Sedex Members Ethical Trade Audit Report

Version 7

Sedex, 18 St Swithin's Lane, London, EC4N 8AD, United Kingdom

Contents

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	ZS1000109258	**Site name**	SINNOVA GROUP
Business name	SINNOVA GROUP	**Site address**	Kazlıçeşme Mah. Prof.Muammer Aksoy Cad. No: 4/J Zeytinburnu İstanbul TR 34010

Audit details

Sedex company reference	ZC5000091952	**Auditor company name**	GSCS International Ltd
Audit company address	LG Building, Plot No-215-389 LG Building, UMM Ramool,, Dubai, AE, 215389		
Date of audit	2026-06-04	**Audit conducted by**	Yilmaz Pirli
Audit pillars	Labour Standards | Health and safety		
Time in and out	Day 1 In 09:00 Out 18:00		
Audit type	Full initial		
Was the audit announced?	Semi announced		

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Findings →

Was the Sedex SAQ available for review?	Yes
Who signed and agreed CAPR?	Ms. Eylul Dilara Toprak / Merchandiser
Any conflicting information SAQ/Pre-Audit Info	No
Is further information available?	No

Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	Yes	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	Yes	No

Reason for absence at the opening meeting	The management and chief employee representative attended the opening meeting. The facility has freely elected employee representatives. The Union is not mandatory in Turkey Legal System. Since there is no union, there is no union representative.
Reason for absence during the audit	The management and chief employee representative were present at the audit. The facility has freely elected employee representatives. The Union is not mandatory in Turkey Legal System. Since there is no union, there is no union representative.
Reason for absence at the closing meeting	The management and chief employee representative attended the closing meeting. The facility has freely elected employee representatives. The Union is not mandatory in Turkey Legal System. Since there is no union, there is no union representative.

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Findings →

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)	None

Lead auditor	Yilmaz Pirli	**APSCA Number**	21703766
Additional auditor			
Date of declaration	2026-06-04		

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Findings →

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	Ms. Eylul Dilara Toprak
Title	Merchandiser
Date of declaration	2026-06-04

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.K Ensure that all premises are safe and hav...	Local law	NC ZAF601475463
5. Legal wages are paid	5.B Ensure that workers receive the insurance...	Local law	NC ZAF601475459
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF601475460
	5.A.B Put in place a wage improvement plan th...	Base code	NC ZAF601475461
8. Regular employment is provided	8.B Meet its contractual and legal obligation...	Local law	NC ZAF601475462

← Contents

Management systems →

Management systems

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

Site details

Company and site details

Sedex company reference	ZC5000091952	
Sedex site reference	ZS1000109258	
Company name	SINNOVA GROUP	
Business ownership type	GOODS	
Site name	SINNOVA GROUP	
Site name in local language	Sinnova Grup	
GPS location	**GPS address**	Kazlıçeşme Mah. Prof.Muammer Aksoy Cad., No: 4/J Zeytinburnu, İstanbul, Turkey
	Coordinates	40.994579587220784 N, 28.91889657656145 E
Is the worksite in a remote location, far from habitation?	No	
Site contact	**Contact name**	Ms. Secil Kalender
	Job title	Co-Founder
	Phone number	+905064780725
	Email	secil@sinnovagroup.com

← Management systems

Worker analysis →

Company and site details

Applicable business and other legally required business license numbers and documents	1-Working License (İşyeri Açma ve Çalışma Ruhsatı) (No: 2024/RG-69, Date: 22/10/2024, 250m2). 2-Building Registration Certificate (Yapı Kayıt Belgesi) (No: LY3TMM84, Date: 05/01/2019, 1204m2) 3-Firefighting Official Report (İtfaiye Uygunluk İzni) (05/06/2024, No: E-94750735-180.03-2024.976712). 4-Trade Registration Gazette (Ticaret Sicil Gazetesi) (No: 11536, Date: 05/03/2026). 5-Environmental Exemption Letter (Çevre Kapsam Dışı Yazısı) 26/03/2026, No: E-71280893-611.02-15245086 6-Waste Water Permission (Atık Su Görüşü Yazısı) 12/05/2026, E-31594696-220.04.02-3706211. 7- Tax Register (Vergi Levhası) (No: 7710619453)

Site activities

Site function	Factory Processing/Manufacturer Finished Product Supplier	
Site activities	**Primary**	Manufacture of wearing apparel (clothing), except fur apparel
	Secondary	
	Other	
Product type	The facility provides leather garments to companies. Production process including: raw materials arrival, cutting, sewing, ironing, Quality control and dispatch. Yearly capacity is 10000 pieces (Jacket).	
Process overview	The facility provides leather garments to companies. Production process including: raw materials arrival, cutting, sewing, ironing, Quality control and dispatch. There are 3 cutting line, 2 sewing lines and 1 ironing line in the facility. The main equipment used are; cutting machines, sewing machines and irons, Compressor.	
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour	

Site scope

Is the audited site a physically continuous area?	Yes
What is the area of audited site to its boundary?	$250m^2$

Site scope

Building 1	**Last construction works on site**	1998
	If building is shared, provide details	Facility is sharing an industrial building with other enterprises. (Total 1204m2) But Facility occupies 2 floors of 250m2 independent from other enterprises. They rented the premises. Confirmed with Rental Contract (15/11/2025).
	Number of floors	2
	Description of floor activities	Ground Floor: (Sinnova Group) Main entrance, Production units, Toilets and compressor. 1.Floor: (Sinnova Group) Showroom, Offices, , Kitchenette, Toilets.

Is there any difference between the site scope of the audit and the Sedex site profile?	No
Does the scope of the audit subdivide any building or is limited to particular processes, products or businesses within the physical site?	No
Is any activity conducted onsite not included within the scope of the audit?	No

Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	No

← Site details

Worker analysis →

Worker accommodation and transport

Does the site organise worker transport to the worksite?	Not provided Workers are using public transport vehicles for transportation.

Work patterns

Approximate workers on site per month (% of peak)	**January**	90-100%	**February**	90-100%
	March	90-100%	**April**	90-100%
	May	90-100%	**June**	90-100%
	July	90-100%	**August**	90-100%
	September	90-100%	**October**	90-100%
	November	90-100%	**December**	90-100%
Is there any night shift work at the site?	No			

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	No
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 During current assessments it was noted the site had not any negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community.

← Site details

Worker analysis →

Site assessments

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

← Site details

Worker analysis →

Worker analysis

Gender disaggregated data available	Men and women

Worker totals

	Men		Women		Other		Total	
Number of workers	20	*(87%)*	3	*(13%)*	-	-	23	*(100%)*

Workers by type

	Men		Women		Other		Total	
Permanent workers (employees)	6	*(85.7%)*	1	*(14.3%)*	-	-	7	*(30.4%)*
Temporary or fixed term employees	14	*(87.5%)*	2	*(12.5%)*	-	-	16	*(69.6%)*
Agency or subcontracted workers	0	-	0	-	-	-	0	*(0%)*
Seasonal workers	0	-	0	-	-	-	0	*(0%)*
Self-employed workers	0	-	0	-	-	-	0	*(0%)*
Informal workers including home workers	0	-	0	-	-	-	0	*(0%)*
Apprentices, trainees or interns	0	-	0	-	-	-	0	*(0%)*

* % of total workforce

← Site details

Worker interviews →

Migrant workers

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

* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from	During onsite audit, with management, workers interview and personnel list review it was observed that there was no any foreign or domestic migrant worker.

