

Sedex Members Ethical Trade Audit Report

Version 7



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Audit content

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

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

2-pillar audits include:

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

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

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

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

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

Audit details

Site details

Sedex site reference	ZS412765230	Site name	KUCUKER TEKSTIL SANAYI TICARET ANONIM SIRKETI
Business name	Kucuker Tekstil Sanayi ve Ticaret A.S.	Site address	20170 GÜZELKÖY MAHALLESİ 233 SOKAK NO:4 PAMUKKALE, Denizli, TR

Audit details

Sedex company reference	ZC412659598	Auditor company name	SGS Turkey
Audit company address	Baglar Mah. Osmanpasa Caddesi No. 95 Is Istanbul Plaza, Günesli, Istanbul, TR, 34209		
Date of audit	2025-09-15	Audit conducted by	Gokhan Murk
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics		
Time in and out	Day 1	Day 2	Day 3
	In 09:00	In 09:00	In 09:00
	Out 18:00	Out 18:00	Out 16:00
Audit type	Full initial		
Was the audit announced?	Semi announced		

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Was the Sedex SAQ available for review? Yes

Who signed and agreed CAPR? Merve Turan / Kalite Yönetim Temsilcisi // Quality Management 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	Sendika bulunmamaktadır. // There is no union.		
Reason for absence during the audit	Sendika bulunmamaktadır. // There is no union.		
Reason for absence at the closing meeting	Sendika bulunmamaktadır. // There is no union.		

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)

Denetim yarı haberli yapılmıştır (15.09-03.10.2025). // The audit took place semi-announced (15.09-03.10.2025).

Lead auditor

Gokhan Murk

APSCA Number

21703624

Additional auditor

AYTEK YILMAZ

APSCA Number

32200536

Date of declaration

2025-09-17

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Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	Merve Turan
Title	Kalite Yönetim Temsilcisi // Quality Management Representative
Date of declaration	2025-09-17

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
1.A. Responsible recruitment and entitlement to work	1.A.D Include appropriate requirements and pr...	Base code	NC ZAF601111983
	1.A.G Undertake due diligence to understand t...	Local law Base code	NC ZAF601111972
3. Working conditions are safe and hygienic	3.B Conduct risk assessments regarding the po...	Base code	NC ZAF601111973
	3.H Where identified as necessary to reduce r...	Local law Base code	NC ZAF601111974
	3.K Ensure that all premises are safe and hav...	Local law Base code	NC ZAF601111971
	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF601111976
	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF601111981
	3.L Implement effective processes to manage f...	Local law	NC ZAF601111982
	3.M Ensure all machinery is installed, mainta...	Local law Base code	NC ZAF601111977
	3.O Implement an appropriate electrical safet...	Local law Base code	NC ZAF601111975
	3.O Implement an appropriate electrical safet...	Local law Base code	NC ZAF601111978
9. No harsh or inhumane treatment is allowed	9.H Implement a formal process for workers to...	Base code	NC ZAF601111979
10.C. Business ethics	10.C.E Provide appropriate business ethics tr...	Base code	NC ZAF601111980

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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				
10.C. Business ethics				

 Not addressed

 Fundamental improvements required

 Some improvements recommended

 Robust management systems

Site details

Company and site details

Sedex company reference	ZC412659598	
Sedex site reference	ZS412765230	
Company name	Kucuker Tekstil Sanayi ve Ticaret A.S.	
Business ownership type	GOODS	
Site name	KUCUKER TEKSTIL SANAYI TICARET ANONIM SIRKETI	
Site name in local language	Küçüker Tekstil san. tic. a.ş.	
GPS location	GPS address	Kucuker Tekstil Sanayi ve Ticaret A.S.
	Coordinates	37.810756496346194, 29.161754037614298
Is the worksite in a remote location, far from habitation?	Yes The site is km distance to the nearest hospital	
Site contact	Contact name	Merve Turan
	Job title	Quality Management Representative
	Phone number	0090 258 267 15 16
	Email	dozturk@kucuker.com

[← Management systems](#)

[Worker analysis →](#)

Company and site details

Applicable business and other legally required business license numbers and documents

- Workplace opening and operating permit: 2006/9 - 04.08.2006
- Chamber of trade register: 3161 - 12.02.2024/Register number: 10881
- Journal of trade: 278/41 - 30.12.2017
- Building occupancy permits: 0003/02.05.2000, 437/11 - 21.06.2000, 005 - 30.12.1999
- Building register certificates: EBYYKK9A/01.07.2019, R99TAHDP/01.07.2019, G2ZLH3HD/01.07.2019, TSBHG212/01.07.2019, PSNDV49L/01.07.2019, GATHVUVD/01.07.2019, JB6P7L7H/01.07.2019, L5682N1K/01.07.2019, A4HZPFRK/01.07.2019, FJUFZE6J/01.07.2019, DHNPNY1C/01.07.2019, CJYYM4F5/01.07.2019
- Tax letter: 6040015667
- Fire permit: 07/2018
- Environmental permit: 224845410.0.1/04.04.2024 (valid to 04.04.2029)

Site activities

Site function	Finished Product Supplier	
Site activities	Primary	Manufacture of other textiles n.e.c.
	Secondary	
	Other	
Product type	<p>Towel, bath robe, home textiles manufacturer.</p> <p>Machine-equipment layout:</p> <p>Weaving: 60 weaving looms, 2 quality control machines, 3 moisture machines, 3 rewinding machines, 11 moving cleaners</p> <p>Warping, sizing: 2 conic warping machines, 2 serial warping machine, 2 sizing machines</p> <p>Sewing: 125 sewing machines, 7 button-hole machines, 7 button sewing machines, 4 spreading machines, 4 lengthwise sewing machines, 4 full-automatic across sewing machines, 3 straight knives, 2 metal detectors, 4 bar tack machines, 3 full-automatic home textile sewing machines</p> <p>Rewinding: 11 re-winding machines</p> <p>Dye house:</p> <p>6 dock rolling machines, 1 velvet brushing machine, 33 dyeing machines, 3 drying machines, 6 stenters, 8 foulard machines, 10 equalizers, 3 calendars, 1 brushing machine, 1 sanforizing machine, 5 bleaching machines, 5 printing machines, 2 steaming machines, 3 digital printing machines</p>	
Process overview	Warping, sizing, weaving, knitting, yarn-dyeing, fabric dyeing, printing, cutting, sewing, quality control, packing, shipment.	
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour	

Site scope

Is the audited site a physically continuous area?	Yes
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[Worker analysis →](#)

Site scope

What is the area of audited site to its boundary? 53148m²

Building 1	Last construction works on site	2000
	If building is shared, provide details	The building is not shared.
	Number of floors	3
	Description of floor activities	Floor 0: Offices Floor 1: Offices Floor 2: Offices Floor 3: Offices, lunch hall (adjacent to the production building)
Building 2	Last construction works on site	2000
	If building is shared, provide details	The building is not shared.
	Number of floors	2
	Description of floor activities	Floor 0: Production (dye houses, print department, weaving department, yarn & greige fabric warehouse, toilets) Floor 1: Production (sewing department, infirmary, toilets, changing rooms, finished product warehouse, accessory 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

[← Site details](#)

[Worker analysis →](#)

Site scope

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 company serves the employees with transportation provided by contracted company.

Work patterns

Approximate workers on site per month (% of peak)	January	75-90%	February	75-90%
		March	75-90%	April
	May	75-90%	June	75-90%
	July	75-90%	August	75-90%
	September	75-90%	October	75-90%
	November	75-90%	December	50-75%

Is there any night shift work at the site? Yes
3 shift working system and permanent daytime working patterns in place:
The shift pattern: 08.00-16.00 // 16.00-24.00 // 24.00-08.00 for 6 days a week with Sunday granted as weekly rest day
Permanent daytime working pattern: 08.00-18.15 for the weekdays

Work patterns

What percentage of the workforce, including temporary and agency workers, work during the night shift?

20%

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

The audit took place in daytime. Therefore, other employees couldn't be incorporated into interview sampling.

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?

ISO 50001 (Energy management), Other certification

ISO 9001 (TR014788, 10.07.2028), Oeko-tex STeP (21003141, 31.08.2028), Oeko-tex Standard 100 (11.HTR.89593, 30.06.2026 / 15.HTR.55392, 31.01.2026 / 02.T.2747, 30.11.2025).

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

No

No human rights impact assessment has been implemented.

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

No

No human rights impact assessment has been implemented.

[← Site details](#)

[Worker analysis →](#)

Worker analysis

Gender disaggregated data available Men and women

Worker totals

	Men	Women	Other	Total
Number of workers	708 (57.5%)	523 (42.5%)	- -	1231 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	693 (57.8%)	506 (42.2%)	- -	1199 (97.4%)
Temporary or fixed term employees	0 -	0 -	- -	0 (0%)
Agency or subcontracted workers	6 (33.3%)	12 (66.7%)	- -	18 (1.5%)
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	9 (64.3%)	5 (35.7%)	- -	14 (1.1%)

* % of total workforce

[← Site details](#)

[Worker interviews →](#)

Migrant workers

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

* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from. There is no migrant employees in the company.

Workers by age

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

* % of total workforce

[← Worker analysis](#)

[Worker interviews →](#)

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

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

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Turkish	57%	43%	-	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	708 (57.5%)	523 (42.5%)	- -	1231 (100%)
Salaried workers	0 -	0 -	- -	0 (0%)

* % 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	708 (57.5%)	523 (42.5%)	- -	1231 (100%)
Other	0 -	0 -	- -	0 (0%)

* % of total workforce

If other payment cycle entered, please provide details

There is no other payment cycle applied in the company.

