




Sedex Members Ethical Trade Audit Report

Version 6.1



Audit Details			
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC: 408046454	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS: 408047338
Business name (Company name):	RELAX TEKSTIL SAN VE TIC LTD STI		
Site name:	RELAX TEKSTIL SAN VE TIC LTD STI		
Site address: <i>(Please include full address)</i>	MEHMET NESIH OZMEN MH KIZILAGAC SK NO:3/A GUNGOREN /ISTANBUL	Country:	TURKEY
Site contact and job title:	AYSEUR SECER – ACCOUNTING RESPONSIBLE		
Site phone:	+905383729534	Site e-mail:	muhasebe@relaxtekstil.com.tr
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health & Safety (plus Environment 2-Pillar)	<input type="checkbox"/> Environment 4-pillar
			<input type="checkbox"/> Business Ethics
Date of Audit:	23.09.2021		

Audit Company Name & Logo: 	Report Owner (payer): RELAX TEKSTIL SAN VE TIC LTD STI
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Audit Conducted By					
Affiliate Audit Company	<input checked="" type="checkbox"/>	Purchaser	<input type="checkbox"/>	Retailer	<input type="checkbox"/>
Brand owner	<input type="checkbox"/>	NGO	<input type="checkbox"/>	Trade Union	<input type="checkbox"/>
Multi-stakeholder	<input type="checkbox"/>	Combined Audit (select all that apply)			

If you have any concerns or queries about this SMETA report or the associated SMETA audit, please contact grievance@sedex.com.

To confirm the validity of this report, please visit <https://www.sedex.com/audit-verifier/>

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 6.1 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): İşletmede 6 üretim çalışmanı bulunmaktadır. Coronavirus pandemisi nedeni ile 6 çalışan ile bireysel görüşülmüştür. 6 çalışana ait dokümanlar incelenmiştir. /There are 6 production employees at the facility. Due to coronavirus pandemic, 6 employees were interviewed individually. Documents of 6 employees were reviewed.

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

Lead auditor: CEREN AKKURT-AUDITOR APSCA number: RA 21704506

Lead auditor APSCA status: RA

Team auditor: - APSCA number: -

Interviewers: CEREN AKKURT-AUDITOR APSCA number: RA 21704506

Report writer: CEREN AKKURT - AUDITOR

Report reviewer: NALAN GUNGOR-REVIEWER

Date of declaration: 23.09.2021

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.

Summary of Findings

Issue <i>(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.</i>	Area of Non-Conformity <i>(Only check box when there is a non-conformity, and only in the box/es where the non-conformity can be found)</i>				Record the number of issues by line*:			Findings <i>(note to auditor, summarise in as few words as possible NCs, Obs and GE)</i>
	ETI Base Code	Local Law	Additional Elements	Customer Code	NC	Obs	GE	
0A Universal Rights covering UNGP			<input type="checkbox"/>	<input type="checkbox"/>		0	0	NOT OBSERVED
0B Management systems and code implementation		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	NOT OBSERVED
1. Freely chosen Employment	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	NOT OBSERVED
2. Freedom of Association	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	NOT OBSERVED
3. Safety and Hygienic Conditions	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	NOT OBSERVED
4. Child Labour	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	NOT OBSERVED
5. Living Wages and Benefits	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	1	0	1	NC1: Auditors noted that part of normal wages were paid through the official payroll that is submitted to social insurance agency and based on this amount, employees' social insurances are paid. The rest of the normal salary and overtime wages are paid by cash. All payments documents (official and unofficial) were submitted to the auditors during the audit process.

									GE: Meal is provided free of charge to all employees.
6	<u>Working Hours</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	NOT OBSERVED
7	<u>Discrimination</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	NOT OBSERVED
8	<u>Regular Employment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	NOT OBSERVED
8A	<u>Sub-Contracting and Homeworking</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	NOT OBSERVED
9	<u>Harsh or Inhumane Treatment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	NOT OBSERVED
10A	<u>Entitlement to Work</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	NOT OBSERVED
10B2	<u>Environment 2-Pillar</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	NOT OBSERVED
10B4	<u>Environment 4-Pillar</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NA	NA	NA	NA
10C	<u>Business Ethics</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NA	NA	NA	NA

General observations and summary of the site:

- RELAX TEKSTIL SAN VE TIC LTD STI was established in 2019 and have been operating in this location since 2019.
- Total closed area is 732 square meters. Building structure is concrete
- The main process of the facility is denim fabric cutting.
- Denim cutting is conducted on women's, men's and children's products.
- Overall responsibility for meeting the standards is taken by AYSEUR SECER – ACCOUNTING RESPONSIBLE
- There are a total of 22 employees.
Administrative: 16 (male 7, female 9)
Production: 6 (male 6).
The youngest worker' age is 18 years old.
- There are 2 worker representatives at the facility.
- There is no union at this facility.

- Facility capacity: 150.000 unit per month.
- 10 employees' attendance records and payroll records of October 2020 (random month), May 2021 (random month) and August 2021 (last paid month) were reviewed. Due to covid 19 pandemic only individual interviews were conducted with 6 workers.
- The facility shared the payment and time records for all months between September 2020 and August 2021 with the auditor for review.
- The payment date is 1- 5th of each month via bank and cash.
- Working hours:
 - 08:30 – 18:00 x 5 days (Including 15'x2 tea breaks + 60'lunch break)
 - Saturday: 08:30 – 14:00 (Including 30'lunch break)
- Timecard recording system is used by the workers.

Audit Process:

This full initial audit was conducted by Intertek Turkey Office One auditor assessed / verified the facility's operations against the ETI Base Code and local legislations on a sampling basis in 1 day.

Overview of opening meeting, factory management responses:

At 09:00 am, The lead auditor CEREN AKKURT entered the facility then held an opening meeting according to the ETI Base Code AYSEUR SECER – ACCOUNTING RESPONSIBLE was present in the meeting. They stated that they would be co-operative with this audit.

Issues found**Non compliances**

NC1: Auditors noted that part of normal wages were paid through the official payroll that is submitted to social insurance agency and based on this amount, employees' social insurances are paid. The rest of the normal salary and overtime wages are paid by cash. All payments documents (official and unofficial) were submitted to the auditors during the audit process

Observation

None

Good examples

Meal is 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.*

Site Details

Site Details																							
A: Company Name:	RELAX TEKSTIL SAN VE TIC LTD STI																						
B: Site name:	RELAX TEKSTIL SAN VE TIC LTD STI																						
C: GPS location: (If available)	GPS Address: MEHMET NESIH OZMEN MH KIZILAGAC SK NO:3/A GUNGOREN /ISTANBUL	Latitude: 41°00'59.7"N Longitude: 28°52'53.7"E																					
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 licence 19.06.2019 – 2019 / 211 no expiry date																						
E: Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	The main process of the facility is denim fabric cutting.																						
F: Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	<p>RELAX TEKSTIL SAN VE TIC LTD STI was established in 2019 and have been operating in this location since 2019. Total closed area is 732 square meters. Building structure is concrete.</p> <table border="1"> <thead> <tr> <th>Production Building no</th> <th>Description</th> <th>Remark, if any</th> </tr> </thead> <tbody> <tr> <td>Floor -2</td> <td>Another Company</td> <td>None</td> </tr> <tr> <td>Floor -1</td> <td>Another Company</td> <td>None</td> </tr> <tr> <td>Floor 0</td> <td>RELAX TEKSTIL (Cutting section, offices, toilets)</td> <td>None</td> </tr> <tr> <td>Floor 1</td> <td>Another Company</td> <td>None</td> </tr> <tr> <td>Floor 2</td> <td>Another Company</td> <td>None</td> </tr> <tr> <td>Is this a shared building?</td> <td>Yes</td> <td>None</td> </tr> </tbody> </table> <p>For below, please add any extra rows if appropriate.</p> <p>F1: Visible structural integrity issues (large cracks) observed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>F2: Please give details: Not observed</p>		Production Building no	Description	Remark, if any	Floor -2	Another Company	None	Floor -1	Another Company	None	Floor 0	RELAX TEKSTIL (Cutting section, offices, toilets)	None	Floor 1	Another Company	None	Floor 2	Another Company	None	Is this a shared building?	Yes	None
Production Building no	Description	Remark, if any																					
Floor -2	Another Company	None																					
Floor -1	Another Company	None																					
Floor 0	RELAX TEKSTIL (Cutting section, offices, toilets)	None																					
Floor 1	Another Company	None																					
Floor 2	Another Company	None																					
Is this a shared building?	Yes	None																					

