




Sedex Members Ethical Trade Audit Report

Version 6.1



Audit Details				
Sedex Company Reference: (only available on Sedex System)	ZC: 420322650	Sedex Site Reference: (only available on Sedex System)	ZS: 420335073	
Business name (Company name):	COS-AR JEWELRY GIFT GOODS GUMUSCULUK INDUSTRY AND TRADE LIMITED COMPANY			
Site name:	COS-AR SILVER JEWELRY SOUVENIRS INDUSTRIES & COMMERCE LTD CO COS-AR KUYUMCULUK HEDİYELİK EŞYA GUMUSCULUK SANAYİ VE TİC. LTD.ŞTİ			
Site address: (Please include full address)	BAĞLAR MAH. 15. SOKAK NO:13 KAT:2 İSTANBUL	Country:	TURKEY	
Site contact and job title:	AYSEL DEMİRCİ- HR Specialist AYSEL DEMİRCİ- İK UZMANI			
Site phone:	0090 545 57402 38	Site e-mail:	hr@cosarsilver.com	
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health & Safety (plus Environment 2-Pillar)	<input type="checkbox"/> Environment 4-pillar	<input type="checkbox"/> Business Ethics
Date of Audit:	11.08.2022			

Audit Company Name & Logo: TÜV RHEINLAND TURKEY  TÜVRheinland® Precisely Right.	Report Owner (payer): COS-AR JEWELRY GIFT GOODS GUMUSCULUK INDUSTRY AND TRADE LIMITED COMPANY
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Audit Conducted By					
Affiliate Audit Company	<input checked="" type="checkbox"/>	Purchaser	<input type="checkbox"/>	Retailer	<input type="checkbox"/>
Brand owner	<input type="checkbox"/>	NGO	<input type="checkbox"/>	Trade Union	<input type="checkbox"/>
Multi-stakeholder	<input type="checkbox"/>	Combined Audit (select all that apply)			

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

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

Audit Content:

(1) A SMETA audit was conducted which included some or all of Labour Standards, Health & Safety, Environment and Business Ethics. The SMETA Best Practice Version 6.1 was applied. The scope of workers included all types at the site e.g. direct employees, agency workers, workers employed by service providers and workers provided by other contractors. Any deviations from the SMETA Methodology are stated (with reasons for deviation) in the SMETA Declaration.

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

2-Pillar SMETA Audit

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

4-Pillar SMETA

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

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

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

SMETA Declaration

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

- (1) Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non-compliances on both the audit report, CAPR and on Sedex.
- (2) Any Non-Compliance against customer code alone shall not be uploaded to Sedex. However, in the CAPR these 'Variances in compliance between ETI code / SMETA Additions/ local law and customer code' shall be noted in the observations section of the CAPR.

Any exceptions to this must be recorded here (e.g. different sample size): N/A

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

Lead auditor: VOLKAN ÇINAR APSCA number: RA21703564

Lead auditor APSCA status: In Good Standing

Team auditor: S. SELİN AKYOL APSCA number: ASCA21705513

Interviewers: VOLKAN ÇINAR, S. SELİN AKYOL APSCA number: RA21703564, ASCA21705513

Report writer: VOLKAN ÇINAR

Report reviewer: Elva Jiang

Date of declaration: 11.08.2022

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

This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post-audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.

Summary of Findings

Issue (please click on the issue title to go direct to the appropriate audit results by clause) Note to auditor, please ensure that when issuing the audit report, hyperlinks are retained.		Area of Non-Conformity (Only check box when there is a non-conformity, and only in the box/es where the non-conformity can be found)				Record the number of issues by line*:			Findings (note to auditor, summarise in as few words as possible NCs, Obs and GE)
		ETI Base Code	Local Law	Additional Elements	Customer Code	NC	Obs	GE	
0A	Universal Rights covering UNGP			<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	• N/A
0B	Management systems and code implementation		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1	0	0	• NC -1: ETI Base Code training are not provided to workers.
1.	Freely chosen Employment	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	• N/A
2	Freedom of Association	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	1	0	0	• NC -1: Worker representatives were not elected by workers.
3	Safety and Hygienic Conditions	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	4	0	0	<ul style="list-style-type: none"> • NC -1: The company did not conduct joint fire drills with other users in the building. • NC -2: No secondary containers are provided for chemicals and cleaning materials used in production. • NC -3: MSDS forms for thinner, methanol and liquid canner used in production are not available in the production area. • NC -4: No eyewash solutions are available where chemical substances are used.

4	<u>Child Labour</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	• N/A
5	<u>Living Wages and Benefits</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	1	• GE -1: Free lunch and transportation is provided to the employees.
6	<u>Working Hours</u>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	1	0	0	• NC -1: In October 2021 4 out of 10 employees worked 13 times, in March 2022 4 out of 10 employees worked 10 times, in July 2022 7 out of 10 employees worked 21 times more than 11 hours a day.
7	<u>Discrimination</u>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0	0	0	• N/A
8	<u>Regular Employment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	• N/A
8A	<u>Sub-Contracting and Homeworking</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	• N/A
9	<u>Harsh or Inhumane Treatment</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	• N/A
10A	<u>Entitlement to Work</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0	• N/A
10B2	<u>Environment 2-Pillar</u>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1	0	0	• NC -1: Although the application is made, the company has not obtained the Environmental Permit yet.
10B4	<u>Environment 4-Pillar</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A	N/A	• Not Applicable
10C	<u>Business Ethics</u>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A	N/A	• Not Applicable

General observations and summary of the site:

The firm was established at another address in 2004 and moved to the current location in 2015. Firm located in the 4-storey building and shares the building with another companies. Firm produces Jewellery. Firm process raw material and export 92 % of the goods and sells 8 % of the goods to the internal market.