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	17 (63%)	10 (37%)	- -	27
Supervisors or team leaders	60 (80%)	15 (20%)	- -	75
Administrative staff	80 (54.4%)	67 (45.6%)	- -	147

[← Worker analysis](#)

[Worker interviews →](#)

Worker interview summary

Gender disaggregated data available Men and women

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

Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?

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

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

Number and size of group interviews 8 group interviews were made. Each group consisted of 4 attendees in the sessions.

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?

Transport
Other (provide details)

Some employees made complaint on hygiene conditions of the toilets. They advised it would be better if the frequency of the cleaning process increases.

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

Freedom of movement
Pay

Additional comments

None.

Attitude of workers' committee/union representatives

2 employee representatives were interviewed. Both advised they could freely communicate with the employees and transfer their thoughts and demands to the management during regularly held meetings. No prevention effort from the management was reported.

Attitude of managers

Managers were polite and supportive throughout the audit. Full access was given for the site tour, confidential interviews and document review.

Workers interviewed by type

	Total
Permanent workers	50
Temporary or fixed-term employees	0

[← Worker analysis](#)

[Measuring workplace impact →](#)

Workers interviewed by type

Agency or subcontracted workers	1
Seasonal workers	0
Other workers	1
Total number of workers interviewed	52

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	14	18	-	32
Workers interviewed individually	14	6	-	20

Migrant workers interviewed

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

Measuring workplace impact

Gender disaggregated data available Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	1.39%	2.5%	-	3.89%
Last full calendar year (2024)	1.29%	3.2%	-	4.49%
Previous full calendar year (2023)	1.0%	2.0%	-	3.0%

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

Rate of absenteeism (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	0.2%	0.8%	-	1.0%
Last full calendar year (2024)	0.5%	2.5%	-	3.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

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

Accidents are recorded. The most recent accident happened on 04.07.2025.

[← Worker interviews](#)

[Code area 0 →](#)

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

	Men	Women	Other	Total
Last full quarter (90 days)	0.1%	0.0%	-	0.1%
Last full calendar year (2024)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

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

Lost day work cases (per 100 workers)*

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

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

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

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

[← Worker interviews](#)

[Code area 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)	0.0%	0.0%	-	0.0%
Previous full calendar year (2023)	0.0%	0.0%	-	0.0%

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>The facility has got a human resources policy which is implemented through all level of employees. Declared site description prior to the audit was accurate as per document review and site observations. No unethical offer was made by the facility management. Auditor was allowed to conduct and complete the audit. The facility has not bribed or threatened the auditor or in any way induced the auditor to be dishonest.</p> <p>Evidence reviewed:</p> <ul style="list-style-type: none"> - Business license - Human rights policy - Management interview - No deviations from the audit plan - Audit request form - Training records 		

0. Enabling accurate assessment

Data points

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

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

1. Employment is freely chosen

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	<p>Policies and procedures: Policy preventing forced labor established and communicated in the workplace.</p> <p>Resources: Quality management representative assigned officially as the executer of all workplace policies & related procedures. Job role defined with responsibilities, but without authorities and assigned resources.</p> <p>Communication and training: Training provided for the employees but awareness was found insufficient during the interviews.</p> <p>Monitoring: The management implements regular reviews of the policies & procedures but, because of no update method defined, there is no guarantee that ongoing changes will be adapted.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>Employment is freely chosen.</p> <p>No guards present during working hours.</p> <p>Movement of employees at the facility is not prohibited or limited.</p> <p>Employees have free access to toilets and drinkable water.</p> <p>Overtimes are performed on voluntary basis.</p> <p>The factory does not require deposit or withhold employees' ID cards.</p> <p>The factory does not limit the employees' freedom.</p> <p>There is no forced, bonded or involuntary prison labor.</p> <p>Employees are free to leave their employer after reasonable notice.</p> <p>Evidence reviewed:</p> <ul style="list-style-type: none"> - Confirmed with management and employee interviews and facility tour. - Labour contracts. - Company rules and disciplinary rules. - Hiring procedure. - Termination procedure. - Non-forced labor policy. - Resignation & termination records. 		

1. Employment is freely chosen

Data points

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

Does the site utilise any workers who are prisoners? No

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

1.A. Responsible recruitment and entitlement to work

Management systems

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

Robust Management Systems

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

Fundamental Improvements Required

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

Fundamental Improvements Required

Monitor the effectiveness of procedures to meet policy and workplace requirements

Fundamental Improvements Required

Explanation for management systems grades

Policies and procedures:
Responsible recruitment policy established and communicated in the workplace.

Resources:
Quality management representative assigned officially as the executer of all workplace policies & related procedures. Job role defined with responsibilities, but without authorities and assigned resources. Contractor company's employees pay health control service costs themselves. This was not monitored correctly and efficiently.

Communication and training:
Training provided for the employees but awareness regarding the recruitment rules & implementations of the company was found insufficient during the interviews. The employee of the contractor company was not fully aware that cost of health scan must be paid by the employer.

Monitoring:
The management implements regular reviews of the policies & procedures but no because of no update method defined, there is no guarantee that ongoing changes will be adapted.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
1.A. Responsible recruitment and entitlement to work	1.A.D Include appropriate requirements and pr...	Base code	NC ZAF601111983
	1.A.G Undertake due diligence to understand t...	Local law Base code	NC ZAF601111972

Systems and evidence examined to validate this code section

Human resources team in charge of recruitment process.
 The company has got a system in place to verify that all workers are recruited legally and fairly.
 Employees have employment contracts.
 Policies for special employees are in place.
 Fair selection is made in recruitment.
 Employees pay health control check cost. NC raised on this issue.
 No employment agencies and recruitment partners were used.
 Catering service provided by contractor company (Sofra Group).
 Evidence examined:

- Management and employee interviews
- Site tour
- Employment contracts
- Hiring procedure
- Job application forms
- Signed contract with Sofra Group

Findings: non-compliances

ZAF601111983

Non-compliance

Due 2025-10-25

Code area

1.A Responsible recruitment and entitlement to work

Status

Open*

Workplace requirement

1.A.D Include appropriate requirements and protections for children and young workers within service agreements with employment agencies and recruitment partners.

Time given to resolve

30 days

Issue title

961 - Agreements with labour providers or on-site subcontractors do not include sufficient protections for children and young workers

Verification method

Desktop audit

Area of non-compliance/non-conformance

Base code

Description

Yemek servis hizmeti ve yapı işleri hizmeti sunucusu firmalar ile yapılan sözleşmelerde çalışan ve genç işçilere dair ilgili ulusal ve uluslararası şartların uygulanacağı ve gerekmesi halinde koruyucu tedbirler alınacağına dair bağlayıcı madde bulunmamaktadır.

//

There is no binding clause in contracts signed with food service and construction service providers stipulating that relevant national and international conditions regarding employees and young workers will be implemented and that protective measures will be taken if necessary.

Corrective and preventative actions

Alt yükleniciler ile yapılan sözleşmelerde çocuk ve genç işçiler için ilgili koruyucu önlemler ve yasal referanslar bulunmalıdır.

//

Contracts with subcontractors should be designated to include relevant protective measures and legal references for child and young workers.

* PDF generated at 06:57 (UTC) on 25 Sept 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601111972

Non-compliance

Due 2025-11-24

Code area

1.A Responsible recruitment and entitlement to work

Status

Open*

[← Code area 1.A](#)

[Code area 2 →](#)

Workplace requirement

1.A.G Undertake due diligence to understand the type and value of recruitment fees and related costs of recruitment which workers have paid (legal or otherwise, as defined by the ILO and including travel and visa costs). Where international travel takes place, this must include both the departure and destination countries. This due diligence should include interviews or surveys of a sample of workers.

Time given to resolve

60 days

Verification method

Follow up audit

Issue title

823 - No due diligence is undertaken to understand the type and value of recruitment fees and related costs of recruitment which workers have paid (legal or otherwise, as defined by the ILO and including travel and visa costs)

Area of non-compliance/non-conformance

Local law

Base code

Description

Yemek servis hizmeti veren alt yüklenici firma (Sofra Yemek Üretim ve Hizmet A.Ş.) çalışanlarının işe giriş sürecindeki sağlık kontrol masraflarını kendilerinin ödedikleri tespit edilmiştir. İlgili ulusal mevzuata göre, bu masraf çalışana yansıtılamaz.

//

It was detected that employees of the contractor catering service company (Sofra Yemek Üretim ve Hizmet A.S.) pay themselves the health control expenses that arise during recruitment stage. Relevant national legislation mandates that that expense mustn't be paid by the employee.

Corrective and preventative actions

İşe giriş sürecinde ya da işin yürütümü ile ilgili bütün gerekli durumlardaki sağlık kontrollerinin masraflarının işveren tarafından ödenmesine yönelik düzenlemeler hayata geçirilmelidir.

//

Arrangements should be put in place to ensure that the costs of health checks in all necessary situations during the recruitment process or in connection with the execution of the job are covered by the employer.

Local law reference

[← Code area 1.A](#)

[Code area 2 →](#)

Audit company:
SGS Turkey

Audit reference:
ZAA600156373

Start Date:
2025-09-15

End Date:
2025-09-17

6331 Sayılı İş Sağlığı ve Güvenliği Kanunu, Madde 15 – (1) İşveren;

a) Çalışanların işyerinde maruz kalacakları sağlık ve güvenlik risklerini dikkate alarak sağlık gözetimine tabi tutulmalarını sağlar.

b) Aşağıdaki hallerde çalışanların sağlık muayenelerinin yapılmasını sağlamak zorundadır:

1) İşe girişlerinde.

2) İş değişikliğinde.