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

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	87%	13%	-	100%

Workers by remuneration type

	Men		Women		Other		Total	
Workers paid per unit (piece rate)	0	-	0	-	-	-	0	*(0%)*
Workers paid based on a mix of 'piece work' and hourly rate	0	-	0	-	-	-	0	*(0%)*
Workers paid hourly / daily rate	0	-	0	-	-	-	0	*(0%)*
Salaried workers	18	*(85.7%)*	3	*(14.3%)*	-	-	21	*(91.3%)*

* % of total workforce

← Worker analysis

Worker interviews →

Workers by payment cycle

	Men		Women		Other		Total	
Paid daily	0	-	0	-	-	-	0	(0%)
Paid weekly	0	-	0	-	-	-	0	(0%)
Paid monthly	18	(85.7%)	3	(14.3%)	-	-	21	(91.3%)
Other	2	(100%)	0	(0%)	-	-	2	(8.7%)

* % of total workforce

If other payment cycle entered, please provide details	Not applicable, workers are paid a monthly salary.

People in managerial, supervisorial and administrative roles

	Men		Women		Other		Total
Employees in management positions	1	(100%)	0	(0%)	-	-	1
Supervisors or team leaders	1	(100%)	0	(0%)	-	-	1
Administrative staff	1	(20%)	4	(80%)	-	-	5

← 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	Total 5 Workers (1 group of 5) interview done.
Did workers understand the purpose of the audit?	Yes
Were interviews conducted in circumstances to ensure privacy, with the confidentiality of the interview process communicated to the workers?	Yes

← Worker analysis

Measuring workplace impact →

Was there any indication that workers had been 'coached' in how they should respond to questions?	No
What was the general attitude of the workers towards their workplace?	Favorable

Attitude of workers

In which areas did workers raise significant concerns or complaints?	Other (provide details) Interviews with workers and the examination of the complaint records confirmed that workers had no complaints or feedback about the company. It was stated that they were satisfied with their companies.
What did the workers like the most about working at this site?	Communication (e.g. from management) Equal opportunities Hours worked, rest days or breaks Work atmosphere (e.g. treatment by supervisors)
Additional comments	During the audit conducted at the facility, interviews with 5 workers and 1 manager selected as a sample individually and in 5 workers in 1 group. The workers stated that they were satisfied with the management at the facility and that they could easily meet with their managers or HR when necessary. They stated that they were comfortable in the working environment and that they did not feel any pressure or coercion. They stated that they were free in the facility and that they did not encounter any restrictions. It was stated that they were offered equal rights.
Attitude of workers' committee/union representatives	The worker representative stated that safety precautions were taken in the working environment all kinds of training were given to the employees during working hours and they were very satisfied with the workplace.
Attitude of managers	The management was found to be well versed with the requirements of social audit, management was very co-operative and transparent during the course of the audit. They were respective towards findings. The management approach was found to be positive.

Workers interviewed by type

	Total
Permanent workers	4
Temporary or fixed-term employees	6
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
Total number of workers interviewed	10

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	4	1	-	5
Workers interviewed individually	4	1	-	5

← Worker analysis
Measuring workplace impact →

Migrant workers interviewed

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

← Worker interviews

Measuring workplace impact →

Measuring workplace impact

Gender disaggregated data available	Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	9.09%	0.0%	-	9.09%
Last full calendar year (2025)	23.5%	5.8%	-	29.4%
Previous full calendar year (2024)	0.0%	0.0%	-	0.0%

* 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)	0.0%	0.0%	-	0.0%
Last full calendar year (2025)	0.0%	0.0%	-	0.0%
Previous full calendar year (2024)	0.0%	0.0%	-	0.0%

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

← Worker interviews

Code area 0 →

Are accidents recorded?	Yes During onsite audit, with management and HSE Experts interview and documents review it was observed that; the facility records occupational accidents that occur in the workplace and reports them.

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

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

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

Lost day work cases (per 100 workers)*

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

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

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

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

← Measuring workplace impact

Code area 0 →

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

Previous full calendar year (2024)	0.0%	0.0%	-	0.0%

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

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

← Measuring workplace impact

Code area 0 →

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	- The facility ensures that auditors have unrestricted access to all necessary documents, interviewees, and areas, including outbuildings and accommodations. Historical records confirm that no obstacles have been reported. - The facility has a Human Rights Policy that meets the requirements, and the relevant responsible person has the necessary information. - The facility has strong anti-bribery policies that prohibit any form of bribery or threats against auditors. All personnel are trained on these policies to ensure ethical interactions with auditors. - The facility maintains an accurate site description and SEDEX site profile, which are regularly updated. - Based on interviews with employees and management during the audit and document review, it was determined that the company has a human rights policy and that there are designated personnel responsible for it. The company must establish a human rights policy, appoint authorized personnel, and provide training to employees. - The facility maintains all necessary information and documentation regarding absences, hiring, and terminations in accordance with legal requirements. For the turnover and absenteeism rates requested in the workplace impact measurement section. Evidence Examined: 1. Facility Policy 2. Ethics Policy 3. Building Description, Building Layout, Fire Permit 4. Human Rights Policy 5. Management Interview 6. Facility Tour 7. Employee Interview 8. Anti-Bribery Policy

← Measuring workplace impact

Code area 1 →

0. Enabling accurate assessment

Data points

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

← Code area 0

Code area 1 →

1. Employment is freely chosen

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1- Ensure Workplace Requirements are met = Robust Duinig the Audit, it was confirmed with management & worker interviews and document checks that the management system for the "Employment is freely chosen" is well established and followed. 2- Appoint a manager with sufficient seniority = Robust Ms. Eylul Dilara Toprak (Merchandiser) was appointed responsible person for the purpose. The special letter of management for the appointment seen. Checked. Detailed Job Descriptions exist. 3- Communicate and train = Robust The facility developed Policy and Procedures for the purpose. The facility communicated and trained employees and other workers, including managers and supervisors, on relevant policies and procedures. 4- Monitor the effectiveness = Robust The facility does not have sufficient monitoring processes and measures for the purpose. Regular internal audits are conducted. The policies and procedures are revised every year. The trainings are repeated every year. Records seen. Checked.

← Code area 0

Code area 1.A →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

No findings

Systems and evidence examined to validate this code section	Current systems: The facility has a policy prohibiting forced labour, which is subject to review. The facility prohibits forced labour, human trafficking, debt bondage/servitude, or other forms of modern slavery. The facility guarantees fair compensation and does not obligate employees. The facility does not require employees to make deposits or guarantees. Relevant policies and payroll records confirm that no such financial obligations are imposed. Payments are not withheld or used for forced savings. The facility has and has reviewed recruitment and onboarding procedures. Facility uses surveillance (primarily human but also electronic, such as CCTV or facial recognition), but it is not excessive or for the purpose of controlling or intimidating workers. Personal documents (copy of national ID card, proof of education, citizenship documents, school diploma) that demonstrate employees' skills, education, qualifications, age, and gender were available in employee personnel files. The facility only accepts copies of personnel documents for retention in the files. The Facility allows workers to resign at the end of their contract or at any time, without paying a fee, and receiving the full wages owed including any holiday pay/benefits, provided they give a period of notice in line with applicable law or not greater than one month, whichever period is shorter. Overtime is voluntary and non-discriminatory; all employees are eligible to participate. Payroll records demonstrate that employees receive their full and timely wages. The facility ensures that all employees are paid at least the legal minimum wage or above and that laws regarding working hours and overtime are adhered to. The facility takes due care to prevent forced labour in its third-party operations. Following on-site tour, procedure reviews, and employee interviews, it was observed that employees are not controlled by threats, punishment, coercion, physical force, violence, or harsh or inhumane treatment. Employees can freely choose their work. The check-in/check-out system is used only for time recording. There are no threats. Employees are free to work as they wish. They may leave the facility, especially in emergencies, and no restrictions are imposed. The facility does not charge any payment for work tools, PPE, IC/personnel cards, training, etc. No prison labour is used at the facility. Employees are free to communicate and interact both inside and outside the workplace. There are no restrictions on social interaction or intentional isolation. The above was confirmed in management and employee interviews. Evidence reviewed: Personnel files Forced labour, voluntary labour policy review

← Code area 0 Code area 1.A →

Resignation records
Factory rules
Disciplinary procedures and actions
Management and worker interviews
Employee handbook

