

Sedex Members Ethical Trade Audit Report

Version 7



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Audit content

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

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

2-pillar audits include:

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

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

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

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

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

Audit details

Site details

Sedex site reference	ZS420287886	Site name	OGUZ OLUKLU MUKAVVA VE AMBALAJ SAN TIC AS
Business name	OGUZ OLUKLU MUKAVVA VE AMBALAJ SAN TIC AS	Site address	OSMANGAZI MAHALLESİ CEMIL MERIC NO:1CADDESİ ISTANBUL TR 34522

Audit details

Sedex company reference	ZC420276811	Auditor company name	SGS Turkey
Audit company address	Baglar Mah. Osmanpasa Caddesi No. 95 Is Istanbul Plaza, Günesli, Istanbul, TR, 34209		
Date of audit	2026-02-17	Audit conducted by	DOGUKAN ALKAN
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics		
Time in and out	Day 1		
	In	08:30	
	Out	17:00	
Audit type	Follow up		
Was the audit announced?	Unannounced		

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Was the Sedex SAQ available for review? No

Who signed and agreed CAPR? DIDEM DUZGUN ISIN / QUALITY ASSURANCE EXECUTIVE

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	There is no union activity at the site.		
Reason for absence during the audit	There is no union activity at the site.		
Reason for absence at the closing meeting	There is no union activity at the site.		

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)

The audit was conducted on an unannounced basis.

Lead auditor

DOGUKAN ALKAN

APSCA Number

21703608

Additional auditor

Date of declaration

2026-02-17

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Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	DIDEM DUZGUN ISIN
Title	QUALITY ASSURANCE EXECUTIVE
Date of declaration	2026-02-17

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 ZAF601309037
	5.A.B Put in place a wage improvement plan th...	Base code	NC ZAF601309038
6. Working hours are not excessive	6.B Ensure workers receive all legally requir...	Local law	NC ZAF601309035
	6.C Provide workers with at least 24 hours of...	Local law	NC ZAF601309034
	6.F Ensure that where overtime is used, it is...	Local law	NC ZAF601309036

Management systems

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

Not addressed

















Fundamental improvements required


Some improvements recommended


Robust management systems

[← Summary of findings](#)


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

 Not addressed

 Fundamental improvements required

 Some improvements recommended

 Robust management systems

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Site details

Company and site details

Sedex company reference	ZC420276811	
Sedex site reference	ZS420287886	
Company name	OGUZ OLUKLU MUKAVVA VE AMBALAJ SAN TIC AS	
Business ownership type	GOODS	
Site name	OGUZ OLUKLU MUKAVVA VE AMBALAJ SAN TIC AS	
Site name in local language		
GPS location	GPS address	Osmangazi Mah. Cemil Meriç Caddesi NO.1 Esenyurt/Istanbul, Turkey
	Coordinates	41°2'56"N, 28°38'18"E
Is the worksite in a remote location, far from habitation?	No	
Site contact	Contact name	DIDEM DUZGUN ISIN
	Job title	Quality Assurance Executive
	Phone number	0212 886 52 40
	Email	didem.duzgun@oguzambalaj.com
Applicable business and other legally required business license numbers and documents	Date: 26.10.2011 Number:2010/36577/3251 No Validity Date	

[← Management systems](#)

[Worker analysis →](#)

Site activities

Site function	Factory Processing/Manufacturer	
Site activities	Primary	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
	Secondary	
	Other	
Product type	printed corrugated cardboard box	
Process overview	Starch Preparation, Corrugated Cardboard, Cutting, Shaping, gluing, assembly, Shipment processes were available onsite.	
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?	9423m ²	
Building 1	Last construction works on site	2003
	If building is shared, provide details	NA
	Number of floors	2
	Description of floor activities	Ground Floor: Production, lunch hall, wc, doctor room. Mezzanine Floor: Gluing.

[← Site details](#)

[Worker analysis →](#)

Site scope

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

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

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

Worker accommodation and transport

Are there any site-provided worker accommodation buildings? No

Does the site organise worker transport to the worksite? Third party
The company provided transport using third party company.

Work patterns

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

[← Site details](#)

[Worker analysis →](#)

Work patterns

Is there any night shift work at the site?

Yes

Regular weekly working hours of the white-collar workers and regular blue-collar worker in the company;
From 07:30 a.m. to 05:15 p.m. including 2 x 15 minutes tea breaks, 45minutes lunch break from Monday to Friday. Totally 45 hours.

Regular weekly working hours of blue-collar shift workers in the company (machine);
Shift 1: From 08:00 a.m. to 04:00 p.m. including 30 minutes lunch break from Monday to Saturday. Totally 45 hours/week. Sunday was granted as rest day.
Shift 2: From 04:00 p.m. to 12:00 p.m. including 30 minutes lunch break from Monday to Saturday. Totally 45 hours/week. Sunday was granted as rest day.
Shift 3: From 12:00 p.m. to 08:00 a.m. including 30 minutes lunch break from Monday to Saturday. Totally 45 hours/week. Sunday was granted as rest day.

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

45%

Was the audit conducted across all shift times, and did it include a representative sample of workers from each shift time in interviews and sampling?

Yes

All shift times have been audited.

Site assessments

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

ISO 45001 (OHS), ISO 14001 (Environmental management)

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

No

No, the site has not assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community.

[← Site details](#)

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Site assessments

Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site? No
No, Human Rights Impact Assessment (HRIA) was ever conducted 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	154 (85.1%)	27 (14.9%)	- -	181 (100%)

Workers by type

	Men	Women	Other	Total
Permanent workers (employees)	143 (87.2%)	21 (12.8%)	- -	164 (90.6%)
Temporary or fixed term employees	0 -	0 -	- -	0 (0%)
Agency or subcontracted workers	6 (54.5%)	5 (45.5%)	- -	11 (6.1%)
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	5 (83.3%)	1 (16.7%)	- -	6 (3.3%)

* % 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, NA
list the most common internal states
workers have moved from

Workers by age

	Men	Women	Other	Total
18 - 24 years old	14 (93.3%)	1 (6.7%)	- -	15 (8.3%)
15 - 17 years old	5 (83.3%)	1 (16.7%)	- -	6 (3.3%)
Under 15 years old	0 -	0 -	- -	0 (0%)

* % of total workforce

[← Worker analysis](#)

[Worker interviews →](#)

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

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

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Turkish	85%	15%	-	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	143 (87.2%)	21 (12.8%)	- -	164 (90.6%)
Salaried workers	0 -	0 -	- -	0 (0%)

* % 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	143 (87.2%)	21 (12.8%)	- -	164 (90.6%)
Other	11 (64.7%)	6 (35.3%)	- -	17 (9.4%)

* % of total workforce

If other payment cycle entered, please provide details NA

People in managerial, supervisory and administrative roles

	Men	Women	Other	Total
Employees in management positions	1 (50%)	1 (50%)	- -	2
Supervisors or team leaders	6 (100%)	0 (0%)	- -	6
Administrative staff	40 (54.8%)	33 (45.2%)	- -	73

[← Worker analysis](#)

[Worker interviews →](#)

Worker interview summary

Gender disaggregated data available Men and women

Which methods of worker engagement were used? Individual interviews

Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?

