SMETA

Sedex Members Ethical Trade Audit Report

Version 6.0

Audit Details			
Sedex Company Reference: *(only available on Sedex System)*	ZC: 405900564	Sedex Site Reference: *(only available on Sedex System)*	ZS: 405932302
Business name (Company name):	KORKMAZ TRIKO KONFEKSIYON SANAYI VE TICARET LIMITIED SIRKETI		
Site name:	KORKMAZ TRIKO KONFEKSIYON SANAYI VE TICARET LIMITIED SIRKETI		
Site address: *(Please include full address)*	KIRAZLI MAHALLESI KURTULUŞ CADDESİ NO:1 KAT: 1-2-3 BAGCILAR / ISTANBUL	Country:	TURKEY
Site contact and job title:	MUZAFFER CETIN - Facility Owner		
Site phone:	+90 0212 474 07 07	Site e–mail:	info@trikotex.com.tr
SMETA Audit Pillars:	☒ Labour Standards	☒ Health & Safety	☐ Environment ☐ Business Ethics
Date of Audit:	08.01.2019 **1ST FOLLOW UP 25.03.2019**		

Audit Company Name & Logo:	**Report Owner (payee):**
INTERTEK TURKEY intertek Total Quality. Assured.	DALICI DANIŞMANLIK VE TEKS.SAN.TİC.LT.ŞTİ

Audit Conducted By					
Commercial	☒	Purchaser	☐	Retailer	☐
Brand owner	☐	NGO	☐	Trade Union	☐
Multi–stakeholder	☐	Combined Audit (select all that apply)			

Report written in black = Initial audit / 08 January 2019

Report written in blue = 1st Follow up audit/ 25 March 2019

Audit Content:

(1) A SMETA audit was conducted which included some or all of Labour Standards, Health & Safety, Environment and Business Ethics. The SMETA Best Practice Version 6.0 April 2017 was applied. 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.

(2) The audit scope was against the following reference documents

2-Pillar SMETA Audit

- ETI Base Code
- SMETA Additions
  - Universal rights covering UNGP
  - Management systems and code implementation,
  - Responsible Recruitment
  - Entitlement to Work & Immigration,
  - Sub-Contracting and Home working,

4-Pillar SMETA

- 2-Pillar requirements plus
- Additional Pillar assessment of Environment
- Additional Pillar assessment of Business Ethics
- The Customer's Supplier Code (Appendix 1)

(3) Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non compliances on both the audit report, CAPR and on Sedex.

(4) Any Non-Compliance against customer code shall not be uploaded to Sedex. However, in the CAPR these 'Variances in compliance between ETI code / SMETA Additions/ local law and customer code' shall be noted in the observations section of the CAPR.

SMETA Declaration

I declare that the audit underpinning the following report was conducted in accordance with SMETA Best Practice Guidance and SMETA Measurement Criteria.

(1) Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non-compliances on both the audit report, CAPR and on Sedex.

(2) Any Non-Compliance against customer code alone shall not be uploaded to Sedex. However, in the CAPR these 'Variances in compliance between ETI code / SMETA Additions/ local law and customer code' shall be noted in the observations section of the CAPR.

Any exceptions to this must be recorded here (e.g. different sample size): NONE
Auditor Team (s) (please list all including all interviewers): MEHMERT SAMET HARMAN
Lead auditor: MEHMERT SAMET HARMAN
Team auditor: NONE
Interviewers: MEHMERT SAMET HARMAN
Report writer: MEHMERT SAMET HARMAN
Report reviewer: BERNA MERIC
Audit Company Report Reference: AU132563
Date of declaration: 08.01.2019

Any exceptions to this must be recorded here (e.g. different sample size): NONE-YOKTUR

Auditor Team (s) (please list all including all interviewers): ORHAN BUYUKCAM

Lead auditor: ORHAN BUYUKCAM / APSCA Membership Number 21700567 Status In good standing
Team auditor: NONE
Interviewers: ORHAN BUYUKCAM
Report writer: ORHAN BUYUKCAM
Report reviewer: BERNA MERIC

Audit Company Report Reference: AU134977
Date of declaration: 25.03.2019

Note: The focus of this ethical audit is on the ETI Base Code and local law. The additional elements will not be audited in such depth or scope, but the audit process will still highlight any specific issues.

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.

Non–Compliance Table

Issue *(please click on the issue title to go direct to the appropriate audit results by clause)* ***Note to auditor, please ensure that when issuing the audit report, hyperlinks are retained.***		**Area of Non–Conformity** *(Only check box when there is a non–conformity, and only in the box/es where the non–conformity can be found)*				**Record the number of issues by line*:**			**Findings** ***(note to auditor, summarise in as few words as possible NCs, Obs and GE)***
		ETI Base Code	**Local Law**	**Additional Elements**	**Customer Code**	**NC**	**Obs**	**GE**	
0A	Universal Rights covering UNGP			☐	☐		0	0	• None Observed
0B	Management systems and code implementation	☐	☐	☐	☐	0	0	0	• None Observed
1.	Freely chosen Employment	☐	☐		☐	0	0	0	• None Observed
2	Freedom of Association	☐	☐		☐	0	0	0	• None Observed
3	Safety and Hygienic Conditions	☒	☒		☐	2	0	0	• There is no etange/protective cover on the lightings at the storage section (3rd floor of building) at the facility. • The treatment water analyse report used as potable water could not be observed in the facility.
4	Child Labour	☐	☐		☐	0	0	0	• None Observed
5	Living Wages and Benefits	☒	☒		☐	3	0	1	**Good example**

									• Lunch and transportation are provided free of charge to all employees. **Non-compliances** • It was noted that employees' part of normal wages and all of overtime wages are paid as cash and are not submitted to social insurance agency. • It was noted that there is inconsistency between the attendance and payment records reviewed, the employee and the management interviews. For this reason, normal and overtime payment and attendance records of employees have not been verified. • It was noted that the annual leavings of the employees are calculated based on the calendar day by including a 1-day week holiday.
6	Working Hours	☒	☒		☐	1	0	0	• It was noted that there is inconsistency between the attendance and payment records reviewed, the employee and the management interviews. For this reason, normal and overtime payment and attendance records of employees have not been verified.
7	Discrimination	☐	☐		☐	0	0	0	• None Observed
8	Regular Employment	☐	☐	☐	☐	0	0	0	• None Observed
8A	Sub–Contracting and Homeworking		☐	☐	☐	0	0	0	• None Observed

9	Harsh or Inhumane Treatment	☐	☐	☐	☐	0	0	0	• None Observed
10A	Entitlement to Work		☐	☐	☐	0	0	0	• None Observed
10B2	Environment 2-Pillar		☐	☐	☐	0	0	0	• None Observed
10B4	Environment 4–Pillar		☐	☐	☐	NA	NA	NA	• Not Applicable
10C	Business Ethics		☐	☐	☐	NA	NA	NA	• Not Applicable

General observations and summary of the site:

- KORKMAZ TRIKO was established in 1997 in Çemberlitas / Istanbul, and it is in current location where Bagcilar / Istanbul since 2004.
- Overall responsibility for meeting the standards is taken by Muzaffer Çetin – Facility Owner.
- There are totally 18 workers at the facility. (5 administrative, 13 production) (All employees are local workers)
- Administration employee number is 5 (2 female 3 male)
- Production employee number is 13 (5 female, 8 male)
- The youngest worker' age is 18 years old.
- There is no union at this facility.
- 10 workers were selected for interview, 4 out of 10 were interviewed as group, rest of them individually. Wages and payroll records were reviewed for November 2018 (last-paid month), September 2018 (peak month), April 2018 (non-peak month)
- The product manufactured at this site are knitwear for children, women and men. Processes are knitting, sewing, quality control, ironing-packing.

Audit Process

At 09:00 am on 9th January 2018, Mehmet Samet Harman / Lead Auditor entered the facility then held an opening meeting according to the ETI Base Code; the facility management was present in the meeting. Opening and closing meeting was held with Muzaffer Cetin / Facility Owner, Ismail Koca / Accounting Responsible, Mustafa Cetin / Production Manager.

In view of the findings raised, below non-compliance was found in the area of Health and Safety, Wages and Benefits, Working Hours. For other areas, no non-compliance was noted.

Issues found

NC's

Health and Safety

NC1
There is no etange/protective cover on the lightings at the storage section (3rd floor of building) at the facility.
NC2
The treatment water analyse report used as potable water could not be observed in the facility.

Wages and Benefits
NC3
It was noted that employees' part of normal wages and all of overtime wages are paid as cash and are not submitted to social insurance agency.
NC4
It was noted that there is inconsistency between the attendance and payment records reviewed, the employee and the management interviews. For this reason, normal and overtime payment and attendance records of employees have not been verified.
NC5
It was noted that the annual leavings of the employees is calculated based on the calendar day by including a 1-day week holiday.
Working Hours
NC6
It was noted that there is inconsistency between the attendance and payment records reviewed, the employee and the management interviews. For this reason, normal and overtime payment and attendance records of employees have not been verified.

Best Practices Observed

Wages and Benefits
GE1
Lunch and transportation are provided free of charge to all employees.

**Please note the table above records the total number of Non-compliances (NC), Observations (Obs) and Good Examples (GE). This gives the reviewer an indication of problem areas but does not detail severities of each issue – Reviewers need to check audit results by clause.*

Non–Compliance Table 1st Follow up audit/ 25 March 2019

Issue *(please click on the issue title to go direct to the appropriate audit results by clause)* ***Note to auditor, please ensure that when issuing the audit report, hyperlinks are retained.***		**Area of Non–Conformity** *(Only check box when there is a non–conformity, and only in the box/es where the non–conformity can be found)*				**Record the number of issues by line*:**			**Findings** ***(note to auditor, summarise in as few words as possible NCs, Obs and GE)***
		ETI Base Code	**Local Law**	**Additional Elements**	**Customer Code**	**NC**	**Obs**	**GE**	
0A	Universal Rights covering UNGP			☐	☐		0	0	• None Observed
0B	Management systems and code implementation	☐	☐	☐	☐	0	0	0	• None Observed
1.	Freely chosen Employment	☐	☐		☐	0	0	0	• None Observed
2	Freedom of Association	☐	☐		☐	0	0	0	• None Observed
3	Safety and Hygienic Conditions	☐	☐		☐	0	0	0	• None Observed
4	Child Labour	☐	☐		☐	0	0	0	• None Observed
5	Living Wages and Benefits	☒	☒		☐	1	0	1	**Good example** • Lunch and transportation are provided free of charge to all employees. **Non-compliances** • 1st Follow up audit – 25.03.2019 As a result of document review, employee and management interview; It was noted that employees' part of normal wages and all of overtime

									wages are paid as cash and are not submitted to social insurance agency. (STATUS: OPEN)
6	Working Hours	☐	☐		☐	0	0	0	• None Observed
7	Discrimination	☐	☐		☐	0	0	0	• None Observed
8	Regular Employment	☐	☐	☐	☐	0	0	0	• None Observed
8A	Sub–Contracting and Homeworking		☐	☐	☐	0	0	0	• None Observed
9	Harsh or Inhumane Treatment	☐	☐	☐	☐	0	0	0	• None Observed
10A	Entitlement to Work		☐	☐	☐	0	0	0	• None Observed
10B2	Environment 2-Pillar		☐	☐	☐	0	0	0	• None Observed
10B4	Environment 4–Pillar		☐	☐	☐	NA	NA	NA	• Not Applicable
10C	Business Ethics		☐	☐	☐	NA	NA	NA	• Not Applicable

General observations and summary of the site:

- KORKMAZ TRIKO was established in 1997 in Çemberlitas / Istanbul, and it is in current location where Bagcilar / Istanbul since 2004.
- Overall responsibility for meeting the standards is taken by Muzaffer Çetin – Facility Owner.
- There are totally 30 workers at the facility. (8 administrative, 22 production) (All employees are local workers)
- Administration employee number is 8 (1 female 7 male)
- Production employee number is 22 (13 female, 9 male)
- The youngest worker' age is 18 years old.
- There is no union at this facility.

- 10 workers were selected for interview, 4 out of 10 were interviewed as group, rest of them individually. Wages and payroll records were reviewed for February 2019 (last-paid month)
- The product manufactured at this site are knitwear for children, women and men. Processes are knitting, sewing, quality control, ironing-packing.

Audit Process
At 09:15 am on 25th March 2018, ORHAN BUYUKCAM / Lead Auditor entered the facility then held an opening meeting according to the ETI Base Code; the facility management was present in the meeting. Opening and closing meeting was held with Muzaffer Cetin / Facility Owner, Ismail Koca / Accounting Responsible, Mustafa Cetin / Production Manager.

In view of the findings raised, below non-compliance was found in the area of Wages and Benefits. For other areas, no non-compliance was noted.

Issues found
NC's

Wages and Benefits
NC3
1st Follow up audit – 25.03.2019
As a result of document review, employee and management interview; It was noted that employees' part of normal wages and all of overtime wages are paid as cash and are not submitted to social insurance agency. (STATUS: OPEN)

Best Practices Observed

Wages and Benefits
GE1
Lunch and transportation are provided free of charge to all employees.

Site Details

Site Details		
A: Company Name:	KORKMAZ TRIKO KONFEKSIYON SANAYI VE TICARET LIMITIED SIRKETI	
B: Site name:	KORKMAZ TRIKO KONFEKSIYON SANAYI VE TICARET LIMITIED SIRKETI	
C: GPS location: (if available)	GPS Address: KIRAZLI MAHALLESI KURTULUŞ CADDESİ NO:1 KAT: 1-2-3 BAGCILAR / ISTANBUL	Latitude: 41.038424 Longitude: 28.839029
D: Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections	Opening And Operating License Date / No: 11.11.2010 / 12455	
E: Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc.	The product manufactured at this site are knitwear for children, women and men. Processes are knitting, sewing, quality control, ironing-packing.	
F: Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	KORKMAZ TRIKO was established in 1997 in Çemberlitas / Istanbul, and it is in current location where Bagcilar / Istanbul since 2004. Overall responsibility for meeting the standards is taken by Muzaffer Çetin – Facility Owner. Total Factory area is 1200 sqm. Concrete building.	