Main production processes are drawing, casting, wax injection, emery, soldering, assembly, polishing, colour plating, qc, packaging, dispatch. Firm has a capacity of approximately 1. 400.000 pieces per year. Firm has business permit. Land permissions are available.

Opening meeting was made according to the ETI Base Code; The auditor Introduced the audit information to the employment site's management and explained the purpose and scope of the audit, including potential benefits to the employment site, discussed and agreed the audit schedule. The factory management was present at the meeting including Ms. Aysel Demirci (HR Responsible) and Mr. Hasan Bilgin (Worker Representative), Mr Emre Aslanhan (First Aider Personnel), Mr. Mesut Çetin (First Aider Personnel).

The firm had established social policies, procedures and work instructions to compliance with standards concerning Human rights. The firm had an ethical trade policy and written procedures which met the ETI Base Code and International Labour Standards. However, ETI Base Code was not communicated with workers. Relevant policy and documents on forced, bonded or involuntary prison labour was established. There was no union at the site, but workers had the right to join a union if they wished. However, there were two worker representatives appointed by management. The health and Safety policy/manual/procedures were checked and communicated to employees during worker interviews. It was observed that firm has adequate OHS precautions. Fire drills were conducted annually.

During the review of the 10 sampled workers' personnel files, employment contracts and site observation, no child labour was observed in the firm. The youngest worker was 26 years old. Through employees interview and documentation review, it was noted that overtime works are voluntary. During the audit, 10 sampled workers' time and payroll records were examined for 3 different months (October 2021, March 2022, and July 2022). Anti-discrimination procedure on hiring, compensation, promotion was set up and trained to relevant workers. There was no pregnant, younger and agency worker in the firm. There were 2 disabled workers and 12 migrant workers in the firm.

Ms. Aysel Demirci – HR Responsible signed the CAPR in the closing meeting.

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

Site Details

Site Details																							
A: Company Name:	COS-AR JEWELRY GIFT GOODS GUMUSCULUK INDUSTRY AND TRADE LIMITED COMPANY																						
B: Site name:	COS-AR SILVER JEWELRY SOUVENIRS INDUSTRIES & COMMERCE LTD CO COS-AR KUYUMCULUK HEDİYELİK EŞYA GUMUSCULUK SANAYİ VE TİC. LTD.ŞTİ																						
C: GPS location: (If available)	GPS Address: BAĞLAR MAH. 15. SOKAK NO:13 KAT:2 İSTANBUL	Latitude: 41.0295212 Longitude: 28.822998																					
D: Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections	Business Opening and Operating Permit: 03.10.2017 / 1703178 Fire Safety Report: 22.09.2017 / 182385 Building Usage Permit: 30.12.1994 / 9842 Trade Registry Gazette: 24.12.2021 /10480																						
E: Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc	Gold and Silver Jewellery Production																						
F: Site description: (Include size, location, and age of site. Also, include structure and number of buildings)	<p>The firm was established at another address in 2004 and moved to the current location in 2015. Firm located in the 4-storey building and shares the building with another companies. According to business and operating permit the firm operates in approximately 1500 meter-square closed area and according to building licence building was built in 1994.</p> <table border="1"> <thead> <tr> <th>Production Building no</th> <th>Description</th> <th>Remark, if any</th> </tr> </thead> <tbody> <tr> <td>Ground Floor</td> <td>Building entrance hall</td> <td>1994</td> </tr> <tr> <td>Floor 1</td> <td>Other Firm (Örme Textile)</td> <td>1994</td> </tr> <tr> <td>Floor 2</td> <td>Auditee</td> <td>1994</td> </tr> <tr> <td>Floor 3</td> <td>Other Firm (Lodos Ayakkabı, Uysal Textile)</td> <td>1994</td> </tr> <tr> <td>Floor 4</td> <td>Empty</td> <td>1994</td> </tr> <tr> <td>Is this a shared building?</td> <td>Yes</td> <td>1994</td> </tr> </tbody> </table> <p>For below, please add any extra rows if appropriate.</p> <p>F1: Visible structural integrity issues (large cracks) observed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </p>		Production Building no	Description	Remark, if any	Ground Floor	Building entrance hall	1994	Floor 1	Other Firm (Örme Textile)	1994	Floor 2	Auditee	1994	Floor 3	Other Firm (Lodos Ayakkabı, Uysal Textile)	1994	Floor 4	Empty	1994	Is this a shared building?	Yes	1994
Production Building no	Description	Remark, if any																					
Ground Floor	Building entrance hall	1994																					
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Floor 2	Auditee	1994																					
Floor 3	Other Firm (Lodos Ayakkabı, Uysal Textile)	1994																					
Floor 4	Empty	1994																					
Is this a shared building?	Yes	1994																					