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

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

Number and size of group interviews A total of ten workers were interviewed individually.

Did workers understand the purpose of the audit? Yes

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

Was there any indication that workers had been 'coached' in how they should respond to questions?

No

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

Favorable

Attitude of workers

In which areas did workers raise significant concerns or complaints?

Other (provide details)

No complaint raised.

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

Grievance mechanisms

Work environment – comfort (e.g. temperature, noise or dust levels)

Additional comments

Workers are satisfied with the rights provided by the facility.

Attitude of workers' committee/union representatives

1 worker representative was interviewed. Worker representative was not coached, he was generally satisfied with their working conditions and able to handle employee complaints freely.

Attitude of managers

The company management was kind, cooperative, polite, and transparent during the entire audit process.

Workers interviewed by type

	Total
Permanent workers	10
Temporary or fixed-term employees	0
Agency or subcontracted workers	0

[← Worker analysis](#)

[Measuring workplace impact →](#)

Workers interviewed by type

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	0	0	-	0
Workers interviewed individually	8	2	-	10

Migrant workers interviewed

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

Measuring workplace impact

Gender disaggregated data available Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	1.6%	1.1%	-	2.7%
Last full calendar year (2025)	2.57%	1.0%	-	3.57%
Previous full calendar year (2024)	1.53%	2.0%	-	3.53%

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

Rate of absenteeism (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	1.0%	0.25%	-	1.25%
Last full calendar year (2025)	1.0%	0.4%	-	1.4%
Previous full calendar year (2024)	0.8%	1.0%	-	1.8%

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

Are accidents recorded? Yes
 The accident records were kept.

[← Worker interviews](#)

[Code area 0 →](#)

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

	Men	Women	Other	Total
Last full quarter (90 days)	1.16%	0.0%	-	1.16%
Last full calendar year (2025)	0.92%	0.0%	-	0.92%
Previous full calendar year (2024)	1.8%	0.0%	-	1.8%

* 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)	9.4%	0.0%	-	9.4%
Last full calendar year (2025)	6.5%	0.0%	-	6.5%
Previous full calendar year (2024)	14.5%	0.0%	-	14.5%

* 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%

[← Worker interviews](#)

[Code area 0 →](#)

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

Previous full calendar year (2024)	0.0%	0.0%	-	-
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Percentage of workers that work on average more than 60 total hours in a given week

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

0. Enabling accurate assessment

Summary of findings

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

0. Enabling accurate assessment

Data points

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

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

1. Employment is freely chosen

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	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	Some Improvements Recommended

Management systems

Explanation for management systems grades

Policies & Procedures

Grade: Robust Management Systems

The facility has clear policies prohibiting forced, bonded or involuntary labor. Employment contracts clearly state voluntary terms of work and are provided to workers in a language they understand.

Resources

Grade: Robust Management Systems

HR personnel are fully trained and authorized to ensure recruitment and employment practices remain voluntary and in compliance with legal and ethical standards.

Communication & Training

Grade: Robust Management Systems

Workers are informed of their right to freely choose employment during induction.

Monitoring

Grade: Some Improvements Recommended

Routine audits and document reviews are in place to verify that no forced labor occurs. Minor gaps in the frequency of internal checks suggest that more regular monitoring would further strengthen assurance.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

Each worker signs an individual labour contract before employment. Copy of the contract is kept in the workers folder.
Employment is freely chosen.
Movement of employees at the facility is not prohibited or limited.
Employees have free access to toilets and drinkable water.
Overtimes are always performed on voluntary basis.
The factory does not require deposit or withhold employees' ID cards.
The factory does not limit the employees' freedom.
The Internal Policy of the company clearly states that employment is freely chosen and that no forced or involuntary labor is allowed.
There is no forced, bonded or involuntary prison labour.
Employees are free to leave their employer after reasonable notice.

Evidence:

Non-forced labor policy, Application letter, Resignation & termination records, Internal Rules (RIT), Management and employee interview, Hiring procedure, Termination procedure.

1. Employment is freely chosen

Data points

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

Does the site utilise any workers who are prisoners? No

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

1.A. Responsible recruitment and entitlement to work

Management systems

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

Management systems

Explanation for management systems grades

Policies & Procedures

Grade: Robust Management Systems

Policies address verification of legal working age, prohibition of recruitment fees and compliance with entitlement-to-work requirements.

Resources

Grade: Robust Management Systems

A designated HR manager is responsible for overseeing recruitment and work-eligibility checks and has sufficient authority.

Communication & Training

Grade: Some Improvements Recommended

Relevant staff receive initial training on recruitment and right-to-work verification. Refresher sessions and expanded guidance would strengthen consistent application of the policies.

Monitoring

Grade: Some Improvements Recommended

Internal audits and document reviews are performed to confirm compliance with legal requirements and to verify that no recruitment fees are charged. More frequent monitoring and formalized follow-up actions would enhance the system's robustness.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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No findings

[← Code area 1](#)

[Code area 2 →](#)

Systems and evidence examined to validate this code section

The company has a hiring policy to ensure fair hiring steps, and HR staff is responsible for ensuring that processes are followed in accordance with the hiring policy. The policy was signed by top management and HR staff. The factory has maintained a system to verify that all workers are recruited legally and fairly, and no unethical recruitment practice was observed according to the reviewed hiring policy, personal files, management, and worker interviews. Responsible person awareness was sufficient, and no employment agency was used. Social compliance training, which covers human rights, hiring policy, and procedures, was given to all employees, including those at the management level. No fees are collected from the employee during recruitment. All fees are covered by the employer.

[← 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?	Directly
Where labour providers were used to recruit, what was the highest number of tiers identified in a workers recruitment journey?	0
Are there any subcontracted workers (excluding dispatched labour) on site?	No
Were all non-employee (e.g. agency or subcontracted) workers included within the scope of this audit for the purpose of document review and (if onsite on date of audit) interview?	Not Applicable
Were sufficient documents for non-employee (e.g. agency or other subcontracted) workers available for review?	Not Applicable

Migrant workers

Do any workers migrate across international borders to work at this site?	No
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[← Code area 1.A](#)

[Code area 2 →](#)

Percentage of workers that are migrant 0%

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

Recruitment fees

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

Were recruitment fees or costs identified during worker interviews? No

NA

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 Some Improvements Recommended

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

Management systems

Explanation for management systems grades

Policies & Procedures

Grade: Robust Management Systems

Policies recognize employees' legal right to form or join trade unions and to engage in collective bargaining.