Production Building no	Description	Remark, if any
Floor -2	Another Firm	
Floor -1	Another Firm	
Entrance	Security Cabin	
Floor 1	Another Firm	
Floor 2	Korkmaz Triko	Ironing-packing, quality control.
Floor 3	Korkmaz Triko	Knitting, storage, lunch hall.
Floor 4	Korkmaz Triko	Offices
Is this a shared building?	Yes	

For below, please add any extra rows if appropriate.

Visible structural integrity issues (large cracks) observed?

☐ Yes

☒ No
Please give details: NA

	Does the site have a structural engineer evaluation? ☒ Yes ☐ No Please give details: NA
G: Site function:	☐ Agent ☒ Factory Processing/Manufacturer ☐ Finished Product Supplier ☐ Grower ☐ Homeworker ☐ Labour Provider ☐ Pack House ☐ Primary Producer ☐ Service Provider ☐ Sub–Contractor
H: Month(s) of peak season: (if applicable)	September and October
I: Process overview: *(Include products being produced, main operations, number of production lines, main equipment used)*	Processes are knitting, sewing, quality control, ironing-packing. There are 17 knitting machines, 7 ironing boards, 7 binding-off machines, 5 overlock machines, 5 sewing machines.
J: What form of worker representation / union is there on site?	☐ Union (name) ☐ Worker Committee ☒ Other (Open door policy, worker representative, suggestion boxes) ☐ None
K: Is there any night production work at the site?	☐ Yes ☒ No
L: Are there any on site provided worker accommodation buildings e.g. dormitories	☐ Yes ☒ No If yes approx. % of workers in on site accommodation
M: Are there any off site provided worker accommodation buildings	☐ Yes ☒ No If Yes approx. % of workers
N: Were all site provided accommodation buildings included in this audit	☐ Yes ☐ No NA If No, please give details

Audit Parameters

Audit Parameters			
A: Time in and time out	Day 1 Time in: 09:15 Day 1 Time out: 17:00	Day 2 Time in: NA Day 2 Time out:NA	Day 3 Time in: NA Day 3 Time out:NA
B: Number of auditor days used:	1 AUDITOR / 1 DAY		
C: Audit type:	☐ Full Initial ☐ Periodic ☐ Full Follow–up ☒ Partial Follow–Up ☐ Partial Other If other, please define:		
D: Was the audit announced?	☐ Announced ☒ Semi – announced: Window detail: 2 weeks ☐ Unannounced		
E: Was the Sedex SAQ available for review?	☒ Yes ☐ No If No, why not		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	☐ Yes ☒ No If Yes, please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR *(Name and job title)*	MUZAFFER CETIN – FACILITY OWNER		
H: Is further information available *(If yes please contact audit company for details)*	☐ Yes ☒ No		
I: Previous audit date:	08.01.2019		
J: Previous audit type:	SMETA 2P - PERIODIC		
K: Were any previous audits reviewed for this audit	☒ Yes ☐ No ☐ N/A		

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	☒ Yes ☐ No	☐ Yes ☒ No	☐ Yes ☒ No

B: Present at the audit?	☒ Yes ☐ No	☐ Yes ☒ No	☐ Yes ☒ No
C: Present at the closing meeting?	☒ Yes ☐ No	☐ Yes ☒ No	☐ Yes ☒ No
D: If Worker Representatives were not present please explain reasons why *(only complete if no worker reps present)*	There is no worker committee. There is 1 worker representative in the facility. 1 worker representative was interviewed.		
E: If Union Representatives were not present please explain reasons why: *(only complete if no union reps present)*	There is no union in the facility.		

Worker Analysis Initial audit / 08 January 2019

> *The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national and where they do not intend to remain permanently or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity*

Worker Analysis								
	Local			Migrant*				Total
	Permanent	Temporary	Agency	Permanent	Temporary	Agency	Home workers	
Worker numbers – Male	11	0	0	0	0	0	0	11
Worker numbers – female	7	0	0	0	0	0	0	7
Total	18	0	0	0	0	0	0	18
Including administrative employees.								
Number of Workers interviewed – male	5	0	0	0	0	0	0	5
Number of Workers interviewed – female	5	0	0	0	0	0	0	5
Total – interviewed sample size	10	0	0	0	0	0	0	10

A: Nationality of Management	TURKISH

B: Nationality of workers *Please add more rows as applicable*	Countries: Country 1: _TURKEY_ Country 2: _____ Country 3: _____
C: For the majority nationality of workers:	Nationality 1 approx % total workforce_100__ Nationality 2 approx % total workforce_____ Nationality 3 approx % total workforce_____
D: Worker remuneration *(management information)*	_____% workers on piece rate _100__% hourly paid workers _____% salaried workers Payment cycle: _____% daily paid _____% weekly paid __100_____% monthly paid _____% other If other, please give details

Worker Interview Summary		
A: Were workers aware of the audit?	☒ Yes ☐ No	
B: Were workers aware of the code?	☒ Yes ☐ No	
C: Number of group interviews: *(Please specify number and size of groups. Please see SMETA Best Practice Guidance and Measurement Criteria. If the auditor was not able to follow the BPG, please state within the declaration)*	1 group of 4 employees.	
D: Number of individual interviews *(Please see SMETA Best Practice Guidance and Measurement Criteria)*	Male: 2	Female: 4
E: All groups of workers are included in the scope of this audit such as; Direct employees, Casual and agency workers, Workers employed by service providers such as security and catering staff as well as workers supplied by other contractors. *Note to auditor: please record details of migrant /agency/contractor workers in section 8 – Regular Employment, under Responsible Recruitment*	☒ Yes ☐ No If N, please give details	
F: Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	☒ Yes ☐ No	

G: In general, what was the attitude of the workers towards their workplace?	☒ Favourable ☐ Non–favourable ☐ Indifferent
H: What was the most common worker complaint?	Nothing
I: What did the workers like the most about working at this site?	Working hours
J: Any additional comment(s) regarding interviews:	NONE
K: Attitude of workers to hours worked:	They are happy regarding working hours.
L. Is there any worker survey information available?	
☐ Yes ☒ No *If yes, please give details:*	
M: Attitude of workers: *(Include their attitude to management, workplace, and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk*	
The general attitude of the employees was positive. There is no discrimination, harassment, abuse or forced labour.	
N: Attitude of worker's committee/union reps: *(Include their attitude to management, workplace, and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk*	
There was 1 worker representative included employee interviews in the facility.	
O: Attitude of managers: *(Include attitude to audit, and audit process. Both positive and negative information should be included)*	
Management was helpful during the audit process.	

Worker Analysis 1st Follow up audit/ 25 March 2019

> *"The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national and where they do not intend to remain permanently or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity*

Worker Analysis								
	Local			Migrant				Total
	Permanent	Temporary	Agency	Permanent	Temporary	Agency	Home workers	
Worker numbers – Male	16*	0	0	0	0	0	0	16*

Worker numbers – female	14*	0	0	0	0	0	0	14*
Total	30*	0	0	0	0	0	0	30*
Including administrative employees*								
Number of Workers interviewed – male	3	0	0	0	0	0	0	3
Number of Workers interviewed – female	7	0	0	0	0	0	0	7
Total – interviewed sample size	10	0	0	0	0	0	0	10

A: Nationality of Management	TURKISH
B: Nationality of workers *Please add more rows as applicable*	Countries: Country 1: _TURKEY_ Country 2: _____ Country 3: _____
C: For the majority nationality of workers:	Nationality 1 approx % total workforce_100__ Nationality 2 approx % total workforce_____ Nationality 3 approx % total workforce_____
D: Worker remuneration *(management information)*	_____% workers on piece rate _100__% hourly paid workers _____% salaried workers Payment cycle: _____% daily paid _____% weekly paid __100_____% monthly paid _____% other If other, please give details

Worker Interview Summary	
A: Were workers aware of the audit?	☒ Yes ☐ No
B: Were workers aware of the code?	☒ Yes ☐ No
C: Number of group interviews: *(Please specify number and size of groups. Please see SMETA Best Practice Guidance and Measurement Criteria. If the*	1 group of 4 employees.

auditor was not able to follow the BPG, please state within the declaration)		
D: Number of individual interviews *(Please see SMETA Best Practice Guidance and Measurement Criteria)*	Male: 2	Female: 4
E: All groups of workers are included in the scope of this audit such as; Direct employees, Casual and agency workers, Workers employed by service providers such as security and catering staff as well as workers supplied by other contractors. *Note to auditor: please record details of migrant /agency/contractor workers in section 8 – Regular Employment, under Responsible Recruitment*	☒ Yes ☐ No If N, please give details	
F: Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	☒ Yes ☐ No	
G: In general, what was the attitude of the workers towards their workplace?	☒ Favourable ☐ Non–favourable ☐ Indifferent	
H: What was the most common worker complaint?	Nothing	
I: What did the workers like the most about working at this site?	Working hours	
J: Any additional comment(s) regarding interviews:	NONE	
K: Attitude of workers to hours worked:	They are happy regarding working hours.	
L. Is there any worker survey information available?		
☐ Yes ☒ No If yes, please give details:		
M: Attitude of workers: *(Include their attitude to management, workplace, and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk*		
The general attitude of the employees was positive. There is no discrimination, harassment, abuse or forced labour.		
N: Attitude of worker's committee/union reps: *(Include their attitude to management, workplace, and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk*		
There was 1 worker representative included employee interviews in the facility.		
O: Attitude of managers: *(Include attitude to audit, and audit process. Both positive and negative information should be included)*		
Management was helpful during the audit process.		

Audit Results by Clause

0A: Universal Rights covering UNGP *(Click here to return to NC–table)*
0.A. Guidance for Observations 0.A.1 Businesses should have a policy, endorsed at the highest level, covering human rights impacts and issues, and ensure it is communicated to all appropriate parties, including its own suppliers. 0.A.2 Businesses should have a designated person responsible for implementing standards concerning Human rights 0.A.3 Businesses shall identify their stakeholders and salient issues. 0.A.4 Businesses shall measure their direct, indirect, and potential impacts on stakeholders (rights holders) human rights. 0.A.5 Where businesses have an adverse impact on human rights within any of their stakeholders, they shall address these issues and enable effective remediation. 0.A.6 Businesses shall have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter. Note for auditors and readers. This is not a full Human Rights Assessment, but instead a check on the business's implementation of processes to meet their Universal rights covering UNGP responsibilities.

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
Current systems: The facility has procedures that include a social compliance policy and supplier management. ETI Base Code was posted on announcement board. Overall responsibility for meeting the standards is taken by Muzaffer Çetin – Facility Owner. For meeting the legal and client code requirements is facility management. **Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):** Facility tour Social compliance policy and related procedures Management interview Employees' interviews Any Other Comments: None

A: Policy statement that expresses commitment to respect human rights?	☒ Yes ☐ No Please give details: The facility has detailed social compliance policy that includes human rights.

B: Does the business have a designated person responsible for implementing standards concerning Human Rights?	☒ Yes ☐ No Please give details: Name: Muzaffer Çetin Job title: Facility Owner.
C: Does the businesses have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter?	☒ Yes ☐ No Please give details: The facility has suggestion box placed at several places.
D: Does grievance mechanism meet with UNGP requirement of e.g. (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement)?	☒ Yes ☐ No If no, please give details:
E: Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?	☒ Yes ☐ No Please give details: The facility has detailed privacy procedures for worker's information.

Findings	
Finding: Observation ☐ **Company NC** ☐ **Description of observation:** NONE OBSERVED **Local law or ETI/Additional elements / customer specific requirement:** NA **Comments:** NA	**Objective evidence observed:** NA

Good examples observed:	
Description of Good Example (GE): None Observed	**Objective Evidence Observed:** Not applicable

Measuring Workplace Impact

Workplace Impact		
A: Annual worker turnover: Number of workers leaving in last 12 months as a % of average total number of workers on site over the year (annual worker turnover)	Last year: ___0,3__ %	This year __0,6___ %
B: Current % quarterly (90 days) turnover: Number of workers leaving from the first of the 90 day period through to the last day of the 90 day period / [(number of employees on the 1st day of 90 day period + number of employees on the last day of the 90 day period) / 2]	0,3%	
C: Annual % absenteeism: Number of days lost through job absence in the year / [(number of employees on 1st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year	Last year: %0,2	This year: %0,3
D: Quarterly (90 days) % absenteeism: Number of days lost through job absence in the period / [(Number of employees on 1st of the period + Number of employees on the last day of the period) / 2] * Number of available workdays in the month	%0,3	
E: Are accidents recorded?	☒ Yes ☐ No Please describe: Facility has proper occupational record system, no accidents in last 1 year.	
F: Annual Number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	☒ Yes ☐ No Please describe: There are official accident records kept in Human Resources Office ISMAIL KOCA.	
G: Quarterly (90 days) number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	Last year: Number: 0	Last year: Number: 0
H: Lost day work cases per 100 workers: [(Number of lost days due to work accidents and work related injuries * 100) / Number of total workers]	0	0
I: % of workers that work on average more than 48 standard hours / week in the last 6 / 12 months:	Last year: 0	Last year: 0
J: % of workers that work on average more than 60 total hours / week in the last 6 / 12 months:	6 months ___0____% workers	6 months ___0____% workers

0B: Management system and Code Implementation *(click here to return to NC Table)*
0.B.1 Suppliers are expected to implement and maintain systems for delivering compliance to this Code. 0.B.2 Suppliers are expected to be operating legally in premises with the correct business licenses and permissions and to have systems to ensure that all relevant land rights have been complied with 0.B.3 Suppliers shall appoint a senior member of management who shall be responsible for compliance with the Code. 0.B.4 Suppliers are expected to communicate this Code to all employees. 0.B.5 Suppliers should communicate this code to their own suppliers and, where reasonably practicable, extend the principles of this Ethical Code through their supply chain.