3) İş kazası, meslek hastalığı veya sağlık nedeniyle tekrarlanan işten uzaklaşmalarından sonra işe dönüşlerinde talep etmeleri hâlinde.

4) İşin devamı süresince, çalışanın ve işin niteliği ile işyerinin tehlike sınıfına göre Bakanlıkça belirlenen düzenli aralıklarla.

(2) Tehlikeli ve çok tehlikeli sınıfta yer alan işlerde çalışacaklar, yapacakları işe uygun olduklarını belirten sağlık raporu olmadan işe başlatılamaz.5

(3) (Değişik birinci cümle: 10/9/2014-6552/17 md.) Bu Kanun kapsamında alınması gereken sağlık raporları işyeri hekiminden alınır. 50'den az çalışanı bulunan ve az tehlikeli işyerleri için ise kamu hizmet sunucuları veya aile hekimlerinden de alınabilir. Raporlara itirazlar Sağlık Bakanlığı tarafından belirlenen hakem hastanelere yapılır, verilen kararlar kesindir.6

(4) Sağlık gözetiminden doğan maliyet ve bu gözetimden kaynaklı her türlü ek maliyet işverence karşılanır, çalışana yansıtılamaz.

(5) Sağlık muayenesi yaptırılan çalışanın özel hayatı ve itibarının korunması açısından sağlık bilgileri gizli tutulur.

/

6331 Occupational Health and Safety Law, Clause 15 – (1) The employer;

a) It ensures that employees are subject to health surveillance by taking into account the health and safety risks they will be exposed to in the workplace.

b) It has to ensure that the health examinations of the employees are carried out in the following cases:

1) At their employment.

2) In job change.

3) In case of their request on their return to work after repeated absences from work due to work accident, occupational disease or health.

4) During the continuation of the work, at regular intervals determined by the Ministry according to the nature of the employee and the work and the danger class of the workplace.

(2) Those who will work in dangerous and very dangerous jobs cannot be employed without a medical report stating that they are suitable for the job they will do. (one)

(3) (Amended first sentence: 10/9/2014-6552/17 art.) Health reports to be obtained within the scope of this Law are obtained from the workplace physician. Less dangerous and less dangerous

For workplaces, it can also be obtained from public service providers or family physicians. Objections to the reports are made to the referee hospitals determined by the Ministry of Health, the decisions made are final. (2nd)

(4) The costs arising from the health surveillance and any additional costs

arising from this surveillance are borne by the employer and cannot be reflected to the employee.

(5) Health information is kept confidential in order to protect the private life and reputation of the employee who has undergone a medical examination.

* PDF generated at 06:57 (UTC) on 25 Sept 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 1.A](#)

[Code area 2 →](#)

Audit company:
SGS Turkey

Audit reference:
ZAA600156373

Start Date:
2025-09-15

End Date:
2025-09-17

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?	Directly
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?	Yes
Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review?	Yes

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? Yes

What recruitment fees and costs do workers pay during the recruitment and employment process? Medical examination, tests or vaccinations

Were recruitment fees or costs identified during worker interviews? Yes

What was the highest total combined amount of recruitment fees and costs paid within the last 12 months by an interviewed worker?	Highest fee paid	1,200
	Currency	TRY
	Nationality	Turkish
	Gender	Male
	Additional comments	Catering contractor company employees pay health control expense during recruitment stage. The employees of the main auditee don't pay that expense.

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

Management systems

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

Robust Management Systems

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

Some Improvements Recommended

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

Some Improvements Recommended

Monitor the effectiveness of procedures to meet policy and workplace requirements

Some Improvements Recommended

Explanation for management systems grades

Policies and procedures:
Policy preventing forced labor established and communicated in the workplace.
Resources:
Quality management representative assigned officially as the executor of all workplace policies & related procedures. Job role defined with responsibilities, but without authorities and assigned resources.
Communication and training:
Training provided for the employees but awareness was found insufficient during the interviews.
Monitoring:
The management implements regular reviews of the policies & procedures but, because of no update method defined, there is no guarantee that ongoing changes will be adapted.

Summary of findings

[← Code area 1.A](#)

[Code area 3 →](#)

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>No union activity onsite but, worker representation system which is parallel mean with union activity was available.</p> <p>Worker representatives were elected by the employees.</p> <p>Worker representative interview confirmed that no intervention from the management in performing the duty.</p> <p>Meetings are held between representatives and management.</p> <p>The site has stated a freedom of association policy on site included in their code of ethics which is communicated to workers.</p> <p>No evidence was detected to show that top management prevents association of employees or to bargain collectively.</p> <p>Evidence reviewed:</p> <ul style="list-style-type: none"> - Freedom of association policy. - Representative election records. - Documented roles and responsibilities. - Meeting minutes. - Worker interviews. - Management Interviews. 		

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

Data points

Are trade unions allowed by law in the national context?	Yes
Are there any registered trade unions in the workplace?	No
Are they active?	
Does the employer recognise the trade union?	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)?	No worker representative bodies
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?	Not Applicable
Does the membership reflect the nationality composition of the workforce?	Not Applicable
Has there been any industrial action (e.g. strikes, unrest, or cases raised to formal tribunals or labour courts) in the past two years?	No

[← Code area 2](#)

[Code area 3 →](#)

3. Working conditions are safe and hygienic

Management systems

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

Robust Management Systems

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

Fundamental Improvements Required

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

Fundamental Improvements Required

Monitor the effectiveness of procedures to meet policy and workplace requirements

Fundamental Improvements Required

Explanation for management systems grades

Policies and procedures:
OHS policy was established and communicated in the workplace.
Resources:
Quality management representative assigned officially as the executor of all workplace policies & related procedures. Job role defined with responsibilities, but without authorities and assigned resources
Communication and training:
OHS procedures & rules were not known well by the employees and some violations were detected during the site tour which need improvement to eliminate.
Monitoring:
Risk assessment and annual OHS projects prepared but because of regular top management review absence, the management system couldn't be counted as robust.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 2](#)

[Code area 4 →](#)

3. Working conditions are safe and hygienic	3.B Conduct risk assessments regarding the po...	Base code	NC ZAF601111973
	3.H Where identified as necessary to reduce r...	Local law Base code	NC ZAF601111974
	3.K Ensure that all premises are safe and hav...	Local law Base code	NC ZAF601111971
	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF601111976
	3.L Implement effective processes to manage f...	Local law Base code	NC ZAF601111981
	3.L Implement effective processes to manage f...	Local law	NC ZAF601111982
	3.M Ensure all machinery is installed, mainta...	Local law Base code	NC ZAF601111977
	3.O Implement an appropriate electrical safet...	Local law Base code	NC ZAF601111975
	3.O Implement an appropriate electrical safet...	Local law Base code	NC ZAF601111978

Systems and evidence examined to validate this code section

There are no cracks in the walls or structural damage evidence. Structural durability report issued for the building. Health and safety policies were in place and trainings on policies were provided regularly. Emergency action plan was documented and teams were established. Fire extinguishers were placed and clearly marked in the production floor. Fire training and evacuation drills were conducted once a year as per local law. PPE provided to employees for free. The facility had sufficient number of fire extinguishers, which are mounted, marked height of extinguishers were proper. Evacuation plans were posted on walls and match the facility's current layout. OHS training sessions are held as per documents. Lockers area and canteen for workers are available. All areas are sign posted with evacuation routes and emergency exits are free of obstacles.

Infirmery and first aid kits available, the general site is in order and clean, there is drinking water available for workers, there are fire detectors, alarms. Fire systems are installed. Periodical inspection records of pressured equipment, health check reports, OHS training records, risk assessment record, fire equipment (without fire extinguishers) control records were reviewed.

Evidence reviewed:

The company has jobsite doctor and OHS expert.

Legally mandated periodic controls of pressured vessels, lifting-conveying equipment, firefighting system, electricity infrastructure were made. They were made in February 2025. The list of the equipment as follows:

30 chemical storing tanks, industrial rack system, 18 industrial doors, 3 hydraulic pallet trucks, ventilation system in weaving department, 5 accumulators, 5 electricity generators, 8 high temperature dyeing machines (pressured vessel), 8 compressors, 18 yarn dyeing machines, 6 air tanks, 3 steam boilers, security vents, 9 hydrophores, 11 conveyors, 13 cranes, loader, 5 forklifts, 7 benches, 5 machines-robots, fire extinguishing system, 43 fire hoses & 5 hydrants, fire pump, 15 hydraulic carriers, fire water pipe system.

The most recent drinking water analysis was made on 16.06.2025.

Health and safety trainings provided; the last one given on 21.04.2025.

There are 96 certified first aiders in the facility.

The last firefighting and evacuation drill was performed on 25.06.2025.

Emergency preparedness plan was issued to expire on 23.01.2027.

OHS risk assessment issued.

There were first aid kits onsite.

Evacuation plans were available.

Toilets were gender separated

SDS of chemicals used in facility were available.

Indoor working environment condition measurements (noise, illumination, dust, VOC, thermal comfort, vibration for hand-arm & shole body) were made and documented.

Findings: non-compliances

ZAF601111973

Non-compliance

Due 2025-10-25

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.B Conduct risk assessments regarding the potential hazards arising from work. The risk assessment shall be updated whenever processes change and reviewed at regular intervals.

Time given to resolve

30 days

Issue title

152 - Health and safety risk assessment conducted, but not suitable, sufficient and/or documented

Verification method

Desktop audit

Description

Saha turunda kapalı alanda (çözgü bölümünde) kullanıldığı görülen egzozlu forklift kaynaklı İSG zararlarının analiz edilmediği, buna bağlı olarak kullanım sırasında ortama yayılan egzoz gazları için (karbonmonoksit, hidrokarbonlar, azot oksit) ölçüm yapılmadığı tespit edilmiştir.