Resources

Grade: Robust Management Systems

HR and management representatives are clearly assigned to handle matters related to employee representation and collective bargaining, with sufficient authority and resources to implement the policy.

Communication & Training

Grade: Some Improvements Recommended

Employees are informed of their rights during induction, and information is displayed on notice boards. Periodic refresher training and more detailed guidance for supervisors would strengthen awareness and consistent application.

Monitoring

Grade: Robust Management Systems

Regular internal reviews and worker interviews are conducted to ensure that freedom of association is respected and that no retaliation occurs.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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No findings

[← Code area 1.A](#)

[Code area 3 →](#)

Systems and evidence examined to validate this code section

The company policy covers maintaining freedom of association and the right to collective bargaining. The factory recognizes and encourages the right to freedom of association and collective bargaining under the law provision. Top management is responsible for ensuring freedom of association.

No active unionization activity was identified at the site; however, freely elected worker representatives were available. Election records were reviewed by the auditor. The records of meetings held between the management and employee representatives were also reviewed. It has been observed that these meetings focused on addressing employee grievances and finding solutions.

The facility has provided a suggestion box through which employees can report grievances. Additionally, employees are encouraged to approach management directly with their grievances, and adequate actions are taken in response.

Social compliance training, which includes the freedom of association policy and procedures, was provided to all employees, including those at the management level.

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

Data points

Are trade unions allowed by law in the national context?	Yes
Are there any registered trade unions in the workplace?	No
Are they active?	
Does the employer recognise the trade union?	Not Applicable
Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)?	Yes
Are the worker representatives freely elected by the workforce as a whole?	Yes
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Yes
Has there been any industrial action (e.g. strikes, unrest, or cases raised to formal tribunals or labour courts) in the past two years?	No

[← Code area 2](#)

[Code area 3 →](#)

3. Working conditions are safe and hygienic

Management systems

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

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

Some Improvements Recommended

Explanation for management systems grades

Policies & Procedures

Grade: Robust Management Systems

Policies for workplace health and safety are in place and procedures are detailed enough.

Resources

Grade: Robust Management Systems

Qualified EHS staff and trained first-aid teams are assigned and have sufficient authority and resources to implement safety measures.

Communication & Training

Grade: Robust Management Systems

Employees receive health and safety training at induction and through regular toolbox talks.

Monitoring

Grade: Some Improvements Recommended

During the audit 1 finding was noted about health and safety. Therefore this section marked as some.

[← Code area 2](#)

[Code area 4 →](#)

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>There are no cracks in the walls or structural damage evidence. Health & Safety policies were in place and trainings on policies were provided regularly. Emergency action plan was documented and teams were established. Fire extinguishers were placed and clearly marked in the production floor. Fire training and evacuation drills were conducted once a year as per local law. PPE provided to employees for free. The facility had sufficient number of fire extinguishers, which are mounted, marked height of extinguishers were proper. Evacuation plans were posted on walls and match the facility's current layout. H&S training sessions are held as per documents. Lockers area and canteen for workers are available. All areas are sign posted with evacuation routes and emergency exits are free of obstacles. Infirmary and first aid kits available, the general site is in order and clean, there is drinking water available for workers, there are fire detectors, alarms. Fire systems are installed.</p> <p>Evidence: Health check reports, H&S training records, risk analysis record, first aid trained workers' certificates, fire equipment control records etc., Fire alarm test, Fire hose test.</p>		

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)?	No
Who organises accommodation for workers?	Not applicable
Who organises worker transportation between accommodation and worksite?	Not applicable
Who organises worker transportation while at work?	Third party (agency or recruitment partner)
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Yes There is building occupancy permit covering all areas.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No

[← Code area 3](#)

[Code area 4 →](#)

Does the site have a structural engineer evaluation? Yes

[← Code area 3](#)

[Code area 4 →](#)

4. Child labour shall not be used

Management systems

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

Management systems

Explanation for management systems grades

Policies & Procedures

Grade: Robust Management Systems

The facility has clear and comprehensive policies strictly prohibiting child labour and ensuring verification of workers' legal minimum working age.

Resources

Grade: Robust Management Systems

HR personnel are fully trained and equipped to check age-related documents and to implement the child-labour prevention policy effectively.

Communication & Training

Grade: Robust Management Systems

Workers and recruitment staff are informed of the child-labour policy during induction; however, refresher training sessions are limited and should be strengthened to maintain consistent awareness.

Monitoring

Grade: Some Improvements Recommended

Age-verification records and periodic internal audits confirm compliance. Increasing the frequency of internal checks and documenting follow-up actions would further reinforce assurance that no child labour is used.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
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No findings

[← Code area 3](#)

[Code area 5 →](#)

Systems and evidence examined to validate this code section

The facility has stated a communicated to its workers a No-child labor policy, also, has developed a procedure to verify age during hiring process, it is required to check age of employees at application included checking ID's.
Hiring procedure includes a check of validity of ID's. After joining original ID's were returned and only copies kept on file.
15 years is the legal age in Turkey allowed by the Local law for juvenile workers.

Evidence:

Worker interview and facility tour, Workers files, Worker list, Personal file containing ID photocopies, Hiring procedure, Training records.

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger

Enter the legal age of employment 15

Enter the age of the youngest worker identified 16

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

Were there children present on the work floor but not working at the time of audit? No

Do children live at the accommodation provided to workers? Not Applicable

[← Code area 4](#)

[Code area 5 →](#)

5. Legal wages are paid

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>Policies & Procedures Grade: Robust Management Systems Policies covering minimum wage, overtime pay and statutory benefits are in place.</p> <p>Resources Grade: Robust Management Systems HR and payroll personnel are assigned to manage wage payments and have adequate authority to implement procedures.</p> <p>Communication & Training Grade: Some Improvements Recommended Employees are informed of wage and benefit policies during induction; however, refresher training is limited and should be strengthened.</p> <p>Monitoring Grade: Robust Management Systems Audit findings shows that the facility is in line with the regulations.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>The company has a well-prepared remuneration policy. Policy was signed by top management and, accounting staff is responsible to prepare payrolls and to monitor time records. Social compliance training which covers remuneration policy and procedures and pay slip details was given to all employees including management level. The payment and attendance records of 10 employees were reviewed for January 2026 (last paid month) and December 2025.</p>		

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? Only digital payments

How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits? None

Worker remuneration

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

Summary information

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

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

Maximum legal working hours	Max hours per day	9.0
	Max hours per week	45.0
	Max hours per month	225.0

[← Code area 5](#)

[Code area 5.A →](#)

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	Non applicable
	Max hours per week	Non applicable
	Max hours per month	Non applicable
Actual overtime hours	Max hours per day	Non applicable
	Max hours per week	Non applicable
	Max hours per month	Non applicable
Minimum legal wage	Min per hour	124.78
	Min per day	935.85
	Min per week	6550.95
	Min per month	28075.5
Actual minimum wage	Actual per hour	145.57
	Actual per day	1091.82
	Actual per week	7642.74
	Actual per month	32754.75
Minimum legal overtime wage	Min per hour	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable

[← Code area 5](#)

[Code area 5.A →](#)

Actual minimum overtime wage	Actual per hour	Non applicable
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	30
Provide the date and details of the records	The payment and attendance records of 10 employees were reviewed for January 2026 (last paid month) and December 2025.
Are there different legal minimum/legally recognised CBAs wage grades?	No
For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Above legal minimum
Indicate the breakdown of workforce per earnings	100 % of the employees earn above the minimum wage. Lowest wage is 32.754,75 TL (Net) /Month.
Are there any bonus schemes used?	No
Were accurate records shown at the first request?	Yes
Were any inconsistencies found?	No

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF601309037
	5.A.B Put in place a wage improvement plan th...	Base code	NC ZAF601309038

Systems and evidence examined to validate this code section

The company has a well-prepared remuneration policy. Policy was signed by top management and, accounting staff is responsible to prepare payrolls and to monitor time records. Social compliance training which covers remuneration policy and procedures and pay slip details was given to all employees including management level. The company has calculated living wage using anker methodology.

Findings: non-compliances

ZAF601309037

Non-compliance

Code area

5.A Living wages are paid

Status

Open*

Workplace requirement

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

Time given to resolve

Verification method

Collaborative action required

Issue title

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

Area of non-compliance/non-conformance

Base code

Description

Döküman incelemesi ve yönetim beyanına dayanarak , firmanın adil yaşam ücreti belirlemeye yönelik bir çalışması bulunmamaktadır.

Based on the document review and the management statement, the company does not have any studies to determine a fair living wage.

Description (carried over)

Döküman incelemesi ve yönetim beyanına dayanarak , firmanın adil yaşam ücreti belirlemeye yönelik bir çalışması bulunmamaktadır.

Based on the document review and the management statement, the company does not have any studies to determine a fair living wage.

Corrective and preventative actions

Tesisin çeşitli yöntemleri kullanarak (örneğin anker metodolojisi, sivil toplum kuruluşlarının yaşam ücreti verileri gibi.) adil yaşam ücreti hesaplaması önerilir.

It is recommended that the facility calculate a fair living wage using various methods (e.g. Anker methodology, living wage data of NGOs, etc.).

[← Code area 5.A](#)

[Code area 6 →](#)

Corrective and preventative actions (carried over)

Tesisin çeşitli yöntemleri kullanarak (örneğin anker metodolojisi, sivil toplum kuruluşlarının yaşam ücreti verileri gibi.) adil yaşam ücreti hesaplaması önerilir.

It is recommended that the facility calculate a fair living wage using various methods (e.g. Anker methodology, living wage data of NGOs, etc.).

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ZAF601309038**Non-compliance****Code area**

5.A Living wages are paid

Status

Open*

Workplace requirement

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

Time given to resolve**Verification method**

Collaborative action required

Issue title

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

Area of non-compliance/non-conformance

Base code

Description

Döküman incelemesi ve yönetim beyanına dayanarak, firmanın adil yaşam ücreti belirlemeye yönelik bir çalışması ve dolayısıyla adil yaşam ücreti ödemeye yönelik bir iyileştirme planı bulunmamaktadır.

Based on the document review and management statement, the company does not have a study to determine a fair living wage and therefore does not have a remediation plan to pay a fair living wage.

Description (carried over)

Döküman incelemesi ve yönetim beyanına dayanarak, firmanın adil yaşam ücreti belirlemeye yönelik bir çalışması ve dolayısıyla adil yaşam ücreti ödemeye yönelik bir iyileştirme planı bulunmamaktadır.

Based on the document review and management statement, the company does not have a study to determine a fair living wage and therefore does not have a remediation plan to pay a fair living wage.

[← Code area 5.A](#)[Code area 6 →](#)

Corrective and preventative actions

Tesisin çeşitli yöntemleri kullanarak (örneğin anker metodolojisi, sivil toplum kuruluşlarının yaşam ücreti verileri gibi.) adil yaşam ücreti hesaplaması ve bu ücreti ödemeye yönelik iyileştirme planı hazırlaması önerilir.

It is recommended that the facility calculate a fair living wage using various methods (e.g. Anker methodology, living wage data of non-governmental organisations, etc.) and prepare a recovery plan to pay this wage.

Corrective and preventative actions (carried over)

Tesisin çeşitli yöntemleri kullanarak (örneğin anker metodolojisi, sivil toplum kuruluşlarının yaşam ücreti verileri gibi.) adil yaşam ücreti hesaplaması ve bu ücreti ödemeye yönelik iyileştirme planı hazırlaması önerilir.

It is recommended that the facility calculate a fair living wage using various methods (e.g. Anker methodology, living wage data of non-governmental organisations, etc.) and prepare a recovery plan to pay this wage.

* PDF generated at 04:40 (UTC) on 27 Feb 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

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	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>Policies & Procedures Grade: Robust Management Systems Policies regulating regular and overtime working hours are established properly.</p> <p>Resources Grade: Robust Management Systems HR and production planning staff are assigned to monitor working hours and overtime approvals and have adequate authority to enforce requirements.</p> <p>Communication & Training Grade: Some Improvements Recommended Employees are informed of working-hour limits during induction; however, refresher training for supervisors and line leaders should be increased to reinforce compliance with legal requirements.</p> <p>Monitoring Grade: Robust Management Systems Audit findings shows that time records for some subcontracted workers were maintained, preventing verification of their working hours and wages.</p>

[← Code area 5.A](#)

[Code area 7 →](#)

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
6. Working hours are not excessive	6.B Ensure workers receive all legally requir...	Local law	NC ZAF601309035
	6.C Provide workers with at least 24 hours of...	Local law	NC ZAF601309034
	6.F Ensure that where overtime is used, it is...	Local law	NC ZAF601309036

Systems and evidence examined to validate this code section

The company has a well-prepared remuneration policy. Policy was signed by top management and, accounting staff is responsible to prepare payrolls and to monitor time records. The payment and attendance records of 10 employees were reviewed for January 2026 (last paid month) and December 2025.

The company has a well-prepared policy to maintain working hours. Policy was signed by top management and, HR Staff is responsible to monitor time records.

Findings: non-compliances

ZAF601309035

Non-compliance

Due 2026-01-14

Code area

6 Working hours are not excessive

Status

Closed (2026-02-17)*

Workplace requirement

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

Time given to resolve

30 days

Issue title

493 - Rest breaks between shifts are not taken as required - systemic

Verification method

Follow up audit

Description

Firmada örneklenen bazı çalışanlara vardiya değişimlerinde 11 saatten az dinlenme süresi sağlandığı kaydedildi.