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
Current systems: The facility has its own social compliance policy and procedures. The responsible person from the management system is Muzaffer Çetin – Facility Owner Policies and procedures are communicated to employees through announcement boards and trainings. **Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):** Details: Management interview Employees' interviews Training records Company policies Any other comments: None

Management Systems:	
A: In the last 12 months, has the site been subject to any fines/prosecutions for non–compliance to any regulations?	☐ Yes ☒ No Please give details: NA
B: Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment & abuse?	☒ Yes ☐ No Please describe: Policies and procedures about reduce the risk of forced labour, child labour, discrimination and harassment &abuse are available.
C: If Yes, is there evidence (an indication) of effective implementation? Please give details.	Policies exist for all areas (Forced labour, Health and Safety, Wages, Working Hours, and No harsh treatment, Environment, Business Ethics, Child

	Labour, Recruitment, Discrimination and Sub-contracting.), these are communicated to workers via poster and annual training. Workers stated no forced labour, no child labour was found (through interview and document checks), there were both female and male among management/supervisors.
D: Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?	☒ Yes ☐ No Please give details: Training records are available.
E: If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details	☒ Yes ☐ No Please give details: Training records are available.
F; Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits). *Please detail (Number and date).*	☐ Yes ☒ No Please give details: NA
G: Is there a Human Resources manager/department? If Yes, please detail.	☒ Yes ☐ No Please give details: MUZAFFER ÇETİN FACILITY OWNER
H: Is there a senior person /manager responsible for implementation of the code	☒ Yes ☐ No Please describe: MUZAFFER ÇETİN FACILITY OWNER
I: Is there a policy to ensure all worker information is confidential	☒ Yes ☐ No Please describe: All worker information is kept on their personnel files. These files are kept on HR room.
J: Is there an effective procedure to ensure confidential information is kept confidential	☒ Yes ☐ No Please describe: All worker information is kept on their personnel files. These files are kept on HR room.
K: Are risk assessments conducted to evaluate policy and procedure effectiveness?	☒ Yes ☐ No Details: Health and Safety Risk assessment includes policy and procedures effectiveness.
L: Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?	☒ Yes ☐ No

	Details: The facility performs a corrective action plan for the findings that addressed on risk assessment.
M: Does the facility have a policy/code which require labour standards of its own suppliers?	☒ Yes ☐ No Details: The facility has choosing and evaluating procedure for its suppliers.
Land rights	
N: Does the site have all required land rights licenses and permissions *(see SMETA Measurement Criteria)*?	☒ Yes ☐ No Details: The facility has construction permit.
O: Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?	☒ Yes ☐ No Details: The facility has construction permit.
P: Does the site have a written policy and procedures specific to land rights. If yes, does it include any due diligence the company will undertake to obtain free, prior and informed consent, (FPIC) even if national/local law does not require it	☐ Yes ☒ No If yes, how does the company obtain FPIC: The facility main production processes are not risky regarding land rights.
Q: Is there evidence that facility / site compensated the owner/lessor for the land prior to the facility being built or expanded.	☒ Yes ☐ No Details: The facility has not rental agreement in accordance with the law.
R. Does the Facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?	☒ Yes ☐ No Details: There is no land acquisition. In case a land acquisition, the facility applies to municipality and fulfil the obligations regarding environmental impact assessment, construction permit etc.
S: Is There any evidence of illegal appropriation of land for facility building or expansion of footprint.	☐ Yes ☒ No Please give details: NA

Non–compliance:

1. Description of non–compliance: ☐ NC against ETI/Additional Elements ☐ NC against Local Law ☐ NC against customer code: None Observed **Local law and/or ETI requirement:** Not applicable **Recommended corrective action:** Not applicable	**Objective evidence observed:** Not applicable

Observation:	
Description of observation: None Observed **Local law or ETI requirement:** Not applicable **Comments:** Not applicable	**Objective evidence observed:** Not applicable

Good Examples observed:	
Description of Good Example (GE): None Observed	**Objective evidence observed:** Not Applicable

1: Freely Chosen Employment
(Click here to return to NC–table)

ETI
1.1 There is no forced, bonded or involuntary prison labour.
1.2 Workers are not required to lodge "deposits" or their identity papers with their employer and are free to leave their employer after reasonable notice.

Current Systems and Evidence Examined
To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Overtime works are voluntary.
Employees have free access to toilets, drinkable water.
Employees are free to leave the facility at the end of their shifts.
No deposits were required.
Employees are free to keep their identity papers.
The facility does not limit the employees' freedom.
Movement of employees at the facility is not prohibited or limited.
There is no forced, bonded or involuntary prison labour.

There was a formalised application procedure which states that workers must present their ID's for proof of age but that only copies must be kept in the personnel files and the original given back to the workers.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:
Personnel files
Hiring documents
Management and worker interview
Employee handbook
Factory rules

Any other comments: None

A: Is there any evidence of retention of original documents, e.g. passports/ID's	☐ Yes ☒ No If yes, please give details and category of workers affected:
B: Is there any evidence of a loan scheme in operation	☐ Yes ☒ No If yes, please give details and category of workers affected:
C: Is there any evidence of retention of wages /deposits	☐ Yes ☒ No If yes, please give details and category of workers affected:
D: Are there any restrictions on workers' freedom to terminate employment?	☐ Yes ☒ No Please describe finding: NA
E: If any part of the business is UK based or registered there & has a turnover over £36m, is there is a published 'modern day slavery statement.	☐ Yes ☐ No Please describe finding: ☒ Not applicable
G: Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?	☐ Yes ☒ No Please describe finding: NA
H: Does the site understand the risks of forced / trafficked / bonded labour in its supply chain	☐ Yes ☐ No If yes, please give details and category of workers affected: ☒ Not applicable

I: Is the site taking any steps taking to reduce the risk of forced / trafficked labour?	☒ Yes ☐ No Please describe finding: The facility has a detailed procedure regarding this issue includes reducing the risk of forced/trafficked labour.

Non–compliance:	
1. Description of non–compliance: ☐ NC against ETI code: ☐ NC against Local Law: ☐ NC against customer **Local law and/or ETI requirement:** Not Applicable **Recommended corrective action:** Not Applicable	**Objective evidence observed:** Not Applicable

Observation:	
Description of observation: None Observed **Local law or ETI requirement:** Not Applicable **Comments:** Not applicable	**Objective evidence observed:** Not Applicable

Good Examples observed:	
Description of Good Example (GE): None Observed	**Objective evidence observed:** Not Applicable

2: Freedom of Association and Right to Collective Bargaining are Respected
(Click here to return to NC–table)
(Click here to return to Key Information)

ETI
2.1 Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.
2.2 The employer adopts an open attitude towards the activities of trade unions and their organisational activities.
2.3 Workers' representatives are not discriminated against and have access to carry out their representative functions in the workplace.
2.4 Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.

Current Systems and Evidence Examined
To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:
There is no Union in the facility. The Company does not restrict workers to join or be a member of the association requested during the interviews.
The company had an open-door policy. Employees may appeal directly to their supervisors on their grievances or proposals. Employees also state that they will be able to use the suggestion boxes to express their ideas and share them with the Workers' Representatives.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:
Management interview
Workers' interviews
Worker representatives' interview
Suggestion box records
Policy of the facility regarding Freedom of Association.

Any other comments: None

A: What form of worker representation/union is there on site?	☐ Union (name) ☐ Worker Committee ☒ Other (specify) Worker Representative. ☐ None
B: Is it a legal requirement to have a union?	☐ Yes ☒ No
C: Is it a legal requirement to have a worker's committee?	☐ Yes ☒ No
D: Is there any other form of effective worker/management	☒ Yes ☐ No

communication channel? *(Other than union/worker committee e.g. H&S, sexual harassment)*	Describe: Employees declared that they can go directly to the management for their suggestions whenever they want. In addition to this, Suggestion boxes are placed in several places of the company. Also, there was no union in the facility. Is there evidence of free elections? ☒ Yes ☐ No	
E: Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	☒ Yes ☐ No Details: There was any restriction about union or worker committee at the facility. But there was no union or worker committee at the facility, instead of this there was worker representatives.	
F: Name of union and union representative, if applicable:	There is no union	Is there evidence of free elections? ☐ Yes ☐ No ☒ N/A
G: If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	There is no union	Is there evidence of free elections? ☐ Yes ☐ No ☒ N/A
H: Are all workers aware of who their representatives are?	☒ Yes ☐ No	NA
I: Were worker representatives freely elected?	☒ Yes ☐ No	Date of last election: 26.09.2018
J: Do workers know what topics can be raised with their representatives?	☒ Yes ☐ No	NA
K: Were worker representatives/union representatives interviewed?	☐ Yes ☐ No If **Yes**, please state how many:1	
L: Please describe any evidence that union/worker's committee is effective? *Specify date of last meeting; topics covered; how minutes were communicated etc.*	NA. There was no union or worker committee at the facility.	
M: Are any workers covered by Collective Bargaining Agreement (CBA)?	☐ Yes ☒ No	
If **Yes,** what percentage by trade Union/worker representation	_NA___% workers covered by Union CBA	_NA___% workers covered by Union CBA
If **Yes**, does the Collective Bargaining Agreement (CBA) include rates of pay?	☐ Yes ☐ No NA	

Non–compliance:	
1. Description of non–compliance: ☐ NC against ETI ☐ NC against Local Law ☐ NC against customer code: None Observed **Local law and/or ETI requirement: Not Applicable** **Recommended corrective action: Not Applicable**	**Objective evidence observed:** **Not Applicable**

Observation:	
Description of observation: None Observed **Local law or ETI requirement:** Not applicable **Recommended corrective action:** Not applicable	**Objective evidence observed:** Not applicable

Good Examples observed:	
Description of Good Example (GE): None Observed	**Objective Evidence Observed:** Not applicable

3: Working Conditions are Safe and Hygienic

(Click here to return to NC–table)
(Click here to return to Key Information)

ETI

3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.
3.2 Workers shall receive regular and recorded Health & Safety training, and such training shall be repeated for new or reassigned workers.
3.3 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.
3.4 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers.
3.5 The company observing the code shall assign responsibility for Health & Safety to a senior management representative.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

1. General Health and Safety Management
- Ventilation, Temperature and were adequate for the production processes.
- Sufficient clean toilets segregated by gender were available at all times to workers.

2. Fire safety
- There were sufficient exits on each floor.
-Emergency lights were installed on each section.

3. Electrical Safety
- All electricity panels were closed and there were warning signs.
-Electricity grounding report was reviewed.

4. Chemical Safety
-All chemicals were safely stored and labelled.

5. Medical services
-There are 4 certificated first aiders.
-First aid boxes were available on each floor.
-There is 5 hygiene certificated.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:
Health check records
Training records including first aid and fire fighting
Risk assessment report

Health and safety training records Fire equipment maintenance records Fire drill records Health and safety manual Building structure safety certificate Interviews with workers Any other comments: NONE

A: Does the facility have general and occupational Health & Safety policies and procedures that are fit for purpose and are these communicated to workers?	☒ Yes ☐ No Details: The facility has Health & Safety Procedures and these procedures are share with employees via trainings.
B: Are the policies included in workers' manuals?	☒ Yes ☐ No Details: The facility has a detailed Health & Safety procedure and this procedure is explained in Health and Safety trainings to employees.
C: Are there any structural additions without required permits/inspections (e.g. floors added)?	☐ Yes ☒ No Please give details: NA
D: Are visitors to the site informed on H&S and provided with personal protective equipment	☒ Yes ☐ No Please give details: This information is provided by facility owner-Muzaffer Çetin.
E: Is a medical room or medical facility provided for workers? If yes, do the room(s) meet legal requirements and is the size/number of rooms suitable for the number of workers.	☐ Yes NA ☐ No Please give details:
F: Is there a doctor or nurse on site or there is easy access to first aider/ trained medical aid?	☐ Yes NA ☐ No Please give details:
G: Where the facility provides worker transport - is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?	☒ Yes ☐ No Details: Documentation is provided for review for compliance.

H: Is secure personal storage space provided for workers in their living space and is it fit for purpose?	☐ Yes NA ☐ No Please give details:
I: Are H&S Risk assessments conducted (including evaluating the arrangements for workers doing overtime e.g. driving after a long shift) and are there controls to reduce identified risk?	☒ Yes ☐ No Please give details: The risk assessment has working hour's section.
J: Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?	☒ Yes ☐ No Please describe; Legal permits are provided.
K: Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?	☐ Yes NA ☐ No Please give details: No banned chemical is used by the facility

Non–compliance:	
1. Description of non–compliance: ☒ NC against ETI code: ☒ NC against Local Law ☐ NC against customer There is no etange/protective cover on the lightings at the storage section (3rd floor of building) at the facility. **Local law and/or ETI requirement:** Regulation on the Health and Safety Measures Taken For the Buildings and Additions (No: 28710, Date: 17.7.2013) Appendix-I Minimum Health and Safety Requirements for Buildings and Additions 22- Workplaces shall be illuminated with sufficient day light. If it is not able to benefit from day light sufficiently reasoned from type of work or construction style of workplace or at night work, illumination is provided with appropriate and sufficient artificial light. 23- Illumination systems on working places and passage ways shall be in style that will not create any accident risk for employees and placed appropriately. 3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment. **Recommended corrective action:** It is recommended that provide protective cover/etange to lightings at the storage area. **Action by:** MUZAFFER CETIN - FACILITY OWNER **Timescale:** 60 DAYS **Verification Method:** FOLLOW UP	**Objective evidence:** FACILITY TOUR

1st Follow up audit – 25.03.2019 As a result of facility tour; It was noted that the risk seen in the lighting of the warehouse (Building 3 rd floor) of the facility is prevented by replacing the illuminations in the whole section with led lighting. (STATUS: CLOSED) **2. Description of non–compliance:** ☒ NC against ETI ☒ NC against Local Law ☐ NC against customer code: The treatment water analyse report used as potable water could not be observed in the facility. **Local law and/or ETI requirement:** Regulation Concerning Water Intended for Human Consumption, date: 17.02.2005, No. 25730, Article 6 – Waters shall be sanitary and clean. In terms of minimum requirements of this regulation, a) If water do not contain microorganisms, parasites and substances which are in amount and density that pose potential hazard on human health, b) If water are in compliance with requirements of Appendix-1 and Articles of 7, 8, 10, 11 and 13, are accepted as sanitary and clean. Article 10- Potable water available for consumption is subject to monitoring and control supervision in accordance with monitoring frequencies specified in Annex-2 Table B1. Monitoring programs are prepared in accordance with minimum requirements specified in Annex-2 Table B1. The sampling points are determined by the competent authorities to meet the requirements of Annex 2. Samples are taken to reflect the quality of the water consumed throughout the year. However, if any mismatch is detected between parametric values in Annex-1 (a),(b) and parametric values in accordance with the second clause of Article 7,in order to determine the size and effectiveness of corrective measures, in accordance with Article 11, additional monitoring may be required to follow, except monitoring program. 3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment. **Recommended corrective action:** Please provide potable water analyse report with proper result. **Action by:** MUZAFFER CETIN - FACILITY OWNER **Timescale:** 15 DAYS **Verification Method:** DESKTOP 1st Follow up audit – 25.03.2019 As a result of document review; The current drinking water analysis report of the facility was seen. (STATUS: CLOSED)	DOCUMENT REVIEW, FACILITY TOUR

Observation:	
Description of observation: None Observed	**Objective evidence observed:**

Local law or ETI requirement: Not applicable **Comments:** Not applicable	Not applicable

Good Examples observed:	
Description of Good Example (GE): None Observed	**Objective Evidence Observed:** Not applicable

4: Child Labour Shall Not Be Used
(Click here to return to NC–table)
(Click here to return to Key Information)

ETI
4.1 There shall be no new recruitment of child labour.
4.2 Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.
4.3 Children and young persons under 18 shall not be employed at night or in hazardous conditions.
4.4 These policies and procedures shall conform to the provisions of the relevant ILO Standards.