	<p>F3: Does the site have a structural engineer evaluation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>F4: Please give details: The facility has construction permit.</p>
G: Site function:	<input type="checkbox"/> Agent <input checked="" type="checkbox"/> Factory Processing/Manufacturer <input type="checkbox"/> Finished Product Supplier <input type="checkbox"/> Grower <input type="checkbox"/> Homeworker <input type="checkbox"/> Labour Provider <input type="checkbox"/> Pack House <input type="checkbox"/> Primary Producer <input type="checkbox"/> Service Provider <input type="checkbox"/> Sub-Contractor
H: Month(s) of peak season: (if applicable)	Stable
I: Process overview: (Include products being produced, main operations, number of production lines, main equipment used)	<p>The main process of the facility is denim fabric cutting.</p> <p>Cutting engine: 1 Cutting table : 1 Sewing machine: 8 Overlock machine: 2 Double needle sewing machine: 1 Belt machine: 1 Bridge machine: 1 Ironing machine : 1 Compressor: 1</p>
J: What form of worker representation / union is there on site?	<input type="checkbox"/> Union (name) <input type="checkbox"/> Worker Committee <input checked="" type="checkbox"/> Other (Open door policy, worker representatives, suggestion boxes) <input type="checkbox"/> None
K: Is there any night production work at the site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
L: Are there any on site provided worker accommodation buildings e.g. dormitories	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes approx. % of workers in on site accommodation
M: Are there any off site provided worker accommodation buildings	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes approx. % of workers
N: Were all site-provided accommodation buildings included in this audit	<input type="checkbox"/> Yes NA <input type="checkbox"/> No If No, please give details NA

Audit Parameters			
A: Time in and time out	Day 1 Time in: 09:00 Day 1 Time out: 16:00	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 x 1 DAY 1 DENETCI x 1 GUN		
C: Audit type:	<input checked="" type="checkbox"/> Full Initial <input type="checkbox"/> Periodic <input type="checkbox"/> Full Follow-up <input type="checkbox"/> Partial Follow-Up <input type="checkbox"/> Partial Other If other, please define:		
D: Was the audit announced?	<input type="checkbox"/> Announced <input checked="" type="checkbox"/> Semi – announced: Window detail: 2 weeks (20 September-1 October 2021) <input type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If No, why not		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)	AYSEUR SECER – MUHASEBE SORUMLUSU / ACCOUNTING RESPONSIBLE		
H: Is further information available (If yes, please contact audit company for details)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
I: Previous audit date:	NA		
J: Previous audit type:	NA		
K: Were any previous audits reviewed for this audit	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A		

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

B: Present at the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C: Present at the closing meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: If Worker Representatives were not present please explain reasons why <i>(only complete if no worker reps present)</i>	There was no worker committee at the facility. There are 2 worker representatives at the facility. 1 worker representatives were included the audit scope.		
E: If Union Representatives were not present please explain reasons why: <i>(only complete if no union reps present)</i>	There is no union at the facility.		

Worker Analysis

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 or permanent resident 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*			Home workers	Total
	Permanent	Temporary	Agency	Permanent	Temporary	Agency		
Worker numbers – Male	13	0	0	0	0	0	0	13
Worker numbers – female	9	0	0	0	0	0	0	9
Total	22	0	0	0	0	0	0	22
Number of Workers interviewed – male	4	0	0	0	0	0	0	4
Number of Workers interviewed – female	2	0	0	0	0	0	0	2
Total – interviewed sample size	6	0	0	0	0	0	0	6



A: Nationality of Management	TURKISH	
<p>B: Please list the nationalities of all workers, with the three most common nationalities listed first.</p> <p><i>Please add more nationalities as applicable to site. Add more rows if required.</i></p>	<p>Nationalities:</p> <p>B1: Nationality 1: <u> 100 </u></p> <p>B2: Nationality 2: <u> </u></p> <p>B3: Nationality 3: <u> </u></p>	<p>Was the list completed during peak season?</p> <p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p> <p>If no, please describe how this may vary during peak periods: The stability was confirmed by the management statement and worker interview</p>
C: Please provide more information for the three most common nationalities.	<p>C: approx % total workforce: Nationality 1 <u> 100 </u></p> <p>C1: approx % total workforce: Nationality 2 <u> </u></p> <p>C2: approx % total workforce: Nationality 3 <u> </u></p>	
D: Worker remuneration (management information)	<p>D: <u> </u>% workers on piece rate</p> <p>D1: <u> 100 </u>% hourly paid workers</p> <p>D2: <u> </u>% salaried workers</p> <p>Payment cycle:</p> <p>D3: <u> </u>% daily paid</p> <p>D4: <u> </u>% weekly paid</p> <p>D5: <u> 100 </u>% monthly paid</p> <p>D6: <u> </u>% other</p> <p>D7: If other, please give details</p>	



Worker Interview Summary	
A: Were workers aware of the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
B: Were workers aware of the code?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
C: Number of group interviews: <i>(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)</i>	Due to Covid 19 pandemic group interviews were canceled.
D: Number of individual interviews <i>(Please see SMETA Best Practice Guidance and Measurement Criteria)</i>	D1: Male: 4 D2: Female: 2
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. <i>Note to auditor: please record details of migrant /agency/contractor workers in section 8 – Regular Employment, under Responsible Recruitment</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please give details
F: Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
G: In general, what was the attitude of the workers towards their workplace?	<input checked="" type="checkbox"/> Favourable <input type="checkbox"/> Non-favourable <input type="checkbox"/> Indifferent
H: What was the most common worker complaint?	None
I: What did the workers like the most about working at this site?	Payments on time, management attitude, good salary, 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?	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No L1: If yes, please give details:	
M: Attitude of workers: <i>(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</i>	

The general attitude of the employees was positive. They were very pleased about the attitude of supervisors and the working environment. Social insurance and payment on time were the positive issues raised by the employees. They were paid at more than least minimum wage and always paid on time. 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 were 1 worker representatives depending on union at the facility. Worker representative' attitude was positive and worker representative stated that employees were pleasure about working 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, open and cooperative during the audit process. The management was very transparent way during the audit.

Audit Results by Clause

0A: Universal Rights covering UNGP

[\(Click here to return to summary of findings\)](#)

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 social compliance policy and procedures.