Area of non-compliance/non-conformance

Local law

Detaylar:

Aralık 2024: 26 çalışandan 7'si için ayda en fazla 2 kez, günde en maksimum 8 saat.

Mayıs 2025: 26 çalışandan 7'si için ayda maksimum 2 kez, günde maksimum 8 saat.

Ekim 2025: 26 çalışandan 8'i için ayda maksimum 2 kez, günde maksimum 7 saat 45 dakika.

//

It was noted that some employee sampled in the company was provided with less than 11 hours of rest time during shift changes.

Details:

December 2024: Maximum 2 times per month for 7 out of 26 employees, maximum 8 hours per day.

May 2025: Maximum 2 times per month for 7 out of 26 employees, maximum 8 hours per day.

October 2025: Maximum of 2 times per month for 8 out of 26 employees, maximum of 7 hours 45 minutes per day.

[← Code area 6](#)

[Code area 7 →](#)

Description (carried over)

Firmada örneklenen bazı çalışanlara vardiya değişimlerinde 11 saatten az dinlenme süresi sağlandığı kaydedildi.

Detaylar:

Aralık 2024: 26 çalışandan 7'si için ayda en fazla 2 kez, günde en maksimum 8 saat.

Mayıs 2025: 26 çalışandan 7'si için ayda maksimum 2 kez, günde maksimum 8 saat.

Ekim 2025: 26 çalışandan 8'i için ayda maksimum 2 kez, günde maksimum 7 saat 45 dakika.

//

It was noted that some employee sampled in the company was provided with less than 11 hours of rest time during shift changes.

Details:

December 2024: Maximum 2 times per month for 7 out of 26 employees, maximum 8 hours per day.

May 2025: Maximum 2 times per month for 7 out of 26 employees, maximum 8 hours per day.

October 2025: Maximum of 2 times per month for 8 out of 26 employees, maximum of 7 hours 45 minutes per day.

Corrective and preventative actions

İki vardiya arasında en az 11 saatlik dinlenme süresi sağlanmalıdır.

//

It is recommended that at least 11 hours resting break should be granted between two shifts.

Corrective and preventative actions (carried over)

İki vardiya arasında en az 11 saatlik dinlenme süresi sağlanmalıdır.

//

It is recommended that at least 11 hours resting break should be granted between two shifts.

Local law reference

Postalar Halinde İşçi Çalıştırılarak Yürütülen İşlerde Çalışmalara İlişkin Özel Usul ve Esaslar Hakkında Yönetmelik 07.04.2004#25426 Madde 9 — Posta değişiminde işçiler sürekli olarak en az onbir saat dinlendirilmeden çalıştırılmaz. Bu hüküm, postası değiştirilen işçilere de uygulanır.

//

In accordance with the Regulation on Special Procedures and Principles Regarding Working in Jobs Conducted by Employing Workers in Shifts , art 9 The employees who work in shift should have at least 11 hours uninterrupted rest.

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ZAF601309034

Non-compliance

Due 2026-02-13

[← Code area 6](#)

[Code area 7 →](#)

Code area

6 Working hours are not excessive

Status

Closed (2026-02-17)*

Workplace requirement

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

Time given to resolve

60 days

Issue title

485 - Workers do not take off 1 day in 7, and this is contrary to law or collective bargaining agreement (CBA) - systemic

Verification method

Follow up audit

Area of non-compliance/non-conformance

Local law

Description

Çalışanların seçilen aylarda 6 günlük çalışmanın ardından 1 günlük ücretli dinlenme izni kullanmadıkları tespit edilmiştir.

Örneklenen 26 işçiden 8'i Aralık 2024'te art arda en fazla 13 gün çalışma yaptı.

Örneklenen 26 işçiden 7'si Mayıs 2025'te art arda en fazla 13 gün çalışma yaptı.

Örneklenen 26 işçiden 7'si Ekim 2025'te art arda en fazla 7 gün çalışma yaptı.

It was noted that workers were not given a one-day paid leave after 6 consecutive days of work in sampled months.

8 out of 26 sampled workers performed max 13 consecutive days working practice in December 2024.

7 out of 26 sampled workers performed max 13 consecutive days working practice in May 2025.

7 out of 26 sampled workers performed max 7 consecutive days working practice in October 2025.

Description (carried over)

Çalışanların seçilen aylarda 6 günlük çalışmanın ardından 1 günlük ücretli dinlenme izni kullanmadıkları tespit edilmiştir.

Örneklenen 26 işçiden 8'i Aralık 2024'te art arda en fazla 13 gün çalışma yaptı.

Örneklenen 26 işçiden 7'si Mayıs 2025'te art arda en fazla 13 gün çalışma yaptı.

Örneklenen 26 işçiden 7'si Ekim 2025'te art arda en fazla 7 gün çalışma yaptı.

It was noted that workers were not given a one-day paid leave after 6 consecutive days of work in sampled months.

8 out of 26 sampled workers performed max 13 consecutive days working practice in December 2024.

7 out of 26 sampled workers performed max 13 consecutive days working practice in May 2025.

7 out of 26 sampled workers performed max 7 consecutive days working practice in October 2025.

[← Code area 6](#)

[Code area 7 →](#)

Corrective and preventative actions

6 günlük çalışmanın ardından en az 24 saat kesintisiz ücretli izin verilmelidir.

It is recommended that at least 24 hours uninterrupted paid resting break should be provided after 6 consecutive days work.

Corrective and preventative actions (carried over)

6 günlük çalışmanın ardından en az 24 saat kesintisiz ücretli izin verilmelidir.

It is recommended that at least 24 hours uninterrupted paid resting break should be provided after 6 consecutive days work.

Local law reference

Türk İş Kanunu #4857 (2003), Madde 46; Bu Kanun kapsamına giren işyerlerinde, işçilere tatil gününden önce 63 üncü maddeye göre belirlenen iş günlerinde çalışmış olmaları koşulu ile yedi günlük bir zaman dilimi içinde kesintisiz en az yirmidört saat dinlenme (hafta tatili) verilir.

Türk İş Kanunu #4857 (2003), Madde 63; Genel bakımdan çalışma süresi haftada en çok kırkbeş saattir. Aksi kararlaştırılmamışsa bu süre, işyerlerinde haftanın çalışılan günlerine eşit ölçüde bölünerek uygulanır.

Turkish Labour Law # 4857 / 2003, ARTICLE 46-The workers employed in the working places within the scope of this Law are granted at least twenty-four hours uninterrupted relaxation period (weekly holiday) within seven days time scale provided that they have executed worked during the working days fixed according to article 63.

Turkish Labour Law # 4857 / 2003, ARTICLE 63- In general the duration of work shall be at the most 45 hours a week. This period shall be applied by dividing the same equally among the days of the week worked.

