements Recommended”  
The facility has established policies and procedures related to promotion and career advancement in the workplace. An HR Responsible has been appointed to oversee the implementation and updating of policies and procedures under this Code Area. However, some improvements are recommended due to the absence of a documented process to ensure the regular review and updating of these policies.
  
2. Resources – Graded as “Some Improvements Recommended”  
The Human Resources Department is responsible for payroll processing, social insurance payments and salary transfers. Internal rules and regulations regarding legal working age and employment procedures are in place. The organisational structure and authority levels are clearly defined, and job descriptions have been formally established.  
Some improvements are recommended due to the lack of a documented procedure to revise policies and procedures in response to changes within the facility.
  
3. Training and Communication – Graded as “Some Improvements Recommended”  
Regular social compliance trainings covering ETI Base Code topics are delivered by the Social Compliance Representative. The most recent training was conducted in December 2025.  
Improvements are recommended as there is no documented process to ensure periodic updating of training content and no structured system to measure employees’ awareness of social compliance topics.
  
4. Monitoring – Graded as “Not Addressed”  
This area is graded as Not Addressed because the facility has not implemented a formal monitoring mechanism to evaluate the effectiveness of procedures in relation to its Social Compliance Policy, Human Rights Policy and Workplace Requirements, nor to assess ETI Base Code implementation. In addition, improvements are required regarding timely wage payments and fair remuneration calculation.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 4](#)

[Code area 5.A →](#)

**5. Legal wages are paid**

5.A Ensure that all workers (including non-em...

Local law  
Base code

NC [ZAF601260407](#)

5.B Ensure that workers receive the insurance...

GE [ZAF601260384](#)

**Systems and evidence examined to validate this code section**

5.A. All employees were paid at least the statutory minimum wage, with a net wage of 22,104.67 TRY. The minimum wage was higher than legal minimum wage.

Improvement needed on payments on time (Refer to finding)

5.B. Workers receive clear, written and understandable payslips. Prior to employment, they are provided with written information regarding wage conditions, and detailed wage information is shared for each pay period. All employees are covered by social security.

5.C. No charges are imposed on workers for any benefits provided in kind.

5.D. All wage deductions related to absenteeism or missing working hours are applied in accordance with legal requirements. No disciplinary wage deductions were identified.

5.E. All training activities are conducted during working hours and no salary deductions are applied for training periods.

5.F. Written and comprehensible information regarding wages and payment details is communicated to workers both prior to employment and for each payroll period.

5.G. Payslips are issued to all employees for each pay period.

5.H. The facility complies with all other applicable legal requirements under Code Area 5.

Evidence Examined;

Worker interviews

Social insurance records, time records and payment receipts (January 2025, May 2025, November 2025)

Labour contracts

Social Compliance Policy

Disciplinary Regulations

Recruitment Procedure

# Findings: non-compliances

ZAF601260407

Non-compliance

Due 2026-03-09

**Code area**

5 Legal wages are paid

**Status**

Open\*

**Workplace requirement**

5.A Ensure that all workers (including non-employee workers) are paid at least the legal minimum wage or legally recognised collective bargaining agreement (CBA) where one exists, whichever is higher.

**Time given to resolve**

60 days

**Verification method**

Follow up audit

**Issue title**

445 - Systemic occurrence of wages not paid on time

**Area of non-compliance/non-conformance**

Local law

**Description**

Although the contracts state that employees' salaries are paid between the 5th and 10th of the month, payments have been made after the 10th of the month (e.g., the 13th or 17th) for the past year. / Çalışanların ücretlerinin sözleşmelere göre 5-10 u arasında yatırılır demesine rağmen maaş ödemeleri son 1 senede ayın 10undan sonra (ör: 13'ü, 17'si) yatırılmıştır.

Base code

**Corrective and preventative actions**

The facility shall ensure that wages were paid on agreed time via labor contracts. / Tesis, ücretlerin iş sözleşmeleri uyarınca kararlaştırılan zamanda ödenmesini sağlayacaktır.

**Local law reference**

LABOR LAW, Law No. 4857, Non-payment of Wages on Time, Article 34 - An employee whose wages are not paid within twenty days of the payment date, except for a force majeure reason, may refuse to perform their work. Therefore, even if their refusal to perform their work based on their personal decisions takes on a collective nature numerically, it cannot be classified as a strike. The highest interest rate applied to deposits shall be applied to wages not paid on time. The employment contracts of these employees cannot be terminated for not working due to this reason, and new employees cannot be hired in their place, nor can these jobs be assigned to others. İŞ KANUNU, 4857 Ücretin gününde ödenmemesi, Madde 34 - Ücreti ödeme gününden itibaren yirmi gün içinde mücbir bir neden dışında ödenmeyen işçi, iş görme borcunu yerine getirmekten kaçınabilir. Bu nedenle kişisel kararlarına dayanarak iş görme borcunu yerine getirmemeleri sayısal olarak toplu bir nitelik kazansa dahi grev olarak nitelendirilemez. Gününde ödenmeyen ücretler için mevduata uygulanan en yüksek faiz oranı uygulanır. Bu işçilerin bu nedenle iş akitleri çalışmadıkları için feshedilemez ve yerine yeni işçi alınamaz, bu işler başkalarına yaptırılamaz.

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

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[← Code area 5](#)

[Code area 5.A →](#)

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Audit company:  
TUV Rheinland (TUEV Rheinland)

Audit reference:  
ZAA600176921

Start Date:  
2025-12-25

End Date:  
2025-12-26

# Findings: good examples

ZAF601260384

Good example

## Code area

5 Legal wages are paid

## Workplace requirement

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

## Description

Meals and transportation are provided free of charge to all employees. / Tüm çalışanlara yemek ve ulaşım ücretsiz olarak sağlanmaktadır.

[← Code area 5](#)

[Code area 5.A →](#)

## 5. Legal wages are paid

### Data points

What is the basic wage paid to workers? Wages are based on job skills and experience

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? Not available

Is actual wage data available on site for any of these options? Monthly

Maximum legal working hours	Max hours per day	11.0
	Max hours per week	45.0
	Max hours per month	Non applicable

[← Code area 5](#)

[Code area 5.A →](#)

<b>Actual required working hours</b>	<b>Required hours per day</b>	9.0
	<b>Required hours per week</b>	45.0
	<b>Required hours per month</b>	225.0
<b>Maximum legal overtime hours</b>	<b>Max hours per day</b>	Non applicable
	<b>Max hours per week</b>	Non applicable
	<b>Max hours per month</b>	Non applicable
<b>Actual overtime hours</b>	<b>Max hours per day</b>	7.5
	<b>Max hours per week</b>	21.0
	<b>Max hours per month</b>	80.0
<b>Minimum legal wage</b>	<b>Min per hour</b>	98.24
	<b>Min per day</b>	884.16
	<b>Min per week</b>	4420.93
	<b>Min per month</b>	22104.67
<b>Actual minimum wage</b>	<b>Actual per hour</b>	100.0
	<b>Actual per day</b>	900.0
	<b>Actual per week</b>	4500.0
	<b>Actual per month</b>	25000.0
<b>Minimum legal overtime wage</b>	<b>Min per hour</b>	147.36
	<b>Min per day</b>	Non applicable
	<b>Min per week</b>	Non applicable
	<b>Min per month</b>	Non applicable