Social compliance responsible is authorized: AYSENUR SECER - ACCOUNTING RESPONSIBLE

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

Details:

Social compliance policy and related procedures

Authorization letter of social compliance responsible

Supplier chain mapping

Supplier and Subcontractors choosing and evaluating procedure

Grievance Mechanism Feedbacks

Management interview

Employees' interviews

Any other comments: None

<p>A: Policy statement that expresses commitment to respect human rights?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: The facility has detailed social compliance policy that includes human rights.</p>
<p>B: Does the business have a designated person responsible for implementing standards concerning Human Rights?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Name: AYSEUR SECER Job title: ACCOUNTING RESPONSIBLE</p>
<p>C: Does the business have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No C1: Please give details: The facility has suggestion box placed at several places</p>
<p>D: Does the grievance mechanism meet UNGP expectations? (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement)</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: If no, please give details</p>
<p>E: Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: The facility has detailed privacy procedures for worker's information. Also, the feedbacks getting from suggestion boxes are evaluated by the management in a confidential way.</p>

Findings		
<p>Finding: Observation <input type="checkbox"/></p>	<p>Company NC <input type="checkbox"/></p>	<p>Objective evidence observed:</p>
<p>Description of observation:</p>		<p>Not applicable</p>
<p>None observed</p>		
<p>Local law or ETI/Additional elements / customer specific requirement:</p>		
<p>Not applicable</p>		
<p>Comments: Not applicable</p>		

Good examples observed:	
<p>Description of Good Example (GE):</p>	<p>Objective Evidence Observed:</p>
<p>None observed</p>	

	Not applicable
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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)	A1: Last year: 2020 ___5___ %	A2: This year 2021 ___%2___ %
B: Current % quarterly (90 days) turnover: Number of workers leaving from the first day of the 90 days period through to the last day of the 90 day period / [(number of employees on the 1 st day of 90 day period + number of employees on the last day of the 90 day period) / 2]	0.5%	
C: Annual % absenteeism: Number of days lost through job absence in the year / [(number of employees on 1 st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year	C1: Last year: 2020 ___1___ %	C2: This year 2021 ___1___ %
D: Quarterly (90 days) % absenteeism: Number of days lost through job absence in the period / [(Number of employees on 1 st of the period + Number of employees on the last day of the period) / 2] * Number of available workdays in the month	%1	
E: Are accidents recorded?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please describe: The accident records are kept.	
F: Annual Number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	F1: Last year: 2020 Number: 0	F2: This year: 2021 Number:0
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]	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]	H1: Last year: 2020 0	H2: This year: 2021 0
I: % of workers that work on average more than 48 standard hours / week in the last 6 / 12 months:	I1: 6 months ___0___% workers	I2: 12 months ___0___% workers
J: % of workers that work on average more than 60 total hours / week in the last 6 / 12 months:	J1: 6 months ___0___% workers	J2: 12 months ___0___% workers

0B: Management system and Code Implementation

[\(Click here to return to summary of findings\)](#)

- 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 disciplinary procedures and work rules. All posted onsite.
 All social compliance issues are managed and monitored internally.
 The employees have information regarding social compliance, social and legal rights.
 The facility management has already posted ETI Base code on notice boards.
 The facility has its own documented social policy that covers all issues mentioned in ETI Base Code.
 Overall responsibility for meeting the standards is taken by AYSEUR SECER – ACCOUNTING RESPONSIBLE

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

- Details:
- Management interview
 - Employee interviews
 - Training records
 - Company policies

Any other comments: None

Management Systems:

<p>A: In the last 12 months, has the site been subject to any fines/prosecutions for non-compliance to any regulations?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: Please give details:</p>
<p>B: Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment & abuse?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: Please give details: Policies and procedures about reduce the risk of forced labour, child labour, discrimination and harassment & abuse are available.</p>

<p>C: If Yes, is there evidence (an indication) of effective implementation? Please give details.</p>	<p>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.</p>
<p>D: Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: Training records are available.</p>
<p>E: If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Training records are available.</p>
<p>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).</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No F1: Please give details: There is no any internationally recognised system certifications</p>
<p>G: Is there a Human Resources manager/department? If Yes, please detail.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details: AYSEUR SECER Job title: ACCOUNTING RESPONSIBLE</p>
<p>H: Is there a senior person / manager responsible for implementation of the code</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details: AYSEUR SECER Job title: ACCOUNTING RESPONSIBLE</p>
<p>I: Is there a policy to ensure all worker information is confidential?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No I1: Please give details: All worker information is kept on their personnel files. These files are kept on HR room.</p>
<p>J: Is there an effective procedure to ensure confidential information is kept confidential?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No J1: Please give details: Health and Safety Risk assessment includes policy and procedures effectiveness.</p>
<p>K: Are risk assessments conducted to evaluate policy and procedure effectiveness?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details: The facility performs a corrective action plan for the findings that addressed on risk assessment.</p>
<p>L: Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>

	L1 Please give 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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No M1: Please give 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)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No N1: Please give 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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No O1: Please give details: The facility fulfils the requirements during getting facility opening and operating permit. Also, 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	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No P1: If yes, how does the company obtain FPIC: The facility main production processes is 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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Q1: Please give details: The facility has 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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No R1: Please give details: There is no land acquisition. In case a land acquisition, the facility applies to municipality and fulfil the obligations regarding, construction permit etc.
S: Is There any evidence of illegal appropriation of land for facility building or expansion of footprint.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No S1: Please give details: NA

Non-compliance:

<p>Description of non-compliance: <input type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code:</p> <p>Local law and/or ETI requirement: None Observed</p> <p>Recommended corrective action: Not Applicable</p>	<p>Objective evidence observed:</p> <p>Not Applicable</p>
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Observation:	
<p>Description of observation: None Observed</p> <p>Local law or ETI/Additional elements / customer specific requirement: Not Applicable</p> <p>Recommended corrective action: Not Applicable</p>	<p>Objective evidence observed:</p> <p>Not Applicable</p>

Good Examples observed:	
<p>Description of Good Example (GE): None Observed</p>	<p>Objective evidence observed:</p> <p>Not Applicable</p>

1: Freely Chosen Employment

[\(Click here to return to summary of findings\)](#)

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

<p>A: Is there any evidence of retention of original documents, e.g. passports/ID's</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: If yes, please give details and category of workers affected:</p>
<p>B: Is there any evidence of a loan scheme in operation</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B1: If yes, please give details and category of worker affected:</p>
<p>C: Is there any evidence of retention of wages /deposits</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>

	C1: If yes, please give details and category of worker affected:
D: Are there any restrictions on workers' freedom to terminate employment?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D1: Please describe finding:
E: If any part of the business is UK based or registered there & has a turnover over £36m, is there a published a 'modern day slavery statement'?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not applicable E1: Please describe finding:
F: Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No F1: Please describe finding:
G: Does the site understand the risks of forced / trafficked / bonded labour in its supply chain	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not applicable G1: If yes, please give details and category of workers affected:
H: Is the site taking any steps taking to reduce the risk of forced / trafficked labour?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please describe finding: The facility has a detailed procedure regarding this issue includes reducing the risk of forced/trafficked labour.

Non-compliance:	
Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law: <input type="checkbox"/> 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: None	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

[\(Click here to return to summary of findings\)](#)

[\(Click here to return to Key Information\)](#)

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.
 There are 2 employee representatives for general working conditions.