Current Systems and Evidence Examined
To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:
The youngest employee is 18 years old.
No historical child labour was noted during the documents review.
Employees' personnel files include recent photo and the age documentation, which is in the form of photocopied ID card. The card lists the employee's name, household address and the date of birth.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Personnel files (ID Card copy records)
Time card& Wage records
Employees' interviews
Facility tour was conducted

Any other comments: None

A: Legal age of employment:	15
B: Age of youngest worker found:	18
C: Are there children present on the work floor but not working at the time of audit?	☐ Yes ☒ No
D: % of under 18's at this site (of total workers)	0 %
E: Are workers under 18 subject to hazardous work assignments? (Go to clause 3 – Health and Safety)	☐ Yes NA ☐ No If yes, please give details

Non–compliance:

1.Description of non–compliance: ☐ NC against ETI code: ☐ NC against Local Law ☐ NC against customer None Observed **Local law and/or ETI requirement:** Not applicable **Recommended corrective action:** Not applicable	**Objective evidence observed:** Not applicable

Observation:	
Description of observation: None Observed **Local law or ETI requirement:** Not applicable **Comments:** Not applicable	**Objective evidence observed:** Not applicable

Good Examples observed:	
Description of Good Example (GE): None Observed	**Objective Evidence Observed:** Not applicable

5: Living Wages are Paid
(Click here to return to NC–table)
(Click here to return to Key information)

ETI
5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.
5.2 All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.
5.3 Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.

Current Systems and Evidence Examined
To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

The payment date is between 15th of each month via bank and cash.
Payslip is given to the employees.
There was no employee under the legal minimum wage.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details:
Document review
Worker interview
Local and National laws.
Payroll records from 10 employees' attendance and payroll records from February 2019 (last paid month) was reviewed.
Social insurance records
Labour contracts
Any other comments: None

Non–compliance:

3. Description of non–compliance:	**Objective evidence observed:**
☒ NC against ETI ☒ NC against Local Law ☐ NC against customer code: It was noted that employees' part of normal wages and all of overtime wages are paid as cash and are not submitted to social insurance agency. **Local law and/or ETI requirement:** The Turkish Regulation on Overtime and Extra Work art 10, The overtime and extra works payments included with normal working hours payment that are given to employees are paid	DOCUMENT REVIEW EMPLOYEE INTERVIEW MANAGEMENT INTERVIEW

according to Turkish Labor Law .This payment has to be clearly shown on payroll documentation and on pay slips, which are given to employees according to Turkish Labor Law. In accordance with Social Insurance and General Health Insurance Law; #5510/2006, Rev: 08.05.2008, Art. 80. The social insurance premiums of the employees are calculated and paid based on gross total wage paid to the employees in the related month. Turkish Labor Law # 4857 / 2003, ARTICLE 32-In general terms, the wage shall mean the amount provided and paid in cash to a person by the employer or third persons against performance of a designated work. Basically, the wage is paid as Turkish currency in the working place or deposit in a bank account in the name of the worker. Where it is agreed to pay the wage in foreign currency, Turkish equivalent of the agreed amount is calculated and paid over the current forex rate prevailing on the date of payment. The wages may not be paid in the form of bill payable to order (bond), or coupon or any other valuable paper alleged to represent a currency effective in the country. In accordance with Regulation about Compensation of all kinds of rights such as Wage, Bonus, Premium through Bank Accounts; No: 27058, Date: 18.11.2008, Art. 10. If the facility has at least 10 employees, net wages of the employees should be paid through bank account after the cut of legal deductions from gross wages. 5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income. **Recommended corrective action:** Please pay the employees' social insurance premiums based on total wage (normal+overtime). **Action by:** MUZAFFER CETIN - FACILITY OWNER **Timescale:** 365 DAYS **Verification Method:** FOLLOW-UP 1st Follow up audit – 25.03.2019 As a result of document review, employee and management interview; It was noted that employees' part of normal wages and all of overtime wages are paid as cash and are not submitted to social insurance agency. (Status: OPEN) Action by: MUZAFFER CETIN - FACILITY OWNER Timescale: 365 DAYS Verification Method: FOLLOW-UP	
2. Description of non–compliance: ☒ NC against ETI ☒ NC against Local Law ☐ NC against customer code: It was noted that there is inconsistency between the attendance and payment records reviewed, the employee and the management interviews. For this reason, normal and overtime payment and attendance records of employees have not been verified.	DOCUMENT REVIEW EMPLOYEE INTERVIEW MANAGEMENT INTERVIEW

Local law and/or ETI requirement: Turkish Regulation on Working Hours Related to Labor Law, No: 25425, Date: 06.04.2004, Art. 9; The employer should document the working hours of employees appropriately. Turkish Labour Law # 4857 / 2003, ARTICLE 37-The employer is obliged to issue a slip to the worker indicating the each payment effected in the working place or deposited in the bank account, complete with the signature and logo (seal) of the enterprise. This slip should also indicate the due date of payment and related payment period, including the breakdown of other extras to be added to the basic wage amount such as overtime, weekend, official and religious holiday work pays and tax, insurance premium, alimony and attachment deductions and set-off of advances. 5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income. **Recommended corrective action:** Please keep all attendance and payment records regularly. **Action by:** MUZAFFER CETIN - FACILITY OWNER **Timescale:** 60DAYS **Verification Method:** FOLLOW-UP 1st Follow up audit – 25.03.2019 As a result of document review, employee and management interview; The attendance and payment records submitted to the auditor in the facility are consistent with the employee and management interviews. Therefore, the employees' normal and overtime time and payment records could be verified. (STATUS : CLOSED)	
3. Description of non–compliance: ☒ NC against ETI ☒ NC against Local Law ☐ NC against customer code: It was noted that the annual leavings of the employees is calculated based on the calendar day by including a 1-day week holiday. **Local law and/or ETI requirement:** Turkish Labour Law # 4857 / 2003, ARTICLE 53-Any worker completing the at least one year service period, including the trial period, is granted a paid annul leave. The worker may not waive the right of paid annual leave. The provisions of this Law relating to paid annual leaves may not be applied to the workers employed in seasonal and campaign works less than one year due to their qualifications. The paid annual leaves to be granted to the workers may not be less than; a) 14 working days for those having service period 1 to 5 years (incl.) b) 20 working days for those having service period more than five less than fifteen years, c) 26 working days for those having service period fifteen years (incl.) and over. However, the paid annual leaves granted to the workers of 18 years age or under and fifty years age and over, may not be less than twenty working days.	DOCUMENT REVIEW EMPLOYEE INTERVIEW MANAGEMENT INTERVIEW

The annual leave periods may be increased by labour contracts and collective labour agreements. 5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income. **Recommended corrective action:** Please provide annual leavings according to regulations. **Action by:** MUZAFFER CETIN - FACILITY OWNER **Timescale:** 60 DAYS **Verification Method:** FOLLOW-UP 1st Follow up audit – 25.03.2019 As a result of document review, employee and management interview; It was noted that the loss of rights arising from the annual leave days of the employees was calculated and added to the annual leave balances. (STATUS : CLOSED)	

Observation:	
Description of observation: None Observed **Local law or ETI requirement:** Not applicable **Recommended corrective action:** Not applicable	**Objective evidence observed:** Not applicable

Good Examples observed:	
Description of Good Example (GE): 1- Meal and transportation provided free of charge to all employees.	**Objective Evidence Observed:** Document Review Employee Interview

Summary Information

Criteria	Local Law *(Please state legal requirement)*	Actual at the Site *(Record site results against the law)*	Is this part of a Collective Bargaining Agreement?
A: Standard/Contracted work hours: *(Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)*	Legal maximum: 45 hours/week	45 hours/week	☐ Yes ☐ No There is no CBA in the facility.

B: Overtime hours: *(Maximum legal and actual overtime hours, please state if possible per day, week, and month)*	Legal maximum: 11 total working hours per day (regular + overtime), 270 overtime hours per year	15 hours/ month in January 2019 (regular+overtime)	☐ Yes ☐ No There is no CBA in the facility.
C: wage for standard/contracted hours: *(Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)*	Legal minimum: Since January 1st, 2018: 2.029,50TL (Gross- including subsistence allowance); 1603,12 TL (Net- including subsistence allowance) / month since January 1st 2019: 2.558,40 TL (Gross- including subsistence allowance); 2.020,90 TL (Net- including subsistence allowance) / month)	Legal minimum: Since January 1st, 2018: 2.029,50TL (Gross- including subsistence allowance); 1603,12 TL (Net- including subsistence allowance) / month since January 1st 2019: 2.558,40 TL (Gross- including subsistence allowance); 2.020,90 TL (Net- including subsistence allowance) / month)	☐ Yes ☐ No There is no CBA in the facility.
D: overtime wage: *(Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)*	Legal minimum: 150% for overtime in weekdays and weekends. Overtime premium for national/religious holidays is 200% (The employee gets one day salary for the related national holiday even though she/he does not work on this day. If she/he work , then additional 1 day salary is given to him/her; so the rate totally paid to him/her	150% for overtime in weekdays. Overtime premium for national/religious holidays is 200%	☐ Yes ☐ No There is no CBA in the facility.

	became 200% in case of doing overtime in national /religious holidays)		

Wages analysis: *(Click here to return to Key Information)*		
A: Were accurate records shown at the first request?	☒ Yes ☐ No	
If **No**, why not?	NA	
B: Sample Size Checked *(State number of worker records checked and from which weeks/months – should be current, peak, and random/low. Please see SMETA Best Practice Guidance and Measurement Criteria)*	Payroll records from 10 employees' attendance and payroll records from February 2019 (last paid month) was reviewed.	
C: Are there different legal minimum wage grades? If **Yes**, please specify all.	☐ Yes ☒ No	If **Yes**, please give details: NA
D: If there are different legal minimum grades, are all workers graded and paid correctly?	☐ Yes ☐ No ☒ N/A	If **No**, please give details: NA
E: For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum?	1829,01 TL (Net-excluding subsistence allowance) / month	Lowest actual wages found: *Note: full time employees and please state hour / week / month etc* Lowest Wages found: 1829,01 TL (Net-excluding subsistence allowance) / month .
F: Please indicate the breakdown of workforce per earnings:	☐ Below legal min ☒ Meet ☒ Above	____0% of workforce earning under min wage ___10_% of workforce earning min wage ___90_% of workforce earning above min wage
F: Bonus scheme found: Please specify details:	Bonus Scheme found: No bonus payment was done. *Note: full time employees and please state hour / week / month etc.*	
H: What deductions are required by law e.g. social insurance? Please state all types:	Social insurance and taxes	

I: Have these deductions been made? Please list all deductions that have/have not been made.	☒ Yes ☐ No If No, please describe	Please list all deductions that **have** been made.	1. Social insurance 2. taxes Please describe: NA
		Please list all deductions that **have** not been made.	1.Food 2.Transportation Please describe: NA
J: Were appropriate records available to verify hours of work and wages?	☒ Yes ☐ No		
K: Were any inconsistencies found? (if yes describe nature)	☐ Yes ☒ No	☐ Poor record keeping ☐ Isolated incident ☐ Repeated occurrence:	
L: Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)	☒ Yes ☐ No Details: Time machine records reflect all time worked.		
M: Is there a defined living wage: *This is not normally minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.*	☐ Yes ☒ No Please specify amount/time: NA		
If yes, what was the calculation method used.	☐ISEAL/Anker Benchmarks ☐Asia Floor Wage ☐Figures provided by Unions ☐Living Wage Foundation UK ☐Fair Wear Wage Ladder ☐Fairtrade Foundation Other – please give details: NA		
N: Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).	☐ Yes ☒ No Please give details: NA		
O: Are workers paid in a timely manner in line with local law?	☒ Yes ☐ No		
P: Is there evidence that equal rates are being paid for equal work:	☒ Yes ☐ No Please give details: It was confirmed through employee and management interviews and document review; equal rates are paid for equal work.		

Q: How are workers paid:	☒ Cash ☐ Cheque ☒ Bank Transfer ☐ Other If other, please explain:

6: Working Hours are not Excessive

(Click here to return to NC–table)
(Click here to return to Key Information)

ETI

6.1 Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords the greater protection for workers. Sub–clauses 6.2 to 6.6 are based on international labour standards.

6.2 Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week.

6.3 All overtime shall be voluntary. Overtime shall be used responsibly, taking into account all the following: the extent, frequency and hours worked by individual workers and the workforce as a whole. It shall not be used to replace regular employment. Overtime shall always be compensated at a premium rate, which is recommended to be not less than 125% of the regular rate of pay.