	<p>F2: Please give details: No large cracks were observed during the audit.</p> <p>F3: Does the site have a structural engineer evaluation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>F4: Please give details: Firm has building usage permit, which includes structural engineer evaluation.</p>
G: Site function:	<input type="checkbox"/> Agent <input checked="" type="checkbox"/> Factory Processing/Manufacturer <input type="checkbox"/> Finished Product Supplier <input type="checkbox"/> Grower <input type="checkbox"/> Homeworker <input type="checkbox"/> Labour Provider <input type="checkbox"/> Pack House <input type="checkbox"/> Primary Producer <input type="checkbox"/> Service Provider <input type="checkbox"/> Sub-Contractor
H: Month(s) of peak season: (if applicable)	October to December
I: Process overview: (Include products being produced, main operations, number of production lines, main equipment used)	<p>Main production processes are casting, wax injection, emery, soldering, assembly, polishing, colour plating, qc, packaging, dispatch.</p> <p>Machinery Used; Induction melting furnace: 1 Vacuum casting machine: 1 Ultrasonic washing machine: 2 Steaming machine: 3 Water chiller: 1 Gypsum mixing machine: 1 Gypsum cleaning machine: 1 Gypsum furnace: 1 Model machine: 1 Polishing machine: 4 Hydrozoan welding machine: 1 Milling motor: 7 Enamel furnace: 1 Wax injection boiler: 3 Other: 14</p>
J: What form of worker representation / union is there on site?	<input type="checkbox"/> Union (name) <input type="checkbox"/> Worker Committee <input checked="" type="checkbox"/> Other (specify) Worker Representation <input type="checkbox"/> None
K: Is there any night production work at the site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

L: Are there any on site provided worker accommodation buildings e.g. dormitories	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No L1: If yes, approx. % of workers in on site accommodation
M: Are there any off site provided worker accommodation buildings	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M1: If yes, approx. % of workers
N: Were all site-provided accommodation buildings included in this audit	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A, no accommodation is provided to workers. N1: If no, please give details

Audit Parameters			
A: Time in and time out	A1: Day 1 Time in: 09:30 A2: Day 1 Time out: 14:00	A3: Day 2 Time in: A4: Day 2 Time out:	A5: Day 3 Time in: A6: Day 3 Time out:
B: Number of auditor days used:	2 Auditors x 0.5 Day (1 ManDay)		
C: Audit type:	<input checked="" type="checkbox"/> Full Initial <input type="checkbox"/> Periodic <input type="checkbox"/> Full Follow-up <input type="checkbox"/> Partial Follow-Up <input type="checkbox"/> Partial Other If other, please define		
D: Was the audit announced?	<input type="checkbox"/> Announced <input checked="" type="checkbox"/> Semi – announced: Window detail: 2 weeks <input type="checkbox"/> Unannounced		
E: Was the Sedex SAQ available for review?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: If No, why not?		
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes , please capture detail in appropriate audit by clause		
G: Who signed and agreed CAPR (Name and job title)	AYSEL DEMIRCI- HR Responsible AYSEL DEMİRCİ- İK Sorumlusu		
H: Is further information available (If yes, please contact audit company for details)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
I: Previous audit date:	N/A		
J: Previous audit type:	N/A		
K: Were any previous audits reviewed for this audit	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A		

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

A: Present at the opening meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B: Present at the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C: Present at the closing meeting?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: If Worker Representatives were not present please explain reasons why (only complete if no worker reps present)	N/A		
E: If Union Representatives were not present please explain reasons why: (only complete if no union reps present)	There was no union activity onsite.		

Worker Analysis

The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national or permanent resident or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity.

Worker Analysis								
	Local			Migrant*				Total
	Permanent	Temporary	Agency	Permanent	Temporary	Agency	Home workers	
Worker numbers – Male	36	0	0	11	0	0	0	47
Worker numbers – female	24	0	0	1	0	0	0	25
Total	60	0	0	12	0	0	0	72
Number of Workers interviewed – male	4	0	0	1	0	0	0	5
Number of Workers interviewed – female	4	0	0	1	0	0	0	5
Total – interviewed sample size	8	0	0	2	0	0	0	10



A: Nationality of Management	Turkish	
B: Please list the nationalities of all workers, with the three most common nationalities listed first. <i>Please add more nationalities as applicable to site. Add more rows if required.</i>	Nationalities: B1: Nationality 1: __Turkish____ B2: Nationality 2: __Syrian____ B3: Nationality 3: __Iranian____	Was the list completed during peak season? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please describe how this may vary during peak periods:
C: Please provide more information for the three most common nationalities.	C: approx % total workforce: Nationality 1 __82 %____ C1: approx % total workforce: Nationality 2 __16 %____ C2: approx % total workforce: Nationality 3 __2 %____	
D: Worker remuneration (management information)	D: _____% workers on piece rate D1: _____% hourly paid workers D2: __100____% salaried workers Payment cycle: D3: _____% daily paid D4: _____% weekly paid D5: __100____% monthly paid D6: _____% other D7: If other, please give details	



Worker Interview Summary		
A: Were workers aware of the audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
B: Were workers aware of the code?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
C: Number of group interviews: (Please specify number and size of groups. Please see SMETA Best Practice Guidance and Measurement Criteria. If the auditor was not able to follow the BPG, please state within the declaration)	1 group of 4 employees	
D: Number of individual interviews (Please see SMETA Best Practice Guidance and Measurement Criteria)	D1: Male: 3	D2: Female: 3
E: All groups of workers are included in the scope of this audit such as; Direct employees, Casual and agency workers, Workers employed by service providers such as security and catering staff as well as workers supplied by other contractors. Note to auditor: please record details of migrant /agency/contractor workers in section 8 – Regular Employment, under Responsible Recruitment	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please give details	
F: Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
G: In general, what was the attitude of the workers towards their workplace?	<input checked="" type="checkbox"/> Favourable <input type="checkbox"/> Non-favourable <input type="checkbox"/> Indifferent	
H: What was the most common worker complaint?	No common complaint was raised.	
I: What did the workers like the most about working at this site?	Open door policy, being paid on time.	
J: Any additional comment(s) regarding interviews:	There were 12 migrant workers in the company. Two of them included to worker interviews. They said that there is no discrimination and they feel safe here.	
K: Attitude of workers to hours worked:	Favourable	
L. Is there any worker survey information available?		
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No L1: If yes, please give details:		