← Code area 0

Code area 1.A →

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

← Code area 1

Code area 1.A →

1.A. Responsible recruitment and entitlement to work

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1- Ensure Workplace Requirements are met = Robust During the Audit, it was confirmed with management & worker interviews and document checks that the management system for the "Responsible recruitment and entitlement to work" is well established and followed. 2- Appoint a manager with sufficient seniority = Robust Ms. Eylul Dilara Toprak (Merchandiser) was appointed responsible person for the purpose. The special letter of management for the appointment seen. Checked. Detailed Job Descriptions exist. 3- Communicate and train = Robust The facility developed Policy and Procedures for the purpose. The facility communicated and trained employees and other workers, including managers and supervisors, on relevant policies and procedures. 4- Monitor the effectiveness = Robust The facility have sufficient monitoring processes and measures for the purpose. Regular internal audits are conducted. The policies and procedures are revised every year. The trainings are repeated every year. Records seen. Checked.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

No findings

← Code area 1

Code area 2 →

Systems and evidence examined to validate this code section	Current Systems: - Based on document review, interviews with factory management representatives, and workers, it was determined that the factory workers were local workers from Türkiye and that no permits were required to work from one location to another. - There are no migrant workers at the facility. - The hiring management checks the worker's birth certificate to verify the information. - At the beginning of employment, the facility provides the worker with a copy of a letter of appointment containing the job description, working hours, wage scale, and other relevant information. - Due to local law, the facility cannot hire workers under the age of 15 as youth workers, and no such workers were found during the Audit. The youngest worker was 40 years old (birth date: 14/07/1985), and the hire date was 18/05/2026. - All were hired directly by the factory. - No deductions were made for items such as travel and equipment. - The facility employs subcontracted workers. This subcontractor is the Security staff. They are full-time employees. Therefore, full-time employees have equal rights and are no different from one another. The facility does not use labour providers The facility's policy states that it will not employ child labour or young workers. The facility has an anti-corruption and bribery policy that states that all hiring will be conducted fairly. Through interviews with employees and management, it was determined that new hires do not cover the cost of their own health examinations. The facility has no employees with disabilities. Comply with legal requirements. Evidence Examined: Personnel files The facility's Social Compliance Policy and Hiring Regulation Procedure Resignation records Factory rules Employee handbook Employee personnel files Management and employee interviews Payroll records Health examination and work permit fee review

← Code area 1 Code area 2 →

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

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

Migrant workers

Do any workers migrate across international borders to work at this site?	No

← Code area 1.A

Code area 2 →

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

Recruitment fees

Have any workers who started at this site in the last 12 months (new workers) paid any recruitment fees or associated costs, such as visas or travel, which have not been fully repaid?	No - the site has paid all recruitment costs for new workers in advance No - all new workers were recruited locally by the site
Select 1 to 3 sending countries/regions of new workers. Record fees and costs in the following tables.	Turkey

New workers totals

	Turkey
Number of workers	11

Recruitment fees

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

← Code area 1.A
Code area 2 →

Related costs

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

Illegitimate costs

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

← Code area 1.A

Code area 2 →

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

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

Highest total costs incurred

	Turkey
Currency	TRY
Highest total costs incurred	0.0

Additional comments

The site has paid all recruitment costs for new workers in advance. (Invoice Date: 25/05/2026, NO: CLM2026000001536) There was no worker coming from abroad.

← Code area 1.A

Code area 2 →

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

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1- Ensure Workplace Requirements are met = Robust Duing the Audit, it was confirmed with management & worker interviews and document checks that the management system for the "Freedom of association and right to collective bargaining are respected" is well established and followed. 2- Appoint a manager with sufficient seniority = Robust Ms. Eylul Dilara Toprak (Merchandiser) was appointed responsible person for the purpose. The special letter of management for the appointment seen. Checked. Detailed Job Descriptions exist. 3- Communicate and train = Robust The facility developed Policy and Procedures for the purpose. The facility communicated and trained employees and other workers, including managers and supervisors, on relevant policies and procedures. 4- Monitor the effectiveness = Robust The facility have sufficient monitoring processes and measures for the purpose. Regular internal audits are conducted. The policies and procedures are revised every year. The trainings are repeated every year. Records seen. Checked.

← Code area 1.A

Code area 3 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 1.A

Code area 3 →

Systems and evidence examined to validate this code section	Current Systems: There is no union activity at the workplace. Union membership is not mandatory under the Turkish legal system. There are 1 worker representatives (1 female). The election records examined. (04/12/2024). The facility has an open-door policy, allowing employees to complain directly to upper management and their representatives. There are complaint and feedback boxes. However, according to employee interviews, if an employee has a concern or problem, most employees report it to their department heads or worker representatives. Worker representatives are obligated to report any issues related to their work or work environment to the employer at any time. All employees are aware of the existence of worker representatives. This legal obligation has been communicated to all employees. The employer does not prevent worker representatives from fulfilling their duties in any way. Worker representatives are provided with appropriate spaces and time to fulfil their duties and meet with workers in person when necessary. The facility has a Freedom of Association and Collective Bargaining policy and does not prohibit workers from forming unions or other associations. These rights are communicated to employees through the recruitment process, regular training, and awareness sessions. Information about these rights is also displayed in accessible areas throughout the facility for easy reference by all employees. The facility ensures that all employees are well-informed about their legal rights related to unions and collective bargaining agreements. The facility does not prohibit, hinder, or interfere with employees' rights to join a union of their choice or engage in other forms of representation. The facility complies with all applicable laws and regulations related to this area of the code, which covers employee freedom of association and rights, collective bargaining, and employee representation. Evidence reviewed: 1. Freedom of Association Procedure 2. Facility management interviews 3. Employee interview 4. Complaint box record (Suggestions from the Complaint Box and actions taken) 5. Review of meeting records, Complaint handling policy and procedure.

← Code area 1.A

Code area 3 →

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

Data points

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

← Code area 2

Code area 3 →

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

3. Working conditions are safe and hygienic

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	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	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Fundamental Improvements Required
Explanation for management systems grades	1- Ensure Workplace Requirements are met = Robust. During the Audit, it was confirmed with management & worker interviews and document checks that the management system for the "Working conditions are safe and hygienic" is established and followed. 2- Appoint a manager with sufficient seniority = Robust Ms. Eylul Dilara Toprak (Merchandiser) was appointed responsible person for the purpose. The special letter of management for the appointment seen. Checked. Detailed Job Descriptions exist. 3- Communicate and train = Some Improvements Required The facility developed Policy and Procedures for the purpose. The facility communicated and trained employees and other workers, including managers and supervisors, on relevant policies and procedures. But needs some improvements for following the legal permits of the buildings in use.. 4- Monitor the effectiveness = Fundamental Improvements Required The facility has monitoring processes and measures for the purpose. But needs fundamental improvements for following the legal permits of the buildings in use. Regular internal audits are conducted. The policies and procedures are revised every year. The trainings are repeated every year. Records seen. Checked.