[← Code area 5](#)

[Code area 5.A →](#)

Actual minimum overtime wage	Actual per hour	150.0
	Actual per day	1125.0
	Actual per week	3150.0
	Actual per month	12000.0

## Wage analysis

Number of workers' records checked 78

Provide the date and details of the records  
 26 workers sample from 1st Jan 2025 to 31th Jan 2025  
 26 workers sample from 1st May 2025 to 30th May 2025  
 26 workers sample from 1st Nov 2025 to 30th Nov 2025

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? Above legal minimum

Indicate the breakdown of workforce per earnings  
 0% of workforce earning under minimum wage  
 0% of workforce earning minimum wage  
 100% of workforce earning above 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
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC <a href="#">ZAF601260382</a>
	5.A.B Put in place a wage improvement plan th...	Base code	NC <a href="#">ZAF601260383</a>

#### Systems and evidence examined to validate this code section

5.A.A All workers received at least the legal minimum wage. The lowest wage was higher than legal minimum wage. (Please refer to finding).  
 5.A.B The facility did not have wage improvement plan. (Please refer to finding)  
 Evidence Examined,  
 Worker interview,  
 Social insurance and payment receipts (Jan 2025, May 2025 and Nov 2025)  
 Labour contracts

# Findings: non-compliances

ZAF601260382

Non-compliance

**Code area**

5.A Living wages are paid

**Status**

Open\*

**Workplace requirement**

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

**Time given to resolve**

**Verification method**

Collaborative action required

**Issue title**

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

**Area of non-compliance/non-conformance**

Base code

**Description**

It was noted that living wage calculation was not conducted in the facility. Tesiste adil yaşam ücretinin hesaplaması yapılmamıştır.

**Corrective and preventative actions**

It is recommended that living wage calculation shall be conducted. Lütfen adil yaşam ücreti hesaplama yapılmasını sağlayınız.

\* PDF generated at 16:34 (UTC) on 08 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601260383

Non-compliance

**Code area**

5.A Living wages are paid

**Status**

Open\*

[← Code area 5.A](#)

[Code area 6 →](#)

**Workplace requirement**

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

**Issue title**

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

**Description**

It was noted that a wage improvement plan (with Living Wage as the goal) was not conducted in the facility. Tesiste bir ücret iyileştirme planı (hedef olarak Yaşam Ücreti ile) yapılmamıştır

**Corrective and preventative actions**

It is recommended that a wage improvement plan (with Living Wage as the goal) shall be conducted. Lütfen bir ücret iyileştirme planı (hedef olarak Yaşam Ücreti) yapılmasını sağlayınız

**Time given to resolve****Verification method**

Collaborative action required

**Area of non-compliance/non-conformance**

Base code

\* PDF generated at 16:34 (UTC) on 08 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 5.A](#)

[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**      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**      Not Addressed

## Management systems

### Explanation for management systems grades

#### 1. Policies and Procedures – Graded as “Some Improvements Recommended”

The facility has established policies and procedures governing working hours, rest breaks and production planning. An HR Responsible has been appointed to oversee the implementation and updating of these policies and procedures under this Code Area.

However, some improvements are recommended due to the absence of a documented process to ensure the regular review and updating of these policies.

#### 2. Resources – Graded as “Some Improvements Recommended”

The HR Responsible and Production Responsible are assigned to plan and manage working hours. The organisational structure and authority levels are clearly defined, and formal job descriptions have been established.

Some improvements are recommended due to the lack of a documented procedure to revise policies and procedures in response to operational changes.

#### 3. Training and Communication – Graded as “Some Improvements Recommended”

Regular social compliance trainings covering ETI Base Code topics are delivered by the Social Compliance Representative. The most recent training was conducted in December 2025.

Improvements are recommended as there is no documented process to ensure periodic updating of training content and no structured system to measure employees’ awareness of social compliance topics.

#### 4. Monitoring – Graded as “Not Addressed”

This area is graded as Not Addressed because the facility has not implemented a formal monitoring mechanism to evaluate the effectiveness of procedures in relation to its Social Compliance Policy, Human Rights Policy and Workplace Requirements, nor to assess ETI Base Code implementation.

In addition, excessive overtime, night shift working beyond daily legal limits, working without weekly rest days and weekly overtime exceeding legal limits were identified. Besides, Due to the absence of an effective data management and monitoring system, the site was unable to provide the required "Rate of Absenteeism" data points within the timeframe defined in the audit scope.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 5.A](#)

[Code area 7 →](#)

**6. Working hours are not excessive**

6.A Ensure working hours (including overtime)...	Local law	NC	<a href="#">ZAF601260385</a>
6.B Ensure workers receive all legally requir...	Local law	NC	<a href="#">ZAF601260379</a>
6.C Provide workers with at least 24 hours of...	Local law	NC	<a href="#">ZAF601260380</a>
6.D Ensure that working hours do not exceed 6...	Base code	NC	<a href="#">ZAF601260381</a>
6.F Ensure that where overtime is used, it is...	Local law	NC	<a href="#">ZAF601260378</a>

**Systems and evidence examined to validate this code section**

6.A During the audit, sampling time records and payment records of 26 personnel were taken for 3 months ( 26 sampled time records and payrolls from Jan 2025 ( random month, May 2025(peak month) and Nov2025(recent payment month). The regular working hours did not exceed legal limits as 45 hours per week.

6.B The facility provides regular breaks throughout the day. Improvement needed on resting hours during shift changes ( Refer the finding)

6.C Overtime was voluntarily. There were Sunday overtime and working without haveing day off in sampled period. ( Refer to finding)

6.D Per time records and payrolls and interviews, regular working hour with overtime working exceed 60 hours per week in peak season. (Refer to finding)

6.E Regular working hours (weekly) are 45 hours, and it complies with the law

6.F Overtime at the facility cannot be used in place of normal working hours. There were daily overtime working exceed legal limit. ((Refer to finding)

6.G Per time records and payrolls, personel files and labor contract documentation inspection and interviews, overtime is voluntary and can be refused without penalty.

6.H Per time records and payrolls, personel files and labor contract documentation inspection and interviews, Overtime pay is 150% more than the hourly wage.

6.I Overtime at the facility is not used in place of normal working hours. All overtime is voluntary.

6.J The facility comply with all other applicable laws that impose conditions on Code Area 6.