6.4 The total hours worked in any 7-day period shall not exceed 60 hours, except where covered by clause 6.5 below.

*6.5 Working hours may exceed 60 hours in any 7-day period only in exceptional circumstances where **all** of the following are met:*

– this is allowed by national law;
– this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce;
– appropriate safeguards are taken to protect the workers' health and safety; and
– The employer can demonstrate that exceptional circumstances apply such as unexpected production peaks, accidents or emergencies.

6.6 Workers shall be provided with at least one day off in every 7-day period or, where allowed by national law, 2 days off in every 14-day period.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

- Working Hours: 08:30-19:00 with 15'x2 tea breaks and 60' lunch break for 5 days.
- Electronic finger print recording system is used by the employees. All materials come from the main producers.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Time records
Attendance records of employees
Management interview
Employee interviews

Any other comments: None

Non–compliance:	
1. Description of non–compliance: ☒ NC against ETI ☒ NC against Local Law ☐ NC against customer code: It was noted that there is inconsistency between the attendance and payment records reviewed, the employee and the management interviews. For this reason, normal and overtime payment and attendance records of employees have not been verified. **Local law and/or ETI requirement:** Turkish Regulation on Working Hours Related to Labor Law, No: 25425, Date: 06.04.2004, Art. 9; The employer should document the working hours of employees appropriately. Turkish Labour Law # 4857 / 2003, ARTICLE 37-The employer is obliged to issue a slip to the worker indicating the each payment effected in the working place or deposited in the bank account, complete with the signature and logo (seal) of the enterprise. This slip should also indicate the due date of payment and related payment period, including the breakdown of other extras to be added to the basic wage amount such as overtime, weekend, official and religious holiday work pays and tax, insurance premium, alimony and attachment deductions and set-off of advances. 5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income. **Recommended corrective action:** Please keep all attendance and payment records regularly. **Action by:** MUZAFFER CETIN - FACILITY OWNER **Timescale:** 60DAYS **Verification Method:** FOLLOW-UP 1st Follow up audit – 25.03.2019 As a result of document review, employee and management interview; The attendance and payment records submitted to the auditor in the facility are consistent with the employee and management interviews. Therefore, the employees' normal and overtime time and payment records could be verified. (STATUS: CLOSED)	**Objective evidence observed:** DOCUMENT REVIEW EMPLOYEE INTERVIEW MANAGEMENT INTERVIEW

Observation:	
Description of observation: None Observed **Local law or ETI requirement:** Not applicable **Recommended corrective action:** Not applicable	**Objective evidence observed:** Not applicable

Good Examples observed:	
Description of Good Example (GE): None Observed	**Objective Evidence Observed:** Not applicable

Working hours' analysis *Please include time e.g. hour/week/month* *(Go back to Key information)*					
Systems & Processes					
A. What timekeeping systems are used: time card etc.	*Describe: Finger* Print Time Records				
B: *Is sample size same as in wages section?*	☒ Yes ☐ No *If no, please give details*				
C: Are standard/contracted working hours defined in **all** contracts/employment agreements?	☒ Yes ☐ No	*If NO, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements.* Please give details:			
D: Are there any other types of contracts/employment agreements used?	☐ Yes ☒ No	*If YES, please complete as appropriate:*			
		☐ 0 hrs	☐ Part time	☐ Variable hrs	☐ Other
		If "Other", Please define:			
		NA			
E. Do any standard/contracted working hours defined in contracts/employme	☐ Yes ☒ No	*If yes, please detail hours, %, types of workers affected and frequency* Please give details: *NA*			

nt agreements exceed 48 hours per week?		
F: Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?	Please select all applicable: ☒ 1 in 7 days ☐ 2 in 14 days ☐No If 'No', please explain: N/A	Is this allowed by local law? ☒ Yes ☐ No
	Maximum number of days worked without a day off (in sample):	
	6 DAYS	
Standard/Contracted Hours worked		
G: Were standard working hours over 48 hours per week found?	☐ Yes ☒ No	If yes, % of workers & frequency:
		NA
H: Any local waivers/local law or permissions which allow averaging/annualised hours for this site?	☐ Yes ☐ No NA	If YES, please give details NA; there is no waiver in Turkey
Overtime Hours worked		
I: Actual overtime hours worked in sample (State per day/week/month)	Highest OT hours:	15 hours/ month in January 2019
J: Combined hours (standard or contracted + overtime hours = total) over 60 found? Please give details:	☐ Yes ☒ No	
K: Approximate percentage of total workers on highest overtime hours:	___20___%	
L: Is overtime voluntary?	☒ Yes ☐ No ☐ Conflicting Information	*Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements:* According to 10 employee statements and document review, overtime is voluntary.

Overtime Premiums		
M: Are the correct legal overtime premiums paid?	☒ Yes ☐ No ☐ N/A there is no legal requirement to OT premium	*Please give details of normal day overtime premium as a % of **standard** wages:* 150% for overtime in weekdays and weekends. Overtime premium for national/religious holidays is 200% (The employee gets one day salary for the related national holiday even though she/he does not work on this day. If she/he work , then additional 1 day salary is given to him/her; so the rate totally paid to him/her became 200% in case of doing overtime in national /religious holidays)
N: Is overtime paid at a premium?	☒ Yes ☐ No	*If yes, please describe % of workers & frequency:* All employees who work overtime is paid monthly in accordance with the law.
O: If the site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant.	☐ No NA ☐ Consolidated pay (May be standard wages above minimum legal wage, with no/low overtime premium) ☐ Collective Bargaining agreements ☐ Other	
	Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other	
	NA	
P: If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant.	☐ **Overtime is voluntary** ☐ Onsite Collective bargaining allows 60+ hours/week ☐ Safeguards are in place to protect worker's health and safety ☐ Site can demonstrate exceptional circumstances ☐ Other reasons (please specify) NA	
	Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other:	
	NA	
Q: Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?	☐ Yes ☒ No If yes, please give details:	
R: If sufficient workers cannot be hired, are	☐ Yes ☐ No	

new working time arrangements explored to ensure that overtime is the exception rather than the rule.	NA

7: No Discrimination is Practiced *(Click here to return to NC–table)*
ETI 7.1 There is 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.

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
Current systems: There was no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, national origin, religion, age, gender, marital status, sexual orientation or political affiliation. No discrimination in any aspect according to interviews. **Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):** Details: Employees' and management interviews Documents review Any other comments: None

A: Gender breakdown of Management + Supervisors *(Include as one combined group)*	Male: __87__ % Female__13__ %
B: Number of women who are in skilled or technical roles e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst:	#: 0
C: Is there any evidence of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation?:	☐ Hiring ☐ Compensation ☐ access to training ☐ promotion ☐ termination or retirement NA

Professional Development

A: What type of training and development are available for workers?	

B: Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria?	☒ Yes ☐ No If no, please give details:

Non–compliance:	
1.Description of non–compliance: ☐ NC against ETI code: ☐ NC against Local Law ☐ NC against customer None Observed **Local law and/or ETI requirement:** Not applicable **Recommended corrective action:** Not applicable	**Objective evidence observed:** Not applicable

Observation:	
Description of observation: None Observed **Local law or ETI requirement:** Not applicable **Recommended corrective action:** Not applicable	**Objective evidence observed:** Not applicable

Good Examples observed:	
Description of Good Example (GE): None observed	**Objective Evidence Observed:** Not applicable

8: Regular Employment Is Provided
(Click here to return to NC–table)
(Click here to return to Key Information)

ETI

8.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice.
8.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour–only contracting, sub–contracting, or home–working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed–term contracts of employment.

Additional Elements: Responsible Recruitment

8.3 Suppliers have full understanding of the entire recruitment process and assess all labour recruiters and intermediaries against legal and/or ethical requirements.
8.4 There are effective management systems in place to identify and monitor the hiring and management of all migrant workers, contract workers, agency workers, temporary or casual labour The supplier shall implement processes to enable adequate control over agencies with regards the above points and related legislation.
8.5 Employment agencies must only supply workers registered with them.
8.6 Workers pay no recruitment fee at any stage of the recruitment process.
8.7 Worker contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

Employees' labour contracts were available in some of the personnel files.
Existing Labour contracts were in accordance with the laws and regulations.
All of the employees are given one copy of signed labour contracts.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Personnel files, employment contracts, social insurance records were checked.
Management & employees' interviews.

Any other comments: None

Non–compliance:

1.Description of non–compliance: ☐ NC against ETI code: ☐ NC against Local Law ☐ NC against customer None Observed **Local law and/or ETI requirement:** Not applicable **Recommended corrective action:** Not applicable	**Objective evidence observed:** Not applicable

Observation:	
Description of observation: None Observed **Local law or ETI requirement:** Not applicable **Recommended corrective action:** Not applicable	**Objective evidence observed:** Not applicable

Good Examples observed:	
Description of Good Example (GE): None Observed	**Objective Evidence Observed:** Not applicable

Responsible Recruitment

All Workers	
A: Were all workers presented with terms of employment at the time of recruitment, did they understand them and are they same as current conditions?	☒ Terms & Conditions presented ☒ Understood by workers ☒ Same as actual conditions If any are unchecked, please describe finding and specific category(ies) of workers affected:
B: Did workers pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement?	☐ Yes ☒ No If Yes Please describe details and specific category(ies) of workers affected:

C: If yes, check all that apply:	☐ Recruitment / hiring fees ☐ Service fees ☐ Application costs ☐ Recommendation fees ☐ Placement fees ☐ Administrative, overhead or processing fees ☐ Skills tests ☐ Certifications ☐ Medical screenings ☐ Passports/ID's ☐ Work / resident permits ☐ Birth certificates ☐ Police clearance fees ☐ Any transportation and lodging costs after employment offer ☐ Any transport costs between work place and home ☐ Any relocation costs after commencement of employment ☐ New hire training / orientation fees ☐ Medical exam fees ☐ Deposit bonds or other deposits ☐ Any other non-monetary assets ☐ Other – please give details NA
D: If any checked, give details:	NA

Migrant Workers: *The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national and where they do not intend to remain permanently or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity*		
A: Type of work undertaken by migrant workers:	There is no migrant employee at the facility.	
B: Migrant worker recruitment	Total number of (in country recruitment agencies) used: Total number of (outside of local country) recruitment agencies used NA	
C: Are migrant workers' voluntary deductions (such as for remittances) confirmed in writing by the worker and is evidence of the transaction supplied by the facility to the worker?	☒ Yes ☐ No Please describe finding: NA	☒ Yes ☐ No Please describe finding: NA
D: Are any migrant workers in skilled, technical, or management roles *Migrant Workers (this should include all migrant workers including permanent workers, temporary and/or seasonal workers)*	#: NA ☐ Yes ☒ No If Yes number and example of roles	

NON-EMPLOYEE WORKERS

Recruitment Fees:	
A: Are there any fees?	☐ Yes ☒ No
B: If yes, check all that apply:	☐ Recruitment / hiring fees ☐ Service fees ☐ Application costs ☐ Recommendation fees ☐ Placement fees ☐ Administrative, overhead or processing fees ☐ Skills tests ☐ Certifications ☐ Medical screenings ☐ Passports/ID's ☐ Work / resident permits ☐ Birth certificates ☐ Police clearance fees ☐ Any transportation and lodging costs after employment offer ☐ Any transport costs between work place and home ☐ Any relocation costs after commencement of employment ☐ New hire training / orientation fees ☐ Medical exam fees ☐ Deposit bonds or other deposits ☐ Any other non-monetary assets ☐ Other – please give details NA
C: If any checked, give details:	NA

Agency Workers (if applicable) *(workers sourced from a local agent who are not directly paid by the site, but paid by the agency, Usually the agencies are paid by the site and the wages of the individual workers are paid by the agency.)*	
A: Number of agencies used (average):	Names if available: NA
B: Were agency workers' age / pay / hours included within the scope of this audit?	☐ Yes ☐ No NA
C: Were sufficient documents for agency workers available for review?	☐ Yes ☐ No NA
D: Is there a legal contract / agreement with all agencies?	☐ Yes ☐ No Please give details: NA

E: Does the site have a system for checking labour standards of agencies? If yes, please give details.	☐ Yes ☐ No Please give details: NA

Contractors: *Note: contractors in this context are generally individuals who supply several workers to a site. Usually the contractors are paid by the site and the wages of the workers are paid by the contractor. Common terms include,* gang bosses, labor provider,	
A: Any contractors on site?	☐ Yes ☒ No If yes, how many contractors are present, please give details:
B: If **Yes**, how many workers supplied by contractors?	NA
C: Do all contractor workers understand their terms of employment?	☐ Yes ☐ No Please describe finding: NA
D: If **Yes**, please give evidence for contractor workers being paid per law:	NA

8A: Sub–Contracting and Homeworking:

8A: Sub–Contracting and Homeworking

(Click here to return to NC–table)
(Click here to return to Key Information)

8A.1 There should be no sub–contracting unless previously agreed with the main client.
8A.2 Systems and processes should be in place to manage sub–contracting, homeworking and external processing.
Note to auditor on homeworking:
Report on whether it is direct or via agents. How many workers, relationship with site and what control systems are in place.
Note to auditor on subcontracting: auditor should use this section for subcontractors of part made or wholly made finished goods, this section should not be used for raw material manufacturers unless instructed otherwise by customers

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems: Facility has 6 outside subcontractors.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

If any processes are sub–contracted – please populate below boxes

Process Subcontracted	*SEWING*	*SEWING*
Name of factory	*YAGMUR KONFEKSIYON*	*ILK-TEZ KONFEKSIYON*
Address	*KARTALTEPE MAHALLESI HISAR SOKAK NO:39 KUCUKCEKMECE / ISTANBUL*	*ATATURK MAHALLESI 330. SOKAK NO:31-33 KAT:4 KUCUKCEKMECE / ISTANBUL*

Process Subcontracted	*KNITTING*	*KNITTING*
Name of factory	*KARAASLAN TRIKO*	*MAVILLA TRIKO*
Address	*FATIH MAHALLESI 1864 SOKAK NO:1/B-1 BAGCILAR / ISTANBUL*	*ORUC REIS MAHALLESI TEKSTILKENT CADDESİ TEKSTILKENT SITESI NO:10-A G-S35 ESENLER / ISTANBUL*

Process Subcontracted	*BUTTONHOLE*	*IRONING-PACKING*
Name of factory	*ERSIN DUGME*	*RENK UTU PAKET*
Address	*MERKEZ MAHALLESI GENÇOSMAN CADDESI NO:23/A GUNGOREN / ISTANBUL*	*EVREN MAHALLESI HALKALI CADDEI TEKSTIL PLAZA NO:87/3 BAGCILAR / ISTANBUL*

Details: Management Interview, Document review

Non–compliance:

1.Description of non–compliance: ☐ NC against ETI code: ☐ NC against Local Law ☐ NC against customer None Observed **Local law and/or ETI requirement:** Not applicable **Recommended corrective action:** Not applicable	**Objective evidence observed:** Not applicable

Observation:	
Description of observation: None Observed **Local law or ETI requirement:** Not applicable **Recommended corrective action:** Not applicable	**Objective evidence observed:** Not applicable

Good Examples observed:	
Description of Good Example (GE): None observed	**Objective Evidence Observed:** Not applicable

Summary of sub–contracting – if applicable ☐ Not Applicable please x	
A: Has the auditor made a simple calculation to compare capacity with workers' work load in order to identify possible unrecorded work or undeclared sub-contracting	☒ Yes ☐ No Please describe: according to management and employee interview during the peak periods they use the subcontracting.
B: If sub–contractors are used, is there evidence this has been agreed with the main client?	☐ Yes ☒ No If **Yes**, summarise details: There is no any evidence about agreed with the main client.
C: Number of sub–contractors/agents used:	6
D: Is there a site policy on sub–contracting?	☐ Yes ☒ No If **Yes**, summarise details: NA

E: What checks are in place to ensure no child labour is being used and work is safe?	☒ Yes ☐ No Please describe: according to management and employee interview during the peak periods they use the subcontracting.