← Code area 2 Code area 4 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.K Ensure that all premises are safe and hav...	Local law	NC ZAF601475463

Systems and evidence examined to validate this code section

Current Systems:
NC - Buildings at the site are missing key safety documents but this does not imply significant or immediate risk (e.g. the site has the house property certificate but cannot demonstrate the building construction acceptance report or the construction safety appraisal report)
1. General Health and Safety Management
• Health and Safety issues related to the facility where the person assigned to this position resides.
• Drinking water was available free of charge in all areas.
• Facility have conduced risk assessments regarding the potential hazards arising from work. (04/12/2024, expiry: 04/12/2028) The risk assessment is updated whenever processes change and reviewed at regular intervals.
• The facility have identified as necessary to reduce residual risk, provide (without charge to workers) and ensures the use of appropriate personal protective equipment (PPE).
• The Facility permits workers to stop working, seek safety or leave the premises, without the threat or fear of retaliation, when they believe hazards in the workplace have placed them in imminent danger.
- The emergency plan is divided into general and field. General emergency plan date: 04/12/2024. Expiry Date: 04/12/2028. In the general emergency procedure; fire/explosion, flammable and chemical substance leakage, environmental leaks and complaints, major emergencies, threats, sabotage, food poisoning, earthquake, flood, tornado, lightning strike.
The wish and complaints records were examined.
• A sufficient number of clean, gender-segregated toilets (4 (2 for men and 2 for women)) were available to employees at all times.
• Ventilation, temperature, and lighting were adequate for production processes.
• There was no active HSE committee in the facility. Because the facility is out of legal requirement.
• The facility provides occupational safety training to its employees as a legal requirement. Last Training was organized on 22/05/2026, Total 19 workers had attended. Records checked.
• The facility provides Social Compliance and Environment training to its employees. Last Training was organized on 01/06/2026, Total 19 workers had attended. Records checked.
2. Fire Safety
• Adequate meeting areas were located adjacent to the facility building.
• Firefighting equipment was adequate and inspections were up-to-date. Last periodical controls were done on 08/07/2025. No: TK.205.00025.08.
• Facility management posted evacuation plans in the local language on the production floor.
• Facility records all accidents and near misses and ensures these are investigated.

← Code area 2

Code area 4 →

Facility ensures accident/incident log is routinely reviewed by appropriate personnel and appropriate corrective and preventative actions are taken. The facility had no accident during the audit period.
• Public Address Systems were in place in all areas, and the fire alarm system was found to be operational. The facility has undergone a periodic inspection within the last 12 months. Last periodical controls were done on 27/01/2026. No: 26-0150-003.
3 Fire Drill Information:
Fire Drill Date (Day) (16:00): 02/02/2026 (27 participants)
Instructor: Ayhan Cantay (First Level H&S and Fire Expert).
4 Electrical, Machinery, and Fire Safety
• All electrical equipment, such as sockets, outlets, switches, and main fuse panels, are maintained in good condition.
• The facility inspects all electrical conduits, distribution panels, and electrical connections daily and monthly.
• The facility maintains a planned maintenance plan to maintain all machinery. In the last 12 months, the facility has conducted periodic inspections of the electrical installation, grounding and compressor trucks. Last periodical controls were done on 27/01/2026. No: 26-0150-002.1
5. Medical Services
• The facility has a sufficient number of first aid kits and 1 first aid boxes.
• The facility has a physician who visits weekly. (IH-117975)
• There are also 2 first aid certified employees. (Example: 16/04/2026, No: SB.21969791.00, Expiry: 02/05/2029)
6. Building Security
A-Working License (İşyeri Açma ve Çalışma Ruhsatı) (No: 2024/RG-69, Date: 22/10/2024, 250m2).
B-Building Registration Certificate (Yapı Kayıt Belgesi) (No: LY3TMM84, Date: 05/01/2019, 1204m2)
C-Firefighting Official Report (İtfaiye Uygunluk İzni) (05/062024, No: E-94750735-180.03-2024.976712).
D-Trade Registration Gazette (Ticaret Sicil Gazetesi) (No: 11536, Date: 05/03/2026).
E-Environmental Exemption Letter (Çevre Kapsam Dışı Yazısı) 23/06/2025, No: E-71280893-611.02-15245086
F-Waste Water Permission (Atık Su Görüşü Yazısı) 12/05/2026, E-31594696-220.04.02-3706211.
• The Facility ensured that all hazardous substances (e.g. chemicals and pesticides) are officially registered where possible, Material Safety Data Sheets are used, and they are managed appropriately at all times in line with registration and safety instructions, including storage, use and disposal.
• The facility does not provide accommodation to workers.
• The facility does not provide transportation to workers.
• The facility does not provide meals to workers.

← Code area 2

Code area 4 →

• Waste Transport operator (Eroğlu Çevre End. Atık Yon. Ltd. Şti.) ensured that workers transporting hazardous goods are adequately trained, that transport vehicles comply with legal safety requirements, and that appropriate protective measures (e.g., emergency procedures, hazard labelling, PPE) are in place to prevent exposure to health and safety risks. The transport company is registered officially Official Waste System of Turkey.

Evidence Examined:

-License Review (Fire License, Business License, Factory License)
-Building Approval Plan and Layout Approval Plan
-Drinking Water Test Report
-Injury Record and Analysis Report
-Machinery and Electrical Maintenance Record
-Risk Assessment Report
-Training Record (Fire Training, First Aid Training, PPE Training, and Occupational Health and Safety Training)
-Fire Drill Record
-Occupational Health and Safety Board Record
-Fire Equipment and Electrical Equipment Inspection Record

← Code area 2

Code area 4 →

Findings: non-compliances

ZAF601475463

Non-compliance

Due 2026-09-15

Code area

3 Working conditions are safe and hygienic

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.

Issue title

854 - Buildings at the site are missing key safety documents but this does not imply significant or immediate risk (e.g. the site has the house property certificate but cannot demonstrate the building construction acceptance report or the construction safety appraisal report)

Description

Saha Turu, doküman incelemesi ve yönetim beyanına göre, faaliyet gösterilen ana bina için sadece Yapı Kayıt Belgesi mevcuttur. Ancak halihazırda kullanılmakta olan tüm alanlar için Yapı Ruhsatı ve Yapı Kullanma İzni mevcut değildir. Yönetim, tüm altyapıları tamamlanmış ve kullanımda olan binaların kayıt sürecinin devam ettiğini beyan etmiştir.

According to the site tour, document review, and management statement, only a Building Registration Certificate exists for the main building where operations are conducted. However, Building Permits and Occupancy Permits are not available for all areas currently in use. Management has stated that the registration process is ongoing for the buildings that are fully operational and have completed infrastructure.

Intended corrective and preventative actions, based on root cause analysis

Faaliyet gösterilen tüm binalar için yasal olarak zorunlu olan gerekli izin ve ruhsatlar ilgili kurumlardan alınmalıdır. All necessary permits and licenses, which are legally required for all buildings where operations are conducted, must be obtained from the relevant authorities.

Status

Open*

Time given to resolve

90 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

← Code area 3

Code area 4 →

Local law reference

PLANNED AREAS ZONING REGULATION
Official Gazette Date: 03.07.2017 Official Gazette Number: 30113
General provisions regarding building permits
ARTICLE 54 – (1) No building can be constructed without obtaining a building permit, except for the exceptions provided by the Law and this Regulation.
(2) Buildings that are not started within 2 years from the date of the permit or are not completed within the 5-year license period and whose licenses are not renewed within the due time are considered as unlicensed buildings.
Building occupancy permit
ARTICLE 64 – (1) In order to use the parts of the building that can be used in whole or in part when it is completed, it is mandatory to obtain permission from the relevant administration that issued the building permit upon the application of the owner. In order to obtain this permit, the reports of technical authorities or building inspection organizations indicating whether the building was built in accordance with the projects annexed to the permit, scientific and health rules, whether materials in accordance with the legislation were used, the energy identity document issued by architects, engineers or organizations with the authorization certificate and photographs of the building are included in the application petition submitted to the relevant administration.

* PDF generated at 03:46 (UTC) on 17 Jun 2026. View this finding on the Sedex platform for live updates and closure details.

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, senior manager or business owner Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes Workers use only basic chemicals (sticker glue, detergent etc.)
Who organises accommodation for workers?	Workers independently arrange their own accommodation
Who organises worker transportation between accommodation and worksite?	Workers organise their own transport
Who organises worker transportation while at work?	Not applicable
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	No NC: The buildings that Facility occupy do not have valid Building Construction Permit and Building Occupation Permit.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No

← Code area 3 Code area 4 →

Does the site have a structural engineer evaluation?	No

4. Child labour shall not be used

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1- Ensure Workplace Requirements are met = Robust During the Audit, it was confirmed with management & worker interviews and document checks that the management system for the "Child labour shall not be used" is well established and followed. 2- Appoint a manager with sufficient seniority = Robust Ms. Eylul Dilara Toprak (Merchandiser) was appointed responsible person for the purpose. The special letter of management for the appointment seen. Checked. Detailed Job Descriptions exist. 3- Communicate and train = Robust The facility developed Policy and Procedures for the purpose. The facility communicated and trained employees and other workers, including managers and supervisors, on relevant policies and procedures. 4- Monitor the effectiveness = Robust The facility have sufficient monitoring processes and measures for the purpose. Regular internal audits are conducted. The policies and procedures are revised every year. The trainings are repeated every year. Records seen. Checked.