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ZAF601309036**Non-compliance**

Due 2026-02-13

Code area

6 Working hours are not excessive

Status

Closed (2026-02-17)*

[← Code area 6](#)[Code area 7 →](#)

Workplace requirement

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

Issue title

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

Description

İşletmenin gece vardiyası çalışma saati (20:00 -08:00) 7,5 saati aşmaktadır.

Night shift working hours(20:00 -08:00) of the facility exceeds 7.5 hours.

Description (carried over)

İşletmenin gece vardiyası çalışma saati (20:00 -08:00) 7,5 saati aşmaktadır.

Night shift working hours(20:00 -08:00) of the facility exceeds 7.5 hours.

Corrective and preventative actions

Gece vardiyası çalışma saati 7,5 saat/gün ile sınırlandırılmalıdır.

Night shift working hours shall be limited to 7.5 hours / day.

Corrective and preventative actions (carried over)

Gece vardiyası çalışma saati 7,5 saat/gün ile sınırlandırılmalıdır.

Night shift working hours shall be limited to 7.5 hours / day.

Local law reference

Fazla mesai ve ek çalışma ile ilgili düzenleme, Madde 7 - b: Fazla mesai uygulamaları, gece çalışması olarak kabul edilen ve yasalarla günde 7,5 saatle sınırlı olan uygulamalarda yapılamaz.

//

Regulation based on overtime and extra-work Art.7 - b: Overtime practices could not be performed at practices which are considered as night works and which are limited to 7.5 hours/day by legislations."

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[← Code area 6](#)

[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?	150% of hourly wage for each working practice duration over 45 hours/week for all workers.
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?	45.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	45.0
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

Some Improvements Recommended

Monitor the effectiveness of procedures to meet policy and workplace requirements

Robust Management Systems

Explanation for management systems grades

Policies & Procedures

Grade: Robust Management Systems

The facility has clear, comprehensive policies prohibiting discrimination on the basis of gender, age, ethnicity, religion, disability or any other protected characteristic.

Resources

Grade: Robust Management Systems

HR personnel are fully trained and authorized to implement and oversee non-discrimination policies, with adequate resources to address any reported concerns.

Communication & Training

Grade: Some Improvements Recommended

Employees are informed of the non-discrimination policy during induction; however, refresher training sessions for supervisors and workers are limited and should be strengthened to ensure consistent understanding.

Monitoring

Grade: Robust Management Systems

Internal audits and worker interviews confirm no evidence of discriminatory practices.

[← 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	<p>There was no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation. The site has stated and communicated the Non-discrimination Policy on site. Equal job/equal pay, was confirmed through personnel interviews and documentary review.</p> <p>No employee was required to do the examination of the hepatitis B virus and HIV. There were not found issues of discrimination found in site practices, based on sex and age. Anti- discrimination procedure on hiring, compensation, promotion and access to training was available during the audit.</p> <p>There was an internal grievance mechanism: suggestion box, workers are aware of the grievance channel in case they encountered any discrimination cases. There was no evidence of sexual harassment.</p> <ul style="list-style-type: none"> - No discrimination Policy. - The hiring and termination procedure. - Application records. - Internal Rules. - Termination records. - Training records. 		

7. No discrimination is practiced

Data points

Percentage of women workers in skilled or technical roles (e.g. where specific qualifications are needed, such as engineer/laboratory analyst)? 0%

Representation of women in managerial roles (ratio of women workers to women managers) 3%

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

Three most common nationalities in managerial and supervisory roles Turkish

8. Regular employment is provided

Management systems

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

The company has a policy to provide regular employment. According to the reviewed job application forms, worker files, labor contracts, and production records, no unfair employment practices (such as labor-only contracting, sub-contracting, home-working arrangements, or apprenticeship schemes where there is no real intent to impart skills or provide regular employment, or excessive use of fixed-term contracts of employment) were found. The policy was signed by top management, and HR staff is responsible for maintaining regular employment.

Social compliance training, which covers providing regular employment policies and procedures, was provided to all employees, including those at the management level.

Most of the employees are working on a regular basis in the facility. Based on interactions with employees, no recruitment fees are required at any stage of the recruitment process.

Summary of findings

[← Code area 7](#)

[Code area 8.A →](#)

Code area	Workplace requirement	Area of NC	Finding
No findings			
Systems and evidence examined to validate this code section	<p>All workers have their well-prepared personal files and signed indefinite time labour contracts.</p> <p>Labour contracts include relevant working practices and rules and communicated to the employees at work start.</p> <p>No migrant, subcontractor or contractor employee available.</p> <p>No recruitment fee was detected; nor reported by the interviewees.</p> <p>The company has granted annual leave rights to all employees according to their seniority.</p> <p>Evidence reviewed:</p> <ul style="list-style-type: none"> - A copy of the labor contracts. - Personnel files. - Employee and management interviews. 		

8. Regular employment is provided

Data points

Percentage of workers that are permanently or temporarily employed	90.61%
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	6.08%
Percentage of workers employed as apprentices, trainees or interns	3.31%

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	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	<p>Policies & Procedures Grade: Robust Management Systems The facility has clear policies and procedures to ensure that any subcontracting or homeworking, if used, is managed in line with legal and ethical standards.</p> <p>Resources Grade: Robust Management Systems Designated managers are responsible for overseeing subcontractor compliance and have sufficient authority and resources to implement the policy.</p> <p>Communication & Training Grade: Some Improvements Recommended Relevant staff are briefed on the requirements for responsible subcontracting and homeworking; however, refresher training sessions should be increased to strengthen consistent application.</p> <p>Monitoring Grade: Robust Management Systems Internal audits and periodic reviews of subcontractors are performed.</p>

[← 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	Site tour, interviews and document review. (subcontracting policy, capacity report, business partner procedures, business partner lists)		

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

Data points

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

Gender disaggregated data available

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homemaker?

Are full records of homeworkers available at the site?

Does the supplier buy products or services from suppliers that use homeworkers? No
None observed.

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity? No
Site tour (Calculation on total production and estimated capacity), materials in/out records, management interview, worker interviews.

[← Code area 8.A](#)

[Code area 9 →](#)

Are any sub-contractors used? No

[← Code area 8.A](#)

[Code area 9 →](#)

9. No harsh or inhumane treatment is allowed

Management systems

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

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

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

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

Management systems

Explanation for management systems grades

Policies & Procedures

Grade: Robust Management Systems

Clear policies strictly prohibit any form of physical abuse, harassment, intimidation, or inhumane treatment in the workplace.

Resources

Grade: Robust Management Systems

HR and management staff are responsible for implementing these policies and handling grievances.

Communication & Training

Grade: Some Improvements Recommended

Employees are informed of the zero-tolerance policy during induction and through workplace postings. Refresher training and more detailed guidance for supervisors should be provided to ensure ongoing awareness.