Summary of homeworking – if applicable ☒ Not Applicable please x			
A: If homeworking is being used, is there evidence this has been agreed with the main client?	☐ Yes ☐ No If **Yes**, summarise details: NA No homeworker is used.		
B: Number of homeworkers	Male: NA	Male: NA	Male: NA
C: Are homeworkers employed direct or through agents?	☐ Directly ☐ Through Agents NA	☐ Directly ☐ Through Agents NA	
D: Is there a site policy on homeworking?	☐ Yes ☐ No NA No homeworker is used.		
E: How does the site ensure worker hours and pay meet local laws for homeworkers?	NA No homeworker is used.		
F: What processes are carried out by homeworkers?	NA No homeworker is used.		
G: Do any contracts exist for homeworkers?	☐ Yes ☐ No Please give details: NA No homeworker is used.		
H: Are full records of homeworkers available at the site?	☐ Yes ☐ No NA No homeworker is used.		

9: No Harsh or Inhumane Treatment is Allowed *(Click here to return to NC–table)*
ETI 9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited. Additional elements: 9.2 companies should provide access to a confidential grievance mechanism for all workers

A: Are there published, anonymous and/or open channels available for reporting any violations of Labour standards and H&S or any other grievances to a 3rd party?	☒ Yes ☐ No Please describe: There are published, anonymous and/or open channels available for reporting any violations of Labour standards. The employees can report to the legal authorities. There is suggestion box, and an internal confidential email address for reporting grievances.
B: If **Yes**, are workers aware of these channels and have access? Please give details.	Workers are aware of these channels. There are published, anonymous and/or open channels available for reporting any violations of Labour standards.
C: If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.	Suggestion box, employee representative, open door policy.
D: Which of the following groups is there a grievance mechanism in place for?	☒ Workers ☒ Communities ☒ Suppliers ☐ Other Please give Details: Suggestion box, employee representative, open door policy are used for employees.
E: Are there any open disputes?	☐ Yes ☒ No If yes, please give details
F: Does the site encourage its business partners (e.g., suppliers) to provide individuals and communities with access to effective grievance mechanisms (e.g. help lines or whistle blowing mechanism)	☒ Yes ☐ No If no, please give details
G: Is there a published and transparent disciplinary procedure?	☒ Yes ☐ No If No Please give details

H: If yes, are workers aware of these the disciplinary procedure?	☒ Yes ☐ No If no, please give details
I: Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)?	☐ Yes ☒ No If yes, please give details

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:
There was no evidence of any physical abuse or discipline, the threat of physical abuse, sexual or any other types of harassment or verbal abuse as well as any other forms of intimidation were not noted, as confirmed by the interviews.
Disciplinary regulation was complaint with the legal regulations.
No disciplinary action was taken.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details: Disciplinary regulation of the facility and the personnel files of the sampled employees were reviewed.
Suggestion boxes check book was checked.
Employees' interviews were conducted.
The relevant policy on prevention of harassment and abuse.
Internal grievance procedure documentation.
Training records

Any other comments: None

Non–compliance:

1. Description of non–compliance: ☐ NC against ETI code: ☐ NC against Local Law ☐ NC against customer None Observed **Local law and/or ETI requirement:** Not applicable **Recommended corrective action:** Not applicable	**Objective evidence observed:** Not applicable

Observation:

Description of observation: None Observed **Local law or ETI requirement:** Not applicable **Comments:** Not applicable	**Objective evidence observed:** Not applicable

Good Examples observed:	
Description of Good Example (GE): None Observed	**Objective Evidence Observed:** Not applicable

10. Other Issue areas: 10A: Entitlement to Work and Immigration *(Click here to return to NC–table)*
Additional Elements 10A.1 Only workers with a legal right to work shall be employed or used by the supplier. 10A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
Current systems: There is no migrant workers are employed. **Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):** Details: Any other comments: None

Non–compliance:	
1. Description of non–compliance: ☐ NC against ETI/Additional Elements ☐ NC against Local Law ☐ NC against customer code: None Observed **Local law and/or ETI requirement:** Not applicable **Recommended corrective action:** Not applicable:	**Objective evidence observed:** Not applicable

Observation:	
Description of observation: None Observed **Local law or ETI/additional elements requirement:** Not applicable **Comments:** Not applicable	**Objective evidence observed:** Not applicable

Good examples observed:	
Description of Good Example (GE): None observed	**Objective Evidence Observed:** Not applicable

10. Other issue areas 10B2: Environment 2–Pillar *(Click here to return to NC–table)* *To be completed for a 2–Pillar SMETA Audit, and remove the following page which is 10B4 environment 4 pillar*
10B2.1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits. 10B2.2 The supplier should be aware of and comply with their end clients' environmental requirements. *Note for auditors and readers, This is not a full environmental assessment but a check on basic systems and management approach.*

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
Current systems: The facility has exemption letter from the environmental permit. **Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):** Details: Environmental documents such as environmental impact assessment, exemption letter of environmental permit is checked Any other comments: None

Non–compliance:	
1. Description of non–compliance: ☐ NC against ETI/Additional Elements ☐ NC against Local Law ☐ NC against customer code: None Observed **Local law and/or ETI requirement:** Not applicable **Recommended corrective action:** Not applicable	**Objective evidence observed:** Not applicable

Observation:	
Description of observation: None Observed **Local law or ETI/additional elements requirement:** Not applicable **Comments:** Not applicable	**Objective evidence observed:** Not applicable

Good examples observed:

Description of Good Example (GE): None observed	**Objective Evidence Observed:** Not applicable

Other Findings Outside the Scope of the Code
NONE

Community Benefits *(Please list below any specific community benefits that the site management stated that they were involved in, for example, HIV programme, education, sports facilities)*
NONE

Appendix 1

Comparison between ETI code and Customer's Supplier's Code. Any areas where a site complies with the Customer's Supplier Code, but not with the ETI code are discussed at the audit close out meeting and recorded on the CAPR. Note to supplier "for this customer it may not be necessary to complete corrective actions where NC's DO NOT meet the ETI code, but DO meet your customer's code. If the audit is shared with other customers who work to the ETI code or an equivalent international standard, corrective actions will be necessary."

☒ Not Applicable please x

NOTE: *The provisions of the ETI base Code constitute minimum and not maximum standards, and this code should not be used to prevent companies from exceeding these standards. Companies applying the ETI Base Code are expected to comply with national and other applicable law and, where the provisions of law and the ETI Base Code address the same subject, to apply that provision which affords the greater protection.*	***Instruction to Audit Company:*** *fill in the relevant clauses from the Customer Supplier Code - where applicable.*
ETI Code / Additional Elements	**Customer's Supplier Code equivalent**
0.A. Universal Rights covering UNGP	**0.A. Universal Rights covering UNGP**
0.A. Guidance for Observations 0.A.1 Businesses should have a policy, endorsed at the highest level, covering human rights impacts and issues, and ensure it is communicated to all appropriate parties, including its own suppliers. 0.A.2 Businesses should have a designated person responsible for implementing standards concerning Human rights 0.A.3 Businesses shall identify their stakeholders and salient issues. 0.A.4 Businesses shall measure their direct, indirect, and potential impacts on stakeholders (rights holders) human rights. 0.A.5 Where businesses have an adverse impact on human rights within any of their stakeholders, they shall address these issues and enable effective remediation. 0.A.6 Businesses shall have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter.	
0.B. Management Systems & Code Implementation	**0.B. Management Systems & Code Implementation**
0.1 Suppliers are expected to implement and maintain systems for delivering compliance to this Code.	

0.2 Suppliers shall appoint a senior member of management who shall be responsible for compliance with the Code. 0.3 Suppliers are expected to communicate this Code to all employees. 0.4 Suppliers should communicate this code to their own suppliers and, where reasonably practicable, extend the principles of this Ethical Code through their supply chain.	
ETI 1. Forced Labour	**ETI 1. Forced Labour**
1.1 There is no forced, bonded or involuntary prison labour. 1.2 Workers are not required to lodge "deposits" or their identity papers with their employer and are free to leave their employer after reasonable notice.	
ETI 2. Freedom of association and the right to collective bargaining are respected	**ETI 2. Freedom of association and the right to collective bargaining are respected**
2.1 Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively. 2.2 The employer adopts an open attitude towards the activities of trade unions and their organisational activities. 2.3 Workers' representatives are not discriminated against and have access to carry out their representative functions in the workplace. 2.4 Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.	
ETI 3. Working conditions are safe and hygienic	**ETI 3. Working conditions are safe and hygienic**
3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment. 3.2 Workers shall receive regular and recorded Health & Safety training, and such training shall be repeated for new or reassigned workers. 3.3 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.	

3.4 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers. 3.5 The company observing the code shall assign responsibility for Health & Safety to a senior management representative.	
ETI 4. Child labour shall not be used	**ETI 4. Child labour shall not be used**
4.1 There shall be no new recruitment of child labour. 4.2 Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child. 4.3 Children and young persons under 18 shall not be employed at night or in hazardous conditions. 4.4 These policies and procedures shall conform to the provisions of the relevant ILO Standards.	
ETI 5. Living wages are paid	**ETI 5. Living wages are paid**
5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income. 5.2 All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid. 5.3 Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.	
ETI 6. Working Hours are not excessive	**ETI 6. Working Hours are not excessive**
6.1 Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords the greater protection for workers. Sub–clauses 6.2 to 6.6 are based on international labour standards. 6.2 Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week.	

6.3 All overtime shall be voluntary. Overtime shall be used responsibly, taking into account all the following: the extent, frequency and hours worked by individual workers and the workforce as a whole. It shall not be used to replace regular employment. Overtime shall always be compensated at a premium rate, which is recommended to be not less than 125% of the regular rate of pay. 6.4 The total hours worked in any 7 day period shall not exceed 60 hours, except where covered by clause 6.5 below. 6.5 Working hours may exceed 60 hours in any 7 day period only in exceptional circumstances where **all** of the following are met: – this is allowed by national law; – this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce; – appropriate safeguards are taken to protect the workers' health and safety; and – The employer can demonstrate that exceptional circumstances apply such as unexpected production peaks, accidents or emergencies. 6.6 Workers shall be provided with at least one day off in every 7 day period or, where allowed by national law, 2 days off in every 14 day period.	
ETI 7. No discrimination is practised	**ETI 7. No discrimination is practised**
7.1 There is 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.	
ETI 8. Regular employment is provided	**ETI 8. Regular employment is provided**
8.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice. 8.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour–only contracting, sub–contracting, or home–working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or	

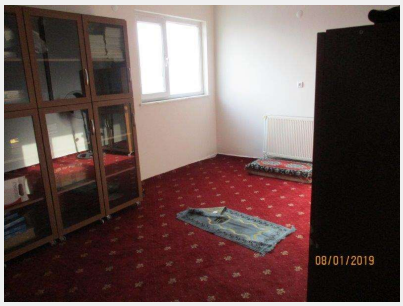
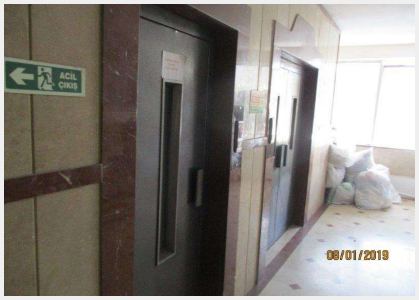
provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed–term contracts of employment. **Additional Elements: Responsible Recruitment** 8.3 Suppliers have full understanding of the entire recruitment process and assess all labour recruiters and intermediaries against legal and/or ethical requirements. 8.4 There are effective management systems in place to identify and monitor the hiring and management of all migrant workers, contract workers, agency workers, temporary or casual labour The supplier shall implement processes to enable adequate control over agencies with regards the above points and related legislation. 8.5 Employment agencies must only supply workers registered with them. 8.6 Workers pay no recruitment fee at any stage of the recruitment process. 8.7 Worker contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers.	
8A: Sub–Contracting and Homeworking	**8A: Sub–Contracting and Homeworking**
8A.1 There should be no sub–contracting unless previously agreed with the main client. 8A.2 Systems and processes should be in place to manage sub–contracting, homeworking and external processing.	
ETI 9. No harsh or inhumane treatment is allowed	**ETI 9. No harsh or inhumane treatment is allowed**
9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited. Additional elements: 9.2 companies should provide access to a confidential grievance mechanism for all workers	
10. Other Issue areas: 10A: Entitlement to Work and Immigration	
Additional Elements 10A.1 Only workers with a legal right to work shall be employed or used by the supplier. 10A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.	
10. Other issue areas 10B2: Environment 2–Pillar	

