Sedex Members Ethical Trade Audit Report

Version 7

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

Contents

Audit content

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

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

2-pillar audits include:

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

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

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

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

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

← Contents
Findings →

Audit details

Site details

Sedex site reference	ZS1000063811	**Site name**	DENIM MOON TEKSTIL ITH. VE IHR. SAN. TIC. LTD. STI.
Business name	DENIM MOON TEKSTIL ITH. VE IHR. SAN. TIC. LTD. STI.	**Site address**	Oruçreis Mahallesi Giyimkent 10.Sok. Giyimkent Sitesi B-108 Blok No:36-A ESENLER /İSTANBUL TR 34235

Audit details

Sedex company reference	ZC5000053526	**Auditor company name**	GSCS International Ltd
Audit company address	LG Building, Plot No-215-389 LG Building, UMM Ramool,, Dubai, AE, 215389		
Date of audit	2026-02-02	**Audit conducted by**	Ugur Piskin
Audit pillars	Labour Standards | Health and safety		
Time in and out	Day 1 In 09:00 Out 18:00		
Audit type	Periodic		
Was the audit announced?	Semi announced		

← Contents

Findings →

Was the Sedex SAQ available for review?	No
Who signed and agreed CAPR?	Gulsen Sever Beytas / Account Manager
Any conflicting information SAQ/Pre-Audit Info	No
Is further information available?	No

Audit attendance

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

Reason for absence at the opening meeting	Senior management and worker representative was present at the opening meeting. Trade union is not mandatory.
Reason for absence during the audit	Senior management and worker representative were present during audit. Trade union is not mandatory.
Reason for absence at the closing meeting	Senior management and worker representative were present at the closing meeting. Trade union is not mandatory.

SMETA declaration

Auditor team

SMETA declaration	I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual. 1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform. 2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question. This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post–audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.
Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size)	

Lead auditor	Ugur Piskin	**APSCA Number**	32200857
Additional auditor			
Date of declaration	2026-02-02		

← Contents

Findings →

Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	Gulsen Sever Beytas
Title	Account Manager
Date of declaration	2026-02-02

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
0. Enabling accurate assessment	0.D Maintain a written human rights policy st...	Base code	NC ZAF601288957
5. Legal wages are paid	5.B Ensure that workers receive the insurance...	Local law	NC ZAF601288958
10.A. Environment 2-Pillar	10.A.B Comply with relevant local, regional a...	Local law	NC ZAF601288959

Management systems

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings   Site details →

Site details

Company and site details

Sedex company reference	ZC5000053526	
Sedex site reference	ZS1000063811	
Company name	DENIM MOON TEKSTIL ITH. VE IHR. SAN. TIC. LTD. STI.	
Business ownership type		
Site name	DENIM MOON TEKSTIL ITH. VE IHR. SAN. TIC. LTD. STI.	
Site name in local language		
GPS location	**GPS address**	Orucreis Mah. Giyimkent Sitesi 10.Sk, B108 Blok No:36/A, 34235 Esenler/Istanbul
	Coordinates	41.07030012282559, 28.872571122818876
Is the worksite in a remote location, far from habitation?	Yes During onsite audit, with management and workers interview and site tour it was observed that facility is in a organized industrial zone. The nearest center is 2 km from the worksite.	
Site contact	**Contact name**	Gulsen Sever Beytas
	Job title	Account Manager
	Phone number	+905369478797
	Email	denimmoontekstil@gmail.com

← Management systems

Worker analysis →

Company and site details

Applicable business and other legally required business license numbers and documents	1- Business License (Date: 17.01.2025, No: 39587 and Date: 17.01.2025, No: 39586). 2- Building Usage Permit (Date: 29.08.2005, No:1613, 12536.78m2). 3- Firefighting Official Report (No: E-28402588-62.03-136500, Date: 12.02.2025). 4- Tax Plate (No: 2911964567 Date: 23.10.2023).

Site activities

Site function	Factory Processing/Manufacturer Finished Product Supplier
Site activities	**Primary** **Secondary** **Other**
Product type	Man-Women Denim and Non-denim Garment(Pant-Jacket-Short-Skirt-Capri)
Process overview	Products being produced: Man, women garments. Main operations: The facility has cutting, sewing, ironing and packing processes. Production lines: The facility has one of sewing line. Main equipment used: Cutting, sewing, ironing machines.
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour

Site scope

Is the audited site a physically continuous area?	Yes
What is the area of audited site to its boundary?	330m²

← Site details
Worker analysis →

Site scope

Building 1	**Last construction works on site**	2005
	If building is shared, provide details	N/A
	Number of floors	3
	Description of floor activities	Ground Floor : Office and Showroom 1st Floor: Offices, Toilet 2nd Floor: Cutting, Sewing, Ironing, Packing, Kitchen, Toilet.

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

Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	No
Does the site organise worker transport to the worksite?	Not provided Workers organise their own transport.

← Site details

Worker analysis →

Work patterns

Approximate workers on site per month (% of peak)	**January**	80-90%	**February**	80-90%
	March	80-90%	**April**	80-90%
	May	80-90%	**June**	80-90%
	July	80-90%	**August**	80-90%
	September	80-90%	**October**	80-90%
	November	80-90%	**December**	80-90%
Is there any night shift work at the site?	No			

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	No
Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community?	No During current assessments it was noted the site had not any negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community.
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	No The facility did not have Human Rights Impact Assessment (HRIA) conducted within the last three years at this site.

← Site details

Worker analysis →

Worker analysis

Gender disaggregated data available	Men and women

Worker totals

	Men		Women		Other		Total	
Number of workers	5	(71.4%)	2	(28.6%)	-	-	7	(100%)

Workers by type

	Men		Women		Other		Total	
Permanent workers (employees)	5	(71.4%)	2	(28.6%)	-	-	7	(100%)
Temporary or fixed term employees	0	-	0	-	-	-	0	(0%)
Agency or subcontracted workers	0	-	0	-	-	-	0	(0%)
Seasonal workers	0	-	0	-	-	-	0	(0%)
Self-employed workers	0	-	0	-	-	-	0	(0%)
Informal workers including home workers	0	-	0	-	-	-	0	(0%)
Apprentices, trainees or interns	0	-	0	-	-	-	0	(0%)

* % of total workforce

← Site details

Worker interviews →

Migrant workers

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

* % of total workforce

Where workers have migrated internally, list the most common internal states workers have moved from

There is no migrant worker at the facility.