//

During the site tour, it was detected that the OHS hazards caused by the exhausted forklifts used in a closed area (in the warp section) were not analyzed; accordingly, no measurements were made for the exhaust gases (carbon monoxide, hydrocarbons, nitrogen oxide) emitted into the environment during use.

Corrective and preventative actions

Risk değerlendirmesi olası bütün tehlikeleri gözden geçirmeli, gerekli düzeltici, önleyici tedbirler hayata geçirilmelidir.

//

The risk assessment should review all possible hazards, and necessary corrective and preventive measures should be implemented.

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ZAF601111974

Non-compliance

Due 2025-10-25

Code area

3 Working conditions are safe and hygienic

Status

Open*

[← Code area 3](#)

[Code area 4 →](#)

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

Alt yüklenici inşaat firmasının çalışma alanında metal çatı elemanının mobil vinç ile kaldırıldığı alanda çalışan 1 personelin koruyucu ayakkabı ve baret kullanmadığı tespit edilmiştir; haricindeki personelin bazılarının baret takmadığı görülmüştür.

//

It was detected that one employee working in the area where the metal roof element was being lifted by a mobile crane at the subcontractor construction company's operating area was not wearing protective shoes; besides that some of the other personnel were not wearing safety hats.

Area of non-compliance/non-conformance

Local law

Base code

Corrective and preventative actions

Risk değerlendirmesi ile tespit edilecek bütün koruyucu tedbirler hayata geçirilmeli, koruyucu kişisel donanımın zorunlu bütün alanlarda kullanılmasını sağlayacak tedbirler hayata geçirilmelidir.

//

All protective measures determined through risk assessment must be implemented, and measures must be implemented to ensure the use of protective personal equipment in all mandatory areas.

Local law reference

Kişisel Koruyucu Donanımların İş Yerlerinde Kullanılması Hakkında Yönetmelik, Madde 8 - (1) 5, 6 ve 7 nci maddelerde belirtilen koşulları sağlayan kişisel koruyucu donanımlar, Ek-3'te belirtilen işlerde ve benzeri işlerde, toplu korunma yöntemleri ile risklerin önlenemediği veya tam olarak sınırlandırılmadığı durumlarda kullanılır. Ek-1'de örneği verilen tabloya göre riskler değerlendirilir ve çalışanların sağlık ve güvenliği yönünden kişisel koruyucu donanım kullanılması gereken durumlar belirlenir. İşveren Ek-2'de belirtilen kişisel koruyucu donanımlardan gerekli olanları sağlar. Çalışanların bu kişisel koruyucu donanımları uygun şekilde kullanmaları için her türlü önlemi alır.

(2) Çalışanlar, 6331 sayılı Kanununun 19 uncu maddesine uygun olarak, iş sağlığı ve güvenliği ile ilgili aldıkları eğitim ve işverenin bu konudaki talimatları doğrultusunda kendilerine sağlanan kişisel koruyucu donanımları doğru kullanmakla, korumakla, uygun yerlerde ve uygun şekilde muhafaza etmekle yükümlüdür.

//

Regulation Regarding the Use of Personnel Protective Equipment in the Workplace (02.07.2013)
Clause 8 – (1) The employer shall provide the necessary personnel protective equipment which was described in Annex-2 and shall take all precautions to make employees use these personnel protective equipment properly.

(2) Employees shall use, protect and keep the personnel protective equipment appropriately which were provided them through their trainings regarding occupational health and safety and instructions in accordance with Health and Safety Law (6331) - Clause 19.

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ZAF601111971**Non-compliance**

Due 2025-12-24

Code area

3 Working conditions are safe and hygienic

Status

Open*

[← Code area 3](#)[Code area 4 →](#)

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

90 days

Issue title

853 - Buildings at the site are missing key legal permissions/certifications but do have third party certification assuring their safety (e.g. the site has the Construction Safety Appraisal Report, but no Building Construction Acceptance Report or House Property Certificate)

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

Description

Döküman incelemesi, yönetim görüşmesi ve saha turundan elde edilen verilere göre; yapı kullanım izin belgelerinin, iş yeri faaliyet alanlarının tamamını kapsamadığı görülmüştür. Ayrıntılar: Toplam kapalı faaliyet alanı 53148,32 m²'dir. Yapı kullanma izin belgeleri (02.11.1990, 02.05.2000, 20.09.2000) 42441,65 m² alanı kapsamaktadır. Yapı kullanım izin belgelerinin kapsadığı alan haricindeki 10706,67 m²'nin 8490,67 m²'lik kısmı için yapı kayıt belgeleri mevcut olup, bakiye 2216 m²'lik alana ait herhangi bir yapı belgesi bulunmamaktadır (bu alan için ilgili bakanlığa görüş sorulmuştur). Özetle, 10706,67 m² alan için ilgili ulusal mevzuat gereği zorunlu yapı kullanma izin belgesi bulunmamaktadır.

//

Based on data obtained from document review, management interviews, and site tours, it was observed that building occupancy permits do not cover the entirety of the workplace activity areas. Details: The total enclosed activity area is 53,148.32 m². Building occupancy permits (02.11.1990, 02.05.2000, 20.09.2000) cover an area of 42,441.65 m². Of the 10,706.67 m² outside the area covered by the building occupancy permits, building registration documents exist for 8,490.67 m², while no building certificate exists for the remaining 2,216 m² (the relevant ministry was consulted on this area). In summary, there is no mandatory building occupancy permit required by the relevant national legislation for the 10,706.67 m² area.

Corrective and preventative actions

Yapılara ait gerekli yasal belgeler temin edilmelidir.

//

Necessary legal documents for the structures must be obtained.

[← Code area 3](#)

[Code area 4 →](#)

Local law reference

İmar Kanunu 3194 (9/5/1985 tarihli ve 18749 sayılı Resmî Gazete), Madde 30, 31 (Geçici Madde 16- (Ek: 11/5/2018-7143/16 md.) 10. Fıkra; Planlı Alanlar İmar Yönetmeliği (3/7/2017 tarihli ve 30113 sayılı Resmî Gazete), Madde 64; Yapı Kayıt Belgesi Verilmesine İlişkin Usul ve Esaslar Tebliği, (6/6/2018 tarihli ve 30443 sayılı Resmî Gazete), Madde 4, 6.

//

Zoning Law 3194, (Official Gazette No. 18749 dated 9/5/1985), Clause 30, 31 / (Temporary Article 16 - (Amendment: 11/5/2018-7143/16 clause) Paragraph 10; Planned Areas Zoning Regulation (Official Gazette No. 30113 dated 3/7/2017), Clause 64; Regulation on Procedures and Principles Regarding the Granting of Building Registration Certificates (Official Gazette No. 30443 dated 6/6/2018), Clause 6.

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ZAF601111976

Non-compliance

Due 2025-11-24

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

60 days

Verification method

Desktop audit

Issue title

210 - Inadequate/poorly functioning emergency lighting

Area of non-compliance/non-conformance

Local law

Description

Şarj edilebilir acil durum aydınlatma armatürlerinin sayısı yetersizdir. Kaçış yollarının tamamında, hareketli parçalar içeren makine-ekipmanın olduğu alanlarda acil durum aydınlatması bulunmamaktadır.

Base code

//

Number of chargeable emergency illumination fixtures are not sufficient. The emergency case lighting system hasn't been established in all escape routes as well as around the machines-equipment that has moving-rotating parts.

[← Code area 3](#)

[Code area 4 →](#)

Corrective and preventative actions

İlgili mevzuatın öngördüğü bütün alanlarda şarj edilebilir acil durum aydınlatma tesisatı bulunmalıdır.

//

Chargeable emergency case illumination installment should be equipped in the areas where the relevant legislation requires.

Local law reference

Binaların Yangından Korunması Hakkında Yönetmelik, Madde 71 – (1) Bütün kaçış yollarının ve kaçış merdivenlerinin aydınlatılması gerekir. (...) Madde 72 - (1) Acil durum aydınlatma sistemi; şehir şebekesi veya benzeri bir dış elektrik beslemesinin kesilmesi, yangın, deprem gibi sebeplerle bina veya yapının elektrik enerjisinin güvenlik amacıyla kesilmesi ve bir devre kesici veya sigortanın açılması sebebiyle normal aydınlatmanın kesilmesi hâllerinde, otomatik olarak devreye girerek yeterli aydınlatma sağlayacak şekilde düzenlenir.

(2) Bütün kaçış yollarında, toplanma için kullanılan yerlerde, asansörde ve yürüyen merdivenlerde, yüksek risk oluşturan hareketli makineler ve kimyevi maddeler bulunan atölye ve laboratuvarlarda, elektrik dağıtım ve jeneratör odalarında, merkezi batarya ünitesi odalarında, pompa istasyonlarında, kapalı otoparklarda, ilk yardım ve emniyet ekipmanının bulunduğu yerlerde, yangın uyarı butonlarının ve yangın dolaplarının bulunduğu bölümler ile benzeri bölümlerde ve aşağıda belirtilen binalarda, acil durum aydınlatması yapılması şarttır (...) İş Yeri Bina ve Eklentilerinde Alınacak Sağlık ve Güvenlik Önlemlerine İlişkin Yönetmelik, Ek 1, Madde 10 – f) Aydınlatılması gereken acil çıkış yolları ve kapılarında, elektrik kesilmesi halinde yeterli aydınlatmayı sağlayacak ayrı bir enerji kaynağına bağlı acil aydınlatma sistemi bulundurulur.