M: Attitude of workers:

(Include their attitude to management, workplace, and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk

10 employees were randomly selected for interview; they were interviewed as 1 group of 4 employees and 6 employees were interviewed individually. The employees were assured of confidentiality and they spoke freely of their views of the firm. They felt free to leave this employer and understood the notice period required. They had good relationship with their supervisors who treated them with respect. They could make suggestions to their supervisors directly and could use wish and complaint boxes. They could complain directly to their supervisors and felt free to give their general concerns to their worker representatives who would take it to the management.

N: Attitude of worker's committee/union reps:

(Include their attitude to management, workplace, and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk

There were two worker representatives in the company. One of them included to worker interviews. The comments of worker representative helped auditor to have a better understanding of the workplace.

O: Attitude of managers:

(Include attitude to audit, and audit process. Both positive and negative information should be included)

The management was cooperative, transparent and receptive during the audit process. Management allowed auditor to take photos onsite and provided relevant documents in allocated time.

Audit Results by Clause

0A: Universal Rights covering UNGP

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

0.A. Guidance for Observations

0.A.1 Businesses should have a policy, endorsed at the highest level, covering human rights impacts and issues, and ensure it is communicated to all appropriate parties, including its own suppliers.

0.A.2 Businesses should have a designated person responsible for implementing standards concerning Human rights

0.A.3 Businesses shall identify their stakeholders and salient issues.

0.A.4 Businesses shall measure their direct, indirect, and potential impacts on stakeholders (rights holders) human rights.

0.A.5 Where businesses have an adverse impact on human rights within any of their stakeholders, they shall address these issues and enable effective remediation.

0.A.6 Businesses shall have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter.

Note for auditors and readers. This is not a full Human Rights Assessment, but instead a check on the business's implementation of processes to meet their Universal rights covering UNGP responsibilities.

Current Systems and Evidence Examined

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

Current systems:

The firm had established social policies, procedures and work instructions to compliance with standards concerning Human rights. The firm has a process for managing respect for Human Rights and effectively addressing any negative impacts. The firm had procedures for 'worker respect and privacy' and implemented it. The employees had accessed to a transparent system for confidentially reporting and dealing with any Human Rights issues without fear of reprisals towards the reporter. Ms. Aysel Demirci – HR Responsible is designated person responsible for implementing standards concerning Human rights. Firm has social responsibility policy that includes direct, indirect, and potential impacts on stakeholders (rights holders) human rights. There is no adverse impact on human rights within any of their stakeholders.

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

Details: Verified through social policies, wish and complaint box records and worker interviews.

Any other comments: N/A

A: Policy statement that expresses commitment to respect human rights?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: Firm has internal social policies.
B: Does the business have a designated person responsible for implementing standards concerning Human Rights?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Please give details: Name: Ms. Aysel Demirci Job title: HR Responsible
C: Does the business have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No C1: Please give details:
D: Does the grievance mechanism meet UNGP expectations? (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: If no, please give details
E: Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Firm has internal data protection policy. Only designated personnel can access employee HR Files.

Findings None		
Finding: Observation <input type="checkbox"/>	Company NC <input type="checkbox"/>	Objective evidence observed: N/A
Description of observation: N/A		
Local law or ETI/Additional elements / customer specific requirement: N/A		
Comments: None		

Good examples observed: None	
Description of Good Example (GE): N/A	Objective Evidence Observed: N/A

Measuring Workplace Impact

Workplace Impact		
A: Annual worker turnover: Number of workers leaving in last 12 months as a % of average total number of workers on site over the year (annual worker turnover)	A1: Last year: 2021 __54__ %	A2: This year 2022 __42__ %
B: Current % quarterly (90 days) turnover: Number of workers leaving from the first day of the 90 days period through to the last day of the 90 day period / [(number of employees on the 1 st day of 90 day period + number of employees on the last day of the 90 day period) / 2]	20 %	
C: Annual % absenteeism: Number of days lost through job absence in the year / [(number of employees on 1 st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year	C1: Last year: 2021 __13__ %	C2: This year 2022 __0__ %
D: Quarterly (90 days) % absenteeism: Number of days lost through job absence in the period / [(Number of employees on 1 st of the period + Number of employees on the last day of the period) / 2] * Number of available workdays in the month	21 %	
E: Are accidents recorded?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please describe:	
F: Annual Number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	F1: Last year: 2021 Number: 1 0,01 %	F2: This year: 2022 Number: 0 0 %
G: Quarterly (90 days) number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	0 %	
H: Lost day work cases per 100 workers: [(Number of lost days due to work accidents and work related injuries * 100) / Number of total workers]	H1: Last year: 2021 0 %	H2: This year: 2022 0 %
I: % of workers that work on average more than 48 standard hours / week in the last 6 / 12 months:	I1: 6 months __0__% workers	I2: 12 months __0__% workers
J: % of workers that work on average more than 60 total hours / week in the last 6 / 12 months:	J1: 6 months __0__% workers	J2: 12 months __0__% workers

0B: Management system and Code Implementation

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

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

Current Systems and Evidence Examined

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

Current systems:

The firm had an ethical trade policy and written procedures which met the ETI Base Code and International Labour Standards. Ms. Aysel Demirci – HR Responsible was responsible for the implementation of the code. The firm has ETI Base Code hanged on the notice board, however, it is not communicated with workers. The work instructions, timetable and emergency instructions were available. The firm has business opening and operating permit. There is no wrongful disciplinary procedures or practices on notice boards. There is an effective system and procedure to prevent any form of harassment and abuse within the firm. The firm was aware of specific local law and code requirements such as client's policy on labour standards, labelling, quality, environment and showed commitment to work with their clients to meet these requirements. Firm has business permit. Land permissions and environmental permits are available. Firm communicates the code with their suppliers.