Workers by age

	Men	Women	Other	Total
18 - 24 years old	0 *(0%)*	1 *(100%)*	- -	1 *(14.3%)*
15 - 17 years old	0 -	0 -	- -	0 *(0%)*
Under 15 years old	0 -	0 -	- -	0 *(0%)*

* % of total workforce

← Worker analysis

Worker interviews →

Is the worker analysis data relevant for peak season and current to the audit?	Yes
Please list the nationalities of all workers, with the three most common nationalities listed first	Turkish

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Turkish	71%	29%	-	100%

Workers by remuneration type

	Men	Women	Other	Total
Workers paid per unit (piece rate)	0 -	0 -	- -	0 *(0%)*
Workers paid based on a mix of 'piece work' and hourly rate	0 -	0 -	- -	0 *(0%)*
Workers paid hourly / daily rate	0 -	0 -	- -	0 *(0%)*
Salaried workers	5 *(71.4%)*	2 *(28.6%)*	- -	7 *(100%)*

* % of total workforce

← Worker analysis

Worker interviews →

Workers by payment cycle

	Men		Women		Other		Total	
Paid daily	0	-	0	-	-	-	0	(0%)
Paid weekly	0	-	0	-	-	-	0	(0%)
Paid monthly	5	(71.4%)	2	(28.6%)	-	-	7	(100%)
Other	0	-	0	-	-	-	0	(0%)

* % of total workforce

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

People in managerial, supervisorial and administrative roles

	Men		Women		Other		Total
Employees in management positions	1	(50%)	1	(50%)	-	-	2
Supervisors or team leaders	0	-	0	-	-	-	0
Administrative staff	1	(50%)	1	(50%)	-	-	2

← Worker analysis
Worker interviews →

Worker interview summary

Gender disaggregated data available	Men and women
Which methods of worker engagement were used?	Individual interviews Group interviews

Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?	
Was the interview sample representative of all types of nationality and employment types of workers?	Yes
Was the interview sample representative of the gender composition of the workforce?	Yes
Number and size of group interviews	1 group of 5 workers.
Did workers understand the purpose of the audit?	Yes
Were interviews conducted in circumstances to ensure privacy, with the confidentiality of the interview process communicated to the workers?	Yes

← Worker analysis
Measuring workplace impact →

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

Attitude of workers

In which areas did workers raise significant concerns or complaints?	Other (provide details) Interviews with workers in the company and the examination of the complaint records confirmed that they had no complaints or feedback about the company.
What did the workers like the most about working at this site?	Communication (e.g. from management) Equal opportunities Freedom of movement
Additional comments	Employees were into the audit process. They listened the questions carefully and advised their response in easy manner. They were calm and straight. No extraordinary situation evolved or observed.
Attitude of workers' committee/union representatives	The worker representative stated that safety precautions were taken in the working environment all kinds of training were given to the employees during working hours and they were very satisfied with the workplace.
Attitude of managers	The management was found to be well versed with the requirements of social audit, management was very co-operative and transparent during the course of the audit. They were receptive towards findings. The management approach was found to be positive.

Workers interviewed by type

	Total
Permanent workers	7

← Worker analysis

Measuring workplace impact →

Workers interviewed by type

Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	0
Total number of workers interviewed	7

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	4	1	-	5
Workers interviewed individually	1	1	-	2

Migrant workers interviewed

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

← Worker interviews Measuring workplace impact →

Measuring workplace impact

Gender disaggregated data available	Totals only During the on-site audit, it was observed through management interview and review of documents and records that site does not have the ability to share gender-disaggregated data, the values recorded by the facility were the current total values.

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	-	-	-	0.6%
Last full calendar year (2025)	-	-	-	0.5%
Previous full calendar year (2024)	-	-	-	0.5%

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

Rate of absenteeism (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	-	-	-	0.6%
Last full calendar year (2025)	-	-	-	0.5%
Previous full calendar year (2024)	-	-	-	0.5%

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

← Worker interviews

Code area 0 →

Are accidents recorded?	Yes During onsite audit, with management and HSE Experts interview and documents review it was observed that; the facility records occupational accidents that occur in the workplace and reports them. However, it was stated that there was no occupational accidents in the audit period.

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

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

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

Lost day work cases (per 100 workers)*

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

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

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

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

← Measuring workplace impact

Code area 0 →

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

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

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

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

[← Measuring workplace impact] [Code area 0 →]

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
0. Enabling accurate assessment	0.D Maintain a written human rights policy st...	Base code	NC ZAF601288957

← Measuring workplace impact

Code area 1 →

Systems and evidence examined to validate this code section	- The facility ensures auditors have unrestricted access to all necessary documents, interviewees and areas, including outbuildings and accommodations. Historical records confirm that no obstructions have been reported. - Facility had a Human Right Policy which meet requirement and relevant responsible person has appropriate information. - The facility has robust anti-bribery policies in place, prohibiting any form of bribery or threats towards auditors. All personnel are trained on these policies to ensure ethical interactions with auditors. - The facility maintain an accurate site description and SEDEX site profile, which are regularly updated. - The facility keeps all necessary information and documents of absentees, entrants and dismissals in accordance with legal requirements. For the turnover and absenteeism rates requested in the Measuring workplace impact section. - During the on-site audit, it was observed through management interview and review of documents and records that site does not have the ability to share gender-disaggregated data, the values recorded by the facility were the current total values. Evidence Examined: 1.Facility policy 2. Ethics Policy 3.Building description, building layout plan, business license, building plan. 4.Human right policy. 5.Management interview 6.Onsite tour 7.Worker interview 8. Anti-bribery policy

← Measuring workplace impact

Code area 1 →

Findings: non-compliances

ZAF601288957

Non-compliance

Due 2025-03-21

Code area

0 Enabling accurate assessment

Workplace requirement

0.D Maintain a written human rights policy statement that is approved at the most senior level, communicated to all personnel and relevant external parties, and trained to relevant personnel.

Issue title

803 - No/inadequate written human rights policy statement in place.

Description

According to the interviews with employees and management and document review during the audit, it was determined that the company does not have a human rights policy and there is no designated personnel.

Description (carried over)

According to the interviews with employees and management and document review during the audit, it was determined that the company does not have a human rights policy and there is no designated personnel.

Corrective and preventative actions

The company should establish a human rights policy, appoint authorized personnel and provide training to employees on this issue.

Corrective and preventative actions (carried over)

The company should establish a human rights policy, appoint authorized personnel and provide training to employees on this issue.

Status

Closed (2026-02-02)*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Base code

* PDF generated at 04:12 (UTC) on 09 Mar 2026. View this finding on the Sedex platform for live updates and closure details.