10B2.1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits. 10B2.2 The supplier should be aware of and comply with their end clients' environmental requirements. *Note for auditors and readers, This is not a full environmental assessment but a check on basic systems and management approach.*	

SMETA Extra Sections for 4 Pillar Audit:	**SMETA Extra Sections for 4 Pillar Audit:**
Environment Section	**Environment Section**
B.4. Compliance Requirements 10B4.1 Businesses as a minimum must meet the requirements of local and national laws related to environmental standards. 10B4.2 Where it is a legal requirement, businesses must be able to demonstrate that they have the relevant valid permits including for use and disposal of resources e.g. water, waste etc. 10B4.3 Businesses shall be aware of their end client's environmental standards/code requirements 10B4.4 Suppliers should have an environmental policy, covering their environmental impact, which is communicated to all appropriate parties, including its own suppliers. 10B4.5 Suppliers shall be aware of the significant environmental impact of their site and its processes. 10B4.6 The site should measure its impacts, including continuous recording and regular reviews of use and discharge of natural resources e.g. energy use, water use (see 4–pillar audit report and audit checks for details). 10B4.7 Businesses shall make continuous improvements in their environmental performance. 10B4.8 Businesses shall have available for review any environmental certifications or any environmental management systems documentation 10B4.9 Businesses should have a nominated individual responsible for co–ordinating the site's efforts to improve environmental performance. **B4. Guidance for Observations** 10B4.10 Suppliers should have completed the appropriate section of the SAQ and made it available to the auditor. 10B4.11 Has the site recently been subject to (or pending) any fines/prosecutions for noncompliance to environmental regulations.	
Business Practices Section	

10C. Compliance Requirements 10C.1 Businesses shall conduct their business ethically without bribery, corruption, or any type of fraudulent Business Practice. 10C.2 Businesses as a minimum must meet the requirements of local and national laws related to bribery, corruption, or any type of fraudulent Business Practices. 10C.3 Where it is a legal requirement, businesses must be able to demonstrate that they comply with all fiscal legislative requirements. 10C.4 Businesses shall have access to a transparent system in place for confidentially reporting, and dealing with unethical Business Ethics without fear of reprisals towards the reporter. 10C.5 Businesses should have a Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice, 10C.6 Businesses should have a designated person responsible for implementing standards concerning Business Ethics 10C.7 Suppliers should ensure that the staff whose job roles carry a higher level of risk in the area of ethical Business Practice e.g. sales, purchasing, logistics are trained on what action to take in the event of an issue arising in their area. **10C. Guidance for Observations** 10C.8 Businesses should communicate their Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice to all appropriate parties, including its own suppliers. 10C.9 Has the site recently been subject to (or pending) any fines/prosecutions for non-compliance to Business Ethics regulations. If so is there evidence that sustainable corrective actions have been implemented.	

Photo Form Initial audit / 08 January 2019

		
Evacuation Plan	Prayer Room	Elevators

Storage NC#1	Production Area	Production Area

First Aid Box	Lunch Hall	Kitchen

Compressor	Suggestion Box	Toilets

Fire Alarm Button	Fire Extinguisher Hole	Emergency Exit Door

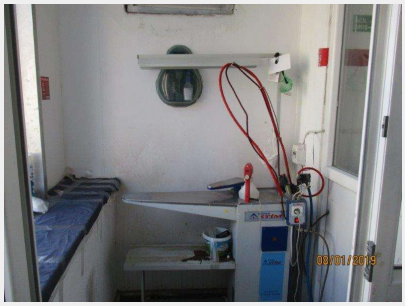
Production Area	Production Area	Production Area
		
Stain Removing Room	Out view of Facility	Out view of Facility

Photo Form 1st Follow up audit/ 25 March 2019

Outside view of the facility	Sample Room	Path Marking and Anti Slippery Band

Production Area	Production Area	Smoke Detector

Production Area	Fire Extinguisher	Boiler Room

Led lightings	1st Follow up audit – 23.07.2018 As a result of facility tour; It was noted that the risk seen in the lighting of the warehouse (3 rd floor of the building) of the facility is prevented by replacing the illuminations in the whole section with led lighting.	1st Follow up audit – 23.07.2018 As a result of facility tour; It was noted that the risk seen in the lighting of the warehouse (3 rd floor of the building) of the facility is prevented by replacing the illuminations in the whole section with led lighting.

Emergency Exit Door	First Aid Kit	Fire Extinguisher

Fire Alarm Button	Emergency Evacuation Plan	Fire Hose Cabinet

Potable Water	Suggestion Box and Procedure	Toilet

Kitchen	Gas Detector	Lunch Hall

Announcement Board	Emergency Exit of the Lunch Hall	Electricity Panel

Production Area - Sewing	Production Area - Sewing	Emergency Exit Door

Production Area – Ironing Section	Assembly Area and No – Parking Sign

DISCLAIMER:
"This report is for the exclusive use of the client of Intertek named in this report ("Client") and is provided pursuant to an agreement for services between Intertek and Client ("Client Agreement"). This report provides a summary of the findings and other applicable information found/gathered during the audit conducted at the specified facilities on the specified date only. Therefore, this report does not cover, and Intertek accepts no responsibility for, other locations that may be used in the supply chain of the relevant product or service. Further, as the audit process used by Intertek is a sampling exercise only, Intertek accepts no responsibility for any non-compliant issues that may be revealed relating to the operations of the identified facility at any other date. Intertek's responsibility and liability are also limited in accordance to the terms and conditions of the Client Agreement. Intertek assumes no liability to any party, for any loss, expense or damage occasioned by the use of this information other than to the Client and in accordance with the Client Agreement and these disclaimers. The disclaimer should be read in conjunction with the Terms and Conditions of Intertek."

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Your feedback on your experience of the SMETA audit you have observed is extremely valuable. It will help to make improvements to future versions.

You can leave feedback by following the appropriate link to our questionnaire:

Click here for Buyer (A) & Buyer/Supplier (A/B) members:

http://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d

Click here for Supplier (B) members:

http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRgIY_2brg_3d_3d

Click here for Auditors:

https://www.surveymonkey.co.uk/r/BRTVCKP

SMETA Corrective Action Plan Report (CAPR)

Version 6.0

Audit Details			
Sedex Company Reference: *(only available on Sedex System)*	ZC: 405900564	Sedex Site Reference: *(only available on Sedex System)*	ZS: 405932302
Business name (Company name):	KORKMAZ TRIKO KONFEKSIYON SANAYI VE TICARET LIMITIED SIRKETI		
Site name:	KORKMAZ TRIKO KONFEKSIYON SANAYI VE TICARET LIMITIED SIRKETI		
Site address: *(Please include full address)*	KIRAZLI MAHALLESI KURTULUŞ CADDESİ NO:1 KAT: 1-2-3 BAGCILAR / ISTANBUL	Country:	TURKIYE/TURKEY
Site contact and job title:	MUZAFFER CETIN- Facility Owner		
Site phone:	+90 0212 474 07 07	Site e–mail:	info@trikotex.com.tr
SMETA Audit Type Pillars:	☒ Labour Standards	☒ Health & Safety	☐ Environment ☐ Business Ethics
Date of Audit:	08.01.2019 **1ST FOLLOW UP 25.03.2019**		

Audit Company Name & Logo:	**Report Owner (payee):**
intertek Total Quality. Assured.	DALICI DANIŞMANLIK VE TEKS.SAN.TİC.LT.ŞTİ

Audit Conducted By					
Commercial	☒	Purchaser	☐	Retailer	☐
Brand owner	☐	NGO	☐	Trade Union	☐
Multi–stakeholder	☐		Combined Audit (select all that apply)		

Report written in black = Initial audit / 08 January 2019

Report written in blue = 1st Follow up audit/ 25 March 2019

Audit Content:

(1) A SMETA audit was conducted which included some or all of Labour Standards, Health & Safety, Environment and Business Ethics. The SMETA Best Practice Version 6.0 April 2017 was applied. 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.

(2) The audit scope was against the following reference documents

2-Pillar SMETA Audit

- ETI Base Code
- SMETA Additions
  - Universal rights covering UNGP
  - Management systems and code implementation,
  - Responsible Recruitment
  - Entitlement to Work & Immigration,
  - Sub-Contracting and Home working,

4-Pillar SMETA

- 2-Pillar requirements plus
- Additional Pillar assessment of Environment
- Additional Pillar assessment of Business Ethics
- The Customer's Supplier Code (Appendix 1)

(3) Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non compliances on both the audit report, CAPR and on Sedex.

(4) Any Non-Compliance against customer code shall not be uploaded to Sedex. However, in the CAPR these 'Variances in compliance between ETI code / SMETA Additions/ local law and customer code' shall be noted in the observations section of the CAPR.

SMETA Declaration

I declare that the audit underpinning the following report was conducted in accordance with SMETA Best Practice Guidance and SMETA Measurement Criteria.

(1) Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non-compliances on both the audit report, CAPR and on Sedex.

(2) Any Non-Compliance against customer code alone shall not be uploaded to Sedex. However, in the CAPR these 'Variances in compliance between ETI code / SMETA Additions/ local law and customer code' shall be noted in the observations section of the CAPR.

Any exceptions to this must be recorded here (e.g. different sample size): NONE-YOKTUR
Auditor Team (s) (please list all including all interviewers): MEHMERT SAMET HARMAN
Lead auditor: MEHMERT SAMET HARMAN
Team auditor: NONE
Interviewers: MEHMERT SAMET HARMAN
Report writer: MEHMERT SAMET HARMAN
Report reviewer: BERNA MERIC
Audit Company Report Reference: AU132563
Date of declaration: 08.01.2019

Any exceptions to this must be recorded here (e.g. different sample size): NONE-YOKTUR
Auditor Team (s) (please list all including all interviewers): ORHAN BUYUKCAM
Lead auditor: ORHAN BUYUKCAM /APSCA Membership Number 21700567 Status In good standing
Team auditor: NONE
Interviewers: ORHAN BUYUKCAM
Report writer: ORHAN BUYUKCAM
Report reviewer: BERNA MERIC
Audit Company Report Reference: AU134977
Date of declaration: 25.03.2019

Note: The focus of this ethical audit is on the ETI Base Code and local law. The additional elements will not be audited in such depth or scope, but the audit process will still highlight any specific issues.

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.

Audit Parameters

Audit Parameters			
A: Time in and time out	Day 1 Time in: 09:15 Day 1 Time out: 17:00	Day 2 Time in: NA Day 2 Time out:NA	Day 3 Time in: NA Day 3 Time out:NA
B: Number of auditor days used:	1 AUDITOR / 1 DAY – 1 DENETÇİ / 1 GÜN		
C: Audit type:	☐ Full Initial ☐ Periodic ☐ Full Follow–up ☒ Partial Follow–Up ☐ Partial Other If other, please define:		
D: Was the audit announced?	☐ Announced ☒ Semi – announced: Window detail: 2 weeks ☐ Unannounced		
E: Was the Sedex SAQ available for review?	☒ Yes ☐ No If No, why not		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	☐ Yes ☒ No If Yes, please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR *(Name and job title)*	MUZAFFER CETIN – FACILITY OWNER		
H: Is further information available *(if yes, please contact audit company for details)*	☐ Yes ☒ No		
I: Previous audit date:	08.01.2019		
J: Previous audit type:	SMETA 2P - PERIODIC		
K: Were any previous audits reviewed for this audit	☒ Yes ☐ No ☐ N/A		

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives

A: Present at the opening meeting?	☒ Yes ☐ No	☐ Yes ☒ No	☐ Yes ☒ No
B: Present at the audit?	☒ Yes ☐ No	☐ Yes ☒ No	☐ Yes ☒ No
C: Present at the closing meeting?	☒ Yes ☐ No	☐ Yes ☒ No	☐ Yes ☒ No
D: If Worker Representatives were not present please explain reasons why *(only complete if no worker reps present)*	There is no worker committee. There is 1 worker representative in the facility. 1 worker representative was interviewed. / Işletmede çalışan komitesi yoktur. Bir çalışan temsilcisi vardır. 1 çalışan temsilcisi ile görüşülmüştür.		
E: If Union Representatives were not present please explain reasons why: *(only complete if no union reps present)*	There is no union in the facility. / İşletmede sendika yoktur.		

Guidance:

The Corrective Action Plan Report summarises the site audit findings and a corrective, and preventative action plan that both the auditor and the site manager believe is reasonable to ensure conformity with the ETI Base Code, Local Laws and additional audited requirements. After the initial audit, the form is used to re-record actions taken and to categorise the status of the non-compliances.

N.B. observations and good practice examples should be pointed out at the closing meeting as well as discussing non-compliances and corrective actions.

To ensure that good practice examples are highlighted to the supplier and to give a more 'balanced' audit a section to record these has been provided on the CAPR document (see following pages) which will remain with the supplier. They will be further confirmed on receipt of the audit report.

Root cause (see column 4)

Root cause refers to the specific procedure or lack of procedure which caused the issue to arise. Before a corrective action can sustainably rectify the situation it is important to find out the real cause of the non-compliance and whether a system change is necessary to ensure the issue will not arise again in the future.

See SMETA BPG Chapter 7 'Audit Execution' for more explanation of "root cause".

Next Steps:

1. The site shall request, via Sedex, that the audit body upload the audit report, non-compliances, observations and good examples. If you have not already received instructions on how to do this then please visit the web site www.sedexglobal.com.
2. Sites shall action its non-compliances and document its progress via Sedex.
3. Once the site has effectively progressed through its actions then it shall request via Sedex that the audit body verify its actions. Please visit www.sedexglobal.com web site for information on how to do this.
4. The audit body shall verify corrective actions taken by the site by either a "Desk-Top" review process via Sedex or by Follow-up Audit (see point 5).
5. Some non-compliances that cannot be closed off by "Desk-Top" review may need to be closed off via a "1 Day Follow Up Audit" charged at normal fee rates. If this is the case then the site will be notified after its submission of documentary evidence relating to that non-compliance. Any follow-up audit must take place within twelve months of the initial audit and the information from the initial audit must be available for sign off of corrective action.