Monitoring

Grade: Robust Management Systems

Worker interviews and internal audits confirm no evidence of harsh or inhumane treatment.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings

Systems and evidence examined to validate this code section

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

Evidence reviewed:

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

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	<p>Yes, there is a formal grievance process</p> <p>The grievance process is available to all workers</p>
What type of grievance mechanism(s) are available?	Suggest and complaint box, worker representatives, open-door policy
Number of grievances raised in the last 12 months	2
Number of grievances resolved in the last 12 months	2

10.A. Environment 2-Pillar

Management systems

<p>Develop and maintain relevant policies and procedures to ensure workplace requirements are met</p>	<p>Robust Management Systems</p>
<p>Appoint a manager with sufficient seniority who is responsible for implementing procedures</p>	<p>Robust Management Systems</p>
<p>Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures</p>	<p>Robust Management Systems</p>
<p>Monitor the effectiveness of procedures to meet policy and workplace requirements</p>	<p>Robust Management Systems</p>
<p>Explanation for management systems grades</p>	<p>The company has a comprehensive policy and procedures related to the environment. This policy reflects the commitment to environmental responsibility and is clearly communicated to all stakeholders, including suppliers. The policy is in line with both national and international environmental standards. The company has a designated person responsible for environmental issues. The company holds all necessary environmental permits, which are up-to-date and in compliance with the law. Documents such as the environmental impact assessment report, environmental permit, discharge connection permit, waste disposal contracts, and agreements with licensed firms for waste management, in accordance with local and national environmental regulations, have been reviewed. The company's environmental policy covers areas such as resource conservation, waste reduction, and emission control. The policy is supported by a documented framework, enhancing its implementability. Training is provided to all employees, including managers, according to documented plans, and content is updated as needed. The effectiveness of these training sessions is assessed by evaluating participants' understanding. The environmental management policy ensures the achievement of sustainability and legal compliance goals.</p>

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	Environmental permit. Environmental impact evaluation exemption paper was seen. Industrial waste plan was seen. Waste declarations were seen. There was environmental risk assessment. List of hazardous substances were seen. Hazardous waste insurance was seen.		

10.A. Environment 2–Pillar

Data points

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

No

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

There was energy management certificate at the facility.

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

No

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

Yes

Yes, the site has planned adaptive measures to protect workers from the impacts of climate change. These plans include [specific actions planned, such as climate-resilient infrastructure, heat stress management, or other protective protocols] to ensure the safety and well-being of workers in response to changing environmental conditions. An environmental aspect analysis has also been conducted as part of this planning.

[← Code area 10.A](#)

[Code area 10.B →](#)

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section	<p>There is a person in charge who oversees the environment area in place. The facility management maintained all legally required environmental policy.</p> <p>Environmental permit exception decision letter.</p> <p>There were PPE, MSDS, anti-spill kit in the company.</p> <p>The company has developed environmental objectives and targets.</p> <ul style="list-style-type: none"> - Environmental permit - Environmental license - Waste water discharge permit - Waste generator 		

10.B. Environment 4-Pillar

Data points

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

Usage/discharge analysis

Last full calendar year (2025)

Previous full calendar year (2024)

[← Code area 10.B](#)

[Code area 10.C →](#)

Total electricity consumption from non-renewable sources (kWh)	Data not available	4,500,530
Total electricity consumption from renewable sources (kWh)	Data not available	892,463
Sources of renewable energy used	Onsite generated	Onsite generated
Types of renewable energy used	Solar	Solar
Total natural gas consumption (kWh)	1,616,671	1,028,250
Usage of other purchased fuels	Data not available	Data not available
Has the site completed any carbon footprint analysis?	No	No
Water sources	CITY WATER	CITY WATER
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	9,257	8,374
Water discharged	Data not available	Data not available
Water volume discharged (m3)	9,257	8,374
Water volume recycled (m3)	Data not available	Data not available
Total waste produced (mt)	5,149,610	4,855,899
Total hazardous waste produced (mt)	125,755	92,929
Waste to recycling (mt)	5,023,855	4,762,970

[← Code area 10.B](#)

[Code area 10.C →](#)

Waste to landfill (mt)	Data not available	Data not available
Waste to other (mt)	Data not available	Data not available
Total product produced (mt)	45,035,279	41,089,563

10.C. Business ethics

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Some Improvements Recommended
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Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
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Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
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Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
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[← Code area 10.B](#)

Management systems

Explanation for management systems grades

No non-compliances were identified under this section. The company has established policies and procedures to ensure that business is conducted ethically, with integrity, and in compliance with national legislation and Workplace Requirements.

Develop and maintain relevant policies and procedures to ensure Workplace Requirements are met (Some Improvements Recommended):

The facility has a written Code of Ethics and Business Conduct Policy addressing issues such as bribery, corruption, conflict of interest, and confidentiality. The policy is effectively implemented; however, it could be further improved by introducing measurable controls for monitoring ethical risks and incorporating periodic review procedures.

Conclusion: Policies are well established and implemented; minor improvements are recommended to enhance documentation and strengthen periodic evaluation mechanisms.

Appoint a manager with sufficient seniority who is responsible for implementing procedures (Robust Management Systems):

A senior manager has been appointed to oversee ethical compliance, investigate any reported breaches, and ensure proper reporting to top management. Responsibilities are clearly defined and effectively managed.

Conclusion: Management responsibility is clearly assigned and effectively executed.

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

The company provides regular training on ethical business conduct, including anti-corruption, bribery prevention, and conflict-of-interest awareness. Worker interviews confirmed that employees understand the company's ethical standards and know how to report concerns.

Conclusion: Communication and training systems are robust and ensure strong employee awareness of ethical expectations.

Monitor the effectiveness of procedures to meet policy and Workplace Requirements (Robust Management Systems):

The company monitors compliance with its Code of Ethics through internal reviews and periodic management evaluations. Documentation and review meetings confirm that corrective actions are taken when potential risks or breaches are identified.

Conclusion: Monitoring systems are strong and ensure continuous compliance through regular review and evaluation of ethical performance.

Overall Conclusion:

[← Code area 10.B](#)

Management systems

The facility has a strong management system to ensure ethical business practices. Policies, managerial oversight, and training are effectively implemented. Minor improvements are recommended to enhance procedural detail and include measurable monitoring of ethical performance.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
			No findings
Systems and evidence examined to validate this code section			<p>Logistics Manager, was the designated person responsible for implementing standards concerning Business Ethics, and that site practices were conducted without any corruption and/or bribery.</p> <p>The employees at risky positions (purchasing, sales, logistics etc) were given training regarding the actions to be taken in case of experienced unethical cases.</p>

[← Code area 10.B](#)

10.C. Business ethics

Data points

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

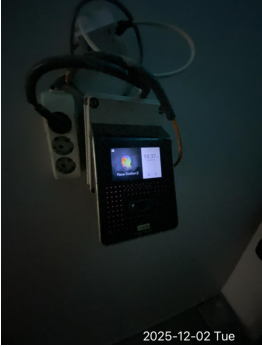
No

Provide any certified anti-bribery management systems for the site

No unethical behavior evidence of the company was observed during the whole audit process.
 Policies and procedures available on business ethics.
 The employees at risky positions (purchasing, sales, logistics etc) were not given any training regarding the actions to be taken in case of experienced unethical cases.