Evidence Examined;

Sampled time records, payrolls, payment records from Jan 2025, May 2025 and Nov 2025

Personnel files (Labor Contracts, job descriptions, training so on)

Worker interviews,

Management interviews,

Site Tour

# Findings: non-compliances

ZAF601260385

Non-compliance

Due 2026-03-09

**Code area**

6 Working hours are not excessive

**Status**

Open\*

**Workplace requirement**

6.A Ensure working hours (including overtime) are accurately recorded, and 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**

469 - Working hours exceed what is allowed by law or collective bargaining agreement - systemic

**Verification method**

Follow up audit

**Description**

The working hours for gatekeeper employees' night shifts have been set from 8:00 PM to 8:00 AM. The night shift working hours for gatekeeper employees exceed the legal maximum of 7 hours and 30 minutes, and they work 11 hours per night. / Kapı görevlisi çalışanlarının gece vardiyası çalışma saatleri 20:00 ile 08:00 arası olarak belirlenmiştir. Kapı görevlisi çalışanları gece vardiya çalışma saatleri yasal minimum gece çalışma saati olan 7 saat 30 dk yı geçmekte ve gece 11 saat çalışmaktadır.

**Area of non-compliance/non-conformance**

Local law

**Corrective and preventative actions**

The facility shall ensure that night shift is not exceed 7 hours 30 mins. /Tesis, gece vardiyasının 7 saat 30 dakikayı geçmemesini sağlayacaktır.

**Local law reference**

Turkish Regulation on the Occupational which are carried out by working of employees on shifts, art 7 Employees cannot work more than 7,5 hours in the night shift. If more than half time of the shifts are in the limits of the night shift, this shift will be considered as night shift./POSTALAR HALİNDE İŞÇİ ÇALIŞTIRILARAK YÜRÜTÜLEN İŞLERDE ÇALIŞMALARA İLİŞKİN ÖZEL USUL VE ESASLAR HAKKINDA YÖNETMELİK 07.04.2004 #25426 Madde 7 — İşçilerin gece postalarında 7,5 saatten çok çalıştırılmaları yasaktır. Çalışma süresinin yarısından çoğu gece dönemine rastlayan bir postanın çalışması, gece çalışması sayılır.

\* PDF generated at 16:34 (UTC) on 08 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 6](#)[Code area 7 →](#)

ZAF601260379

Non-compliance

Due 2026-03-09

**Code area**

6 Working hours are not excessive

**Status**

Open\*

**Workplace requirement**

6.B Ensure workers receive all legally required rest and meal breaks, including continuous rest hours between shifts.

**Time given to resolve**

60 days

**Issue title**

494 - Rest breaks between shifts are not taken as required - isolated

**Verification method**

Follow up audit

**Description**

Time records and payrolls for the 26 sampled workers were reviewed for Jan 2025 (random period), May 2025 (peak month), and Nov 2025 (last payment month). In 3 out of 78 samples, did not have at least 11 hours rest while changing shifts. Specifically: Of the 26 sampled workers from Nov 2025, 1 did not have at least 11 hours rest (e.g. 8 hours) for 1 day while changing shifts; Of the 26 sampled workers from May 2025, 2 did not have at least 11 hours rest (e.g. 8 hours) for 1 day while changing shifts.

**Area of non-compliance/non-conformance**

Local law

26 örneklem çalışanın Ocak 2025 (rastgele dönem), Mayıs 2025 (yoğun dönem) ve Kasım 2025 (son ödeme ayı) zaman kayıtları ve bordroları incelenmiştir. 78 örneklemin 3'ünde, vardiya değişimi sırasında en az 11 saatlik dinlenme süresi kullanılmamıştır. Özellikle: Kasım 2025 örneklemlerinden 26 çalışanın 1'i, vardiya değişimi sırasında bir gün boyunca en az 11 saat dinlenme süresi kullanmamıştır (örneğin 8 saat dinlenme); Mayıs 2025 örneklemlerinden ise 26 çalışanın 2'si, vardiya değişimi sırasında bir gün boyunca en az 11 saat dinlenme süresi kullanmamıştır (örneğin 8 saat dinlenme).

**Corrective and preventative actions**

A minimum of 11 hours of rest should be provided between shifts. Vardiyalar arası dinlenme sürelerinin minimum 11 saat olarak kullandırılması sağlanmalıdır.

**Local law reference**

Working hours regulation regarding the labor law Official Gazette Date: 06.04.2004 Number of Official Gazette: 25425 Rest Period at Postal Exchange ARTICLE 9 – Workers cannot be employed without resting for at least eleven hours continuously during mail exchange. This provision also applies to workers whose mail has been changed. Working hours regulation regarding the labor law Official Gazette Date: 06.04.2004 Number of Official Gazette: 25425 Rest Period at Postal Exchange ARTICLE 9 – Workers cannot be employed without resting for at least eleven hours continuously during mail exchange. This provision also applies to workers whose mail has been changed.

[← Code area 6](#)[Code area 7 →](#)

\* PDF generated at 16:34 (UTC) on 08 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601260380

Non-compliance

Due 2026-02-07

**Code area**

6 Working hours are not excessive

**Status**

Open\*

**Workplace requirement**

6.C Provide workers with at least 24 hours of consecutive rest in every 7-day period or, where allowed by national law, two 24 hour periods in every 14-days.

**Time given to resolve**

30 days

**Issue title**

487 - Workers do not take off 2 days in 14, regardless of legality in the local context - systemic

**Verification method**

Follow up audit

**Description**

Time records and payrolls for the 26 sampled workers were reviewed for Jan 2025 (random period), May 2025 (peak month), and Nov 2025 (last payment month). In 3 out of 78 samples, worked consecutively without rest. Specifically: 7 of the 26 employees sampled in Jan 2025 worked a maximum of 16 days without taking off day.; 9 of the 26 employees sampled in May 2025 worked a maximum of 13 days without taking off day.; 8 of the 26 employees sampled in Nov 2025 worked a maximum of 29 days without taking off day. / 26 örneklem çalışanın Ocak 2025 (rastgele dönem), Mayıs 2025 (yoğun dönem) ve Kasım 2025 (son ödeme ayı) zaman kayıtları ve bordroları incelenmiştir. 78 örneklemin 3'ünde, çalışanların hiç ara vermeden çalıştığı tespit edilmiştir. Özellikle: Ocak 2025'te örneklenen 26 çalışandan 7'si, hiç izin kullanmadan en fazla 16 gün çalışmıştır; Mayıs 2025'te örneklenen 26 çalışandan 9'u, hiç izin kullanmadan en fazla 13 gün çalışmıştır; Kasım 2025'te örneklenen 26 çalışandan 8'i, hiç izin kullanmadan en fazla 29 gün çalışmıştır.