0. Enabling accurate assessment

Data points

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

← Code area 0

Code area 1 →

1. Employment is freely chosen

Management systems

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

← Code area 0

Code area 1.A →

Management systems

Explanation for management systems grades	Maintain relevant policies and procedures(Forced Labor); the facility has adequate procedures for the Employment, Recruitment code area. Periodically, these procedures are reviewed and changes are made if an update is required. Therefore, the rating is Robust Management Systems. Responsible person & team; the facility has appointed a responsible person for the Recruitment code area, roles have been defined and declared in writing(Yasar Beytas- Facility Owner), the task has been defined but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed. Communication and Training; the facility conducted a training for workers and managers to cover the relevant code area(01.12.2025 and 04.12.2025). Facility posted, policy & procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training provided to worker by the facility. It has been understood from interviews with workers that social compliance training is not being delivered effectively. Therefore, it is rated as Some Improvements Recommended. Monitoring; There was an internal audit report(04.12.2025) to identify facility conditions, points to be improved and corrected. However, some improvements are recommended as the facility does not properly monitor the effectiveness of the training and the frequency of internal audit can be more than once in a year to ensure the sustainable compliance over time. Therefore, the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 0

Code area 1.A →

Systems and evidence examined to validate this code section	Current systems: -The facility has a policy which prohibits forced labour and this was also available for review. The facility prohibits forced labour, human trafficking, debt bondage/ bonded labour or any other form of modern slavery. -Facility ensures fair compensation and does not place workers in debt. -Facility does not require workers to post deposits or bonds. Relevant policies and payroll records confirm that no such financial burdens are imposed. -Payments are not withheld or used for forced savings. -The facility has recruitment and hiring procedures and reviewed them. -Workers personal documents to understand their skills, education, qualifications, age, gender were available in employee personal files. Facility takes only personnel documents copy to hide in files. -Overtime is voluntary and there is no discrimination here, all workers are welcome to participate. Payroll records indicate that, workers receive their earnings in full and on time. -Facility ensures that all workers are paid at least legal minimum wage or above and complies with laws regarding working hours and overtime. -With facility onsite tour, procedures review, workers interview it was observed that; workers are not controlled by threats, penalties, coercion, physical force, violence, or harsh or inhumane treatment. -Workers can freely choose their jobs. -Time in-out system is used for only time records. There is no any threat. Workers are free to work as they wish. They are free to leave the facility, especially in emergencies, and no restrictions were observed. -The facility did not require any payment for work tools, PPE, IC/staff card, training, etc. -The facility does not use any prison labour. -Workers are free to communicate and interact both inside and outside the workplace. There are no restrictions on social interaction or intentional isolation. -The above was confirmed in management and workers' interviews. Evidence examined: Personnel files Forced Labor review Resignation records Factory rules Discipline Procedures and actions. Management and worker interview

← Code area 0

Code area 1.A →

1. Employment is freely chosen

Data points

If required under local law, is there a published 'modern slavery' or similar statement?	Not Applicable
Does the site utilise any workers who are prisoners?	No
Does the site use the labour of persons required to work under any government scheme?	No

← Code area 1 Code area 1.A →

1.A. Responsible recruitment and entitlement to work

Management systems

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

← Code area 1 Code area 2 →

Management systems

Explanation for management systems grades	Maintain relevant policies and procedures(Recruitment procedure, Anti Discrimination procedure, Forced and Bounded Labour Procedure); the facility has adequate procedures for the Responsible Recruitment code area. Periodically, these procedures are reviewed and changes are made if an update is required. Responsible person & team; the facility has appointed a responsible person for the Recruitment code area, roles have been defined and declared in writing(Yasar Beytas-Facility Owner), the task has been defined but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed. Communication and Training; the facility conducted a training for workers and managers to cover the relevant code area(01.12.2025 and 04.12.2025). Facility posted, policy & procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training provided to worker by the facility. It has been understood from interviews with workers that social compliance training is not being delivered effectively. Therefore, it is rated as Some Improvements Recommended. Monitoring; There was an internal audit report(04.12.2025) to identify facility conditions, points to be improved and corrected. However, some improvements are recommended as the facility does not properly monitor the effectiveness of the training and the frequency of internal audit can be more than once in a year to ensure the sustainable compliance over time. Therefore, the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 1

Code area 2 →

Systems and evidence examined to validate this code section	- As Per document review, factory management representation, and workers' interview, it was observed that all workers in the factory were Turkish local workers and no permission is required for working from one district to another district. During recruitment management check birth certificate to validate information. - At the start of the employment facility provided a copy of appointment letter is provided to the worker which includes the job description, working hour , pay scale and others relevant information. - According to local laws, the facility cannot hire workers under the age of 15 as child labour, and no such workers were found during the audit. The youngest worker is 21 years 11 months 25 days old (date of birth: 09.02.2004) and was hired on 16.01.2026. The worker was 21 years 11 months 8 days old when they started working. - All of them were recruited directly by the factory. - The company does not charge recruitment fees to employees. - Facility does not have any sub-contractor worker. - Service agreements do not hold labour provider or on-site subcontractor responsible for ensuring no recruitment fees or related costs are incurred or charged to workers, and/or do not specify the responsible party for reimbursing workers accordingly if they incur fees or costs. - There were not any deductions for items such as travel and equipment. - Facility policy reflects that they will not recruit any child labor or young worker. - Facility has an anti-corruption and bribery policy where it reflects that all recruitment will be done fairly. Evidence Examined : Personnel files The facility policy, rules and regulations, and training records etc. Resignation records Factory rules Employee handbook Management and worker

← Code area 1

Code area 2 →

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

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

Migrant workers

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

← Code area 1.A

Code area 2 →

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

Recruitment fees

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

New workers totals

	Turkey
Number of workers	7

Recruitment fees

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

← Code area 1.A   Code area 2 →

Related costs

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

Illegitimate costs

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

← Code area 1.A

Code area 2 →

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

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

Highest total costs incurred

	Turkey
Currency	TRY
Highest total costs incurred	0.0

Additional comments

The facility covers all payments and expenses related to starting work. Workers do not incur any expenses when starting work.

← Code area 1.A

Code area 2 →

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

Management systems

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

← Code area 1.A

Code area 3 →

Management systems

Explanation for management systems grades	Maintain relevant policies and procedures(Freedom of Association, Wish & Complaint); the facility has adequate procedures for the Freedom of association and right to CBA are respected code area. Periodically, these procedures are reviewed and changes are made if an update is required. Therefore, the rating is robust for this code area. Responsible person & team; the facility has appointed a responsible person for the CBA are respected code area, roles have been defined and declared in writing(Yasar Beytas-Facility Owner), the task has been defined but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed. Communication and Training; the facility conducted a training for workers and managers to cover the relevant code area(01.12.2025 and 04.12.2025). Facility posted, policy & procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training provided to worker by the facility. It has been understood from interviews with workers that social compliance training is not being delivered effectively. Therefore, it is rated as Some Improvements Recommended. Monitoring; There was an internal audit report(04.12.2025) to identify facility conditions, points to be improved and corrected. However, some improvements are recommended as the facility does not properly monitor the effectiveness of the training and the frequency of internal audit can be more than once in a year to ensure the sustainable compliance over time. Therefore, the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 1.A