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

<p>A: What form of worker representation/union is there on site?</p>	<p><input type="checkbox"/> Union (name) <input type="checkbox"/> Worker Committee <input checked="" type="checkbox"/> Other (open door policy, suggestion boxes, worker representatives) <input type="checkbox"/> None</p>
<p>B: Is it a legal requirement to have a union?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>

C: Is it a legal requirement to have a worker's committee?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
D: Is there any other form of effective worker/management communication channel? (Other than union/worker committee e.g. H&S, sexual harassment)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: 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. But there were 2 worker representatives who were elected freely by employees. D2: Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
E: Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	<input type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: NA-There is no union	
F: Name of union and union representative, if applicable:	There is no union.	F1: Is there evidence of free elections? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
G: If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	There are 2 worker representative, open door policy and suggestion boxes in the facility.	G1: Is there evidence of free elections? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
H: Are all workers aware of who their representatives are?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
I: Were worker representatives freely elected?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	I1: Date of last election: 04.06.2021
J: Do workers know what topics can be raised with their representatives?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
K: Were worker representatives/union representatives interviewed?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes , what percentage by trade Union/worker representation	M1: __NA__% workers covered by Union CBA	M2: __NA__% workers covered by worker rep CBA
M3: If Yes , does the Collective Bargaining Agreement (CBA) include rates of pay?	<input type="checkbox"/> Yes NA <input type="checkbox"/> No	

Non-compliance:	
Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> 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: None	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

[\(Click here to return to summary of findings\)](#)

[\(Click here to return to Key Information\)](#)

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
 - Potable waters are available.
 - Sufficient clean toilets segregated by gender were available at all times to workers.
- 2. Fire safety
 - There were enough 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 sufficient
- 4. Chemical Safety
 - All chemicals were safely stored and labelled.
 - MSDS were posted.
- 5. Medical services
 - There are enough certificated first aiders.
 - First aid boxes were available on each floor.
 - There are enough hygiene certificated employees.

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
 Water analysis 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:

<p>A: Does the facility have general and occupational Health & Safety policies and procedures that are fit for purpose and are these communicated to workers?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: The facility has Health & Safety Procedures and these procedures are share with employees via trainings.</p>
<p>B: Are the policies included in workers' manuals?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: Please give details: The facility has a detailed Health & Safety procedure and this procedure is explained in Health and Safety trainings to employees.</p>
<p>C: Are there any structural additions without required permits/inspections (e.g. floors added)?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C1: Please give details: NA</p>
<p>D: Are visitors to the site informed on H&S and provided with personal protective equipment</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: This information is provided by H & S specialist.</p>
<p>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.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No E1: Please give details: There is no legal requirement for the facility.</p>
<p>F: Is there a doctor or nurse on site or there is easy access to first aider/trained medical aid?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Details: The facility has a doctor. There are appropriate number first aider at the facility.</p>
<p>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?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No NA Details: There is not transportation at the facility.</p>
<p>H: Is secure personal storage space provided for workers in their living space and is fit for purpose?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Details: There is no accommodation.</p>

I: Are H&S Risk assessments are conducted (including evaluating the arrangements for workers doing overtime e.g. driving after a long shift) and are there controls to reduce identified risk?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please describe: The facility has related documents.
K: Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?	<input type="checkbox"/> Yes NA <input type="checkbox"/> No Please describe: No banned chemical is used by the facility.

Non-compliance:	
<p>Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None Observed</p> <p>Local law and/or ETI requirement: Not Applicable</p> <p>Recommended corrective action: Not Applicable</p>	<p>Objective evidence observed:</p> <p>Not Applicable</p>

Observation:	
<p>Description of observation: None Observed</p> <p>Local law or ETI requirement: Not applicable</p> <p>Comments: Not applicable</p>	<p>Objective evidence observed:</p> <p>Not applicable</p>

Good Examples observed:	
<p>Description of Good Example (GE): None observed</p>	<p>Objective Evidence Observed:</p> <p>Not applicable</p>

4: Child Labour Shall Not Be Used

[\(Click here to return to summary of findings\)](#)

[\(Click here to return to Key Information\)](#)

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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)	<input type="checkbox"/> Yes <input type="checkbox"/> No NA If Y give details

Non-compliance:

<p>Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None Observed</p> <p>Local law and/or ETI requirement: Not Applicable</p> <p>Recommended corrective action: Not Applicable</p>	<p>Objective evidence observed:</p> <p>Not Applicable</p>
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Observation:	
<p>Description of observation: None Observed</p> <p>Local law or ETI requirement: Not applicable</p> <p>Comments: Not applicable</p>	<p>Objective evidence observed: Not applicable</p>

Good Examples observed:	
<p>Description of Good Example (GE): None observed</p>	<p>Objective Evidence Observed: Not applicable</p>

5: Living Wages are Paid

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[\(Click here to return to Key information\)](#)

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:

There was no employee under the legal minimum wage. Social insurance records reviewed.

Payslip is given to the employees.

Annual leaves are used by the employees properly.

The payment date is between 1-5th of each month via bank and cash.

There was no employee under the legal minimum wage.

All employees were paid above the minimum wage.

Benefits such as social insurance, annual leave, and child-bearing leave are provided to employees.

At least the legal minimum wage which was 2943 TL Gross and 2324,70 TL Net – (including subsistence allowance)/month for 2020 year; and 3577,5 TL Gross and 2825,90 TL Net- (including subsistence allowance)/ month as of 2021 was paid to all workers.

The facility shared the payment and time records for all months between September 2020 and August 2021 with the auditor for review.

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

Details:

- 10 employees' attendance records and payroll records of October 2020 (random month), May 2021 (random month) and August 2021 (last paid month) were reviewed.
- Social insurance records
- Employees' & management interviews
- Labour contracts

Any other comments: None

Non-compliance:

1. Description of non-compliance:

NC against ETI NC against Local Law NC against customer code:

Auditors noted that part of normal wages were paid through the official payroll that is submitted to social insurance agency and based on this amount, employees' social insurances are paid. The rest of the normal salary and overtime wages are paid by cash. All payments documents (official and unofficial) were submitted to the auditors during the audit process

Local law: In accordance with 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 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.

ETI requirement: 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: It is recommended to overtime wages of the employees should be paid through official payroll that is submitted to the social insurance agency. Employees social insurances should be paid based on the actual total wage paid to the employees.

Objective evidence observed:

Document review
Worker interview
Management statement

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 is provided free of charge to all employees.	Objective Evidence Observed: Document Review Employee Interview

Summary Information

Criteria	Local Law <i>(Please state legal requirement)</i>	Actual at the Site <i>(Record site results against the law)</i>	Is this part of a Collective Bargaining Agreement?
A: Standard/Contracted work hours: <i>(Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)</i>	Legal maximum: 45 hours/week	A1: 45 hours/week	A2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No There is no CBA in the facility.
B: Overtime hours: <i>(Maximum legal and actual overtime hours, please state if possible per day, week, and month)</i>	Legal maximum: 11 total working hours per day (regular + overtime), 270 overtime hours per year	B1: October 2020: 0 -5 hours/month May 2021: 0-4 hours / month August 2021:0-5 hours / month	B2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No There is no CBA in the facility.
C: Wage for standard/contracted hours: <i>(Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)</i>	Legal minimum: For 2020: 2943 TL (Gross- including subsistence allowance)/ month; 2324 TL (Net- including subsistence allowance) / month. As of 2021: 3577,5 TL (Gross- including	C1: For 2020: 2943 TL (Gross- including subsistence allowance)/ month; 2324 TL (Net- including subsistence allowance) / month. As of 2021: 3577,5 TL (Gross- including	C2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No There is no CBA in the facility.

	subsistence allowance)/ month; 2825,90 Net- including subsistence allowance) / month.	subsistence allowance)/ month; 2825,90 Net- including subsistence allowance) / month.	
D: Overtime wage: <i>(Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)</i>	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 works, 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)	D1: 150% for overtime in weekdays and weekends. Overtime premium for national/religious holidays is 200%	D2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No There is no CBA in the facility.