← 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	Current Systems: -The facility has established a practice that they will never employ and use any child labour. -The facility verifies all workers' original national ID card, birth certificate etc. at the time of recruitment and keeps the photocopies of workers' ID cards, birth certificate in their personal files. -Factory verifies the workers age through registered doctor. -Sampling basis employees' personal files was taken for review. Each employee file included a bio-data sheet, recent photo, birth registration certificate / photo copied national identification card and other documents. -There was no child employee observed in the facility. -Facility provides remediation and safeguarding of underage workers (in line with ILO guidance). There is special policy and detailed procedure exist in the Facility. No cases was observed. -As per local law facility can recruit workers above 15 years. Young worker was not found during audit and the youngest worker age was 40 (date of employment: 18/05/2026 and birth date: 14/07/1985). Evidence Examined: 1.The procedure of Recruiting Regulation was available for review, the personnel files with ID or birth certificate copy were available for review, the contracts with all the employees were available for audit, and the roster had established by the factory. 2. Child Labour Prevention Procedure review 3. Management interview 4. Worker interview 5. On-site observation during floor visit

← Code area 3

Code area 5 →

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	40
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0.0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

← Code area 4 Code area 5 →

5. Legal wages are paid

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
Appoint a manager with sufficient seniority who is responsible for implementing procedures	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	1- Ensure Workplace Requirements are met = Some Improvements Recommended During the Audit, it was confirmed with management & worker interviews and document checks that the management system for the "Legal wages are paid" is established and followed but needs some improvements especially for the Living Wage and wage recording purposes. 2- Appoint a manager with sufficient seniority = Robust Ms. Eylul Dilara Toprak (Merchandiser) was appointed responsible person for the purpose. The special letter of management for the appointment seen. Checked. Detailed Job Descriptions exist. 3- Communicate and train = Fundamental Improvements Required The facility developed Policy and Procedures for the purpose. The facility communicated and trained employees and other workers, including managers and supervisors, on relevant policies and procedures. The communication of policy needs fundamental improvements especially for the Living Wage and wage recording purposes. 4- Monitor the effectiveness = Fundamental Improvements Required The facility have monitoring processes and measures for the purpose but needs fundamental improvements especially for the Living Wage and wage recording purposes

← Code area 4

Code area 5.A →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
5. Legal wages are paid	5.B Ensure that workers receive the insurance...	Local law	NC ZAF601475459

← Code area 4

Code area 5.A →

Systems and evidence examined to validate this code section	Current Systems: - NC: It was observed that the Facility had paid wages partly in cash in without registering full amounts in Social Security system. - The national minimum wage is 28.075,5 TL net per month. The lowest wage at the facility is 28.075.5 TL. - The Facility ensures that workers receive the insurances and benefits (including leave entitlements) they are legally or contractually entitled to. - The Facility ensured that any partial payments with in-kind benefits do not exceed the national legal limit or the ILO recommended maximum of 50% of wages, whichever is lower. There was no in-kind-benefits during the audit period. Other wages are paid in legal tender and/or into a bank account in the workers' name. - The Facility ensures no deduction from workers pay is for disciplinary sanctions. Ensure deductions not provided for by national laws are legal, and do not take workers below the legal minimum wage. The Facility ensures workers are provided with information to understand any wage deductions and provide their authorisation. - A time tracking system is implemented with all employees using manual recording. - All employees are clearly and in writing informed of their working conditions and wages before they are hired, and they are provided with details of their wages for each pay period. - Partial social security payments are made on time to the relevant authorities. - Each employee is provided with a payslip and is asked to sign their wages. - All employees are paid between the 1st and 15th of the following month. - Employees are aware of the minimum wage. - Wages are recorded according to verified documents. A single, accurate record of payments is maintained. - During the termination process, the facility pays employees their severance and notice payments. - Based on the documents provided and the employee interview, it was stated that the factory provides all types of leave entitlements. Employees are provided with the legally required maternity and earning leave. Time and payment record samples were selected for the months of April 2026 (Last Month Paid), November 2025 (Random Month) and July 2025 (Random Month). Evidence Examined: -Document review: Payroll records, entry and exit records, social compliance policy. -Employee interview -Management interview -Local and national laws -Wage and fringe benefits policy -Local legal minimum wage documents -Payroll records for the last 12 months (Sample months: April 2026 (Last Month Paid), November 2025 (Random Month) and July 2025 (Random Month). -Leave records

← Code area 4

Code area 5.A →

-Social group insurance and payment receipts from the local labour office
-Employment contracts for all employees
-Resignation records
-Pay slips for all interviewed employees
-Overtime records

Findings: non-compliances

ZAF601475459

Non-compliance

Due 2026-08-16

Code area

5 Legal wages are paid

Workplace requirement

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

Issue title

423 - Compulsory insurance (e.g. social insurance, accident insurance etc.) not paid - systemic

Description

04.06.2026 tarihinde yapılan denetim sırasında, işçiler ve yönetimle yapılan görüşmeler ve ödeme kayıtları incelendiğinde, şirketin nakit ödeme yaptığı ve Sosyal Güvenlik kayıtlarında yalnızca yasal asgari ücretin kaydedildiği gözlemlenmiştir. Bu uygulamanın tüm varolan ve ayrılmış olan çalışanları da kapsadığı tespit edilmiştir. During an audit conducted on June 04, 2026, interviews with employees and management, and a review of payment records revealed that, the company made cash payments and only the legally mandated minimum wage was recorded in the Social Security system. It has been determined that this practice covers all current and former employees who left the company.

Intended corrective and preventative actions, based on root cause analysis

Çalışanların aldıkları tüm ücret ve yan haklar Sosyal Güvenlik Sistemine kaydedilmeli ve ödemeleri banka transferi ile yapılmalıdır. All wages and benefits received by employees must be recorded in the Social Security System, and payments must be made via bank transfer.

Status

Open*

Time given to resolve

60 days

Verification method

Follow up audit

Area of non-compliance/non-conformance

Local law

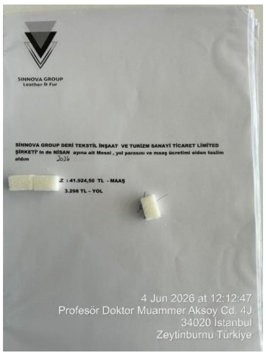
← Code area 5

Code area 5.A →

Local law reference

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

Evidence



NC_Double_Recording_Wage_Payment_Cash_Sinnova_2026.jpeg

* PDF generated at 03:46 (UTC) on 17 Jun 2026. View this finding on the Sedex platform for live updates and closure details.