Code area 3 →

Systems and evidence examined to validate this code section	Current Systems: -There is no union activity on site. The union is not mandatory in Turkish Legal System. There are 2 worker representatives (1 female and 1 male, election date: 10.11.2025). There is open door policy in facility that employees can complain directly to the top management and to their representatives. Wish and complaint boxes are available. However, according to the worker interviews, in case an employee has a concern or a problem, majority of them tend to explain it to their section chief or to the worker representatives. Worker representatives are obliged to notify the employer of any problems in any time related to the work and working environment of the workers. All the workers are well aware of the worker representatives. It has been observed that this legal duty has been announced to all employees. -Worker representatives is never hindered by the employer in the performance of his/her duties. Worker representatives are provided with appropriate areas and time to fulfil their duties and to meet with workers themselves when necessary. Last meeting was 23.01.2026. -Facility has policy about Freedom of Association and Collective Bargaining and facility does not prohibit workers from forming a trade union or any other form of association. These rights are communicated with workers trough the onboarding process, regular training, and awareness sessions. Information about these rights is also displayed in accessible areas with in the facility to ensures that all workers can easily reference them. -Facility ensures that all workers are well informed about their legal rights regarding trade unions, collective bargaining agreements. Facility does not prohibit, discourage, or interfere with workers rights to join a trade union of their choosing or to engage in other forms of representation. -Facility complies with all applicable laws and regulations related to this code area, which covers workers rights to freedom and association, collective bargaining and worker representation. Evidence examined: 1. Freedom of Association Procedure 2. Facility management interviews 3. Worker interview 4. Complain box register (Suggestions from the complaint box and actions taken) 5. Meeting records review, 6.Grievance handling policy & procedure.

← Code area 1.A

Code area 3 →

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

Data points

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

← Code area 2

Code area 3 →

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

[← Code area 2](#) [Code area 3 →](#)

3. Working conditions are safe and hygienic

Management systems

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

← Code area 2

Code area 4 →

Management systems

Explanation for management systems grades	Maintain relevant policies and procedures(Working conditions are safe and hygienic) The factory has a clear policy that prioritizes the safety and health of all workers. This policy includes guidelines on safe working practices, the use of protective equipment, and emergency procedures. It is communicated to all workers and supervisors. The factory continuously reviews and updates its health and safety policies and practices based on audit results, worker feedback, and changes in regulations to keep improving safety conditions. Therefore, the rating is robust for this code area. Responsible person & team; the facility has appointed a responsible person for the OHS are respected code area, roles have been defined and declared in writing (Firat Tas-HSE). the task has been defined but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed. Communication and Training; the facility provides occupational safety trainings to the workers. They provided an occupational health training to their workers(01-02.12.2025 and 07-08.01.2026). Facility posted, policy & procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training provided to worker by the facility. Facility also provides HSE training to workers (On boarding and Ongoing). Therefore, it is rated as Robust Management Systems. Monitoring; Facility has an internal audit report(04.12.2025) to identify facility conditions, points to be improved and corrected. but it has been observed that the facility has to need one more first aid worker. Some Improvements Recommended as the facility has not met all workplace requirement due to lack of prompt action. The facility identified some non compliance in their internal audit but they have not taken corrective action promptly which lead to some non-compliance in this code area. Therefore, the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 2

Code area 4 →

Systems and evidence examined to validate this code section	Systems: 1.General Health and Safety Management 1. General Health and Safety Management • Health & Safety issues for the site someone was assigned this position. • Drinking water was freely available in all areas. (Water Analyse: 07.11.2025) • A sufficient number of clean toilets (1 male and 1 female) were available for workers at all times, separated by gender. • Ventilation, temperature and lighting were adequate for production processes. 2. Fire Safety • Adequate assembly areas were found next to the plant building. • Fire extinguishing equipment was adequate and controls were up to date. • Plant management posted evacuation plans in the local language on the production floor. • Public Address System was available in all areas and the fire alarm system was found to be operational. 3. Fire Drill information: Fire drilldate: 20.01.2026 Participant: 8 Trainer: BRN YANGIN 4. Electrical, Machinery and fire safety • All electrical equipment such as sockets, plugs, switches and main fuse panels are kept in good condition. • The facility checks all electrical channels, distribution board and electrical connection according to daily and monthly schedule. • The facility maintains a planned maintenance plan to maintain all machines. 5. Health Information: • The facility has two first aid boxes with sufficient kits. • The facility has 1 first aid certified employees. • The facility has appointed 01 doctor who comes once every two weeks. 6. Building safety •1- Business License (Date: 17.01.2025, No: 39587 and Date: 17.01.2025, No: 39586). 2- Building Usage Permit (Date: 29.08.2005, No:1613, 12536.78m2). 3- Firefighting Official Report (No: E-28402588-62.03-136500, Date: 12.02.2025). 4- Tax Plate (No:2911964567 Date: 23.10.2023) 7. Trainings OHS Trainings are provided in the factory on an ongoing basis as new personnel are

← Code area 2
Code area 4 →

hired. The last OHS Training was provided by 01-02-12.2025 and 07-08.01.2025.

Fire Extinguishing and Evacuation training at the factory was given to 8 people by Fire Trainer on 20.01.2026.

8. Risk assessments (13.01.2025 to 13.01.2031) covering potential hazards arising from work are conducted, updated whenever processes change, and reviewed at regular intervals in line with requirements.

9. A suitably qualified manager (Firat TAS - OHS SPECIALIST) has been appointed with the necessary knowledge and authority to effectively implement and oversee the facility's health and safety systems and processes.

10. All hazardous substances are officially registered where applicable, Material Safety Data Sheets (MSDS) are available and used, and the substances are managed in accordance with registration and safety instructions, including proper storage, use, and disposal.

11. Emergency preparedness and response plans have been developed for all identified risks, including natural disasters and other potential emergencies. Where evacuation is required, emergency drills are conducted at least annually, in accordance with legal requirements.

12. Clean and secure toilets, wash areas, and worker changing facilities are provided with adequate hygiene supplies and proper separation by gender or effective privacy measures. Potable water is easily accessible to workers, and clean storage facilities for food and personal belongings are available where appropriate.

13. Workers organise their own transport.

14. The facility appears to comply with the requirements for the transport of hazardous goods. Workers involved in the transportation of hazardous materials were reported to have received adequate training. Transport vehicles were observed/reported to comply with applicable legal safety requirements, and appropriate protective measures, including emergency procedures, hazard labelling, and the provision of necessary PPE, are in place to minimize health and safety risks.

15. The company records all accidents and near misses and ensures that they are investigated. Accident and incident logs are routinely reviewed by appropriate personnel, and relevant corrective and preventive actions are identified, implemented, and monitored.

← Code area 2

Code area 4 →

16. The company permits workers to stop work, seek safety, or leave the premises without threat or fear of retaliation when they reasonably believe that workplace hazards place them in imminent danger.