//

Regulation Regarding Protection of Buildings Against Fire, Clause 71 - (1) All escape routes and escape stairs need to be illuminated. (...) Clause 72 - (1) Emergency case lighting system is made to ensure that it automatically becomes active in the cases that normal illumination is cut because mains supply getting cut, security shutdowns caused by fire, earthquake reasons and circuit breaker getting on position. (2) Emergency lighting must be installed in all escape routes, in places used for assembly, in elevators and escalators, in workshops and laboratories where there are high-risk mobile machines and chemicals, in electricity distribution and generator rooms, in central battery unit rooms, in pump stations, in indoor car parks, in places where first aid and safety equipment are located, in sections where fire alarm buttons and fire cabinets are located and in similar sections, and in the following buildings (...)

Regulation Regarding Health and Safety Measures to Take in Workplace Buildings & Their Additions, Appendix 1, Clause 10 – f) In order to supply enough lighting in case of electricity cut, a separate power source supplied emergency illumination system is made available on emergency exit ways and doors.

* PDF generated at 06:57 (UTC) on 25 Sept 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 3](#)

[Code area 4 →](#)

ZAF601111981

Non-compliance

Due 2025-10-25

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

183 - No fire fighting equipment on site or equipment is not sufficient to address the type or severity of risk

Area of non-compliance/non-conformance

Local law

Base code

Description

İşletme yağlı tip trafo ile beslenmektedir. İlgili ulusal mevzuat gereği zorunlu otomatik algılama-söndürme sistemi tesis edilmemiştir.

//

The facility is supplied by oil-immersed transformer. Legally mandated automatic detection-warning system was not equipped.

Corrective and preventative actions

Elektrik besleme sistemlerinde mevzuat gereği zorunlu bütün yangın önleme tedbirleri uygulanmalıdır.

//

All legally required firefighting systems should be equipped in the electricity supply systems.

Local law reference

Binaların Yangından Korunması Hakkında Yönetmelik, Madde 65 - (...) (2) Yağlı transformatör kullanılması durumunda; (...)

c) Uygun tipte otomatik yangın algılama ve söndürme sistemi yapılır.

(...)

//

Regulation Regarding Protection of Buildings Against Fire, Clause 65 - (...) (2) In the case that oil-immersed transformer is used (...)

c) Proper type automatic fire detection and extinguishing system is built (...)

[← Code area 3](#)

[Code area 4 →](#)

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

Tetkikçi Notu: Tesis genelinde yangın güvenlik tedbirleri uygun şekilde alındığı ve trafo bina dışında ve trafoya yakın konumda muhtelif yangın söndürme cihazları olduğundan, bulgunun önem derecesi değiştirilmiştir. Bulgunun kapatılması için görsel kanıt yeterli olacağından masaüstü inceleme çalışması ile kapatılabileceği değerlendirilmiştir.

//

Auditor's Note: Because fire safety precautions were implemented appropriately throughout the facility and there were various fire extinguishers located near the transformer building (the transformer building is outside of the factory), the severity of the finding was downgraded. Because visual evidence would be sufficient to close the finding, it was deemed possible to close it with a desktop inspection.

* PDF generated at 06:57 (UTC) on 25 Sept 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601111982

Non-compliance

Due 2025-10-25

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

Issue title

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

Verification method

Desktop audit

Description

Doküman incelemesine göre, yangın tüpleri periyodik kontrol raporu görülememiştir. // According to the document review, no periodic inspection report for fire extinguishers could be seen.

Area of non-compliance/non-conformance

Local law

Corrective and preventative actions

Fenni muayeneler en az yılda 1 defa yetkili kişilerce yapılmalı, ekipmanın kullanıma uygunluk kayıtları muhafaza edilmelidir. // Periodical inspection shall be done at least once in a year by authorized person and records that show that the equipment is suitable for use shall be kept.

[← Code area 3](#)

[Code area 4 →](#)

Local law reference

İŞ EKİPMANLARININ KULLANIMINDA SAĞLIK VE GÜVENLİK ŞARTLARI YÖNETMELİĞİ (25 Nisan 2013) 2. Periyodik kontrole tabi iş ekipmanları Tablo 3: (Periyodik muayene geçerlilikleri 1 yıldır.) //
REGULATION ON HEALTH AND SAFETY CONDITIONS OF USE OF BUSINESS EQUIPMENT (April 25, 2013) 2. Work equipment subject to periodic inspection Table 3: (Periodic examination validity is 1 year.

* PDF generated at 06:57 (UTC) on 25 Sept 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601111977**Non-compliance**

Due 2025-10-25

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

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

Time given to resolve

30 days

Issue title

264 - Machines lack appropriate safety guards (e.g. eye or needle guards on sewing machines, belt/hand guards on other machines)

Verification method

Desktop audit

Description

Saha turunda örneklenen merdivenli yüksek çalışma platformlarından bazılarının tekerleklerinde fren tertibatı olmadığı, bir personelin terbiye işletmesinde bu ekipmanlardan birinin üzerinde yaklaşık 2 metre yüksekte işlem yaptığı görülmüştür. Bu durum ve mevzubahis ekipman güvensiz durum-güvensiz çalışma ortamına neden olmaktadır.

//

Some of the elevated work platforms with ladders sampled during the site tour were observed to have no brakes on their wheels, and a worker was seen working on one of these platforms in the finishing compartment, approximately 2 meters above the ground. This situation and the equipment in question cause an unsafe situation-an unsafe working environment.

Area of non-compliance/non-conformance

Local law

Base code

Corrective and preventative actions

Makine-ekipman için bütün güvenlik tedbirleri kurulmalı, uygulanmalıdır.

//

All safety measures for machinery and equipment must be established and implemented.

[← Code area 3](#)[Code area 4 →](#)

Local law reference

İş Sağlığı Güvenliği Kanunu, Madde 4 - (1) İşveren, çalışanların işle ilgili sağlık ve güvenliğini sağlamakla yükümlü olup (...)

//

Occupational Health and Safety Law, Clause 4 - (1) Employer is responsible for taking health and safety measures related to employees' working conditions and (...)

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ZAF601111975

Non-compliance

Due 2025-10-25

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.O Implement an appropriate electrical safety program to ensure that electrical hazards are reduced and controlled by appropriately qualified personnel.

Time given to resolve

30 days

Issue title

228 - Unsafe handling of electrical equipment e.g. no rubber mats in front of electricity panels

Verification method

Desktop audit

Description

(1) Ön terbiye işletmesinde ve pompa dairesinde örneklenen elektrik panolarının iç koruyucu muhafazası bulunmadığı için kapak açıldığında temasa açık kabloların alandaki personel için tehlike oluşturduğu tespit edilmiştir.

(2) İnşaat alanında, HT boya alanında, bakım atölyesinde görülen elektrik kablolarının dış katmanının sıyrılması, yapışkan bantla kapatılması suretiyle güvensiz duruma yol açtığı tespit edilmiştir.

//

(1) It was detected that because the electricity boards sampled in the pretreatment department and engine room not having internal protective casing, exposed cables pose danger to the staff involved.

(2) It was detected that the outer layer of the electrical cables seen in the construction area, HT dyeing department and maintenance workshop has been stripped or covered with adhesive tape, causing an unsafe situation.

Area of non-compliance/non-conformance

Local law

Base code

[← Code area 3](#)

[Code area 4 →](#)

Corrective and preventative actions

Elektrik çarpması tehlikesi olan her yerde yüksek güvenli elemanlar kullanılmalı, düzenli saha kontrolleriyle hasarlı ekipman tespit edilerek yeniden kullanılmaları engellenmelidir. Çalışanlara elektrikli aletlerle çalışmalarda güvenlik konularında tekrarlayan eğitimler verilmelidir.

//

High-security electricity-stuff should be used wherever there is a risk of electric shock. Damaged equipment should be identified through regular site inspections and prevented from being reused. Employees should receive recurring training on safety issues when working with electrical tools.

Local law reference

İş Yeri Bina ve Eklentilerinde Alınacak Önlemlere İlişkin Yönetmelik - Madde 5/f: İşveren, işyerinin çalışanların İSG risklerine maruz kalmadan işlerini yapabilmeleri için tahsis edilmesini sağlar.

//

Regulation Regarding Measures to be Taken in Workplaces and Built Ons – Clause 5/f: Employer ensures workplace to be designated for employees to implement their jobs without being posed to OHS risks.

* PDF generated at 06:57 (UTC) on 25 Sept 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF601111978

Non-compliance

Due 2025-10-25

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.O Implement an appropriate electrical safety program to ensure that electrical hazards are reduced and controlled by appropriately qualified personnel.

Time given to resolve

30 days

Issue title

220 - Failure to comply with legal requirements for electrical safety e.g. inspections

Verification method

Desktop audit

Description

Trafonun yasal olarak zorunlu yıllık periyodik kontrolü yapılmamıştır.

//

Legally mandated annual periodic control of the transformer was not made.

Area of non-compliance/non-conformance

Local law

Base code

[← Code area 3](#)

[Code area 4 →](#)

Corrective and preventative actions

İlgili ulusal mevzuat gereği yapılması zorunlu bütün periyodik kontroller yapılarak raporlar muhafaza edilmelidir.

//

All periodic checks required by relevant national legislation should be carried out and reports must be kept.

Local law reference

İş Ekipmanlarının Kullanımında Sağlık ve Güvenlik Şartları Yönetmeliğinde Değişiklik Yapılmasına Dair Yönetmelik, Ek III (Periyodik kontrole tabi iş yeri ekipmanı periyodik kontrol tabloları listesi).

//

Regulation Regarding Alterations on Health and Safety Requirements for the Use of Workplace Equipment, Appendix III (Periodical Inspection Tables lists all workplace equipment that are subject to periodical control).