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	The legal minimum wage
Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?	Mix of digital and other payment methods (give details) NC: Employee salaries are not completely registered to Social Security Foundation (SGK). Legal minimum/actual wage differentials and overtime payments are paid in cash, non-officially.
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None
Where the site has undertaken a Living Wage gap analysis against a credible Benchmark which Benchmark have they used?	Not Applicable

Worker renumeration

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

Summary information

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

← Code area 5

Code area 5.A →

Maximum legal working hours	**Max hours per day**	9.0
	Max hours per week	45.0
	Max hours per month	225.0
Actual required working hours	**Required hours per day**	9.0
	Required hours per week	45.0
	Required hours per month	225.0
Maximum legal overtime hours	**Max hours per day**	2.0
	Max hours per week	15.0
	Max hours per month	Non applicable
Actual overtime hours	**Max hours per day**	2.0
	Max hours per week	10.0
	Max hours per month	Non applicable
Minimum legal wage	**Min per hour**	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	28075.0
Actual minimum wage	**Actual per hour**	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	28075.0

← Code area 5

Code area 5.A →

Minimum legal overtime wage	**Min per hour**	187.17
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	**Actual per hour**	187.17
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	30
Provide the date and details of the records	10 sampled workers time records review in sampled 3 months April 2026 (Most Recent month paid), November 2025 (Random Month) and July 2025 (Random Month).
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	14 % of workers are earning between 28075-48350 TL, 62 % of workers are earning between 48500TL-56600 TL and 24 % of workers are earning more than 57000 TL net monthly.
Are there any bonus schemes used?	No

← Code area 5 Code area 5.A →

Were accurate records shown at the first request?	Yes
Were any inconsistencies found?	No

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF601475460
	5.A.B Put in place a wage improvement plan th...	Base code	NC ZAF601475461

Systems and evidence examined to validate this code section	Current Systems; NC- During the audit, it was determined that the company had not made a difference analysis regarding the Living Wage. The management stated that the studies will be initiated together with the customers NC- During the audit, it was determined that the facility had not developed a wage improvement plan that would pay employees a Living Wage within a certain time frame. Management stated that the work would be initiated in conjunction with its customers. Evidence examined: 1. Worker interview. 2. Management interview. 3. Payroll record 4. Bonus Record

← Code area 5

Code area 6 →

Findings: non-compliances

ZAF601475460

Non-compliance

Code area

5.A Living wages are paid

Workplace requirement

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

Issue title

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

Description

Tetkik sırasında firmanın İnsanca Yaşam Ücreti ile ilgili bir fark analizi yapmadığı görülmüştür. Yönetim çalışmaların müşterileri ile beraber başlatılacağını beyan etmiştir. During the audit, it was discovered that the company had not conducted a gap analysis regarding the Living Wage. Management stated that the study would be initiated in collaboration with its customers.

Intended corrective and preventative actions, based on root cause analysis

İnsanca Yaşam Ücretine ulaşmak için işbirlikçi bir eylem yapılmalıdır. A collaborative action should be taken to reach the Living Wage.

Status

Open*

Time given to resolve

Verification method

Collaborative action required

Area of non-compliance/non-conformance

Base code

* PDF generated at 03:46 (UTC) on 17 Jun 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601475461

Non-compliance

Code area

5.A Living wages are paid

Status

Open*

← Code area 5.A

Code area 6 →

Workplace requirement

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

Issue title

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

Description

Tetkik sırasında tesisin çalışanlara belirli bir zaman dilimi içerisinde yaşanabilir bir ücret ödemeyi amaçlayan bir ücret iyileştirme planı yapmadığı tespit edilmiştir. Yönetim çalışmaların müşterileri ile beraber başlatılacağını beyan etmiştir. During the audit, it was determined that the facility had not developed a wage improvement plan that would pay employees a living wage within a certain time frame. Management stated that the work would be initiated in conjunction with its customers.

Intended corrective and preventative actions, based on root cause analysis

Çalışanlara belirli bir zaman dilimi içerisinde yaşanabilir bir ücret ödemeyi amaçlayan bir ücret iyileştirme planı yapılmalıdır. Bu çalışma ancak müşteriler ve diğer paydaşların katılımı ile mümkündür. A wage recovery plan should be developed that aims to pay employees a living wage within a specific time frame. This work is only possible with the participation of customers and other stakeholders.

Time given to resolve

Verification method

Collaborative action required

Area of non-compliance/non-conformance

Base code

* PDF generated at 03:46 (UTC) on 17 Jun 2026. View this finding on the Sedex platform for live updates and closure details.

← Code area 5.A

Code area 6 →

6. Working hours are not excessive

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1- Ensure Workplace Requirements are met = Robust During the Audit, it was confirmed with management & worker interviews and document checks that the management system for the "Working hours are not excessive" is well established and followed. 2- Appoint a manager with sufficient seniority = Robust Ms. Eylul Dilara Toprak (Merchandiser) was appointed responsible person for the purpose. The special letter of management for the appointment seen. Checked. Detailed Job Descriptions exist. 3- Communicate and train = Robust The facility developed Policy and Procedures for the purpose. The facility communicated and trained employees and other workers, including managers and supervisors, on relevant policies and procedures. 4- Monitor the effectiveness = Robust The facility have sufficient monitoring processes and measures for the purpose. Regular internal audits are conducted. The policies and procedures are revised every year. The trainings are repeated every year. Records seen. Checked.

← Code area 5.A

Code area 7 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section

Current Systems:
1. Normal working hours (daily) are 9 hours and the facility complies with the law.
2. Normal working hours (weekly) are 45 hours and the facility complies with the law.
3. Overtime is voluntary and this was confirmed during the interviews.
4. Overtime is paid at the premium rate (150% of the hourly rate for all workers working overtime).
5. Manual recording system is use for time recording in the facility.
6. The facility provides workers with break time.
7. In April 2026 (Recent month), November 2025 (Random month) and July 2025 (Random month)among the 10 workers sampled in 12 months periods.
8. Workers have a rest day (at least 1 day) in 7 days period.
9. There is only one shifts in the Facility. 08:00-18:00. This shift includes 2 times of 15 minutes of tea breaks and 30 minutes of meal break in shift. 9 hours net regular daily working hours, 5 days a week. (Saturdays-Sundays off days.) Weekly regular working hour is 45 hours net. Comply with legal requirements.

Evidence Examined:
-Employee interview
-Management interview
-Local and national laws
-Factory policy on working hours
-Attendance and wages records of last 3 sampled months (April 2026 most recent month paid, November 2025 random and July 2025 random)
-Time keeping system is manual recording system.
-Sample pay slips with recorded hours all workers interviewed.
-Quality and production records to cross check hours.
-Workers contracts.

← Code area 5.A

Code area 7 →

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	150%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	Overtime premium for weekdays and saturday day off: 150%, Overtime premium for sunday day off: 200% Overtime premium for official holidays: 200%
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?	55.0
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	1- Ensure Workplace Requirements are met = Robust Duing the Audit, it was confirmed with management & worker interviews and document checks that the management system for the "No discrimination is practiced" is well established and followed. 2- Appoint a manager with sufficient seniority = Robust Ms. Eylul Dilara Toprak (Merchandiser) was appointed responsible person for the purpose. The special letter of management for the appointment seen. Checked. Detailed Job Descriptions exist. 3- Communicate and train = Robust The facility developed Policy and Procedures for the purpose. The facility communicated and trained employees and other workers, including managers and supervisors, on relevant policies and procedures. 4- Monitor the effectiveness = Robust The facility have sufficient monitoring processes and measures for the purpose. Regular internal audits are conducted. The policies and procedures are revised every year. The trainings are repeated every year. Records seen. Checked.

← Code area 6

Code area 8 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current Systems: 1. Written procedure (Prevention of Discrimination) is available. 2. 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. No evidence about discrimination. 3- The Facility does not require or allow health checks for workers to take place during the recruitment process or during employment where the results are used to unfairly avoid hiring or retaining workers with certain health issues or medical conditions. This includes pregnancy (unless explicitly required by law) or HIV/AIDS. 4.There was no evidence of sexual harassment. 5.There was an internal grievance process, all sampled employees were aware of the grievance channels in case they encountered any discrimination cases. 6. The factory paid an equal wage for equal tasks. 7. Gender discrimination was also absent in the facility; both female and male workers were distributed in all types of work. 8. There was no restriction for formation of trade union in the factory. 9- Facility had a dedicated equity approach in recruitment, training, development and promotion processes. Evidence Examined: Confirmed with: 1. Employee interviews 2. Management interviews 3. Local and national laws 4. Facility policy and Procedures on Discrimination 5. Attendance and wages records of previous 12 months to the audit date (3 months were sampled: April 2026 (Most Recent month paid), November 2025 (Random Month) and July 2025 (Peak Month). 6. Workers contracts

← Code area 6

Code area 8 →

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)?	33%
Representation of women in managerial roles (ratio of women workers to women managers)	0%
Representation of women in supervisory roles (ratio of women workers to women supervisors)	0%
Three most common nationalities in managerial and supervisory roles	Turkish only.