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

Details: Verified through site tour, worker interviews, permits and licences, signed ETI Base Code.

Any other comments: N/A

Management Systems:

A: In the last 12 months, has the site been subject to any fines/prosecutions for non-compliance to any regulations?

☐ Yes

☒ No

A1: Please give details: Firm is not subjected to any fines.

B: Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment & abuse?

☒ Yes

☐ No

B1: Please give details: Firm has internal social policies.

C: If Yes, is there evidence (an indication) of effective implementation? Please give details.	Verified through worker interviews and management interviews.
D: Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D1: Please give details: Firm did not provide relevant trainings.
E: If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A E1: Please give details:
F: Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits). Please detail (Number and date).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No F1: Please give details: N/A
G: Is there a Human Resources manager/department? If Yes, please detail.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details: Ms. Aysel Demirci is HR Responsible.
H: Is there a senior person / manager responsible for implementation of the code	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details: Ms. Aysel Demirci was responsible for the implementation of the code.
I: Is there a policy to ensure all worker information is confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No I1: Please give details: Firm has internal data protection procedure.
J: Is there an effective procedure to ensure confidential information is kept confidential?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No J1: Please give details: Only designated personnel can access HR files.
K: Are risk assessments conducted to evaluate policy and procedure effectiveness?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details: Risk assessments are conducted.
L: Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1 Please give details: Risk Analysis covers the related issues.
M: Does the facility have a policy/code which require labour standards of its own suppliers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No M1: Please give details: Firm communicates the code with their suppliers and requests commitments.
Land rights	

N: Does the site have all required land rights licenses and permissions (see SMETA Measurement Criteria)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No N1: Please give details: Firm has Building Licence and Building Usage Permit.
O: Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No O1: Please give details: Systems are in place.
P: Does the site have a written policy and procedures specific to land rights. If yes, does it include any due diligence the company will undertake to obtain free, prior and informed consent, (FPIC) even if national/local law does not require it	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No P1: If yes, how does the company obtain FPIC:
Q: Is there evidence that facility / site compensated the owner/lessor for the land prior to the facility being built or expanded.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Q1: Please give details: Land Deed is available.
R: Does the facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No R1: Please give details: Firm has a lease.
S: Is There any evidence of illegal appropriation of land for facility building or expansion of footprint.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No S1: Please give details: There was no evidence of illegal actions.

Non-compliance: 1		
1. Description of non-compliance: <input checked="" type="checkbox"/> NC against ETI/Additional Elements <input type="checkbox"/> NC against customer code: ETI Base Code training are not provided to workers by the firm. Local law and/or ETI requirement: ETI requirement: This violated SMETA Measurement Criteria 6.1 Article 0.B.4 Suppliers are expected to communicate this Code to all employees. Recommended corrective action: The firm shall give trainings regarding ETI Base Code.		Objective evidence observed: Verified through training records, worker interviews and management declaration.

Observation: None	
Description of observation: N/A Local law or ETI requirement: N/A Comments: None	Objective evidence observed: N/A

Good Examples observed: None	
Description of Good Example (GE): N/A	Objective evidence observed: N/A

1: Freely Chosen Employment

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

ETI

1.1 There is no forced, bonded or involuntary prison labour.

1.2 Workers are not required to lodge "deposits" or their identity papers with their employer and are free to leave their employer after reasonable notice.

Current Systems and Evidence Examined

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

Current systems: The firm did not engage in any form of servitude, forced, and bonded, indentured, trafficked or non-voluntary labour. The factory did not support to inhuman or degrading treatment, corporal punishment, mental or physical coercion and/or verbal abuse. No deposit was required for the employment. In addition, there was a policy on forced labour. The factory did not hold any original document to belong employees. According to reviewed 10 employees' personnel files, a copy of official ID cards, educational certificates, training certificates etc. were obtained for internal records.

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

Details: Verified through policy review, personnel files review, worker interviews and management declaration.

Social Compliance Policy

Any other comments: N/A

A: Is there any evidence of retention of original documents, e.g. passports/ID's	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: If yes, please give details and category of workers affected:
B: Is there any evidence of a loan scheme in operation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B1: If yes, please give details and category of worker affected:
C: Is there any evidence of retention of wages /deposits	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C1: If yes, please give details and category of worker affected:
D: Are there any restrictions on workers' freedom to terminate employment?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D1: Please describe finding:
E: If any part of the business is UK based or registered there & has a turnover over £36m, is there a	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not applicable

published a 'modern day slavery statement'?	E1: Please describe finding:
F: Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No F1: Please describe finding:
G: Does the site understand the risks of forced / trafficked / bonded labour in its supply chain	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable G1: If yes, please give details and category of workers affected: The firm had learned the risk of forced / trafficked / bonded labour in its supply chain.
H: Is the site taking any steps taking to reduce the risk of forced / trafficked labour?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: Please describe finding: Firm understands risk of forced and trafficked labour. In addition, firm has internal forced labour policy.