* PDF generated at 06:57 (UTC) on 25 Sept 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

3. Working conditions are safe and hygienic

Data points

<p>Is someone within the company responsible for health and safety?</p>	<p>Yes, senior manager or business owner Yes, qualified safety officer</p>
<p>Do workers operate high risk or heavy machinery or vehicles as part of their jobs?</p>	<p>Yes</p>
<p>Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?</p>	<p>Yes Dye house staff use dye chemicals that mostly hazardous for eye-skin contact or inhalation. SDS and protective masks as well as eye wash solutions provided. Chemical training given.</p>
<p>Who organises accommodation for workers?</p>	<p>Not applicable</p>
<p>Who organises worker transportation between accommodation and worksite?</p>	<p>Not applicable</p>
<p>Who organises worker transportation while at work?</p>	<p>Other third party contracted by the site</p>
<p>Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?</p>	<p>No No. 1 metal construction did not have any permit at all. The site sent a letter to the Ministry questioning the necessity of building permit paper. Also, structures did not have building occupancy permit where they were issued with building register certificates. The details of those certificates were given in the relevant section of the report. The constructions in the facility were inspected in terms of earthquake performance and the results were found fit for the purpose.</p>

Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building? No

Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally? No

Does the site have a structural engineer evaluation? Yes

[← Code area 3](#)

[Code area 4 →](#)

4. Child labour shall not be used

Management systems

<p>Develop and maintain relevant policies and procedures to ensure workplace requirements are met</p>	<p>Robust Management Systems</p>
<p>Appoint a manager with sufficient seniority who is responsible for implementing procedures</p>	<p>Robust Management Systems</p>
<p>Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures</p>	<p>Robust Management Systems</p>
<p>Monitor the effectiveness of procedures to meet policy and workplace requirements</p>	<p>Robust Management Systems</p>
<p>Explanation for management systems grades</p>	<p>Policies and procedures: Policy prohibiting the existence of child labor was established and communicated in the workplace. Implementation procedure made clear and known by the human resources department.</p> <p>Resources: Quality assurance manager assigned officially as the executer of all workplace policies & related procedures. Job role defined. Due to ETI Code management representative is human resources professional, high-level implementation of the hiring procedures in place.</p> <p>Communication and training: Documented implementation procedures and other workplace rules communicated to the employees at job start. Disallowing child employment rule was known by the employees. Relevant training provided.</p> <p>Monitoring: Overall assessment showed that the top management ensures the policies, workplace rules and the base commitments related to those policies have become practical/operational in the workplace and no gap observed remarkably weakening the implementation of the management system in terms of mostly visible clauses of the Code.</p>

[← Code area 3](#)

[Code area 5 →](#)

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>There is no child/juvenile worker on site. The youngest worker in the site is 18 years old. No accommodation was available. The facility has stated a communicated to its workers a no-child labor policy, also, has developed a procedure to verify age during hiring process, it is required to check age of employees at application included checking ID's. Hiring procedure includes a check of validity of IDs. After joining original IDs were returned and only copies kept on file. 15 years is the legal age in Turkey allowed by the Local law for juvenile workers.</p> <p>Evidence reviewed:</p> <ul style="list-style-type: none"> - Personnel files. - No-child labor policy. - Hiring procedure. - Worker interviews. - Management interviews. 		

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	0%
Enter the legal age of employment	15
Enter the age of the youngest worker identified	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	1.1%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

[← Code area 4](#)

[Code area 5 →](#)

5. Legal wages are paid

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Some Improvements Recommended
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	<p>Policies and procedures: Wage policy established and announced in the workplace.</p> <p>Resources: Human resources department team was made responsible to execute the waging policy of the company which were seen they did well supported by their high-level profession background, but no clear authority was ensured in written.</p> <p>Communication and training: Employees aware to some extent the general wage policy of the company but they can't foreseen ongoing wage increasement policy of the company. Need more solid communication from the management</p> <p>Monitoring: Top management observes the wage payment regime of the employees in the workplace but no clear strategy established for long run.</p>

Summary of findings

[← Code area 4](#)

[Code area 5.A →](#)

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>Workers are paid by monthly net rate with hourly rate was taken as the basic metric to calculate missing hours or overtime allowance.</p> <ul style="list-style-type: none"> -Wages were paid as monthly rate at the 5th day each month via bank. Advance payment made at midmonth. -All employees were paid at least legal minimum wage. -All employees were given a pay slip and signed for their wages. -Well prepared worker contracts outlining wage information (rates of and total pay, overtime, payment frequency, deductions, benefits and insurances, and paid leave) were available. -All workers were declared to the Social Security Foundation (SGK) with their full allowances. <p>[Minimum wage description]</p> <ul style="list-style-type: none"> -According to the decision of The Minimum Wage Determination Commission in Turkey, minimum net wage was 22.104.67 TRY and gross was 26.004,50 TRY per month since January 2025 to December 2025. -The payment and attendance records of 56 employees were reviewed for April 2025, July 2025, August 2025. -Social Security insurance declarations. -Labour contracts. -Personnel files. 		

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	The legal minimum wage 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 →](#)

Actual required working hours	Required hours per day	7.5
	Required hours per week	45.0
	Required hours per month	225.0
Maximum legal overtime hours	Max hours per day	11.0
	Max hours per week	Non applicable
	Max hours per month	Non applicable
Actual overtime hours	Max hours per day	7.5
	Max hours per week	12.0
	Max hours per month	12.0
Minimum legal wage	Min per hour	98.24
	Min per day	735.82
	Min per week	5157.75
	Min per month	22104.67
Actual minimum wage	Actual per hour	147.36
	Actual per day	1105.2
	Actual per week	7736.4
	Actual per month	22104.67
Minimum legal overtime wage	Min per hour	147.36
	Min per day	1621.0
	Min per week	Non applicable
	Min per month	Non applicable

[← Code area 5](#)

[Code area 5.A →](#)

Actual minimum overtime wage	Actual per hour	1768.32
	Actual per day	1105.2
	Actual per week	1768.32
	Actual per month	1768.32

Wage analysis

Number of workers' records checked 156

Provide the date and details of the records 52 employees working hours, wage records and social insurance pay registers were reviewed of April 2025,
52 employees working hours, wage records and social insurance pay registers were reviewed of July 2025,
52 employees working hours, wage records and social insurance pay registers were reviewed of August 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? Meets legal minimum

Indicate the breakdown of workforce per earnings The company didn't provide information regarding the rate of employees earning legal minimum wage.

Are there any bonus schemes used? No

Were accurate records shown at the first request? Yes

Were any inconsistencies found? No

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>All employees were paid at least legal minimum wage. Also, also, the facility calculated fair living wage covers ILO's 10 Principles for Living Wage Estimation. Strategic plan was available to pay calculated fair wage.</p> <p>Evidence reviewed:</p> <ul style="list-style-type: none"> - Worker interviews - Management interviews - Payment records - Fair wage calculation. - Strategic plan 		

6. Working hours are not excessive

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>Policies and procedures: Working hours policy established and announced as well as implementation plan available.</p> <p>Resources: Department managers were delegated for the implementation of the procedures with necessary authority and resources provided along with pre-defined production plans.</p> <p>Communication and training: Employees were made aware of the policy & procedure of working & overtime patterns that were confirmed on the interviews.</p> <p>Monitoring: Tp management and human resources department established well prepared working pattern that balances overtime evenly distributed over time.</p>

Summary of findings

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

[Code area 7 →](#)

No findings

Systems and evidence examined to validate this code section

Regular working hours of the company meets legal requirements. Based on the interviews, overtime was voluntarily.

The factory keeps time records as digital card reading system.

- Regular working hours for production workers arranged 3 shift system as well as permanent daytime working pattern:
Shift 1: From 08:00 a.m. to 04:00 p.m. including 30 minutes lunch break from Monday to Saturday. Totally 45 hours/week. Sunday was granted as rest day.
Shift 2: From 04:00 p.m. to 00:00 a.m. including 30 minutes lunch break from Monday to Saturday. Totally 45 hours/week. Sunday was granted as rest day.
Shift 3: From 00:00 p.m. to 08:00 a.m. including 30 minutes lunch break from Monday to Saturday. Totally 45 hours/week. Sunday was granted as rest day.

Evidence reviewed:

- The attendance records of 52 employees were reviewed for April 2025, July 2025, August 2025.
- Working hours procedure
- Worker interviews
- Management interviews

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?	The site pays the overtime more than 50% of the regular rate.
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?	47.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	57.0
Maximum number of days worked without a day off in sample	6

[← Code area 6](#)

[Code area 7 →](#)

7. No discrimination is practiced

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>Policies and procedures: Anti-discrimination policy defined and communicated in the workplace. Implementation rules established and known by the executers.</p> <p>Resources: Executers (chiefs, department supervisors and managers) were provided with clear authority to detect and prevent any type of discrimination.</p> <p>Communication and training: Employees provided training that proved to be effective on them during interviews. No sign of discrimination was detected or reported.</p> <p>Monitoring: Top management was seen on top of the discrimination topic as the interviewees advised managers were fair to them in general. Trainings planned and provided showing the management evaluates the necessity of preserving anti-discriminative implementations in the workplace.</p>

Summary of findings

[← Code area 6](#)

[Code area 8 →](#)

Code area	Workplace requirement	Area of NC	Finding
Systems and evidence examined to validate this code section	<p data-bbox="730 421 863 450">No findings</p> <p data-bbox="555 555 1533 696">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. The site has stated and communicated the non-discrimination Policy on site.</p> <p data-bbox="555 703 1501 770">Equal job/equal pay was confirmed through personnel interviews and documentary review.</p> <p data-bbox="555 777 1485 806">No employee was required to do the examination of the hepatitis B virus and HIV.</p> <p data-bbox="555 813 1528 954">There were not found issues of discrimination found in site practices, based on sex and age. Anti- discrimination procedure on hiring, compensation, promotion and access to training was available during the audit. Gender divisions did not exist in the factory.</p> <p data-bbox="555 960 1506 1032">Internal grievance mechanisms available: suggestion box, workers are aware of the grievance channel in case they encountered any discrimination cases.</p> <p data-bbox="555 1039 1075 1068">There was no evidence of sexual harassment.</p> <ul data-bbox="555 1075 1007 1294" style="list-style-type: none"> - No discrimination policy. - The hiring and termination procedure. - Application records. - Internal rules. - Termination records. - Training records. 		