← Code area 7

Code area 8 →

8. Regular employment is provided

Management systems

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

← Code area 7

Code area 8.A →

Management systems

Explanation for management systems grades	1- Ensure Workplace Requirements are met = Some Improvements Recommended Duing the Audit, it was confirmed with management & worker interviews and document checks that the management system for the "Regular employment is provided" is established and followed. But needs some improvements for the calculation and payment of seniority compensation. 2- Appoint a manager with sufficient seniority = Robust Ms. Eylul Dilara Toprak (Merchandiser) was appointed responsible person for the purpose. The special letter of management for the appointment seen. Checked. Detailed Job Descriptions exist. 3- Communicate and train = Some Improvements Recommended The facility developed Policy and Procedures for the purpose. The facility communicated and trained employees and other workers, including managers and supervisors, on relevant policies and procedures. But needs some improvements for the calculation and payment of seniority compensation. 4- Monitor the effectiveness = Fundamental Improvements Required The facility have sufficient monitoring processes and measures for the purpose. Regular internal audits are conducted. The policies and procedures are revised every year. The trainings are repeated every year. Records seen. Checked. But needs fundamental improvements for the calculation and payment of seniority compensation.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
8. Regular employment is provided	8.B Meet its contractual and legal obligation...	Local law	NC ZAF601475462

← Code area 7

Code area 8.A →

Systems and evidence examined to validate this code section	Current systems: NC - The transportation benefits paid to the workers are not considered in calculations of seniority compensations. 1.There was no sub-contracting onsite. 2.There was no migrant worker in the facility. 3- The Facility has used an employment or engagement model appropriate to and intended for the nature of work undertaken in the local context. Sampled 10 workers files detected. No model beyond the legal requirement is found. 4- The Facility has not utilize apprenticeships, temporary, irregular, sub-contracted or non-employment models of labour for the purpose of avoiding its obligations relating to regular employment, regardless of legality. Confirmed with sampled 10 workers personnel files and interviews. 5- The Facility meets legal conditions for the use of apprenticeships, temporary, irregular, sub-contracted or non-employment models of labour. 6- The Facility does not unfairly restrict those working under apprenticeships, temporary, irregular, sub-contracted or non-employment models of labour from seeking regular employment. 7- The Facility demonstrated real intent to impart skills and/or provide regular employment once the apprenticeship term is completed, where apprenticeship schemes are used. There was no apprentices during the audit period. 8.All workers are registered to the social security system. 9.The facility has no debt to the social security system. 10. Employees' labour contracts were available in their personal files. 11.Labour contracts were in accordance with the laws and regulations. 12. A copy of the employment contract was given to employees. 13. If any employees want to leave the job, he or she may leave waiting 2 weeks (14 days) if worked for less than 6 months, 4 weeks (28 days) if worked more than 1 year, 6 weeks (42 days) if worked more than 1.5 years, 8 weeks (56 days) if worked more than 3 years exists According to local laws. Evidence examined: 1. Factory policy, rules and regulations, employees' personnel files, 2. Management interview and employee interview 3. The hiring and termination records. 4. Worker interview

← Code area 7 Code area 8.A →

Findings: non-compliances

ZAF601475462

Non-compliance

Due 2026-08-16

Code area

8 Regular employment is provided

Workplace requirement

8.B Meet its contractual and legal obligations in cases of dismissal, termination or redundancy.

Issue title

536 - Site has not met its contractual obligations relating to dismissal, termination or redundancy (no evidence of discrimination) - Systemic

Description

Doküman incelemesi ve yönetim ile yapılan görüşmede, işten ayrılan çalışanlar için hesaplanan Kıdem Tazminat tablolarında, Yol parası gibi yardımların dikkate alınmadığı tespit edilmiştir.
During document review and interview with the management, it was determined that in-kind benefits such as Travel were not taken into account in the Severance Compensation tables calculated for employees who left their jobs.

Intended corrective and preventative actions, based on root cause analysis

Kıdem Tazminat hesaplamalarında çalışanlara verilen/yapılan her türlü ayni yardımın hesaba katılması sağlanmalıdır.
It should be ensured that all kinds of in-kind benefits given/provided to employees are taken into account in the calculation of Severance Compensation calculations.

Local law reference

Article 14, Paragraph 11 of Law No. 1475:
The calculation of severance compensation is made based on the last wage. In cases where the wage is not fixed, such as piecework, piece rate, lump sum or percentage method, the average wage found by dividing the wage paid in the last year by the days worked in that period is taken as the basis for the calculation of this compensation. However, if the worker's wage is increased in the last year, the wage that forms the basis for the compensation is calculated by dividing the wage received between the date the worker left the job and the date the increase is made by the days worked in the same period.
(Amended: 29/7/1983 - 2869/3 art.) In calculating the compensation mentioned in Article 13 and the wage that will form the basis of the severance pay included in this article, in addition to the wage stated in the first paragraph of Article 26, the money provided to the worker and the contractual and legal benefits that can be measured with money are also taken into account.

Status

Open*

Time given to resolve

60 days

Verification method

Follow up audit

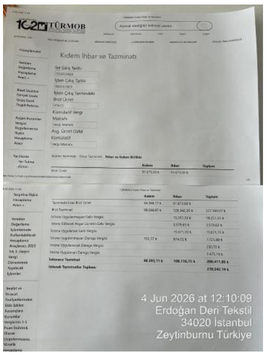
Area of non-compliance/non-conformance

Local law

← Code area 8

Code area 8.A →

Evidence



NC_Travel_Benefits_Exclusion_Sinnova_2026.jpeg

* PDF generated at 03:46 (UTC) on 17 Jun 2026. View this finding on the Sedex platform for live updates and closure details.

8. Regular employment is provided

Data points

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

← Code area 8 Code area 8.A →

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

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	1- Ensure Workplace Requirements are met = Robust Duing the Audit, it was confirmed with management & worker interviews and document checks that the management system for the "Sub-contracting and homeworkers are used responsibly" is well established and followed. 2- Appoint a manager with sufficient seniority = Robust Ms. Eylul Dilara Toprak (Merchandiser) was appointed responsible person for the purpose. The special letter of management for the appointment seen. Checked. Detailed Job Descriptions exist. 3- Communicate and train = Robust The facility developed Policy and Procedures for the purpose. The facility communicated and trained employees and other workers, including managers and supervisors, on relevant policies and procedures. 4- Monitor the effectiveness = Robust The facility have sufficient monitoring processes and measures for the purpose. Regular internal audits are conducted. The policies and procedures are revised every year. The trainings are repeated every year. Records seen. Checked.

← Code area 8 Code area 9 →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current Systems; There is no subcontracting companies within the facility. There is no homeworker or internal subcontracting in the Facility. The facility has suppliers. Regular checks were done by the facility. Confirmed with: Management and employee interviews and document checks of production and dispatchment records, Production planning, Gate pass and in out register.

← Code area 8

Code area 9 →

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

Data points

Are homeworkers employed directly or engaged through an agent?	Not applicable
Gender disaggregated data available	

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homeworker?	
Are full records of homeworkers available at the site?	
Does the supplier buy products or services from suppliers that use homeworkers?	No The facility evaluates the suppliers it will work with, and does not work with a supplier which has homeworkers.