17. The company ensures that all premises are safe and hold valid safety licenses and certifications appropriate to their current layout and use. Where it is not currently possible to obtain a required license or certificate, inspections are carried out by appropriate third parties to verify and ensure building safety.

18. There is no accommodation activity in facility.

Evidence Examined:
-License review (Business license)
-Fire Brigade Permit Letter
-Building Occupancy Permit and Building License
-Building approval plan and layout approval plan
-Drinking water test report
-Injury record and analysis report
-Machine and electric maintenance record
-Risk assessment report
-Emergency Action Plan
-Training records
-Fire drill record
-Fire equipment and electric equipment checking record

← Code area 2

Code area 4 →

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	No
Who organises accommodation for workers?	Workers independently arrange their own accommodation
Who organises worker transportation between accommodation and worksite?	Workers organise their own transport
Who organises worker transportation while at work?	Not applicable
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Not Applicable There is no additional structure.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No

← Code area 3

Code area 4 →

Does the site have a structural engineer evaluation?	Yes

[← Code area 3] [Code area 4 →]

4. Child labour shall not be used

Management systems

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

← Code area 3

Code area 5 →

Management systems

Explanation for management systems grades	Maintain relevant policies and procedures(Child Labour and Remediation); the facility has adequate procedures for the Child Labour code area. Periodically, these procedures are reviewed and changes are made if an update is required. Therefore, the rating is robust for this code area. Responsible person & team; the facility has appointed a responsible person for the Child Labour code area, roles have been defined and declared in writing(Yasar Beytas-Facility Owner), the task has been defined but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed. Communication and Training; the facility conducted a training for workers and managers to cover the relevant code area(01.12.2025 and 04.12.2025). Facility posted, policy & procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training provided to worker by the facility. It has been understood from interviews with workers that social compliance training is not being delivered effectively. Therefore, it is rated as Some Improvements Recommended. Monitoring; There was an internal audit report(04.12.2025) to identify facility conditions, points to be improved and corrected. However, some improvements are recommended as the facility does not properly monitor the effectiveness of the training and the frequency of internal audit can be more than once in a year to ensure the sustainable compliance over time. Therefore, the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 3

Code area 5 →

Systems and evidence examined to validate this code section	Current Systems: - The facility has established a practice that they will never employ and use any child labour. - The facility verifies all workers' original national ID card, birth certificate etc. at the time of recruitment and keeps the photocopies of workers' ID cards, birth certificate in their personal files. - Sampling basis employees' personal files was taken for review. Each employee file included a bio-data sheet, recent photo, birth registration certificate / photo copied national identification card and other documents. - There was no child worker observed in the facility. However, if for any reason it was detected child labor in the business, the customer team will be informed immediately. The child laborer is kept in a safe waiting area. The child's family will be contacted and a logical explanation will be given to the family that the employment contract should be terminated. In line with the needs of the child and the family, the CoC team, customers, non-governmental organizations are consulted to provide the necessary education & training and financial opportunities up to the age of the child. - According to local laws, the facility cannot hire workers under the age of 15 as child labour, and no such workers were found during the audit. The youngest worker is 21 years 11 months 25 days old (date of birth: 09.02.2004) and was hired on 16.01.2026. The worker was 21 years 11 months 8 days old when they started working. - The facility has a remediation procedure in case a child worker is detected; The priority was to direct the child to education, to provide job opportunities to her family if needed, and to support them financially. It is acted according to the Child and Young employee procedure. Evidence Examined: 1.The procedure of Recruiting regulation was available for review, the personnel files with ID or birth certificate copy were available for review, the contracts with all the employees were available for audit, and the roster had established by the factory. 2. Document review 3. Management interview 4. Worker interview 5. On-site observation during floor visit

← Code area 3
Code area 5 →

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	14%
Enter the legal age of employment	15
Enter the age of the youngest worker identified	21
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	0.0%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

← Code area 4

Code area 5 →

5. Legal wages are paid

Management systems

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

← Code area 4
Code area 5.A →

Management systems

Explanation for management systems grades	Maintain relevant policies and procedures(Recruitment, Working Hours); the facility has adequate procedures for the Legal Wage code area. Periodically, Periodically, these procedures are reviewed and changes are made if an update is required. Therefore, the rating is robust for this code area. Responsible person & team; the facility has appointed a responsible person for the Legal Wage code area, roles have been defined and declared in writing(Gulsen Sever Beytas-Account Manager), the task has been defined but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed. Communication and Training; the facility conducted a training for workers and managers to cover the relevant code area(01.12.2025 and 04.12.2025). Facility posted, policy & procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training provided to worker by the facility. It has been understood from interviews with workers that social compliance training is not being delivered effectively. Therefore, it is rated as Some Improvements Recommended. Monitoring; Facility has an internal audit report(04.12.2025) to identify facility conditions, points to be improved and corrected. Regular monitoring and internal audit are conducted annually and the result are reviewed and acted upon promptly by the management. However, Fundamental Improvements Required to ensure sustainable compliance over time as the facility does not properly monitor the employee salaries are not completely registered to Social Security Foundation (SGK). Only the minimum wage is reported to the social security foundation. And this issue is open for over an year due to lack of monitoring, so the rating is Fundamental Improvements Required

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
5. Legal wages are paid	5.B Ensure that workers receive the insurance...	Local law	NC ZAF601288958

← Code area 4

Code area 5.A →

Systems and evidence examined to validate this code section	- According to legal requirements, the actual lowest minimum wage at the facility is 30000 TL/net per month. - The timekeeping systems are carried out by finger print and face scanning system with all workers. - All workers are given written and clear information about the terms and conditions of employment regarding wages before they are hired, and they are informed of the details of their wages for the relevant pay period each time they are paid. - All social insurance payments have been made to the relevant authorities on time. - Each employee is given a pay slip and asked to sign for their salary. - Permanent workers were paid between the 10th and 15th day of the following month. - Employees are aware of their minimum wages. - Wages were recorded according to checked documents. There are two records for payments. Employee salaries are fully registered with the Social Security Institution (SGK). Wages are paid through the bank for all workers. - According to the documentation provided and during the worker interview it was stated that the factory provides all types of leave. Employees are granted maternity leave and earnings leave as required by law. -The wages of employees have never fallen below the minimum wage under any circumstances. It was also observed that no deductions were made from the employee's salary due to any disciplinary practice. Evidence Examined: -Time recording documents review -Worker interview -Management interview -Wages and benefits policy -Local legal minimum wage documents -Payroll records of Sample months (December 2025(Last Paid Month), November 2025(Off-Peak Month) and September 2025(Peak Month)) -Leave records -Social group insurance and payment receipts from the local labor department -Labour contracts for all employees -Resignation records -Pay slip of all workers interviewed -Overtime records

← Code area 4

Code area 5.A →

Findings: non-compliances

ZAF601288958

Non-compliance

Due 2025-04-20

Code area

5 Legal wages are paid

Workplace requirement

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

Issue title

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

Description

Employee salaries are not completely registered to Social Security Foundation (SGK). Only the minimum wage is reported to the social security foundation.