**Area of non-compliance/non-conformance**

Local law

**Corrective and preventative actions**

Employees should be provided with uninterrupted 24-hour rest after every 6 days. Çalışanların her 6 günden sonra kesintisiz 24 saat dinlenmeleri sağlanmalıdır

[← Code area 6](#)

[Code area 7 →](#)

### Local law reference

Turkish Labor Law 4857 Official Gazette Date: 10.06.2003 Official Gazette Number: 25134 ARTICLE 46; In workplaces covered by this Law, workers are given at least twenty-four hours of uninterrupted rest (week vacation) within a seven-day period, provided that they have worked on the working days determined according to Article 63 before the holiday. Türk İş Kanunu 4857 Resmî Gazete Tarihi: 10.06.2003 Resmî Gazete Sayısı: 25134 MADDE 46; Bu Kanun kapsamına giren işyerlerinde, işçilere tatil gününden önce 63 üncü maddeye göre belirlenen iş günlerinde çalışmış olmaları koşulu ile yedi günlük bir zaman dilimi içinde kesintisiz en az yirmidört saat dinlenme (hafta tatili) verilir.

\* PDF generated at 16:34 (UTC) on 08 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601260381

Non-compliance

Due 2026-03-09

### Code area

6 Working hours are not excessive

### Status

Open\*

### Workplace requirement

6.D Ensure that working hours do not exceed 60 hours in a standard working week for any worker, except 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

### Time given to resolve

60 days

### Verification method

Desktop audit

### Area of non-compliance/non-conformance

Base code

### Issue title

474 - Total hours exceed 60 hours per week - ETI requirements are not met - isolated

### Description

As a result of document review, employee interview and management statement; it was observed that employees worked more than 60 hours per week during peak periods in the facility; In May 2025, 1 out of 26 employees worked maximum of 66 hours per week (45+21); in Jan 2025, 2 out of 26 employees worked maximum of 65 hours per week (45+20).

Doküman incelemesi, çalışan görüşmeleri ve yönetim beyanı sonucunda; tesisde yoğun dönemlerde çalışanların haftalık 60 saatin üzerinde çalıştığı gözlemlenmiştir. Mayıs 2025'te 26 çalışandan 1'i haftada maksimum 66 saat (45+21) çalışmıştır, Ocak 2025'te ise 26 çalışandan 2'si haftada maksimum 65 saat (45+20) çalışmıştır.

[← Code area 6](#)

[Code area 7 →](#)

### Corrective and preventative actions

It is recommended that weekly working hours do not exceed 60 hours. Haftalık çalışma sürlerinin 60 saati geçmemesi tavsiye edilmektedir.

\* PDF generated at 16:34 (UTC) on 08 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601260378

Non-compliance

Due 2026-03-09

#### Code area

6 Working hours are not excessive

#### Status

Open\*

#### Workplace requirement

6.F Ensure that where overtime is used, it is in order to manage changes in demand or in exceptional circumstances and not used to replace regular employment.

#### Time given to resolve

60 days

#### Issue title

480 - Overtime is not used responsibly (i.e. extent, frequency and level of hours worked by individual workers and/or whole workforce are excessive)

#### Verification method

Follow up audit

#### Description

Time records and payrolls for the 26 sampled workers were reviewed for Jan 2025 (random period), May 2025 (peak month), and Nov 2025 (last payment month). In 8 out of 78 samples, daily work hours exceeding 11 hours were observed. Specifically: Of the 26 sampled workers from Nov 2025, 4 worked between 1 and 2 days with daily working hours up to 15 hours. ;Of the 26 sampled workers from May20025, 4 worked between 1-4 days with daily working hours up to 15 hours.

26 örneklem çalışanın Ocak 2025 (rastgele dönem), Mayıs 2025 (yoğun dönem) ve Kasım 2025 (son ödeme ayı) zaman kayıtları ve bordroları incelenmiştir. 78 örneklemden 8'inde günlük çalışma süresinin 11 saati aştığı gözlemlenmiştir. Özellikle: Kasım 2025 örnekleminde 26 çalışanın 4'ü, 1 ila 2 gün boyunca günlük 15 saate kadar çalışmıştır; Mayıs 2025 örnekleminde 26 çalışanın 4'ü ise 1-4 gün boyunca günlük 15 saate kadar çalışmıştır.

#### Area of non-compliance/non-conformance

Local law

### Corrective and preventative actions

The facility shall ensure that the daily working hour limit is not exceeded beyond 11 hours. /  
Günlük çalışma saat limitinin 11 saati aşmamasını sağlayınız.

[← Code area 6](#)

[Code area 7 →](#)

### Local law reference

Working hours regulation regarding the labor law Number of Official Gazettes: 25425 ARTICLE 4  
- General strong working time is forty-five hours at most. Unless otherwise agreed, this period is applied equally to the working days of the week. The working day of the week is shown on the days worked, after the days worked on the days worked, on the days worked on the days worked. Regardless of the daily working time, it cannot exceed 11 hours. / İş kanununa ilişkin çalışma süreleri yönetmeliği Resmî Gazete Tarihi: 06.04.2004 Resmî Gazete Sayısı: 25425  
MADDE 4 -Genel bakımdan çalışma süresi haftada en çok kırkbeş saattir. Aksi kararlaştırılmamışsa bu süre, işyerlerinde haftanın çalışılan günlerine eşit ölçüde bölünerek uygulanır. Haftanın iş günlerinden birinde kısmen çalışılan işyerlerinde, bu süre haftalık çalışma süresinden düşüldükten sonra, çalışılan sürenin çalışılan gün sayısına bölünmesi suretiyle günlük çalışma süreleri belirlenir. Günlük çalışma süresi her ne şekilde olursa olsun 11 saati aşamaz.

\* PDF generated at 16:34 (UTC) on 08 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

## 6. Working hours are not excessive

### Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	150%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	Overtime payment were paid as 150% of regular hour in compliance with local law.
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?	50.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	66.0
Maximum number of days worked without a day off in sample	29

[← Code area 6](#)

[Code area 7 →](#)

## 7. No discrimination is practiced

### Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
--	-------------------------------

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	Not Addressed
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## Management systems

### Explanation for management systems grades

1. Policies and Procedures – Graded as “Some Improvements Recommended”  
The facility has established policies and procedures on non-discrimination to support implementation of this Code Area. The Recruitment Procedure, Human Rights Policy and Anti-Harassment / Anti-Discrimination Procedures clearly state that the facility does not discriminate against applicants or employees based on race, nationality, religion, age, gender, disability, marital status, political opinion or any other protected characteristic.  
A Quality Management Responsible has been formally appointed as the Social Compliance Representative.  
However, some improvements are recommended due to the absence of a documented process to ensure regular review and updating of these policies and procedures.
  
2. Resources – Graded as “Some Improvements Recommended”  
The Quality Management Responsible has been formally assigned as the Social Compliance Representative, with responsibilities defined in writing.  
Some improvements are recommended due to the lack of a documented process to ensure the periodic review and updating of policies and procedures.
  
3. Training and Communication – Graded as “Some Improvements Recommended”  
Regular social compliance trainings covering ETI Base Code topics are delivered by the Social Compliance Representative. The most recent training was conducted in December 2025.  
Improvements are recommended as there is no formal documented process to ensure the periodic updating of training content and no established system to measure employees’ awareness of social compliance topics.
  