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)?

Representation of women in managerial roles (ratio of women workers to women managers) 1%

Representation of women in supervisory roles (ratio of women workers to women supervisors) 2%

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	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>Policies and procedures: Written procedures for regular employment established and communicated in the workplace</p> <p>Resources: Human resources were assigned with full authority to implement the procedure. It was confirmed with the interviews with the human resources team.</p> <p>Communication and training: Regular trainings provided for the employees and policy posted in the announcement board.</p> <p>Monitoring: Top management reviews the policy and the relevant implementation activities during management reviews implemented under certified management systems along with human resources team.</p>

Summary of findings

[← Code area 7](#)

[Code area 8.A →](#)

Code area	Workplace requirement	Area of NC	Finding
No findings			
Systems and evidence examined to validate this code section	<p>All workers have their well-prepared personal files and signed indefinite time labor contracts.</p> <p>Labour contracts include relevant working practices and rules and communicated to the employees at work start.</p> <p>No migrant employee available.</p> <p>The company has granted annual leave rights to all employees according to their seniority.</p> <p>Evidence reviewed:</p> <ul style="list-style-type: none"> - Copies of labor contracts. - Personnel files. - Employee and management interviews. 		

8. Regular employment is provided

Data points

Percentage of workers that are permanently or temporarily employed	97.4%
--	-------

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	1.46%
---	-------

Percentage of workers employed as apprentices, trainees or interns	1.14%
--	-------

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

Management systems

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

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

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

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

Explanation for management systems grades There was convincing evidence to understand no sub-contracted process available. Please refer to the system & evidence section of the report for explanation involved. Absence of sub-contracting was confirmed through the interviews & site observation, However, absence of the statement of this situation in the written policies, authority holder responsible person, clear communication of the policy in the workplace and monitoring records of the management ensuring the preservation of the company in terms of in-house production caused ranking the management system "Some improvement needed".

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

[← Code area 8](#)

[Code area 9 →](#)

Systems and evidence examined to validate this code section

According to the management interviews, worker interviews and document review, it was confirmed that all processes are happening on site. No subcontractors or homeworkers was used.

Evidence reviewed:

- Supplier election and evaluation procedure
 - Daily and weekly production records and schedules
 - Workers' attendance records
 - Order receipts
 - Invoices
-

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? Information not available
The supplier doesn't monitor its suppliers in terms of homeworkers.

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No
No sign of sub-contracted work detected during site tour, document review or interviews.

[← Code area 8.A](#)

[Code area 9 →](#)

Are any sub-contractors used? No

[← 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	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Fundamental Improvements Required
Explanation for management systems grades	<p>Policies and procedures: Fair treatment policy established and announced as well as implementation plan available.</p> <p>Resources: Department managers were delegated for the implementation of the procedures with necessary authority and resources provided along with pre-defined production plans.</p> <p>Communication and training: Employees were made aware of the policy & procedure of working & overtime patterns that were confirmed on the interviews.</p> <p>Monitoring: Top management was not involved quite good on complaint review process and therefore the system implementation is not strong enough.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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[← Code area 8.A](#)

[Code area 10.A →](#)

9. No harsh or inhumane treatment is allowed

9.H Implement a formal process for workers to...

Base code

NC [ZAF601111979](#)

Systems and evidence examined to validate this code section

No evidence found of physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation which confirmed by worker interviews. Effective confidential grievance mechanism was in place. Access provided to a confidential grievance mechanism for all workers.

Evidence reviewed:

- Worker and management interviews.
- Grievance records.
- Open door policy.
- Disciplinary procedure.
- Anti-harsh or inhumane treatment procedure.

Findings: non-compliances

ZAF601111979

Non-compliance

Due 2025-11-24

Code area

9 No harsh or inhumane treatment is allowed

Status

Open*

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

Desktop audit

Issue title

584 - Lapses exist in the recordkeeping of grievances reported, grievance proceedings and the outcomes

Area of non-compliance/non-conformance

Base code

Description

Doküman incelemesi ve yapılan görüşmelere göre, dilek ve şikayet kutularının kayıtları görülmüştür. Ancak yapılan sözlü şikayetlerin kayıt altına alındığına veya değerlendirildiğine dair kanıt görülememiştir. Ayrıca dilek şikayet toplantı tutanakları kayıt altına alınmamaktadır. Toplantılara kimlerin katıldığı belli değildir. // Document review and interviews revealed records of the request and complaint boxes. However, there was no evidence that verbal complaints were recorded or considered. Furthermore, minutes of the request and complaint meetings were not recorded. It is unclear who attended the meetings.

Corrective and preventative actions

Sözlü şikayetler, sözlü şikayet değerlendirmelerinin toplantı tutanakları ile kayıt altına alınması tavsiye edilir. // It is recommended that verbal complaints and verbal complaint evaluations be recorded in meeting minutes.

* PDF generated at 06:57 (UTC) on 25 Sept 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 9](#)[Code area 10.A →](#)

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')?	<p>Yes, there is a formal grievance process</p> <p>The grievance process is available to all workers</p>
What type of grievance mechanism(s) are available?	Suggestion boxes, elected employee representatives, pen door policy implementation.
Number of grievances raised in the last 12 months	5
Number of grievances resolved in the last 12 months	5

10.A. Environment 2-Pillar

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>Policies and procedures: Environment policy was established and communicated in the company.</p> <p>Resources: Quality management representative assigned officially also as the executor of all workplace policies & related procedures. Job role defined with responsibilities, but without authorities and assigned resources on environment topics as it requires profession and was delegated to vocationally trained professionals in the workplace. Experts were outsourced with good monitoring of the relevant process.</p> <p>Communication and training: Company's environmental rules & limitations communicated to the employees at job start; regular trainings provided for the employees.</p> <p>Monitoring: Overall assessment showed that the top management ensures the policies, workplace rules and the base commitments related to those policies have become practical/operational in the workplace.</p>

Summary of findings

[← Code area 9](#)

[Code area 10.B →](#)

Code area	Workplace requirement	Area of NC	Finding
No findings			
Systems and evidence examined to validate this code section	Environmental impact assessment letter: 07.03.2012, decision number 2442 Environmental permit: 224845410.0.1, 04.04.2024 (valid for 5 years). Wastewater analysis report: Y-20/159/2025, 16.05.2025 Air emission measurement report: Y-06-031/2022, 14.07.2025 Waste management plan dated 31.12.2025; released for 3 years; still valid. Hazardous waste financial responsibility policy date 03.10.2025; valid for 1 year time. Underground water use permit dated 26.02.2014. Clean production plan dated 07.02.2024. 2024 waste declaration was seen. Waste discharge records were seen. Environmental policy available. Document number CP-GM-00-001. Environmental awareness training provided for the employees; 16.01.2025 dated training record.		

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?

There is no valid environmental or energy management certificate.

Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC))?

No

Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?

No

[← Code area 10.A](#)

[Code area 10.B →](#)

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section			<p>Legally required documents available. Please refer to the previous area.</p> <p>Environmental policy available and announced in the company.</p> <p>The company didn't have certified environmental management system; but, environmental consultant manages the legal requirements and other environmental issues along with the management representative of the company.</p> <p>Energy consumption is recorded and monitored.</p>

[← Code area 10.A](#)

[Code area 10.C →](#)

10.B. Environment 4-Pillar

Data points

Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	Yes
What additional specific environmental policies does the site capture?	Switching to renewable energy sources Sustainable material sourcing Zero-waste and recycling protocols Responsible use and management of water
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	No No information provided.
Does the site have reduction targets in place to manage climate related risks?	None
Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 & 3))?	No
Has the site checked that any sub-contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	No The site doesn't check contractor company's permits and licenses on environmental topics.