Description (carried over)

Employee salaries are not completely registered to Social Security Foundation (SGK). Only the minimum wage is reported to the social security foundation.

Corrective and preventative actions

Full allowances of employees should be paid in official channel, records retained and all amounts are completely registered to social security foundation.

Corrective and preventative actions (carried over)

Full allowances of employees should be paid in official channel, records retained and all amounts are completely registered to social security foundation.

Status

Open*

Time given to resolve

60 days

Verification method

Follow up audit

Area of non-compliance/non-conformance

Local law

← Code area 5

Code area 5.A →

Local law reference

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

* PDF generated at 04:12 (UTC) on 09 Mar 2026. View this finding on the Sedex platform for live updates and closure details.

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	The legal minimum wage
Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?	Mix of digital and other payment methods (give details) Workers earning more than the minimum wage in the company are paid the minimum wage through the bank and the rest by cash.
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	None
Where the site has undertaken a Living Wage gap analysis against a credible Benchmark which Benchmark have they used?	Anker Reference Value Methodology

Worker renumeration

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

Summary information

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

← Code area 5 Code area 5.A →

Maximum legal working hours	**Max hours per day**	11.0
	Max hours per week	45.0
	Max hours per month	225.0
Actual required working hours	**Required hours per day**	9.0
	Required hours per week	45.0
	Required hours per month	225.0
Maximum legal overtime hours	**Max hours per day**	Non applicable
	Max hours per week	Non applicable
	Max hours per month	Non applicable
Actual overtime hours	**Max hours per day**	0.0
	Max hours per week	0.0
	Max hours per month	0.0
Minimum legal wage	**Min per hour**	124.77
	Min per day	1123.0
	Min per week	7018.0
	Min per month	28075.0
Actual minimum wage	**Actual per hour**	133.33
	Actual per day	1200.0
	Actual per week	7500.0
	Actual per month	30000.0

← Code area 5   Code area 5.A →

Minimum legal overtime wage	**Min per hour**	Non applicable
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	**Actual per hour**	0.0
	Actual per day	0.0
	Actual per week	0.0
	Actual per month	0.0

Wage analysis

Number of workers' records checked	21
Provide the date and details of the records	The auditor selected 7 employees from the facility employees. The payrolls and time records of 7 employees for December 2025 (Last paid month), September 2025 (Peak month) and November 2025(Off-Peak month) were examined.
Are there different legal minimum/ legally recognised CBAs wage grades?	No
For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Above legal minimum
Indicate the breakdown of workforce per earnings	All employees receive salaries above the minimum wage.
Are there any bonus schemes used?	No

← Code area 5 Code area 5.A →

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

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	1. Facility conducted a worker's survey on living wage calculation. Also, they did the gap analysis by using Anker methodology. 2. Facility has a plan for improvement that will ensure living wage to all worker. Evidence examined: 1. Payroll document 2. Salary sheet 3. Wages policy 4. Living wage Anker survey report. 5.. Gap analysis report. 6. Worker interview. 7. Management interview.

← Code area 5

Code area 6 →

6. Working hours are not excessive

Management systems

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

← Code area 5.A

Code area 7 →

Management systems

Explanation for management systems grades	Maintain relevant policies and procedures(Working Hours); the facility has adequate procedures for the Working Hours code area. Periodically, these procedures are reviewed and changes are made if an update is required. Therefore, the rating is robust for this code area. Responsible person & team; the facility has appointed a responsible person for the Working Hours code area, roles have been defined and declared in writing(Gulsen Sever Beytas-Account Manager), the task has been defined but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed. Communication and Training; the facility conducted a training for workers and managers to cover the relevant code area(01.12.2025 and 04.12.2025). Facility posted, policy & procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training provided to worker by the facility. It has been understood from interviews with workers that social compliance training is not being delivered effectively. Therefore, it is rated as Some Improvements Recommended. Monitoring; There was an internal audit report(04.12.2025) to identify facility conditions, points to be improved and corrected. However, some improvements are recommended as the facility does not properly monitor the effectiveness of the training and the frequency of internal audit can be more than once in a year to ensure the sustainable compliance over time. Therefore, the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 5.A

Code area 7 →

Systems and evidence examined to validate this code section	Current Systems: 1. Normal working hours (weekly) are 45 hours and the facility complies with the law. 2. Overtime is voluntary and this was confirmed during the interviews. 3. Overtime is paid at the premium rate (Overtime premium for weekdays and weekly day off: 150%, Overtime premium for official holidays: 200%). 4. Card reading system is used for time recording in the facility. 5. The facility provides workers with break time. 6. In December 2025(Last Paid Month), November 2025(Off-Peak Month) and September 2025(Peak Month) among the 7 workers sampled in 3 months periods. • The facility provides workers with rest hours and days both during the day and on a weekly basis. Workers are provided with at least 2 day of weekly rest per week. • The facility provides weekly rest days to their workers in line with legal requirements. • During onsite audit with management and workers interview and procedures review it was observed that there is 1 shift at the facility: There is 1 shift at the facility: Day shift hours are 08:30- 18:30 (5 days from Monday to Friday). Breaks: 10:00-10:15, 13:00-14:00, 16:00-16:15. The company has 2 short breaks and 1 meal break. Evidence Examined: -Worker interview -Management interview -Local and national laws -Factory policy on working hours -Attendance and wages records of sampled 3 months (sample: December 2025(Last Paid Month), November 2025(Off-Peak Month) and September 2025(Peak Month)). -Time keeping system is card reading system. -Sample pay slips with recorded hours all workers interviewed. -Production records to cross check hours. -Workers contracts.