4. Monitoring – Graded as “Not Addressed”  
This area is graded as Not Addressed because the facility has not implemented a formal monitoring or internal audit mechanism to assess the effectiveness of procedures in relation to its Social Compliance Policy, Human Rights Policy and Workplace Requirements, nor to evaluate ETI Base Code implementation.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 6](#)

[Code area 8 →](#)

No findings

**Systems and evidence examined to validate this code section**

7.A There was 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.

7.B Employment policies and processes were sufficient to prevent discrimination. There was 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.

7.C There was no discrimination in the facility during the hiring process with tests such as pregnancy, HIV, Hepatitis.

7.D All employees have equal rights for their requests and complaints.

7.E The facility has training programme with annual training plans for personal ability development. All employees were trained on company policies and worker rights as orientation and on yearly basis. All employees have equal rights for the recruitment, training, development and promotion processes.

7.F The factory meets local legal requirements.

Evidence Examined;  
 Worker, and management interviews  
 Personnel files (health records, labor contracts, recruitment records etc) review.  
 Discrimination Policy  
 Mobbing Policy  
 Policy For The Prevention Of Discrimination, Harassment And Maltreatment

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) 9%

Representation of women in supervisory roles (ratio of women workers to women supervisors) 0%

Three most common nationalities in managerial and supervisory roles Turkish

## 8. Regular employment is provided

### 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	Not Addressed
---	---------------

## Management systems

### Explanation for management systems grades

1. Policies and Procedures – Graded as “Some Improvements Recommended”  
 The facility has established internal rules and regulations to govern employment practices. Employees are able to resign from their positions and the facility may terminate employment in accordance with legal requirements, including providing notice and compensation where applicable, without imposing any unlawful penalties. A Quality Management Responsible has been formally appointed as the Social Compliance Representative.  
 However, some improvements are recommended due to the absence of a documented process to ensure the regular review and updating of policies and procedures.

2. Resources – Graded as “Some Improvements Recommended”  
 The Quality Management Responsible has been formally assigned as the Social Compliance Representative, with responsibilities defined in writing.  
 Some improvements are recommended due to the lack of a documented process to ensure periodic review and updating of policies and procedures.

3. Training and Communication – Graded as “Some Improvements Recommended”  
 Regular social compliance trainings covering ETI Base Code topics are delivered by the Social Compliance Representative. The most recent training was conducted in December 2025.  
 Improvements are recommended as there is no formal documented process to ensure periodic updating of training content and no established system to measure employees’ awareness of social compliance topics.

4. Monitoring – Graded as “Not Addressed”  
 This area is graded as Not Addressed because the facility has not implemented a formal monitoring or internal audit mechanism to assess the effectiveness of procedures in relation to its Social Compliance Policy, Human Rights Policy and Workplace Requirements, nor to evaluate ETI Base Code implementation.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 7](#)

[Code area 8.A →](#)

**8. Regular employment is provided**

8.A Provide a written contract or other bindi...	Local law Base code	NC <a href="#">ZAF601260403</a>
8.A Provide a written contract or other bindi...	Local law Base code	NC <a href="#">ZAF601260406</a>

**Systems and evidence examined to validate this code section**

- 8.A. Written employment contracts are issued to all workers in line with labour and social security legislation governing standard employment relationships. However, improvements are required regarding contract content (please refer to the related finding).
- 8.B. Facility management demonstrates awareness of recruitment processes and evaluates these processes in line with applicable legal and ethical standards.
- 8.C. Recruitment practices are monitored to ensure compliance with legal obligations and ethical employment principles.
- 8.D. No non-standard or informal employment arrangements were identified at the facility.
- 8.E. All employees are employed on a full-time basis under open-ended employment contracts.
- 8.F. No irregular or undeclared employment practices were observed.
- 8.G. The facility does not engage in any apprenticeship or trainee employment practices.
- 8.H. The facility complies with all other applicable legal requirements under Code Area 8.

Evidence Examined;  
 Recruitment Procedure  
 Social Compliance Policy  
 Human Rights Policy  
 26 sampled employees' personnel files  
 Employee interviews  
 Management interviews

# Findings: non-compliances

ZAF601260403

Non-compliance

Due 2026-02-07

**Code area**

8 Regular employment is provided

**Status**

Open\*

**Workplace requirement**

8.A Provide a written contract or other binding agreement that specifies the terms and conditions of employment, that meet all legal requirements, in a language workers can understand.

**Time given to resolve**

30 days

**Issue title**

524 - Systemic occurrence of workers not being given a copy of their contracts or letter of appointment (including digital copy)

**Verification method**

Desktop audit

**Description**

Employees were not given a copy of their employment contracts. / Çalışanlara iş sözleşmelerinin 1 nüshası verilmemiştir.

**Area of non-compliance/non-conformance**

Local law

Base code

**Corrective and preventative actions**

The facility shall ensure that a copy of employees' employment contracts are provided to employees. / Çalışanlara iş sözleşmelerinin 1 nüshasının verilmesi sağlanacaktır.

[← Code area 8](#)

[Code area 8.A →](#)

**Local law reference**

LABOR LAW, Law No. 4857, Employment Contract, Types and Termination Definition and Form Article 8 - An employment contract is a contract in which one party (the employee) undertakes to perform work in a dependent manner, and the other party (the employer) undertakes to pay wages. Unless otherwise specified in the Law, an employment contract is not subject to a specific form. Employment contracts with a duration of one year or more must be made in writing. These documents are exempt from stamp duty and all kinds of taxes and fees. In cases where a written contract is not made, the employer is obliged to provide the employee, within a maximum of two months, with a written document indicating the general and specific working conditions, daily or weekly working hours, basic wage and any wage supplements, wage payment period, the duration of the contract if it is for a fixed term, and the provisions that the parties must comply with in case of termination. / İŞ KANUNU, 4857 , İş Sözleşmesi, Türleri ve Feshi Tanım ve şekil Madde 8 - İş sözleşmesi, bir tarafın (işçi) bağımlı olarak iş görmeyi, diğer tarafın (işveren) da ücret ödemeyi üstlenmesinden oluşan sözleşmedir. İş sözleşmesi, Kanunda aksi belirtilmedikçe, özel bir şekle tâbi değildir. Süresi bir yıl ve daha fazla olan iş sözleşmelerinin yazılı şekilde yapılması zorunludur. Bu belgeler damga vergisi ve her çeşit resim ve harçtan muaftır. Yazılı sözleşme yapılmayan hallerde işveren işçiye en geç iki ay içinde genel ve özel çalışma koşullarını, günlük ya da haftalık çalışma süresini, temel ücreti ve varsa ücret eklerini, ücret ödeme dönemini, süresi belirli ise sözleşmenin süresini, fesih halinde tarafların uymak zorunda oldukları hükümleri gösteren yazılı bir belge vermekle yükümlüdür.

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**ZAF601260406****Non-compliance**

Due 2026-02-07

**Code area**

8 Regular employment is provided

**Status**

Open\*

[← Code area 8](#)[Code area 8.A →](#)

**Workplace requirement**

8.A Provide a written contract or other binding agreement that specifies the terms and conditions of employment, that meet all legal requirements, in a language workers can understand.