Usage/discharge analysis

[← Code area 10.B](#)

[Code area 10.C →](#)

	Last full calendar year (2024)	Previous full calendar year (2023)
Total electricity consumption from non-renewable sources (kWh)	30,730,232	32,981,225
Total electricity consumption from renewable sources (kWh)	2,035,504	1,879,526
Sources of renewable energy used	Other (provide details) IREC	Other (provide details) IREC
Types of renewable energy used	Geothermal	Geothermal
Total natural gas consumption (kWh)	50,204,256	51,552,554
Usage of other purchased fuels	Coal	Coal
Has the site completed any carbon footprint analysis?	No	No
Water sources	4 wells, mains water	4 wells, mains water
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	1,568,804	1,580,294
Water discharged	River basin	River basin
Water volume discharged (m3)	1,388,408	1,405,983
Water volume recycled (m3)	0	0
Total waste produced (mt)	1,163.3	991.8

[← Code area 10.B](#)

[Code area 10.C →](#)

Total hazardous waste produced (mt)	67.9	72.7
Waste to recycling (mt)	1,155.8	978.9
Waste to landfill (mt)	0.3	0.3
Waste to other (mt)	7.4	12.2
Total product produced (mt)	21,080.6	20,137.2

[← Code area 10.B](#)[Code area 10.C →](#)

10.C. Business ethics

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Fundamental Improvements Required
Monitor the effectiveness of procedures to meet policy and workplace requirements	Fundamental Improvements Required
Explanation for management systems grades	<p>Policies and procedures: Business ethics issue was incorporated by the corporate policies of the company. Relevant implementation procedure was established.</p> <p>Resources: Clear execution responsibility was assigned; although it was seen via interviews that human resources team & department managers follow-up the implementation efficiency of the procedure.</p> <p>Communication and training: Policy & procedure announced in the workplace, but no business ethics training provided for the key personnel.</p> <p>Monitoring: Despite of the fact that no unethical act was detected or reported during the audit, no clear evidence either was found showing the self-control system established to ensure the ability of catching the recognized regulation updates in timely manner to adapt into the procedures.</p>

Summary of findings

[← Code area 10.B](#)

Code area	Workplace requirement	Area of NC	Finding
10.C. Business ethics	10.C.E Provide appropriate business ethics tr...	Base code	NC ZAF601111980
Systems and evidence examined to validate this code section	<p>Human resources director is designated person responsible for implementing standards concerning business ethics, and that site practices were conducted without any corruption and/or bribery.</p> <p>The facility established a business ethics policy which was communicated to employees through posters and training.</p> <p>Evidence reviewed:</p> <ul style="list-style-type: none"> - The facility business ethics policy including bribery, corruption - Training records, employee handbook - Reports from anonymous email account - Employee and management interview 		

[← Code area 10.B](#)

Findings: non-compliances

ZAF601111980

Non-compliance

Due 2025-12-24

Code area

10.C Business ethics

Status

Open*

Workplace requirement

10.C.E Provide appropriate business ethics training to workers at all levels in roles which have greater exposure to risks of bribery, corruption, fraudulent or unethical business practices, such as sales, purchasing, logistics.

Time given to resolve

90 days

Verification method

Desktop audit

Issue title

956 - Lack of business ethics training to individuals in high risk roles

Area of non-compliance/non-conformance

Base code

Description

İşletmede etik anlamda risk oluşabilecek bölüm çalışanlarına (satış, satın alma ve lojistik gibi) etik olmayan durumlarla karşılaşmaları halinde, izleyecekleri yol ile ilgili eğitim verilmemiştir. // It was noted that the employees at risky positions (purchasing, sales, logistics etc) were not given any training regarding the actions to be taken in case of experienced unethical cases

Corrective and preventative actions

Lütfen ilgili eğitimlerin verilmesini ve eğitim tutanaklarının tutulmasını sağlayınız. // It is recommended that related trainings should be given and records should be kept.

* PDF generated at 06:57 (UTC) on 25 Sept 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

[← Code area 10.C](#)

10.C. Business ethics

Data points

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

No

Provide any certified anti-bribery management systems for the site

No anti-bribery management systems established in the company.

[← Code area 10.C](#)

Attachments



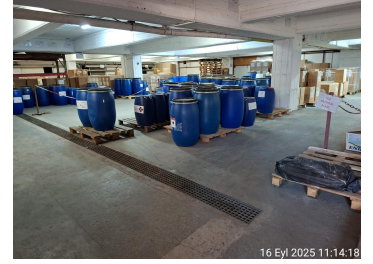
[Doctor Care Room.jpg](#)



[Announcement Board.jpg](#)



[Assembly Point.jpg](#)



[Chemical Storing Room.jpg](#)



[Chemical Tank.jpg](#)



[Beams with Scotch.jpg](#)



[Emergency Lighting.jpg](#)



[Fire Alarm Button.jpg](#)



[Emergency Stop Button.jpg](#)



[Infirmary.jpg](#)



[First Aid Kit.jpg](#)



[Emergency Escape Direction Signpost.jpg](#)



16 Eyl 2025 10:07:20

[Emergency Escape Plan.jpg](#)



16 Eyl 2025 11:42:46

[Changing Room.jpg](#)



16 Eyl 2025 10:59:38
No:4 233 Sok
Güzelköy
Pamukkale
Denizli

[Drinking Water Dispenser.jpg](#)



16 Eyl 2025 10:06:58

[Fire Extinguisher.jpg](#)



16 Eyl 2025 11:38:44

[Cooking Hood with Automated Extinguishing System.jpg](#)



16 Eyl 2025 10:07:26

[Escape Route.jpg](#)



16 Eyl 2025 10:55:55

[Greige Fabric Warehouse.jpg](#)



16 Eyl 2025 10:12:43

[Fire Hose.jpg](#)



16 Eyl 2025 10:05:31

[Building Exit.jpg](#)



16 Eyl 2025 10:17:33

[Hight Platform Wheels with No Brake.jpg](#)



16 Eyl 2025 15:31:42

[Factory External View.jpg](#)



16 Eyl 2025 10:53:54

[Greige Quality Control.jpg](#)





[Engine Room.jpg](#)



[Dye House.jpg](#)



[Hazardous Chemical Storinng Room.jpg](#)



[Finishing Machine.jpg](#)



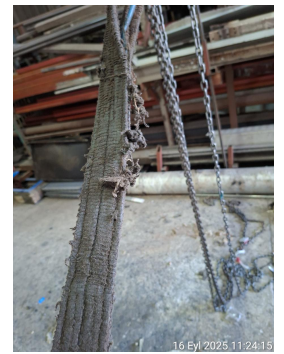
[NC-Contractor Employee without Protective Shoe.jpg](#)



[NC-Sticky Tape Wrapped Ceble_1.jpg](#)



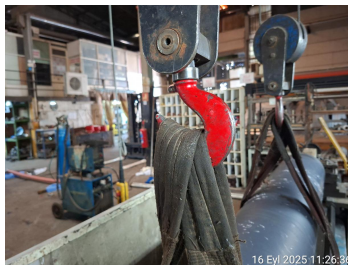
[NC-Unsafe Cable.jpg](#)



[NC-Worn Slinge_2.jpg](#)



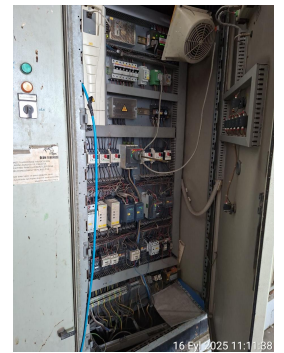
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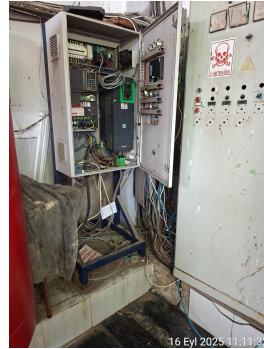
[NC-Hoist Crane Hook without Latch.jpg](#)



[NC-Fuel Combusting Forklift in Closed Area.jpg](#)



[NC-Exposed Cables-5.jpg](#)

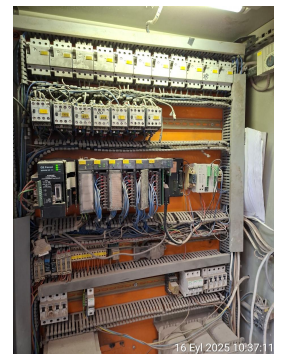


[NC-Contractor Employee without Safety Hat.jpg](#)

[NC-No Break on Wheels-Unsafe Equipment.jpg](#)

[NC-Exposed Cables-4.jpg](#)

[Lunch Hall.jpg](#)

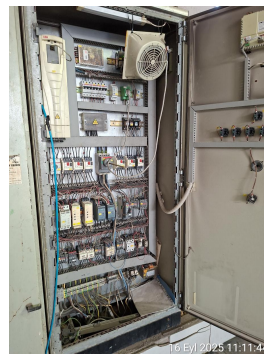
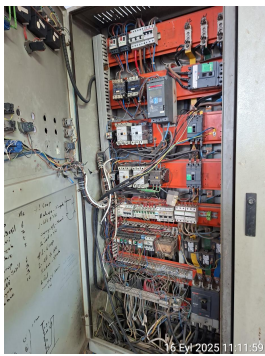


[NC-Wrongly Stowed Waste_1.jpg](#)

[NC-Unsafe Working on Moving High Platform_No Break on Wheels.jpg](#)

[NC-Worn Slings_1.jpg](#)

[NC-Exposed Cables_3.jpg](#)



[NC-Exposed Cables-7.jpg](#)

[NC-Exposed Cables_2.jpg](#)

[NC-Exposed Cables-6.jpg](#)

[NC-Exposed Cables_1.jpg](#)



[NC-Wrongly Stored Waste_2.jpg](#)

[NC-Unsafe Electric Cable.jpg](#)

[Siren.jpg](#)

[Suggestion box.jpg](#)



[Nursing Room.jpg](#)

[Spillage Kit.jpg](#)

[Personnel Card Reader.jpg](#)

[Toilet.jpg](#)



[Wash Sinks.jpg](#)

[Printing Machine.jpg](#)

[SDS.jpg](#)

[Production Building Exit.jpg](#)



[Treatment Plant.jpg](#)



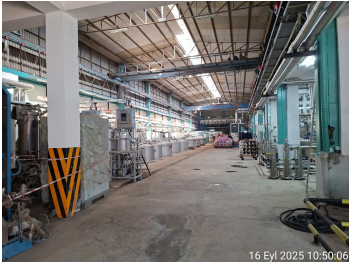
[Spreading Machine.jpg](#)



[Waste Storing Area.jpg](#)



[Sizing Machine.jpg](#)



[Yarn Dyehouse.jpg](#)



[Weaving Department.jpg](#)



[Sewing Department.jpg](#)



[Transformer.jpg](#)



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