← Code area 5.A

Code area 7 →

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	150%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	Overtime premium for weekdays and weekly day off: 150% Overtime premium for official holidays: 200%
Excluding overtime, what are the regular working hours per week for workers at this site?	45.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	45.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	45.0
Maximum number of days worked without a day off in sample	5

← Code area 6 Code area 7 →

7. No discrimination is practiced

Management systems

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

← Code area 6

Code area 8 →

Management systems

Explanation for management systems grades	Maintain relevant policies and procedures(Prevention of Discrimination); the facility has adequate procedures for the No Discrimination code area. Periodically, these procedures are reviewed and changes are made if an update is required. Therefore, the rating is robust for this code area. Responsible person & team; the facility has appointed a responsible person for the No Discrimination code area, roles have been defined and declared in writing(Yasar Beytas-Facility Owner), the task has been defined but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed. Communication and Training; the facility conducted a training for workers and managers to cover the relevant code area(01.12.2025 and 04.12.2025). Facility posted, policy & procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training provided to worker by the facility. It has been understood from interviews with workers that social compliance training is not being delivered effectively. Therefore, it is rated as Some Improvements Recommended. Monitoring; There was an internal audit report(04.12.2025) to identify facility conditions, points to be improved and corrected. However, some improvements are recommended as the facility does not properly monitor the effectiveness of the training and the frequency of internal audit can be more than once in a year to ensure the sustainable compliance over time. Therefore, the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 6

Code area 8 →

Systems and evidence examined to validate this code section	Current Systems: 1. Written procedure is available. 2. There was no discrimination in hiring, compensation, access to training, promotion, termination, or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation. No evidence about discrimination. 3.There was no evidence of sexual harassment. 4.There was an internal grievance process, all sampled employees were aware of the grievance channels in case they encountered any discrimination cases. 5. The factory paid an equal wage for equal tasks. 6. Gender discrimination was also absent in the facility; both female and male workers were distributed in all types of work. 7. There was no restriction for formation of trade union in the factory. 8. The facility does not require pregnancy and HIV-AIDS tests for recruitment. 9. Facility did not keep the gender segregated data. Evidence Examined: 1.The hiring and termination procedure 2.Leave application records and employee handbook. 3.Termination records 4.Training records 5.Employment contracts were provided for review and they showed that male and female employees were on the same pay grade. 6.Management interview

← Code area 6

Code area 8 →

7. No discrimination is practiced

Data points

Percentage of women workers in skilled or technical roles (e.g. where specific qualifications are needed, such as engineer/laboratory analyst)?	0%
Representation of women in managerial roles (ratio of women workers to women managers)	50%
Representation of women in supervisory roles (ratio of women workers to women supervisors)	0%
Three most common nationalities in managerial and supervisory roles	Turkish

← Code area 7

Code area 8 →

8. Regular employment is provided

Management systems

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

← Code area 7

Code area 8.A →

Management systems

Explanation for management systems grades	Maintain relevant policies and procedures(Worker Contract, Working Hours, Anti Discrimination); the facility has adequate procedures for the Regular Employment code area. Periodically, these procedures are reviewed and changes are made if an update is required. Therefore, the rating is robust for this code area. Responsible person & team; the facility has appointed a responsible person for the Regular Employment code area,roles have been defined and declared in writing(Yasar Beytas-Facility Owner), the task has been defined but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed. Communication and Training; the facility conducted a training for workers and managers to cover the relevant code area(01.12.2025 and 04.12.2025). Facility posted, policy & procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training provided to worker by the facility. It has been understood from interviews with workers that social compliance training is not being delivered effectively. Therefore, it is rated as Some Improvements Recommended. Monitoring; There was an internal audit report(04.12.2025) to identify facility conditions, points to be improved and corrected. However, some improvements are recommended as the facility does not properly monitor the effectiveness of the training and the frequency of internal audit can be more than once in a year to ensure the sustainable compliance over time. Therefore, the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 7

Code area 8.A →

Systems and evidence examined to validate this code section	Current systems: 1 - All workers had a signed work contract by both side which included all data's (contract date, recruitment start date, working hours, wage, in-kind benefits etc.). This contract is made available to workers in a language they understand. It complies with legal requirements. 2- It was found that the facility paid all legal rights to the employee during the termination period. 3- In accordance with legal requirements and the nature of the work performed, indefinite-term employment contracts were concluded with employees. 4- During the audit, interviews with the management and workers, site tour and personnel list, personnel files review, it was observed that the facility was not involved in any misleading actions in the use of labor. 5- The Facility complies with social compliance requirements and legal requirements in the use of different labor models. 6- The Facility avoids unfairly restrictive practices, provides freedom of movement for workers of all business models, and maintains their right to seek new employment as they wish, in compliance with both social compliance requirements and legal requirements. 7- The facility did not have an apprenticeship program in place at the time of the audit. 8- Through worker interviews, management interviews, facility tours and document review, the facility complies with all legal requirements for employment processes Evidence examined: 1. Factory policy, rules and regulations, employees' personnel files, 2. Management interview and employee interview 3. The hiring and termination records. 4. Worker interview.

← Code area 7

Code area 8.A →

8. Regular employment is provided

Data points

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

← Code area 8 Code area 8.A →

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

Management systems

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

Management systems

Explanation for management systems grades	Maintain relevant policies and procedures; the facility has adequate procedures for the Sub-contracting and Homeworkers code area. Periodically, these procedures are reviewed and changes are made if an update is required. Therefore, the rating is robust for this code area. Responsible person & team; the facility has appointed a responsible person for the Sub-contracting and Homeworkers code area, roles have been defined and declared in writing(Yasar Beytas-Facility Owner), the task has been defined, but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed. Communication and Training; the facility conducted a training for workers and managers to cover the relevant code area(01.12.2025 and 04.12.2025). Facility posted, policy & procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training provided to worker by the facility. It has been understood from interviews with workers that social compliance training is not being delivered effectively. Therefore, it is rated as Some Improvements Recommended. Monitoring; There was an internal audit report(04.12.2025) to identify facility conditions, points to be improved and corrected. However, some improvements are recommended as the facility does not properly monitor the effectiveness of the training and the frequency of internal audit can be more than once in a year to ensure the sustainable compliance over time. Therefore, the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 8 Code area 9 →

Systems and evidence examined to validate this code section	- As per the facility documents review, management, worker interview and factory tour, there was no home working used by the facility currently. - As per the facility documents review, management, worker interview and factory tour, there were no sub-contractor in the facility currently. - Auditors have verified all the records and further verified through various internal and external challans. Evidence examined: 1.Management interview & Workers interview 2.Production capacity plan 3.Material in/out register 4.Production process of the factory 5.Policies and procedure

← Code area 8

Code area 9 →

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

Data points

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

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homeworker?	
Are full records of homeworkers available at the site?	
Does the supplier buy products or services from suppliers that use homeworkers?	No The supplier does not buy products or services from suppliers that use homeworkers.

Sub-contracting

Are there any concerns about unrecorded work or undeclared sub-contracting on site, giving considerations to the workers' capacity?	No There is no subcontracting.