Wages analysis: (Click here to return to Key Information)	
A: Were accurate records shown at the first request?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
A1: If No , why not?	NA
B: Sample Size Checked <i>(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)</i>	10 employees' attendance records and payroll records of October 2020 (random month), May 2021 (random month) and August 2021 (last paid month) were reviewed.

C: Are there different legal minimum wage grades? If Yes , please specify all.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	C1: If Yes , please give details:	
D: If there are different legal minimum grades, are all workers graded and paid correctly?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	D1: If No , please give details:	
E: For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum?	<input type="checkbox"/> Below legal min <input checked="" type="checkbox"/> Meet <input checked="" type="checkbox"/> Above	E1: Lowest actual wages found: <i>Note: full time employees and please state hour / week / month etc.</i>	
F: Please indicate the breakdown of workforce per earnings:	F1: ___% of workforce earning under minimum wage F2: _5_ % of workforce earning minimum wage F3: _95_ % of workforce earning above minimum wage		
G: Bonus Scheme found: Please specify details:	Bonus Scheme found: <i>Note: type of employee (e.g. full time, temp, etc.) and please state which units e.g. /hour /week /month etc.</i>		
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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	I1: Please list all deductions that have been made.	1. Taxes 2. Social insurance Please describe: these legal deductions have been made.
		I2: Please list all deductions that have not been made.	1. Meals Please describe: NA
J: Were appropriate records available to verify hours of work and wages?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
K: Were any inconsistencies found? (if yes describe nature)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	K1: Type <input type="checkbox"/> Poor record keeping <input type="checkbox"/> Isolated incident <input type="checkbox"/> 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)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1: Please give details: Time recording machine records all working practices.		
M: Is there a defined living wage:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

<p>This is <i>not normally</i> minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.</p>	<p>M1: Please specify amount/time: NA</p>
<p>M2: If yes, what was the calculation method used.</p>	<p><input type="checkbox"/> ISEAL/Anker Benchmarks <input type="checkbox"/> Asia Floor Wage <input type="checkbox"/> Figures provided by Unions <input type="checkbox"/> Living Wage Foundation UK <input type="checkbox"/> Fair Wear Wage Ladder <input type="checkbox"/> Fairtrade Foundation Other – please give details: NA</p>
<p>N: Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No N1: Please give details: NA</p>
<p>O: Are workers paid in a timely manner in line with local law?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>P: Is there evidence that equal rates are being paid for equal work:</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No P1: Please give details: It was confirmed through employee and management interviews and document review; equal rates are paid for equal work.</p>
<p>Q: How are workers paid:</p>	<p><input checked="" type="checkbox"/> Cash <input type="checkbox"/> Cheque <input checked="" type="checkbox"/> Bank Transfer <input type="checkbox"/> Other Q1: If other, please explain:</p>

6: Working Hours are not Excessive

[\(Click here to return to summary of findings\)](#)

[\(Click here to return to Key Information\)](#)

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 – 18:00 x 5 days (Including 15'x2 tea breaks + 60'lunch break)
 Saturday : 08:30 – 14:00 (Including 30'lunch break)

Timecard recording system is used by the workers.
 10 employees' attendance records and payroll records of October 2020 (random month), May 2021 (random month) and August 2021 (last paid month) were reviewed.

The payment date is 1-5th of each month via bank and cash.
 Overtime is voluntary.

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

<p>Time records Payroll records Attendance records of employees Management interview Employee interviews</p> <p>Any other comments: None</p>
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Non-compliance:	
<p>1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code:</p> <p>None Observed</p> <p>Local law and/or ETI requirement: Not applicable</p> <p>Recommended corrective action: Not applicable</p>	<p>Objective evidence observed:</p> <p>Not applicable</p>

Observation:	
<p>Description of observation: None Observed</p> <p>Local law or ETI requirement: Not applicable</p> <p>Comments: Not applicable</p>	<p>Objective evidence observed:</p> <p>Not applicable</p>

Good Examples observed:	
<p>Description of Good Example (GE):</p> <p>None Observed</p>	<p>Objective Evidence Observed:</p> <p>Not Applicable</p>

Working hours' analysis <i>Please include time e.g. hour/week/month</i> (Go back to Key information)	
Systems & Processes	
<p>A. What timekeeping systems are used: time card etc.</p>	<p><i>Describe:</i> Timecard recording system is used by the workers.</p>

<p>B: Is sample size same as in wages section?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: If no, please give details</p>				
<p>C: Are standard/contracted working hours defined in all contracts/employment agreements?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No C1: If NO, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements. Please give details: NA</p>				
<p>D: Are there any other types of contracts/employment agreements used?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D1: If YES, please complete as appropriate:</p> <table border="1" data-bbox="687 712 1493 801"> <tr> <td><input type="checkbox"/> 0 hrs</td> <td><input type="checkbox"/> Part time</td> <td><input type="checkbox"/> Variable hrs</td> <td><input type="checkbox"/> Other</td> </tr> </table> <p>If "Other", Please define: NA</p>	<input type="checkbox"/> 0 hrs	<input type="checkbox"/> Part time	<input type="checkbox"/> Variable hrs	<input type="checkbox"/> Other
<input type="checkbox"/> 0 hrs	<input type="checkbox"/> Part time	<input type="checkbox"/> Variable hrs	<input type="checkbox"/> Other		
<p>E. Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No E1: If yes, please detail hours, %, types of workers affected and frequency Please give details: NA</p>				
<p>F: Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?</p>	<p>F2: Please select all applicable: <input checked="" type="checkbox"/> 1 in 7 days <input type="checkbox"/> 2 in 14 days <input type="checkbox"/> No If 'No', please explain:</p> <p>F3: Is this allowed by local law? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Maximum number of days worked without a day off (in sample): 6 Days</p>				
<p>Standard/Contracted Hours worked</p>					
<p>G: Were standard working hours over 48 hours per week found?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No G1: If yes, % of workers & frequency: NA</p>				
<p>H: Any local waivers/local law or permissions which allow averaging/annualised hours for this site?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No NA H1: If yes, please give details: NA</p>				

Overtime Hours worked		
I: Actual overtime hours worked in sample (State per day/week/month)	Highest OT hours: October 2020 : 0 -5 hours/month May 2021 : 0-4 hours / month August 2021 : 0-5 hours / month	
J: Combined hours (standard or contracted + overtime hours = total) over 60 found? Please give details:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
K: Approximate percentage of total workers on highest overtime hours:	__25__%	
L: Is overtime voluntary?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Conflicting Information	<i>L1: Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements: worker interviews</i>
Overtime Premiums		
M: Are the correct legal overtime premiums paid?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A – there is no legal requirement to OT premium	<i>M1: 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%</i>
N: Is overtime paid at a premium?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<i>N1: If yes, please describe % of workers & frequency: All employees, monthly (100% employees, 100% monthly)</i>
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.	<input type="checkbox"/> No <input type="checkbox"/> Consolidated pay (May be standard wages above minimum legal wage, with no/low overtime premium) <input type="checkbox"/> Collective Bargaining agreements <input type="checkbox"/> Other NA	
	O1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other	
	NA	

<p>P: If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant.</p>	<p><input type="checkbox"/> Overtime is voluntary</p> <p><input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week</p> <p><input type="checkbox"/> Safeguards are in place to protect worker's health and safety</p> <p><input type="checkbox"/> Site can demonstrate exceptional circumstances</p> <p><input type="checkbox"/> Other reasons (please specify)</p> <hr/> <p>P1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other:</p> <hr/> <p>NA</p>
<p>Q: Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?</p>	<p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p> <p>Q1: If yes, please give details:</p>
<p>R: If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule.</p>	<p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No NA</p>

7: No Discrimination is Practiced

[\(Click here to return to summary of findings\)](#)

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:

Confirmed with management & employee interviews as well as document review in accordance with SMETA Best Practice Guidance and Local Law. No evidence against discrimination requirements of the client was found during the audit processes. Employees stated that they were paid and treated equally.