Sub-contracting

← Code area 8.A

Code area 9 →

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity?	No Verified with site tour and production records and legal documents review and with workers interview it was observed that there was no any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity.
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	Robust Management Systems
Explanation for management systems grades	1- Ensure Workplace Requirements are met = Robust During the Audit, it was confirmed with management & worker interviews and document checks that the management system for the "No harsh or inhumane treatment is allowed" is well established and followed. 2- Appoint a manager with sufficient seniority = Robust Ms. Eylul Dilara Toprak (Merchandiser) was appointed responsible person for the purpose. The special letter of management for the appointment seen. Checked. Detailed Job Descriptions exist. 3- Communicate and train = Robust The facility developed Policy and Procedures for the purpose. The facility communicated and trained employees and other workers, including managers and supervisors, on relevant policies and procedures. 4- Monitor the effectiveness = Robust The facility have sufficient monitoring processes and measures for the purpose. Regular internal audits are conducted. The policies and procedures are revised every year. The trainings are repeated every year. Records seen. Checked.

← Code area 8.A

Code area 10.A →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

No findings

Systems and evidence examined to validate this code section	Current systems: 1. The facility has established an anti-harassment or inhumane treatment policy. The policy states that physical abuse or discipline, the threat of physical abuse, sexual or other harassment, and verbal abuse or other forms of intimidation shall be prohibited. 2. Anti-harassment issues, disciplinary policy and procedures are also covered in employee training. 3. All workers in the factory have the legal right to work. 4- The Facility ensured appropriate training for workers at all levels in roles where risk has been identified and those with relevant supervisory or administrative responsibilities, to prevent harsh or inhumane treatment in the workplace. Have systems in place to monitor the understanding/implementation of the training. Last training records were examined. (01/06/2026). 5- The Facility ensures all workers (taking particular consideration of vulnerable worker groups) have accessible information and accessible training (where relevant) on the measures taken to prevent and control harsh or inhumane treatment, the identified risks and their rights and responsibilities. Complaint and Wishes system is active in Facility. Records examined. No complaint received during the audit period. 6- Not conduct bodily searches. Any non-bodily searches shall be conducted only where there is a legitimate business reason (e.g. theft). Where non-bodily searches are conducted the search must respect workers' privacy, be conducted by a member of the same sex and meet legal requirements. 7. There is no violation noted also based on document review and worker interviews. The facility has open door and verbal way to express their grievance. 8. Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation were prohibited in this factory. 9. Disciplinary process is complying with the law. 10. All workers are aware of disciplinary process. Evidence examined: 1. Document review(employee agreements, migrant workers procedure, employee rights procedure, employee recruitment policy, universal rights policy and procedure) 2. Management interviews 3. Worker interviews

← Code area 8.A

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')?	Yes, there is a formal grievance process The grievance process is available to all workers
What type of grievance mechanism(s) are available?	There are special policy & procedures for grievance system. (TR-25_INTERNAL_AND_EXTERNAL_COMPLAINT_ PROCEDURE & TR-04_ZERO_TOLERANCE_PROTOCOL etc) There are wish and complaint boxes for the use of employees in the company. There is also an open door policy in the facility. Wish and complaint boxes are opened once a month by the responsible persons and if there is a notification, they are recorded and the resolution process for the wish & complaint is initiated.
Number of grievances raised in the last 12 months	2
Number of grievances resolved in the last 12 months	2

← Code area 9

Code area 10.A →

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	1- Ensure Workplace Requirements are met = Robust During the Audit, it was confirmed with management & worker interviews and document checks that the management system for the "Environment 2-Pillar" is well established and followed. 2- Appoint a manager with sufficient seniority = Robust Ms. Eylul Dilara Toprak (Merchandiser) was appointed responsible person for the purpose. The special letter of management for the appointment seen. Checked. Detailed Job Descriptions exist. 3- Communicate and train = Robust The facility developed Policy and Procedures for the purpose. The facility communicated and trained employees and other workers, including managers and supervisors, on relevant policies and procedures. 4- Monitor the effectiveness = Robust The facility have sufficient monitoring processes and measures for the purpose. Regular internal audits are conducted. The policies and procedures are revised every year. The trainings are repeated every year. Records seen. Checked.

← Code area 9

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current Systems: Facility have necessary and valid official permission and exemption letters from the Authorities. (26/03/2026, No: E-71280893-611.02-15245086) The Facility has system in place for identifying and remediating gaps between their clients' environmental standards and the environmental impact of their own operations. The Facility maintained a list of hazardous substances (e.g. chemicals and pesticides) used in manufacturing or in purchased components. Ensure they are compliant with their clients' requirements and relevant legislation in the destination countries for those substances 5. They have a contract with the Municipality for household waste. 6. The facility has an Industrial Waste Management Plan (01/09/2025). 7- The facility has a wastewater connection document (12/05/2026, E-31594696-220.04.02-3706211). 8- The facility is knowledgeable about local, regional, and national environmental legislation. 9- The facility maintains an inventory of the chemicals it uses. 10- The facility provides environmental training to its employees. Evidence reviewed: 1- Legally mandated permits and opinion letters. 2- Waste management. 3- Waste disposal methods. 4- A contract has been signed with and licensed a waste disposal company.

← Code area 9

10.A. Environment 2-Pillar

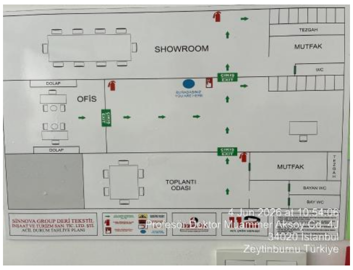
Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?	No
Does the site have any valid environmental or energy management certificates?	The facility has a special Environmental Exemption Letter (Çevre Kapsam Dışı Yazısı) 26/03/2026, No: E-71280893-611.02-15245086.
Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC)?	No
Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?	No

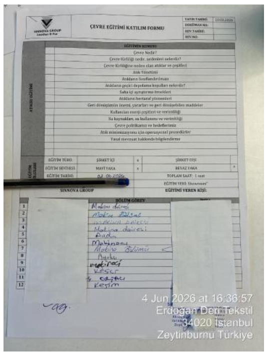
← Code area 10.A

Attachments

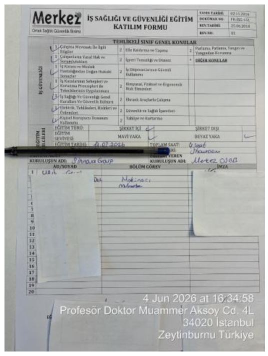
[CAPR_ZAA600205987 - signed.pdf]



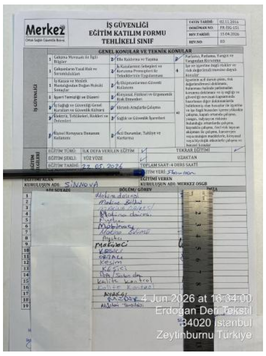
[Facility_Layout_Sinnova_2026.jpeg]



[Training_Environment_Sinnova_2026.jpeg]



[Training_OHS_2_Sinnova_2026.jpeg]



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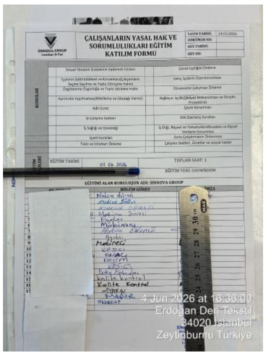
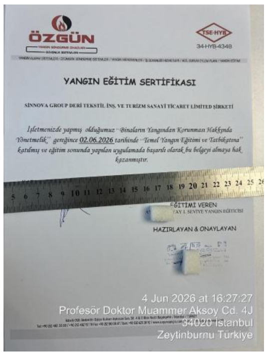


[Training_Social_Compliance_Sinnova_2026.jpeg]



[Training_Emergency_Fire_Sinnova_2026.jpeg]

[Policy_Procedures_Sinnova_Group_2026.zip]

[Business_Opening_License_Sinnova_2026.jpeg]

[GSCSF75-Photoframe for Social- SINNOVA GROUP DERI TEKSTIL - Istanbul - 2026-rev.pdf]