← Code area 8.A   Code area 9 →

Are any sub-contractors used?	No

9. No harsh or inhumane treatment is allowed

Management systems

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

← Code area 8.A

Code area 10.A →

Management systems

Explanation for management systems grades	Maintain relevant policies and procedures(Harasment And Abuse, Termination, Forced and Bounded Labour, Discrimination); the facility has adequate procedures for the No harsh or inhumane treatment code area. Periodically, these procedures are reviewed and changes are made if an update is required. Therefore, the rating is robust for this code area. Responsible person & team; the facility has appointed a responsible person for the No harsh or inhumane treatment code area, roles have been defined and declared in writing(Yasar Beytas-Facility Owner), the task has been defined but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed. Communication and Training; the facility conducted a training for workers and managers to cover the relevant code area(01.12.2025 and 04.12.2025). Facility posted, policy & procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training provided to worker by the facility. It has been understood from interviews with workers that social compliance training is not being delivered effectively. Therefore, it is rated as Some Improvements Recommended. Monitoring; There was an internal audit report(04.12.2025) to identify facility conditions, points to be improved and corrected. However, some improvements are recommended as the facility does not properly monitor the effectiveness of the training and the frequency of internal audit can be more than once in a year to ensure the sustainable compliance over time. Therefore, the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

No findings

← Code area 8.A

Code area 10.A →

Systems and evidence examined to validate this code section	Current systems: 1. The facility has established an anti-harassment or inhumane treatment policy. The policy states that physical abuse or discipline, the threat of physical abuse, sexual or other harassment, and verbal abuse or other forms of intimidation shall be prohibited. 2. Anti-harassment issues, disciplinary policy and procedures are also covered in employee training. 3. All workers in the factory have the legal right to work. 4. There is no violation noted also based on document review and worker interviews. 5. Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation were prohibited in this factory. 6. Disciplinary process is complying with the law. 7. All workers are aware of disciplinary process. 8. There was no incident that required a body search at the facility. However, in the meeting with the management, the actions to be taken in case of conducted only where there is a legitimate business reason were conveyed. In a way that the relevant suspicious person will not be offended, the necessary simple controls will be carried out by a person in a privacy area in accordance with gender. 9. The facility has a grievance mechanism in place. Workers are aware of this process and that they will be protected if they use it. There is a Grievance Procedure in the Facility and this mechanism is legitimate, accessible, predictable, equitable, transparent, rights-compatible. The Grievance mechanism is available to all workers and they are provided with feedback on the arrangements made. Evidence examined: 1. Document review(employee agreements, rights procedure, employee recruitment policy, universal rights policy and procedure) 2. Management interviews 3. Worker interviews

← Code area 8.A

Code area 10.A →

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	Yes, there is a formal grievance process The grievance process is available to all workers
What type of grievance mechanism(s) are available?	There are wish and complaint boxes for the use of employees in the company. There is also an open door policy in the facility. Wish and complaint boxes are opened once a month by the responsible persons and if there is a notification, they are recorded and the resolution process for the wish &complaint is initiated.
Number of grievances raised in the last 12 months	0
Number of grievances resolved in the last 12 months	0

← Code area 9

Code area 10.A →

10.A. Environment 2-Pillar

Management systems

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

← Code area 9

Management systems

Explanation for management systems grades	Maintain relevant policies and procedures(Environmental Policy, Waste Management Procedure); the facility has adequate procedures for the Environment code area. Periodically, these procedures are reviewed and changes are made if an update is required. Therefore, the rating is robust for this code area. Responsible person & team; the facility has appointed a responsible person for the Environment code area, roles have been defined and declared in writing (Firat Tas-HSE), the task has been defined but detailed roles have not been specified. Therefore, the rating is Some Improvement Needed. Communication and Training; the facility conducted a training for workers and managers to cover the relevant code area(01.12.2025 and 04.12.2025). Facility posted, policy & procedure to can be seen, checked and reviewed by their workers. Facility uses formal and informal communications with their workers. In the beginning of the employment, orientation training provided to worker by the facility. It has been understood from interviews with workers that social compliance training is not being delivered effectively. Therefore, it is rated as Some Improvements Recommended. Monitoring; There was an internal audit report(04.12.2025) to identify facility conditions, points to be improved and corrected. However, some improvements are recommended as the facility does not properly monitor the effectiveness of the training and the frequency of internal audit can be more than once in a year to ensure the sustainable compliance over time. Therefore, the rating is Some Improvements Recommended.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
10.A. Environment 2-Pillar	10.A.B Comply with relevant local, regional a...	Local law	NC ZAF601288959

← Code area 9

Systems and evidence examined to validate this code section	1- The company has a "CED" Environmental Impact Assessment Out of Scope Letter (18.0.3.2025, E-1203155). 2- The facility is working with authorized recycling handling companies. Also they have a contract with Municipality for domestic waste. 3- The company has an Environmental Permit Out of Scope Letter (22.05.2025, E-59061333-150.01-12563263). 4- The facility has a Industrial Waste Management Plan. 5- The facility has wastewater connection letter (09.04.2025, E-31594696-220.04.02-1864401) 6- Facility has a review system about aware of the local, regional and national environmental laws. 7- Facility provides training to their workers on environmental issues. 8- The company maintains an up-to-date list of hazardous substances, including chemicals used in manufacturing and purchased components. These substances are reviewed to ensure compliance with client requirements and relevant legislation applicable in destination countries. Compliance was verified through document review, chemical inventory records, and management interviews. The requirement is found to be compliant. Evidence examined: 1- Legal Documents 2- Waste management 3- Policies and Procedure 4- Waste disposal company contracts and licensed.

← Code area 9

Findings: non-compliances

ZAF601288959

Non-compliance

Due 2025-03-21

Code area

10.A Environment 2-Pillar

Workplace requirement

10.A.B Comply with relevant local, regional and national laws or regulations, and have the correct documentation or permits, including for resource use (e.g. water, energy, material) and waste disposal.

Issue title

598 - The site does not have all legally required permits for use and/or disposal of resources (e.g. energy, water, air emissions, waste etc.)

Description

During the onsite audit, interview with the management and review the documents, it is identified that; facility did not has a Environmental Permit Letter

Description (carried over)

During the onsite audit, interview with the management and review the documents, it is identified that; facility did not has a Environmental Permit Letter

Corrective and preventative actions

Facility should have a valid Certificate of Environmental Permit.

Corrective and preventative actions (carried over)

Facility should have a valid Certificate of Environmental Permit.

Local law reference

According to Article 5 of the ENVIRONMENTAL PERMISSION AND LICENSE REGULATION, companies included in Annex 1 and 2 of the regulation are required to obtain an Environmental Permit Certificate

Status

Closed (2026-02-02)*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

* PDF generated at 04:12 (UTC) on 09 Mar 2026. View this finding on the Sedex platform for live updates and closure details.

← Code area 10.A

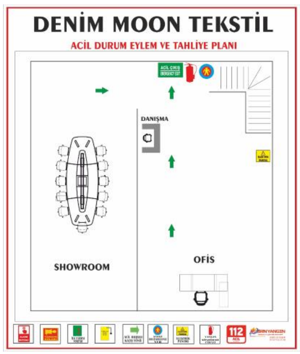
10.A. Environment 2-Pillar

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?	No
Does the site have any valid environmental or energy management certificates?	The facility has no valid environmental or energy management certificates.
Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC)?	No
Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?	No

← Code area 10.A

Attachments



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