[← Code area 10.C](#)

Attachments



[Time recording system.JPG](#)



[Suggestion and complaint box.JPG](#)



[Production area-Stitching Department.JPG](#)



[PPE.JPG](#)



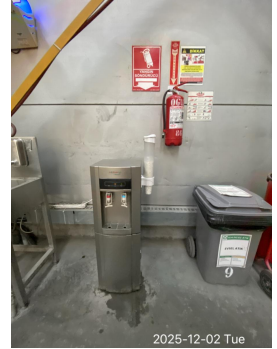
[PPE cabinet.JPG](#)



[Shipment area.JPG](#)



[Prayer room.JPG](#)



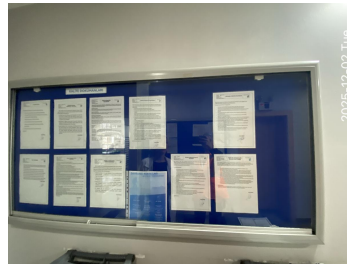
[Potable water.JPG](#)



[Production area - Converting Department.JPG](#)



[Outside view of the facility.JPG](#)



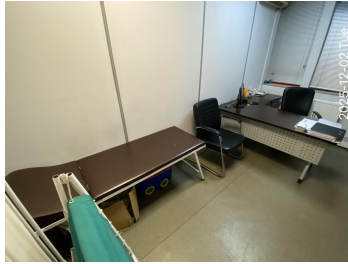
[Notice board.JPG](#)



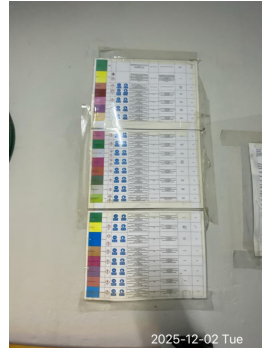
[NC-No face guard for grinding machine.JPG](#)



[Hygiene barrier.JPG](#)



[Infirmary.JPG](#)



[MSDS form in relevant area.JPG](#)



[Fire hose cabinet.JPG](#)



[Fire extinguisher.JPG](#)



[First aid cabinet.JPG](#)



[Fire alarm button.JPG](#)



[Generator.JPG](#)



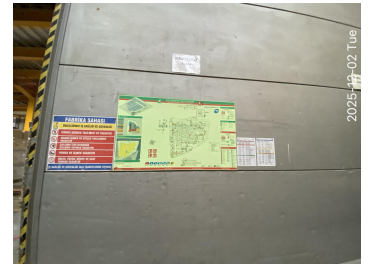
[Eye shower.JPG](#)



[Eye solution.JPG](#)



[Emergency exit door.JPG](#)



[Evacuation plan.JPG](#)



[Emergency stop button.JPG](#)

[Dressing room.JPG](#)

[Electric cabinet.JPG](#)

[Cafeteria.JPG](#)

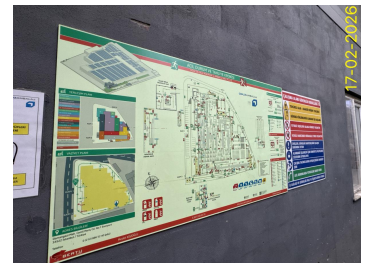
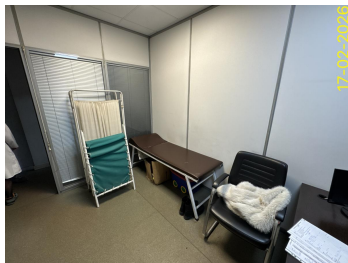


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[FU-ASSEMBLY POINT.JPG](#)

[FU-EYE SHOWER.JPG](#)

[FU-ELECTRICITY PANEL.JPG](#)



[FU-FACILITY BUILDING-1.JPG](#)

[FU-DOCTOR ROOM.JPG](#)

[FU-CHEMICAL STORAGE AREA.JPG](#)

[FU-EVACUATION MAP.JPG](#)



[FU-GENERAL VIEW FROM PRODUCTION AREA.JPG](#)



[FU-FIRE EXTINGUISHER.JPG](#)



[FU-FACILITY BUILDING-2.JPG](#)



[FU-MSDS.JPG](#)



[FU-FIRE HOSE.JPG](#)



[FU-FIRE ALARM BUTTON.JPG](#)



[FU-LUNCH HALL.JPG](#)



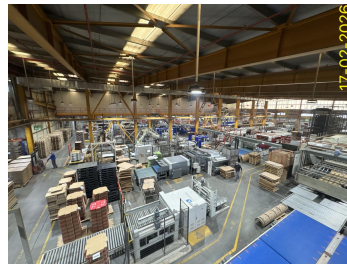
[FU-GENERATOR.JPG](#)



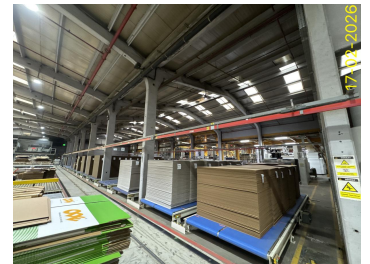
[FU-ONE OF EMERGENCY EXIT DOOR.JPG](#)



[FU-PRODUCTION AREA-1.JPG](#)



[FU-PACKAGING AREA.JPG](#)



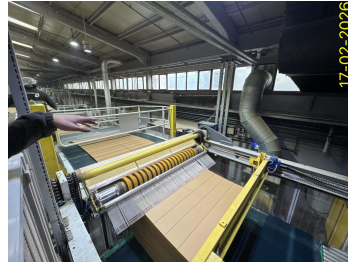
[FU-PRODUCTION AREA-2.JPG](#)



[FU-POTABLE WATER.JPG](#)



[FU-PRODUCTION AREA-4.JPG](#)



[FU-PRODUCTION AREA-3.JPG](#)



[FU-LOCKER ROOM.JPG](#)



[FU-TOILET.JPG](#)



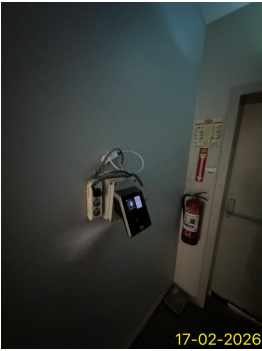
[FU-SUGGESTION BOX.JPG](#)



[FU-PRODUCTION AREA-5.JPG](#)



[FU-WAREHOUSE.JPG](#)



[FU-TIME RECORDER.JPG](#)



[FU-WASTE STORAGE AREA.JPG](#)



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