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

Details: Personnel files and payrolls of sampled employees, disciplinary records, employee interviews

Any other comments: None

A: Gender breakdown of Management + Supervisors (Include as one combined group)	A1: Male: <u>43.75</u> % A2: Female <u>56.25</u> %
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?:	<input type="checkbox"/> Hiring <input type="checkbox"/> Compensation <input type="checkbox"/> Access to training <input type="checkbox"/> Promotion <input type="checkbox"/> Termination or retirement <input checked="" type="checkbox"/> No evidence of discrimination found C1: Please give details: NA

Professional Development

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

Discrimination policy and procedure training are given to employees. Also, discipline rules are explained.

B: Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please give details: NA
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Non-compliance:	
1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> 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

8: Regular Employment Is Provided

[\(Click here to return to summary of findings\)](#)

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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 their personnel files. Labour contracts were in accordance with the laws and regulations. A copy of employment contract was given to employees. All employees were registered to the social security.

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

Details: Personnel files, employment contracts, social insurance records were checked. Management & employee interviews included.

Any other comments: None

Non-compliance:

<p>1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None Observed</p> <p>Local law and/or ETI requirement: Not applicable</p> <p>Recommended corrective action: Not applicable</p>	<p>Objective evidence observed: Not applicable</p>
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Observation:	
<p>Description of observation: None Observed</p> <p>Local law or ETI requirement: Not applicable</p> <p>Comments: Not applicable</p>	<p>Objective evidence observed: Not applicable</p>

Good Examples observed:	
<p>Description of Good Example (GE): None Observed</p>	<p>Objective Evidence Observed: Not Applicable</p>

Responsible Recruitment

All Workers	
<p>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?</p>	<p><input checked="" type="checkbox"/> Terms & Conditions presented <input checked="" type="checkbox"/> Understood by workers <input checked="" type="checkbox"/> Same as actual conditions</p> <p>A1: If any are unchecked, please describe finding and specific category(ies) of workers affected:</p>
<p>B: Did workers' pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>B1: If yes, please describe details and specific category(ies) of workers affected: NA</p>

C: If yes, check all that apply:	<input type="checkbox"/> Recruitment / hiring fees <input type="checkbox"/> Service fees <input type="checkbox"/> Application costs <input type="checkbox"/> Recommendation fees <input type="checkbox"/> Placement fees <input type="checkbox"/> Administrative, overhead or processing fees <input type="checkbox"/> Skills tests <input type="checkbox"/> Certifications <input type="checkbox"/> Medical screenings <input type="checkbox"/> Passports/ID's <input type="checkbox"/> Work / resident permits <input type="checkbox"/> Birth certificates <input type="checkbox"/> Police clearance fees <input type="checkbox"/> Any transportation and lodging costs after employment offer <input type="checkbox"/> Any transport costs between work place and home <input type="checkbox"/> Any relocation costs after commencement of employment <input type="checkbox"/> New hire training / orientation fees <input type="checkbox"/> Medical exam fees <input type="checkbox"/> Deposit bonds or other deposits <input type="checkbox"/> Any other non-monetary assets <input type="checkbox"/> Other – C1: If other, please give details: NA
D: If any checked, give details:	NA

Migrant Workers: <i>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 or permanent resident or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity</i>	
A: Type of work undertaken by migrant workers:	There is no migrant worker.
B: Please give details about recruitment agencies for migrant workers:	B1: Total number of (in country recruitment agencies) used: NA B2: 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?	<input type="checkbox"/> Yes NA <input type="checkbox"/> No C1: Please describe finding: C2: Observations: NA
D: Are Any migrant workers in skilled, technical, or management roles <i>Migrant Workers (this should include all migrant workers including permanent workers, temporary and/or seasonal workers)</i>	<input type="checkbox"/> Yes NA <input type="checkbox"/> No D1: If yes, number and example of roles:

NON-EMPLOYEE WORKERS

Recruitment Fees:	
A: Are there any fees?	<input type="checkbox"/> Yes No non-employee worker is available at the facility. <input type="checkbox"/> No
B: If yes, check all that apply:	<input type="checkbox"/> Recruitment / hiring fees <input type="checkbox"/> Service fees <input type="checkbox"/> Application costs <input type="checkbox"/> Recommendation fees <input type="checkbox"/> Placement fees <input type="checkbox"/> Administrative, overhead or processing fees <input type="checkbox"/> Skills tests <input type="checkbox"/> Certifications <input type="checkbox"/> Medical screenings <input type="checkbox"/> Passports/ID's <input type="checkbox"/> Work / resident permits <input type="checkbox"/> Birth certificates <input type="checkbox"/> Police clearance fees <input type="checkbox"/> Any transportation and lodging costs after employment offer <input type="checkbox"/> Any transport costs between work place and home <input type="checkbox"/> Any relocation costs after commencement of employment <input type="checkbox"/> New hire training / orientation fees <input type="checkbox"/> Medical exam fees <input type="checkbox"/> Deposit bonds or other deposits <input type="checkbox"/> Any other non-monetary assets <input type="checkbox"/> Other B1 – If other, please give details: NA
C: If any checked, give details:	NA

Agency Workers (if applicable)	
<i>(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.)</i>	
A: Number of agencies used (average):	A1: Names if available: NA
B: Were agency workers' age / pay / hours included within the scope of this audit?	<input type="checkbox"/> Yes <input type="checkbox"/> No NA
C: Were sufficient documents for agency workers available for review?	<input type="checkbox"/> Yes <input type="checkbox"/> No NA
D: Is there a legal contract / agreement with all agencies?	<input type="checkbox"/> Yes <input type="checkbox"/> No NA D1: Please give details: NA
E: Does the site have a system for checking labour standards of agencies? If yes, please give details.	<input type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: NA

Contractors:	
<i>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,</i>	
A: Any contractors on site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No C1: Please describe finding: NA
D: If Yes , please give evidence for contractor workers being paid per law:	NA

8A: Sub-Contracting and Homeworking

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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: The facility is using sub-contractors for sewing, washing, ironing and packaging process.