Non-compliance: None	
1. Description of non-compliance: N/A <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law: <input type="checkbox"/> NC against customer code: Local law and/or ETI requirement N/A Recommended corrective action: None	Objective evidence observed: N/A

Observation: None	
Description of observation: N/A Local law or ETI requirement: N/A Comments: None	Objective evidence observed: N/A

Good Examples observed: None	
Description of Good Example (GE): N/A	Objective evidence observed: N/A

2: Freedom of Association and Right to Collective Bargaining are Respected

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

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

ETI

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

Current Systems and Evidence Examined

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

Current systems:

The right of association and right to collective bargaining was not restricted. Policy on respecting freedom association and collective bargaining was prepared. Complaints control procedure was established. Based on worker interviews, workers were free to raise the suggestion through supervisor, worker representative, and wish and complaint box directly or anonymously. There were two worker representatives, which were appointed by management on 18.07.2022. During the worker interviews, it was noted that workers recognize worker representatives and aware of what kind of issues they can raise towards worker representatives. During the worker representative interview, it was noted that worker representatives could conduct their duties without restriction, they are not discriminated because of their duties and inform the management about workers' requests and complaints. There was no union in the factory during the audit. Workers have the right to join or form trade unions of their own choosing. Worker representatives were responsible for all employees' suggestion collecting and reporting.

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

Details: Verified through assignment records, worker interviews, worker representative interview, freedom of association policy and management declaration.

Worker Representative Assignment Record: 18.07.2022

Freedom of Association Policy

Any other comments: N/A

A: What form of worker representation/union is there on site?

- ☐ Union (name)
- ☐ Worker Committee
- ☒ Other (specify) Worker Representative
- ☐ None

B: Is it a legal requirement to have a union?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
C: Is it a legal requirement to have a worker's committee?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
D: Is there any other form of effective worker/management communication channel? (Other than union/worker committee e.g. H&S, sexual harassment)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: There were two worker representatives in the firm. D2: Is there evidence of free elections? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
E: Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Worker representatives can conduct their duty. Worker representatives can communicate freely with workers and managers, there is no restriction to conduct their duties.	
F: Name of union and union representative, if applicable:	N/A	F1: Is there evidence of free elections? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
G: If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	There is no worker committee in the firm, however, there were two assignment worker representatives.	G1: Is there evidence of free elections? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
H: Are all workers aware of who their representatives are?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
I: Were worker representatives freely elected?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	I1: Date of last election: There were two worker representatives, which were appointed by management on 18.07.2022.
J: Do workers know what topics can be raised with their representatives?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
K: Were worker representatives/union representatives interviewed?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes , please state how many: One worker representative was interviewed.	
L: Please describe any evidence that union/worker's committee is effective? Specify date of last meeting; topics covered; how minutes were communicated etc.	Verified through worker interviews and worker representative interview. Meeting takes place on monthly basis with management and worker representatives. Latest meeting took place on 04.07.2022.	

M: Are any workers covered by Collective Bargaining Agreement (CBA)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes , what percentage by trade Union/worker representation	M1: _ N/A _% workers covered by Union CBA	M2: _ N/A _% workers covered by worker rep CBA
M3: If Yes , does the Collective Bargaining Agreement (CBA) include rates of pay?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A	

Non-compliance: 1	
<p>1. Description of non-compliance: <input checked="" type="checkbox"/> NC against ETI <input checked="" type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code:</p> <p>Two worker representatives were appointed by the management instead of being elected by the workers.</p> <p>Local law and/or ETI requirement: Local law Communiqué on the qualifications and election procedures and principles of the employee representative regarding occupational health and safety Official Gazette Date: 29.08.2013 Number of Official Gazette: 28750 ARTICLE 5 – (1) In the absence of an authorized union in the workplace, it is essential that the employee representative be elected among the employees.</p> <p>ETI requirement: This violated SMETA Measurement Criteria 6.1, Article 2.3 Workers' representatives are not discriminated against and have access to carry out their representative functions in the workplace.</p> <p>Recommended corrective action: The worker representatives should be elected by the workers.</p>	<p>Objective evidence observed: Verified through assignment records and management declaration</p>

Observation: None	
<p>Description of observation: N/A</p> <p>Local law or ETI requirement: N/A</p> <p>Comments: None</p>	<p>Objective evidence observed: N/A</p>

Good Examples observed: None	
Description of Good Example (GE): N/A	Objective evidence observed: N/A

3: Working Conditions are Safe and Hygienic

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

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

ETI

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

Current Systems and Evidence Examined

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

Current systems:

Emergency action plan was documented and teams were established. Risk assessment was conducted. Fire extinguishers were placed and clearly marked on the production floor. Fire drills were conducted annually. Evacuation plans were posted on each floor. General H&S environment in the factory was sufficient. The facility had sufficient number of fire extinguishers, which are mounted, marked height of extinguishers were proper. There were emergency signs positioned on the walls of premises. Eating areas were found in clean and hygienic condition. Drinking water was analysed properly for potability. Warning and obligation signs are present in all working areas. Employees are provided with hygienic and clean toilets. Working areas are well lit. During the audit, fire alarm was tested, and worked properly at the first trial. Firm provides OHS trainings to workers on regular basis and before the employment.