6. For changes to wages and hours to be correctly verified it will normally require a follow up site visit. Auditors will generally require to see a minimum of two months wages and hours records, showing new rates in order to confirm changes (note some clients may ask for a longer period, if in doubt please check with the client).

Corrective Action Plan

Corrective Action Plan – non-compliances									
Non-Compliance Number *The reference number of the non-compliance from the Audit Report, for example, Discrimination No.7*	**New or Carried Over** *Is this a new non-compliance identified at the follow-up or one carried over (C) that is still outstanding*	**Details of Non-Compliance** *Details of Non-Compliance*	**Root cause** *(completed by the site)*	**Preventative and Corrective Actions** *Details of actions to be taken to clear non-compliance, and the system change to prevent re-occurrence (agreed between site and auditor)*	***Timescale*** *(Immediate, 30, 60, 90,180,365)*	**Verification Method** *Desktop / Follow-Up [D/F]*	**Agreed by Management and Name of Responsible Person:** *Note if management agree to the non-compliance, and document name of responsible person*	**Verification Evidence and Comments** *Details on corrective action evidence*	**Status** *Open/Closed or comment*
İŞ SAĞLIĞI VE GÜVENLİĞİ NO:3 ETI, YK		İşletmenin depo bölümü (Bina 3. Kat) aydınlatmalarında etanj/koruyucu kapak yoktur.	☐ Training ☒ Systems ☐ Costs ☐ lack of workers ☐ Other – please give details:	Lütfen depo bölümü aydınlatmalarına koruyucu kapak/etanj sağlayınız.	60 GUN/DAYS	TAKİP DENETİMİ	EVET / YES MUZAFFER CETIN	1. Takip denetimi – 25.03.2019 Yapılan saha turuna göre; İşletmenin depo bölümü (Bina 3. Kat) aydınlatmalarında görülen riskin, tüm bölümdeki aydınlatmaların led aydınlatmalar ile değiştirilerek önlendiği görülmüştür.	KAPALI
HEALTH AND SAFETY NO:3 ETI, LL #1		There is no etange/protective cover on the lightings at the storage section (3rd floor of building) at the facility.		It is recommended that provide protective cover/etange to lightings at the storage area.		FOLLOW-UP AUDIT		1st Follow up audit – 25.03.2019 As a result of facility tour; It was noted that the risk seen in the lighting of the warehouse (Building 3 rd floor) of the facility is prevented by replacing the illuminations in the whole section with led lighting.	CLOSED

İŞ SAĞLIĞI VE GÜVENLİĞİ NO:3 ETI, YK HEALTH AND SAFETY NO:3 ETI, LL #2		İşletmede içme suyu olarak kullanılan arıtma suyu analiz raporu görülememiştir. The treatment water analyse report used as potable water could not be observed in the facility.	☐ Training ☒ Systems ☐ Costs ☐ lack of workers ☐ Other – please give details:	Lütfen uygun sonuçlu içme suyu analiz raporunu sağlayınız. Please provide potable water analyse report with proper result.	15 GUN/DAYS	MASAUSTU DESKTOP	EVET / YES MUZAFFER CETIN	1. Takip denetimi – 25.03.2019 Yapılan döküman incelemesine göre; İşletmenin güncel içme suyu analiz raporu görülmüştür. 1st Follow up audit – 25.03.2019 As a result of document review; The current drinking water analysis report of the facility was seen.	KAPALI CLOSED
ODEMELER VE HAKLAR NO:5 YK,ETI WAGES & BENEFITS NO:5 LL,ETI #3	DEVAM EDIYOR CARRIED OVER	İşletmede çalışanların normal maaşlarının bir kısmı ve fazla mesai ödemelerinin tamamı elden yapılmaktadır ve sosyal sigorta kurumuna bildirilmemektedir. It was noted that employees' part of normal wages and all of overtime wages are paid as cash and are not submitted to social insurance agency.	☐ Training ☒ Systems ☐ Costs ☐ lack of workers ☐ Other – please give details:	Lütfen tüm çalışanların sosyal sigorta primlerini toplam ücrete (normal+fazla mesai) dayalı olarak ödeyiniz. Please pay the employees' social insurance premiums based on total wage (normal+overtime).	365 gün / days	TAKİP DENETİM FOLLOW UP AUDIT	EVET / YES MUZAFFER CETIN	1. Takip denetimi – 25.03.2019 Yapılan döküman incelemesi, çalışan ve yönetim görüşmesine göre; İşletmede çalışanların normal maaşlarının bir kısmı ve fazla mesai ödemelerinin tamamı elden yapılmaktadır ve sosyal sigorta kurumuna bildirilmemektedir. 1st Follow up audit – 25.03.2019 As a result of document review, employee and management interview; It was noted that employees' part of normal wages and all of overtime wages are paid as cash and are not	ACIK OPEN

								submitted to social insurance agency.	
ODEMELER VE HAKLAR NO:5 YK,ETI		İşletmede denetçiye sunulan zaman ve ödeme kayıtları, çalışan ve yönetim görüşmesi arasında tutarsızlıklar tespit edilmiştir. Bu sebeple çalışanların normal ve fazla mesai zaman ve ödeme kayıtları doğrulanamıştır.	☐ Training ☒ Systems ☐ Costs ☐ lack of workers ☐ Other – please give details:	Lütfen tüm zaman ve ödeme kayıtlarını düzenli olarak kayıt altına alınız.	60 gün / days	TAKİP DENETİM	EVET / YES MUZAFFER CETIN	1. Takip denetimi – 25.03.2019 Yapılan döküman incelemesi, çalışan ve yönetim görüşmesine göre; İşletmede denetçiye sunulan zaman ve ödeme kayıtları, çalışan ve yönetim görüşmesi ile tutarlıdır. Bu sebeple çalışanların normal ve fazla mesai zaman ve ödeme kayıtları doğrulanabilmiştir.	KAPALI
WAGES & BENEFITS NO:5 LL,ETI #4		It was noted that there is inconsistency between the attendance and payment records reviewed, the employee and the management interviews. For this reason, normal and overtime payment and attendance records of employees have not been verified.		Please keep all attendance and payment records regularly.		FOLLOW UP AUDIT		1st Follow up audit – 25.03.2019 As a result of document review, employee and management interview; The attendance and payment records submitted to the auditor in the facility are consistent with the employee and management interviews. Therefore, the employees' normal and overtime time and payment records could be verified.	CLOSED
ODEMELER VE HAKLAR NO:5 YK,ETI		İşletmede çalışanların yıllık izinleri takvim günü üzerinden, 1 günlük hafta tatili dahil edilerek hesaplanmaktadır.	☐ Training ☒ Systems ☐ Costs ☐ lack of workers	Lütfen yıllık izinleri yönetmeliğe uygun olarak sağlayınız.	60 gün / days	TAKİP DENETİM	EVET / YES MUZAFFER CETIN	1. Takip denetimi – 25.03.2019 Yapılan döküman incelemesi, çalışan ve yönetim görüşmesine	KAPALI

			☐ Other – please give details:					göre; İşletmede, çalışanların yıllık izin günlerinden kaynaklanan hak kayıplarının hesaplandığı ve yıllık izin bakiyelerine eklendiği görülmüştür.	
WAGES & BENEFITS NO:5 LL,ETI #5		It was noted that the annual leavings of the employees is calculated based on the calendar day by including a 1-day week holiday.		Please provide annual leavings according to regulations.		FOLLOW UP AUDIT		1st Follow up audit – 25.03.2019 As a result of document review, employee and management interview; It was noted that the loss of rights arising from the annual leave days of the employees was calculated and added to the annual leave balances.	CLOSED
ÇALIŞMA SAATLERİ NO:6 YK,ETI		İşletmede denetçiye sunulan zaman ve ödeme kayıtları, çalışan ve yönetim görüşmesi arasında tutarsızlıklar tespit edilmiştir. Bu sebeple çalışanların normal ve fazla mesai zaman ve ödeme kayıtları doğrulanamıştır.	☐ Training ☒ Systems ☐ Costs ☐ lack of workers ☐ Other – please give details:	Lütfen tüm zaman ve ödeme kayıtlarını düzenli olarak kayıt altına alınız.	60 gün / days	TAKİP DENETİM	EVET / YES MUZAFFER CETIN	1. Takip denetimi – 25.03.2019 Yapılan döküman incelemesi, çalışan ve yönetim görüşmesine göre; İşletmede denetçiye sunulan zaman ve ödeme kayıtları, çalışan ve yönetim görüşmesi ile tutarlıdır. Bu sebeple çalışanların normal ve fazla mesai zaman ve ödeme kayıtları doğrulanabilmiştir.	KAPALI
WORKING HOURS NO: 6 LL,ETI		It was noted that there is inconsistency between the attendance and payment records		Please keep all attendance and payment records regularly.		FOLLOW UP AUDIT		1st Follow up audit – 25.03.2019 As a result of document review, employee and	CLOSED

#6		reviewed, the employee and the management interviews. For this reason, normal and overtime payment and attendance records of employees have not been verified.						management interview; The attendance and payment records submitted to the auditor in the facility are consistent with the employee and management interviews. Therefore, the employees' normal and overtime time and payment records could be verified.	

Corrective Action Plan – Observations				
Observation Number *The reference number of the observation from the Audit Report, for example, Discrimination No.7*	**New or Carried Over** *Is this a new observation identified at the follow-up or one carried over (C) that is still outstanding*	**Details of Observation** *Details of Observation*	**Root cause** *(completed by the site)*	**Any improvement actions discussed** *(Not uploaded on to SEDEX)*
		None / Yoktur.		

Good examples		
Good example Number *The reference number of the non-compliance from the Audit Report,*	**Details of good example noted**	**Any relevant Evidence and Comments**

for example, Discrimination No.7		
Ödemeler ve Diğer Haklar No:5 Wage and Benefits No:5 (1)	Yemek ve servis tüm çalışanlara ücretsiz olarak sağlanmaktadır. Meal and transportation are provided free of charge.	Döküman İncelemesi & Çalışan Görüşmeleri Document Review & Employee Interviews

Confirmation

Please sign this document confirming that the above findings have been discussed with and understood by you: (site management) *If actual signatures are not possible in electronic versions, please state the name of the signatory in applicable boxes, as indicating the signature.*		
A: Site Representative Signature:	MUZAFFER CETIN KORKMAZ TRİKO KONFEKSİYON SAN. VE TİC. LTD. ŞTİ. Kirazli Mah. Kurtuluş Cad. No:1 Kat:3 Bağcılar/İSTANBUL Tic.Sic.No: 3764/4 / 324050	Title: FIRMA SAHIBI/ FACILITY OWNER Date: 25.03.2019
B: Auditor Signature:	ORHAN BUYUKCAM	Title: BAS DENETCI / LEAD AUDITOR Date: 25.03.2019
C: Please indicate below if you, the site management, dispute any of the findings. No need to complete D-E, if no disputes.		
D: I dispute the following numbered non-compliances: N/A		
E: Signed: *(If any entry in box D, please complete a signature on this line)*	N/A	Title N/A Date N/A
F: Any other site Comments: N/A		

Guidance on Root Cause

Explanation of the Root Cause Column

If a non-compliance is to be rectified by a corrective action which will also prevent the non-compliance re-occurring, it is necessary to consider whether a system change is required.

Understanding the root cause of the non-compliance is essential if a site is to prevent the issue re-occurring.

The root cause refers to the specific activity/ procedure or lack of activity /procedure which caused the non-compliance to arise. Before a corrective action can rectify the situation it is important to find out the real cause of the non-compliance and whether a system change is necessary to ensure the issue will not arise again in the future.

Since this is a new addition, it is not a mandatory requirement to complete this column at this time. We hope to encourage auditors and sites to think about Root Causes and where they are able to agree, this column may be used to describe their discussion.

Some examples of finding a "root cause"

Example 1
Where excessive hours have been noted the real reason for these needs to be understood, whether due to production planning, bottle necks in the operation, insufficient training of operators, delays in receiving trims, etc.

Example 2
A non-compliance may be found where workers are not using PPE that has been provided to them. This could be the result of insufficient training for workers to understand the need for its use; a lack of follow-up by supervisors aligned to a proper set of factory rules or the fact that workers feel their productivity (and thus potential earnings) is affected by use of items such as metal gloves.

Example 3
A site uses fines to control unacceptable behaviour of workers.

International standards (and often local laws) may require that workers should not be fined for disciplinary reasons.

It may be difficult to stop fines immediately as the site rules may have been in place for some time, but to prevent the non-compliance re- occurring it will be necessary to make a system change.

The symptom is fines, but the root cause is a management system which may break the law. To prevent the problem re-occurring it will be necessary to make a system change for example the site could consider a system which rewards for good behaviour

Only by understanding the underlying cause can effective corrective actions be taken to ensure continuous compliance.

The site is encouraged to complete this section so as to indicate their understanding of the issues raised and the actions to be taken.

Disclaimer
Any proposed Corrective Action Plan (CAP) closed utilizing a Desktop Review is limited by the evidential documentation provided by the facility in order to correct the non-compliance. The intent of this service is to provide assurance that the facility is on the correct path with its proposed or completed corrective actions. Intertek cannot be held responsible for the falsification of evidence or the effective implementation of the proposed corrective actions, which in many instances may only be truly validated by an onsite Audit visit owing to the limitations of the desktop review process. The facilities shall be wholly responsible for the correct and effective implementation of their proposed CAP.
Intertek nor any of its affiliates shall be held liable for any direct, indirect, threatened, consequential, special, exemplary or other damages that may result including but not limited to economic loss, injury, illness, or death arising from the inability of a facility to implement its CAP.

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Your feedback on your experience of the SMETA audit you have observed is extremely valuable. It will help to make improvements to future versions.

You can leave feedback by following the appropriate link to our questionnaire:

Click here for Buyer (A) & Buyer/Supplier (A/B) members:

http://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d

Click here for Supplier (B) members:

http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY_2brg_3d_3d

Click here for Auditors:

https://www.surveymonkey.co.uk/r/BRTVCKP