**Time given to resolve**

30 days

**Issue title**

525 - Inadequate contracts in place, i.e. missing critical elements such as job description, wages (regular and overtime), hours of work (including overtime), notice period etc.

**Verification method**

Desktop audit

**Description**

26 employees labor contracts were reviewed 6 out of 20 employees' employment contracts do not include agreed-upon wages or the signature of the employer/representative. /26 çalışanın iş sözleşmeleri incelenmiştir. 26 örneklem çalışandan 6sının iş sözleşmelerinde anlaşılan ücretler ve işveren/vekilli imzası bulunmamaktadır.

**Area of non-compliance/non-conformance**

Local law

Base code

**Corrective and preventative actions**

The facility shall ensure that labor contracts include agreed-upon wages or the signature of the employer/representative. / Tesis, iş sözleşmelerinin kararlaştırılan ücretleri veya işveren/temsilcinin imzasını içermesini sağlamalıdır.

**Local law reference**

LABOR LAW, Law No. 4857, Employment Contract, Types and Termination Definition and Form Article 8 - An employment contract is a contract in which one party (the employee) undertakes to perform work in a dependent manner, and the other party (the employer) undertakes to pay wages. Unless otherwise specified in the Law, an employment contract is not subject to a specific form. Employment contracts with a duration of one year or more must be made in writing. These documents are exempt from stamp duty and all kinds of taxes and fees. In cases where a written contract is not made, the employer is obliged to provide the employee, within a maximum of two months, with a written document indicating the general and specific working conditions, daily or weekly working hours, basic wage and any wage supplements, wage payment period, the duration of the contract if it is for a fixed term, and the provisions that the parties must comply with in case of termination. / İŞ KANUNU, 4857 , İş Sözleşmesi, Türleri ve Feshi Tanım ve şekil Madde 8 - İş sözleşmesi, bir tarafın (işçi) bağımlı olarak iş görmeyi, diğer tarafın (işveren) da ücret ödemeyi üstlenmesinden oluşan sözleşmedir. İş sözleşmesi, Kanunda aksi belirtilmedikçe, özel bir şekle tâbi değildir. Süresi bir yıl ve daha fazla olan iş sözleşmelerinin yazılı şekilde yapılması zorunludur. Bu belgeler damga vergisi ve her çeşit resim ve harçtan muaftır. Yazılı sözleşme yapılmayan hallerde işveren işçiye en geç iki ay içinde genel ve özel çalışma koşullarını, günlük ya da haftalık çalışma süresini, temel ücreti ve varsa ücret eklerini, ücret ödeme dönemini, süresi belirli ise sözleşmenin süresini, fesih halinde tarafların uymak zorunda oldukları hükümleri gösteren yazılı bir belge vermekle yükümlüdür.

[← Code area 8](#)

[Code area 8.A →](#)

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[← Code area 8](#)

[Code area 8.A →](#)

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Audit company:  
TUV Rheinland (TUEV Rheinland)

Audit reference:  
ZAA600176921

Start Date:  
2025-12-25

End Date:  
2025-12-26

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	0.84%

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

### Management systems

**Develop and maintain relevant policies and procedures to ensure workplace requirements are met**      Some Improvements Recommended

**Appoint a manager with sufficient seniority who is responsible for implementing procedures**      Some Improvements Recommended

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

**Monitor the effectiveness of procedures to meet policy and workplace requirements**      Not Addressed

## Management systems

### Explanation for management systems grades

1. Policies and Procedures – Graded as “Some Improvements Recommended”  
The facility engages client-approved subcontractors for certain production processes, including printing and embroidery. No homeworkers are used. Existing policies also cover non-employee workers.  
However, some improvements are recommended as current policies do not clearly define procedures to be followed when non-employee workers are required to work on-site.
2. Resources – Graded as “Some Improvements Recommended”  
The Human Resources Responsible manages recruitment processes. The Quality Management Responsible has been formally appointed as the Social Compliance Representative, with responsibilities documented in writing.  
Some improvements are recommended due to the absence of a documented process to ensure periodic review and updating of policies and procedures.
3. Training and Communication – Graded as “Some Improvements Recommended”  
Regular social compliance trainings covering ETI Base Code topics are delivered by the Social Compliance Representative. The most recent training was conducted in December 2025.  
Improvements are recommended as there is no formal documented process to ensure periodic updating of training content and no established system to measure employees’ awareness of social compliance topics.
4. Monitoring – Graded as “Not Addressed”  
This area is graded as Not Addressed because the facility has not implemented a formal monitoring mechanism to evaluate the effectiveness of procedures in relation to workplace requirements under this Code Area.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
8.A. Sub-contracting and homeworkers are used responsibly	8.A.B Maintain up-to-date records relating to...	Base code	NC <a href="#">ZAF601260409</a>

[← Code area 8](#)

[Code area 9 →](#)

**Systems and evidence examined to validate this code section**

8.A.A Sub-contracting is used responsibly. There was no subcontractor inside and There was no homeworkers.

8.A.B The facility has many subcontractors approved by clients for the production. Printing, embroidery, processes were outsourced to subcontractors. Improvement needed for monitoring subcontractors (Refer to finding)

8.A.C There was no homeworkers.

8.A.D The facility meets other legal requirements regarding code area 8.A.

Evidence Examined;

Subcontractor list,

Subcontractor Approval Criteria Procedure

Site Tour,

Management and worker interview

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# Findings: non-compliances

ZAF601260409

Non-compliance

Due 2026-03-09

## Code area

8.A Sub-contracting and homeworkers are used responsibly

## Status

Open\*

## Workplace requirement

8.A.B Maintain up-to-date records relating to sub-contracted work, and have systems in place to assess working conditions at sub-contracted sites.

## Time given to resolve

60 days

## Issue title

970 - No/ inadequate systems in place to assess working conditions at sub-contracted sites

## Verification method

Follow up audit

## Description

The company has established a Subcontractor Approval Criteria Procedure, but there is no system in place to review the social compliance performance of its subcontractors. / İşletme Alt Yüklenici Onay Kriterleri Prosedürü oluşturmuştur ancak işletmede alt yüklenicilerin sosyal uygunluk performanslarını inceleyen bir sistem bulunmamaktadır.

## Area of non-compliance/non-conformance

Base code

## Corrective and preventative actions

The facility shall ensure that subcontractors social performance are monitored. /Tesis, taşeronların sosyal performansının izlenmesini sağlamalıdır.

\* PDF generated at 16:34 (UTC) on 08 Jan 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 8.A](#)

[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  
 Nil. There was no homeworkers.

#### Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No  
 No, There was no subcontractor on-site. The facility has subcontractors approved by clients. Embroidery, piece printing processes were outsourced to subcontractors

Are any sub-contractors used? Yes

<b>Sub-contractor 1</b>	<b>Processes subcontracted</b>	EMBROIDERY
	<b>Name of factory</b>	NİRVANA NAKIŞ BASKI SAN.TİC.LTD.ŞTİ.
	<b>Address</b>	YENİBOSNA MERKEZ MAH. YILDIRIM BEYAZIT CAD. NO:268/2 İSTANBUL
	<b>Dates used</b>	01.08.025

<b>Sub-contractor 2</b>	<b>Processes subcontracted</b>	PIECE PRINTING
	<b>Name of factory</b>	ÖZGÜN EMPİRME BASKI SANAYİ VE TİCARET LİMİTED ŞİRKETİ
	<b>Address</b>	Oruç Reis Sokak Nilteks Apt. 18 / 2 Yenibosna Merkez Mah. İSTANBUL
	<b>Dates used</b>	01.08.025

[← Code area 8.A](#)

[Code area 9 →](#)

## 9. No harsh or inhumane treatment is allowed

### Management systems

**Develop and maintain relevant policies and procedures to ensure workplace requirements are met**      Some Improvements Recommended

**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**      Not Addressed

## Management systems

### Explanation for management systems grades

1. Policies and Procedures: it is graded as 'Some Improvements Recommended'  
 The facility has policy and procedure for the prohibition of harassment and abuse for its internal implementation. It mentioned that employees could report complaints through the HR, employee representatives, grievance boxes, QR Code published onsite regarding harassment and abuse. If no mutual resolution was made within an appropriate time, the employees could file their complaints with the local authority or court of law.  
 Quality Management responsible was assigned as social compliance representative. Some Improvements are recommended due to there was not written process regarding to ensure that policies were updated.
2. Resources : It is graded as 'Some Improvements Recommended'  
 The Quality Management Responsible has been formally assigned as the Social Compliance Representative, with responsibilities defined in writing.  
 Nine worker representatives have been democratically elected: three for piece fabric production, three for yarn production and three for garment production. Elections for piece fabric and yarn production were held on 09.01.2025, and for garment production on 25.09.2025.  
 The facility has a grievance mechanism with procedure, grievance boxes, worker representatives and open door policy.  
 The worker representatives discuss with the facility management anytime on labor issues or concerns.  
 Some Improvements Recommended due to there was not written process regarding revision of procedures in case any changes in the facility and insufficient feedback for grievance solutions.
3. Training and Communication: It is graded as 'Some Improvements Recommended'  
 Regular social compliance trainings covering ETI Base Code topics are delivered by the Social Compliance Representative. The most recent training was conducted in December 2025.  
 Improvements are recommended as there is no formal documented process to ensure that training content is periodically updated and no structured system to assess employees' awareness of social compliance topics.
4. Monitoring: It is graded as 'Not Addressed'  
 It is graded as Not Addressed due to the facility did not have process to measure effectiveness of procedures to meet its social compliance policy and human rights policy and Workplace Requirements. There was no internal monitoring process regarding ETI Base Code implementation.

## Summary of findings

[← Code area 8.A](#)

[Code area 10.A →](#)

Code area	Workplace requirement	Area of NC	Finding
9. No harsh or inhumane treatment is allowed	9.E Ensure appropriate training for workers a...	Base code	NC <a href="#">ZAF601260410</a>
	9.H Implement a formal process for workers to...	Base code	NC <a href="#">ZAF601260405</a>

[← Code area 8.A](#)

[Code area 10.A →](#)

**Systems and evidence examined to validate this code section**

- 9.A. The facility's Social Compliance Procedures clearly state that physical punishment, threats of violence, sexual or verbal harassment and any form of intimidation are strictly prohibited.
- 9.B. Company procedures explicitly prohibit physical abuse, threats, harassment and any form of inhumane or degrading treatment. All employees have received training on these policies.
- 9.C. A Workplace Disciplinary Regulation has been formally established and applies to all employees across the facility.
- 9.D. The facility does not provide worker accommodation. Transportation services are subject to regular monitoring.
- 9.E. Employees have received training on the facility's social compliance policies; however, improvements are required to enhance employees' awareness of these trainings (refer to finding).
- 9.F. Suggestion boxes are installed throughout the factory. In addition, workers can submit complaints or suggestions anonymously via a QR code system displayed on notice boards. The Suggestion and Complaint Procedure ensures protection against retaliation.
- 9.G. No body, bag or personal searches are conducted when employees enter, leave or are present in the workplace.
- 9.H. Formal grievance mechanisms are in place, including grievance boxes, a QR code reporting system and worker representatives. However, improvements are required regarding feedback on grievance resolution (refer to finding).
- 9.I. The facility complies with all other applicable legal requirements under Code Area 9.

Evidence Examined;  
 Social Compliance Policy  
 Human Rights Policy  
 Disciplinary Rules  
 Open Door Policy  
 Individual And Collective Suggestion/Complaint System  
 Mobbing Policy  
 Policy For The Prevention Of Discrimination, Harassment And MalTreatment  
 Suggestion-Complaint Policy  
 QR Code -grievance evaluations  
 Site Tour,  
 Management Interview,  
 Worker Interview

# Findings: non-compliances

ZAF601260410

Non-compliance

Due 2026-04-08

## Code area

9 No harsh or inhumane treatment is allowed

## Status

Open\*

## Workplace requirement

9.E Ensure appropriate training for workers at all levels in roles where risk has been identified and those with relevant supervisory or administrative responsibilities, to prevent harsh or inhumane treatment in the workplace. Have systems in place to monitor the understanding/implementation of the training.

## Time given to resolve

90 days

## Verification method

Desktop audit

## Issue title

943 - There is no mechanism to monitor understanding and implementation of training to prevent harsh or inhumane treatment, or it is inadequate

## Area of non-compliance/non-conformance

Base code

## Description

The facility provided social compliance training to employees. However, there was not any system to monitor understanding and implementation of training. / Tesis, çalışanlarına sosyal uygunluk eğitimi verdi. Ancak, eğitimin anlaşılması ve uygulanmasının izlenmesine yönelik herhangi bir sistem yoktu.

## Corrective and preventative actions

The facility shall ensure that mechanism is set to monitor understanding and implementation of training. / Tesis, eğitimin anlaşılması ve uygulanmasının izlenmesine yönelik bir mekanizmanın kurulmasını sağlamalıdır.

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ZAF601260405

Non-compliance

Due 2026-03-09

## Code area

9 No harsh or inhumane treatment is allowed

## Status

Open\*

[← Code area 9](#)

[Code area 10.A →](#)

**Workplace requirement**

9.H Implement a formal process for workers to be able report grievances (concerns, complaints, or problems) without fear of retaliation. The grievance mechanism should be legitimate, accessible, predictable, equitable, transparent, rights-compatible, continuously improving and based on engagement and dialogue.

**Time given to resolve**

60 days

**Verification method**

Follow up audit

**Issue title**

588 - Workers report that grievances are not satisfactorily addressed and resolution is not communicated

**Area of non-compliance/non-conformance**

Base code

**Description**

There was no effective grievance system to notify employees of the solutions/review results of complaints. / Şikayetlerin çözümlerinin/inceleme sonuçlarının çalışanlara bildirildiği efektif bir sistem bulunmamaktadır.