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	HIDAYET DIKIM	EMIN TEKSTIL
Address	HURRIYET MH 146.SK NO:9/41 BAGCILAR/ISTANBUL	MERKEZ MH 716 SK NO :10/21 BAGCILAR/ISTANBUL

Process Subcontracted	SEWING	WASHING
Name of factory	SEDANUR TEKSTIL	DENIZ YIKAMA
Address	ESENTEPE MH 2850 SK NO 149 SULTANGAZI/ISTANBUL	GENCOSMAN MH KAYMAKAM SK NO 10 GUNGOREN/ISTANBUL

Process Subcontracted	FG TEKSTIL	BUHARA TEKSTIL
Name of factory	IRONING – PACKAGING	IRONING – PACKAGING
Address	YILDIZTEPE MH 479 SK NO 22/A BAGCILAR/ISTANBUL	MERKEZ MH 726 SK NO 10/3 BAGCILAR / ISTANBUL

Details: None

Non-compliance:

<p>1. Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None Observed</p> <p>Local law and/or ETI requirement: Not applicable</p> <p>Recommended corrective action: Not applicable</p>	<p>Objective evidence observed: (where relevant please add photo numbers) Not applicable</p>
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Observation:	
<p>Description of observation: None Observed</p> <p>Local law or ETI requirement: Not applicable</p> <p>Comments: Not applicable</p>	<p>Objective evidence observed: Not applicable</p>

Good Examples observed:	
<p>Description of Good Example (GE): None Observed</p>	<p>Objective Evidence Observed: Not Applicable</p>

Summary of sub-contracting – if applicable	
<input type="checkbox"/> Not Applicable please x	
<p>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</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please describe: the auditor observed the related documents.</p>
<p>B: If sub-contractors are used, is there evidence this has been agreed with the main client?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No B1: If Yes, summarise details: the auditor observed the related documents.</p>
<p>C: Number of sub-contractors/agents used:</p>	<p>6</p>
<p>D: Is there a site policy on sub-contracting?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: If Yes, summarise details: Detail subcontracting policy was observed</p>
<p>E: What checks are in place to ensure no child labour is being used and work is safe?</p>	<p>The internal assessment control form was sent to the subcontractor. The conclusions were recorded.</p>

Summary of homeworking – if applicable <input checked="" type="checkbox"/> Not Applicable please x			
A: If homeworking is being used, is there evidence this has been agreed with the main client?	<input type="checkbox"/> Yes NA <input type="checkbox"/> No A1: If Yes , summarise details:		
B: Number of homeworkers	B1: Male: NA	B2: Female: NA	Total: NA
C: Are homeworkers employed direct or through agents?	<input type="checkbox"/> Directly NA <input type="checkbox"/> Through Agents		C1: If through agents, number of agents:
			NA
D: Is there a site policy on homeworking?	<input type="checkbox"/> Yes NA <input type="checkbox"/> No		
E: How does the site ensure worker hours and pay meet local laws for homeworkers?	NAN		
F: What processes are carried out by homeworkers?	NA		
G: Do any contracts exist for homeworkers?	<input type="checkbox"/> Yes NA <input type="checkbox"/> No G1: Please give details:		
H: Are full records of homeworkers available at the site?	<input type="checkbox"/> Yes NA <input type="checkbox"/> No		

9: No Harsh or Inhumane Treatment is Allowed
[\(Click here to return to summary of findings\)](#)

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 3 rd party?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: There are published, anonymous and/or open channels available for reporting any violations of Labour standards. The employees can report to the legal authorities.
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.	There are suggestion boxes in the facility.
D: Which of the following groups is there a grievance mechanism in place for?	<input checked="" type="checkbox"/> Workers <input type="checkbox"/> Communities <input type="checkbox"/> Suppliers <input type="checkbox"/> Other D1: Please give details: Suggestion box is used for employees.
E: Are there any open disputes?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: If yes, please give details: The facility records open disputes.
F: Does the site encourage its business partners (e.g. suppliers) to provide individuals and communities with access to effective grievance mechanisms (e.g. helplines or whistle blowing mechanism)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F1: If no, please give details: There is external grievance mechanism.
G: Is there a published and transparent disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: If no, please explain: via web site.
H: If yes, are workers aware of these the disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: If no, please give details

<p>I: Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No II: If yes, please give details: NA
--	---

Current Systems and Evidence Examined
<p><i>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.</i></p>
<p>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.</p> <p>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. Employee interviews were conducted The relevant policy on prevention of harassment and abuse Internal grievance procedure documentation. Training records</p> <p>Any other comments: None</p>

Non-compliance:	
<p>Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None Observed</p> <p>Local law and/or ETI requirement: Not applicable</p> <p>Recommended corrective action: Not applicable</p>	<p>Objective evidence observed: Not applicable</p>

Observation:	
<p>Description of observation: None Observed</p> <p>Local law or ETI requirement: Not applicable</p> <p>Comments: Not applicable</p>	<p>Objective evidence observed: Not applicable</p>

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 employees.

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

Details: ID copies and social security registrations of the sampled employees were reviewed

Any other comments: None

Non-compliance:

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

Comments: Not applicable

Objective evidence observed:

Not applicable

Good examples observed:

Description of Good Example (GE):

Objective Evidence Observed:

None Observed	Not Applicable
---------------	----------------

10. Other issue areas 10B2: Environment 2–Pillar
[\(Click here to return to summary of findings\)](#)
 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:
 There is a written environment policy of the facility.
 The facility has an environmental permit out of scope letter.
 The facility has an environmental impact assessment out of scope letter.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):
 Details:
 Environmental documents such as out of scope letter of environment is checked.

Any other comments: None

Non-compliance:	
<p>Description of non-compliance: <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: None Observed</p> <p>Local law and/or ETI requirement: Not applicable</p> <p>Recommended corrective action: Not applicable</p>	<p>Objective evidence observed: Not applicable</p>

Observation:	
<p>Description of observation: None Observed</p> <p>Local law or ETI requirement: Not applicable</p> <p>Comments: Not applicable</p>	<p>Objective evidence observed: Not applicable</p>

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

Other findings

Other Findings Outside the Scope of the Code
None

Community Benefits
<i>(Please list below any specific community benefits that the site management stated that they were involved in, for example, HIV programme, education, sports facilities)</i>
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

Photo Form

<p>Out view of facility</p>	<p>Production area</p>	<p>Production area</p>
<p>Production area</p>	<p>Eye protection</p>	<p>Fire hose</p>
<p>Fire extinguisher</p>	<p>Fire alarm button</p>	<p>Emergency exit door</p>

<p>Electrical panel and rubber mat</p>	<p>Potable water</p>	<p>First aid kit</p>
<p>Emergency exit plan</p>	<p>Lunch hall</p>	<p>Visual alarm</p>
<p>Steel tip glove</p>	<p>Suggest and compliant box</p>	<p>Lavatories</p>
<p>Toilets</p>	<p>ETI BASE CODE</p>	<p>Emergency situation lighting</p>



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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 6.1



Audit Details			
Sedex Company Reference: <i>(only available on Sedex System)</i>	ZC: 408046454	Sedex Site Reference: <i>(only available on Sedex System)</i>	ZS: 408047338
Business name (Company name):	RELAX TEKSTIL SAN VE TIC LTD STI		
Site name:	RELAX TEKSTIL SAN VE TIC LTD STI		
Site address: <i>(Please include full address)</i>	MEHMET NESIH OZMEN MH KIZILAGAC SK NO:3/A GUNGOREN /ISTANBUL	Country:	TURKIYE / TURKEY
Site contact and job title:	AYSEUR SECER – MUHASEBE SORUMLUSU / ACCOUNTING RESPONSIBLE		
Site phone:	+905383729534	Site e-mail:	muhasebe@relaxtekstil.com.tr
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health & Safety (plus Environment 2-Pillar)	<input type="checkbox"/> Environment 4-pillar
			<input type="checkbox"/> Business Ethics
Date of Audit:	23.09.2021		

Audit Company Name & Logo:	Report Owner (payer):
	RELAX TEKSTIL SAN VE TIC LTD STI

Audit Conducted By					
Affiliate Audit Company	<input checked="" type="checkbox"/>	Purchaser	<input type="checkbox"/>	Retailer	<input type="checkbox"/>
Brand owner	<input type="checkbox"/>	NGO	<input type="checkbox"/>	Trade Union	<input type="checkbox"/>
Multi-stakeholder	<input type="checkbox"/>	Combined Audit (select all that apply)			

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 6.1 (March 2019) 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): İşletmede 6 üretim çalışanı bulunmaktadır. Coronavirus pandemisi nedeni ile 6 çalışan ile bireysel görüşülmüştür. 6 çalışana ait dokümanlar incelenmiştir. /There are 6 production employees at the facility. Due to coronavirus pandemic, 6 employees were interviewed individually. Documents of 6 employees were reviewed.