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

Details:

OHS Risk Analysis: 04.09.2019
 Covid-19 Risk Analysis: 14.07.2020
 Emergency Action Plan for OHS is dated: 06.04.2022
 Emergency Action Plan for Covid-19 is dated: 06.04.2022
 Grounding Report: 13.07.2022
 Electrical Installation Report: 13.07.2022
 Annual Inspection Report of Pressured Equipment: 29.11.2021
 Latest Firefighting Equipment Control Report: 09.12.2021
 The last fire and evacuation drill and fire trainings performed on: 01.08.2022
 Latest Health and Safety Training was performed at 08/09.08.2022
 Contracted workplace doctor and OHS expert was available
 Internal Ambient Measurements Report: 12-13.06.2019
 Drinking Water Analysis: 30.07.2022
 Any other comments: N/A

A: Does the facility have general and occupational Health & Safety policies and procedures that are fit for purpose and are these communicated to workers?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: Firm has OHS policy dated. Policy and procedures are hanged on the notice board and communicated with workers. Policy meets the requirements.
B: Are the policies included in workers' manuals?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B1: Please give details: Firm does not have workers' manual.
C: Are there any structural additions without required permits/inspections (e.g. floors added)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C1: Please give details: There was no structural additions during the audit.
D: Are visitors to the site informed on H&S and provided with personal protective equipment	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No D1: Please give details: Auditor was informed on OHS issues.
E: Is a medical room or medical facility provided for workers? If yes, do the room(s) meet legal requirements and is the size/number of rooms suitable for the number of workers.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: Firm had infirmary, which meets the legal requirements.
F: Is there a doctor or nurse on site or there is easy access to first aider/ trained medical aid?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F1: Please give details: Firm had contracted doctor and three certified first aiders.
G: Where the facility provides worker transport - is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: Please give details: Transportation fits its purpose
H: Is secure personal storage space provided for workers in their living space and is fit for purpose?	<input type="checkbox"/> Yes <input type="checkbox"/> No H1: Please give details: N/A, no dormitory is provided
I: Are H&S Risk assessments are conducted (including evaluating the arrangements for workers doing overtime e.g. driving after a long shift) and are there controls to reduce identified risk?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No I1: Please give details: OHS Risk Analysis: 04.09.2019 Groups with special needs are included to the risk analysis and there are controls to reduce identified risks.
J: Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No J1: Please give details: Firm has no environmental permits
K: Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K1: Please give details: There was no banned chemical onsite.

Non-compliance: 4

1. Description of non-compliance:

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

It was noted that the company did not conduct joint fire drills with other users in the building.

Local law and/or ETI requirement

Local law

Regulation on Emergencies in the Workplace, Official Gazette Date: 18.06.2013
Number of Official Gazette: 2862

ARTICLE 13 (4) In business centers where there is more than one workplace, drills are carried out with the coordination of the management.

ETI requirement:

This violated SMETA Measurement Criteria 6.1, Article 3.2 Workers shall receive regular and recorded Health & Safety training, and such training shall be repeated for new or reassigned workers.

Recommended corrective action:

It was recommended that the joint fire drills should be conducted with other users in the building.

2. Description of non-compliance:

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

It is noted that no secondary containers are provided for chemicals and cleaning materials used in production.

Local law and/or ETI requirement:

Local law

In accordance with the Turkish Regulation on the Health and Safety Precautions Taken While Working with the Chemical Substances (12.08.2013), ARTICLE 7 - i - (3) Necessary measures shall be taken in case of fire or explosion arising from flammable and / or explosive materials; or to prevent workers from or to minimize the dangerous physical effects of chemically unstable substances or mixtures.

ETI requirement:

This violated SMETA Measurement Criteria 6.1, Article 3.1: A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.

Recommended corrective action:

The company should provide secondary containers for chemicals used in production.

3. Description of non-compliance:

Objective evidence observed:

Verified through document review and management declaration

Verified through site tour. See P-21 in Photo Form.

Verified through site tour.

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

It has been noted that MSDS forms for thinner, methanol and liquid canner used in production are not available in the area where chemicals are used.

Local law and/or ETI requirement:

Local law

In accordance with the Turkish Regulation on the Health and Safety Precautions Taken While Working with the Chemical Substances (12.08.2013), ARTICLE 9-(1) Followings should be taken into consideration while giving training or information to employees; Material Safety Data Sheets of the chemicals provided from the supplier in Turkish.

ETI requirement:

This violated SMETA Measurement Criteria 6.1, Article 3.1: A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.

Recommended corrective action:

The company should have the material safety form of the chemicals used in production ready.

4. Description of non-compliance:

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

In areas where chemical substances are used, no eyewash solutions are available.

Local law and/or ETI requirement:

Local law

In accordance with the Turkish Regulation on the Health and Safety Precautions Taken While Working with the Chemical Substances (12.08.2013), ARTICLE 9-(1) Followings should be taken into consideration while giving training or information to employees; Material Safety Data Sheets of the chemicals provided from the supplier in Turkish.

ETI requirement:

This violated SMETA Measurement Criteria 6.1, Article 3.1: A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.

Recommended corrective action:

The eyewash solution should be provided by the company where the chemical substances are used.

Verified through site tour.

Observation: None

Description of observation: N/A Local law or ETI requirement: N/A Recommended corrective action: None	Objective evidence observed: N/A
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Good Examples observed: None	
Description of Good Example (GE): N/A	Objective Evidence Observed: N/A

4: Child Labour Shall Not Be Used

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

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

ETI

4.1 There shall be no new recruitment of child labour.

4.2 Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.