**Corrective and preventative actions**

The facility shall ensure that an effective grievance system to notify employees of the solutions/review results of complaints is set in the facility. / Tesis, şikayetlerin çözümlerini/inceleme sonuçlarını çalışanlara bildirmek için tesiste etkili bir şikayet sistemi kurulmasını sağlayacaktır.

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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
What type of grievance mechanism(s) are available?	There was grievance procedure, grievance boxes, worker representatives and whistleblowing system that employees could raise their grievances anonymously via QR code published on Notice board.
Number of grievances raised in the last 12 months	12
Number of grievances resolved in the last 12 months	1

## 10.A. Environment 2-Pillar

### Management systems

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

[← Code area 9](#)

## Management systems

### Explanation for management systems grades

1. Policies and Procedures – Graded as “Some Improvements Recommended”  
 The facility has established an Environmental Procedure. The Social Compliance Representative has also been appointed as the Environmental Responsible within the facility. In addition, an external environmental consultant regularly visits the site to support ongoing environmental compliance activities.  
 However, some improvements are recommended due to the absence of a documented process to ensure the regular review and updating of environmental policies and procedures.
  
2. Resources – Graded as “Some Improvements Recommended”  
 The facility is supported by an external environmental consultant. Required regulatory approvals are in place, including an Environmental Impact Assessment (EIA) Exemption Letter, Environmental Permit Exemption Letter and sewage connection permit.  
 Some improvements are recommended due to the lack of a documented procedure to revise environmental policies and procedures in response to operational changes.
  
3. Training and Communication – Graded as “Some Improvements Recommended”  
 Regular social compliance trainings covering ETI Base Code topics are delivered by the Social Compliance Representative. The most recent training was conducted in December 2025.  
 Improvements are recommended as there is no formal documented process to ensure periodic updating of training content and no structured system to assess employees’ awareness of social compliance topics.
  
4. Monitoring – Graded as “Fundamental Improvements Required”  
 An external environmental consultant conducts regular site visits to monitor environmental compliance and ongoing implementation.  
 However, fundamental improvements are required due to deficiencies identified in waste storage arrangements, including the lack of an appropriate and compliant waste storage area.

## Summary of findings

Code area	Workplace requirement	Area of NC	Finding
10.A. Environment 2-Pillar	10.A.B Comply with relevant local, regional a...	Local law	NC <a href="#">ZAF601260404</a>

[← Code area 9](#)

**Systems and evidence examined to validate this code section**

10.A.A Environmental management and improvement activities are monitored by the Social Compliance Representative in line with applicable local regulations. The facility is also supported by an external environmental consultant.

10.A.B The facility has established an Environmental Policy and holds an Environmental Permit and an Environmental Impact Assessment (EIA) Exemption Letter. A wastewater discharge connection permit is also in place. (Please refer to the related finding.)

10.A.C An external contracted environmental consultant is engaged to monitor compliance with environmental legislation and regulatory requirements.

10.A.D No prohibited or restricted chemicals were identified in use at the facility.  
Evidence Examined;

Document Control (Hazardous Waste Liability Insurance - Valid until 13.06.2026, Industrial Waste Management Plan, Sewer Connection Permit, Monthly Activity Report by environmental consultant -Latest date: 8.12.2025, Waste disposal records, waste contracts)

Management interview,

Worker Interview

Site tour.

[← Code area 9](#)

# Findings: non-compliances

ZAF601260404

Non-compliance

Due 2026-02-07

**Code area**

10.A Environment 2-Pillar

**Status**

Open\*

**Workplace requirement**

10.A.B Comply with relevant local, regional and national laws or regulations, and have the correct documentation or permits, including for resource use (e.g. water, energy, material) and waste disposal.

**Time given to resolve**

30 days

**Verification method**

Follow up audit

**Issue title**

974 - A systemic breach of a local law that could cause damage to the environment (relating to Code Area 10.A: Environment 2-Pillar but which cannot be captured under another Workplace Requirement)

**Area of non-compliance/non-conformance**

Local law

**Description**

The facility does not have a proper waste storage area for hazardous and non-hazardous waste. / İşletmede tehlikeli ve tehlikesiz atıklar için oluşturulmuş uygun bir atık alanı bulunmamaktadır.

**Corrective and preventative actions**

The facility shall ensure that proper waste storage area for hazardous and non-hazardous waste are available in the facility. / Tesis, tehlikeli ve tehlikesiz atıklar için uygun atık depolama alanlarının tesis içerisinde bulunmasını sağlamalıdır.

[← Code area 10.A](#)

**Local law reference**

WASTE MANAGEMENT REGULATION, ARTICLE 13 – (1) Wastes are temporarily stored at the place where they are produced, in accordance with the criteria determined according to their types. (2) Wastes that are temporarily stored after being classified according to their characteristics shall have the label indicating whether they are hazardous or non-hazardous waste, the waste code, the amount of waste stored, and the storage date. (3) Wastes shall be temporarily stored in a way that prevents them from reacting with each other. (4) The temporary storage of wastes shall be carried out within the boundaries of the facility/organization where the waste is produced. (5) A temporary storage permit shall be obtained from the provincial directorate for temporary storage areas. If there is a change in the temporary storage area, the temporary storage permit shall be renewed. (6) Municipal waste, packaging waste, and medical waste temporary storage areas/containers are exempt from temporary storage permits. (7) The principles regarding temporary storage areas shall be determined by the Ministry. / ATIK YÖNETİMİ YÖNETMELİĞİ, MADDE 13 – (1) Atıklar üretildikleri yerde türlerine göre belirlenmiş kriterlere uygun şekilde geçici depolanır. (2) Özelliğine göre sınıflandırılarak geçici depolanan atığın üzerinde tehlikeli ya da tehlikesiz atık ibaresi, atık kodu, depolanan atık miktarı ve depolama tarihi bulunur. (3) Atıklar birbirleriyle reaksiyona girmeyecek şekilde geçici depolanır. (4) Atıkların geçici depolanması işlemi atığın üretildiği tesis/kuruluş sınırları içinde yapılır. (5) Geçici depolama alanları için il müdürlüğünden geçici depolama izni alınır. Geçici depolama alanında değişiklik olması halinde geçici depolama izni yenilenir. (6) Belediye atığı, ambalaj atığı ve tıbbi atık geçici depolama alanı/konteynerleri geçici depolama izninden muaftır. (7) Geçici depolama alanlarına ilişkin esaslar Bakanlıkça belirlenir.

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[← Code area 10.A](#)

## 10.A. Environment 2–Pillar

### Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?

No

Does the site have any valid environmental or energy management certificates?

The facility has EIA exemption letter and environmental exemption letter.

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



[ZAA600176921\\_TURKEY\\_U  
nity Tekstil Orme Kumas San  
Tic AS\\_25122025\\_Social  
Audit\\_Photo record.pdf](#)



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