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

Lead auditor: CEREN AKKURT – AUDITOR (RA)

Team auditor: -

Interviewers: CEREN AKKURT – AUDITOR (RA)

Report writer: CEREN AKKURT – AUDITOR (RA)

Report reviewer: RAMA RAO - REVIEWER

Date of declaration: 23.09.2021

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: 09:00 Day 1 Time out: 16:00	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 x 1 DAY 1 DENETCI x 1 GUN		
C: Audit type:	<input checked="" type="checkbox"/> Full Initial <input type="checkbox"/> Periodic <input type="checkbox"/> Full Follow-up <input type="checkbox"/> Partial Follow-Up <input type="checkbox"/> Partial Other If other, please define:		
D: Was the audit announced?	<input type="checkbox"/> Announced <input checked="" type="checkbox"/> Semi – announced: Window detail: 2 weeks <input type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If No, why not		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)	AYSENUR SECER – MUHASEBE SORUMLUSU / ACCOUNTING RESPONSIBLE		
H: Is further information available (if yes, please contact audit company for details)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
I: Previous audit date:	NA		
J: Previous audit type:	NA		
K: Were any previous audits reviewed for this audit	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A		

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

B: Present at the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C: Present at the closing meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: If Worker Representatives were not present please explain reasons why <i>(only complete if no worker reps present)</i>	İşletmede çalışan komitesi bulunmamaktadır. İşletmede 2 çalışan temsilcisi bulunmaktadır. 1 çalışan temsilcisi denetim kapsamına dahil edilmiştir. / There was no worker committee at the facility. There are 2 worker representatives at the facility. 1 worker representatives were included the audit scope.		
E: If Union Representatives were not present please explain reasons why: <i>(only complete if no union reps present)</i>	İşletmede sendika bulunmamaktadır. / There is no union at the facility.		

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 <i>The reference number of the non-compliance from the Audit Report, for example, Discrimination No.7</i>	New or Carried Over <i>Is this a new non-compliance identified at the follow-up or one carried over (C) that is still outstanding</i>	Details of Non-Compliance <i>Details of Non-Compliance</i>	Root cause <i>(completed by the site)</i>	Preventative and Corrective Actions <i>Details of actions to be taken to clear non-compliance, and the system change to prevent re-occurrence (agreed between site and auditor)</i>	Timescale <i>(Immediate, 30, 60, 90, 180, 365)</i>	Verification Method <i>Desktop / Follow-Up [D/F]</i>	Agreed by Management and Name of Responsible Person: <i>Note if management agree to the non-compliance, and document name of responsible person</i>	Verification Evidence and Comments <i>Details on corrective action evidence</i>	Status <i>Open/Closed or comment</i>
ODEMELER VE HAKLAR NO:5 YK, ETI	YENI	Normal maaşların bir kısmının Sosyal Sigortalar Kurumuna sunulan resmi bordro üzerinden ödendiği tespit edilmiştir. Çalışanların sosyal sigorta primleri de bu miktar üzerinden ödenmektedir. Maaşın kalan kısmı ve fazla mesai ödemeleri ise elden yapılmaktadır. Denetim sürecinde işletme tüm ödeme kayıtlarını (resmi ve gayri resmi) denetçilerle paylaşmıştır.	<input type="checkbox"/> Training <input checked="" type="checkbox"/> Systems <input type="checkbox"/> Costs <input type="checkbox"/> lack of workers <input type="checkbox"/> Other – please give details:	Lütfen fazla mesai ödemelerini sosyal sigortalar kurumuna sunulan resmi bordro üzerinden ödeyiniz ve de çalışanların sosyal sigorta primlerini çalışanlara gerçek ödenen toplam maaş(normal artı fazla mesai) üzerinden ödeyiniz.	365 GUN /DAYS	TAKIP DENETIMI	EVET / AYSENUR SECER – MUHASEBE SORUMLUSU		
WAGE AND BENEFITS NO:5 LL, ETI -1-	NEW	Auditors noted that part of normal wages were paid through the official payroll that is submitted to social insurance agency and based on this amount,		It is recommended to overtime wages of the employees should be paid through official payroll that is		FOLLOW UP	YES/ AYSENUR SECER – ACCOUNTING RESPONSIBLE		

	employees' social insurances are paid. The rest of the normal salary and overtime wages are paid by cash. All payments documents (official and unofficial) were submitted to the auditors during the audit process		submitted to the social insurance agency. Employees social insurances should be paid based on the actual total wage paid to the employees.					
--	---	--	--	--	--	--	--	--

Corrective Action Plan – Observations

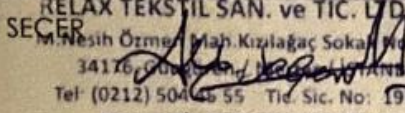

Observation Number <i>The reference number of the observation from the Audit Report, for example, Discrimination No.7</i>	New or Carried Over <i>Is this a new observation identified at the follow-up or one carried over (C) that is still outstanding</i>	Details of Observation <i>Details of Observation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

Good examples

Good example Number <i>The reference number of the good example from the Audit Report, for example, Discrimination No.7</i>	Details of good example noted	Any relevant Evidence and Comments
ÖDEMELER VE DIĞER HAKLAR NO:5 WAGE AND BENEFITS NO:5 -1-	Yemek tüm çalışanlara ücretsiz olarak sağlanmaktadır. Meal is provided free of charge to all employees.	Yönetim & Çalışan Görüşmeleri Management & 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:	RELAX TEKSTİL SAN. ve TIC. LTD. ŞTİ. AYSEUR SEÇER M. Nesih Özmen Mah. Kızılağaç Sokak No: 3 / A 34176, Üsküdar / İSTANBUL Tel: (0212) 504 45 55 Tlx. Sic. No: 193240 Mersis No: 0734 176 787 600 001 	Title MUHASEBE SORUMLUSU / ACCOUNTING RESPONSIBLE Date 23.09.2021
B: Auditor Signature:	CEREN AKKURT 	Title BAS DENETCI / LEAD AUDITOR Date 23.09.2021
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: YOKTUR / NONE		
E: Signed: (If any entry in box D, please complete a signature on this line)	NA	Title NA Date NA
F: Any other site Comments: YOKTUR / NONE		

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.



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http://www.surveymonkey.com/s.aspx?sm=riPsbEoPQ52ehCo3lnq5lw_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>