4.3 Children and young persons under 18 shall not be employed at night or in hazardous conditions.

4.4 These policies and procedures shall conform to the provisions of the relevant ILO Standards.

Current Systems and Evidence Examined

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

Current systems:

Job applications, contracts and ID copies were available at the personnel files of 10 sampled employees. Factory verifies the age proof documents and retains copies of these documents on appointment. Employment policy which includes verification of age process was in place. No child labour was found in the company. The youngest worker was 26 years old.

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

Details: Verified through site tour, personnel file review, signed employment contracts, copy of IDs and worker interviews.

Child Labour Policy

Any other comments: N/A

A: Legal age of employment:	15
B: Age of youngest worker found:	26
C: Are there children present on the work floor but not working at the time of audit?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: % of under 18's at this site (of total workers)	0 %
E: Are workers under 18 subject to hazardous work assignments? (Go to clause 3 – Health and Safety)	<input type="checkbox"/> Yes <input type="checkbox"/> No E1: If yes, give details N/A

Non-compliance: None	
1. Description of non-compliance: N/A <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: Local law and/or ETI requirement: N/A Recommended corrective action: None	Objective evidence observed: N/A

Observation: None	
Description of observation: N/A Local law or ETI requirement: N/A Comments: None	Objective evidence observed: N/A

Good Examples observed: None	
Description of Good Example (GE): N/A	Objective Evidence Observed: N/A

5: Living Wages are Paid

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

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

ETI

5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.

5.2 All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.

5.3 Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.

Current Systems and Evidence Examined

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

Current systems:

During the audit, 10 payroll records of 3 different months, 30 payroll records in total (October 2021, March 2022 and July 2022) were sampled to evaluate the wages and compensation status of the firm. A review of pay records yielded that the legal minimum wage was granted for all workers. According to provided records, monthly wages payments were made in monthly rate each month through bank transfer. The firm gives to employees a payroll showing the detailed wage calculation and deductions in the payments made. Wages were paid within first five days of every month through bank transfer. Overtime wages were paid within first fifteen days of every month through bank transfer. All workers were provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid. There is no inappropriate deductions in the firm.

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

Details: Verified through payroll and payment record review, worker interviews and management declaration.

Any other comments: N/A

Non-compliance: None

1. Description of non-compliance: N/A

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

Local law and/or ETI requirement: N/A

Recommended corrective action: None

Objective evidence observed:

N/A

Observation: None	
Description of observation: N/A Local law or ETI requirement: N/A Comments: None	Objective evidence observed: N/A

Good Examples observed: 1	
Description of Good Example (GE): Free lunch is provided to the employees.	Objective Evidence Observed: Verified through worker interviews.

Summary Information

Criteria	Local Law (Please state legal requirement)	Actual at the Site (Record site results against the law)	Is this part of a Collective Bargaining Agreement?
A: Standard/Contracted work hours: (Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)	Legal maximum: 45 hours per week for adults	A1: 45 hours per week for adults	A2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B: Overtime hours: (Maximum legal and actual overtime hours, please state if possible per day, week, and month)	Legal maximum: 11 hours per day	B1: 8 hours 37 minutes per day / 14 hours 20 minutes per week / 25 hours 55 minutes per month	B2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C: Wage for standard/contracted hours: (Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)	Legal minimum: 2.825,90 TL Net for 2021 / 4.253,40 TL Net for from January 2022 to July 2022, 5.500,35 TL from July 2022	C1: 2.825,90 TL Net for 2021 / 4.253,40 TL Net for from January 2022 to July 2022, 5.500,35 TL from July 2022	C2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D: Overtime wage: (Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)	Legal minimum: 150% of hourly wage for each working practice duration over 45 hours/week.	D1: 150% of hourly wage for each working practice duration over 45 hours/week. 200% for national and	D2: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

	200% for national and religious holidays	religious holidays	
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Wages analysis:			
(Click here to return to Key Information)			
A: Were accurate records shown at the first request?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
A1: If No , why not?	N/A		
B: Sample Size Checked (State number of worker records checked and from which weeks/months – should be current, peak, and random/low. Please see SMETA Best Practice Guidance and Measurement Criteria)	10 payroll records of 3 different months, 30 payroll records in total (October 2021, March 2022, and July 2022) were sampled.		
C: Are there different legal minimum wage grades? If Yes , please specify all.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	C1: If Yes , please give details: N/A	
D: If there are different legal minimum grades, are all workers graded and paid correctly?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	D1: If No , please give details: N/A	
E: For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum?	<input type="checkbox"/> Below legal min <input checked="" type="checkbox"/> Meet <input checked="" type="checkbox"/> Above	E1: Lowest actual wages found: Note: full time employees and please state hour / week / month etc. 2.825,90 TL Net for 2021 / 4.253,40 Net for 2022	
F: Please indicate the breakdown of workforce per earnings:	F1: ___% of workforce earning under minimum wage F2: ___30___% of workforce earning minimum wage F3: ___70___% of workforce earning above minimum wage		
G: Bonus Scheme found: Please specify details:	Bonus Scheme found: Note: type of employee (e.g. full time, temp, etc.) and please state which units e.g. /hour /week /month etc. No specific bonus scheme was found.		
H: What deductions are required by law e.g. social insurance? Please state all types:	Social Insurance Deduction, Income Tax, Stamp Tax, Unemployment Benefit		
I: Have these deductions been made?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	I1: Please list all deductions that have been made.	1. Social Insurance Deduction 2. Income Tax 3. Stamp Tax 4. Unemployment Benefit

			Please describe: Legal deductions are made.
		I2: Please list all deductions that have not been made.	1. N/A 2. N/A Please describe: N/A
J: Were appropriate records available to verify hours of work and wages?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
K: Were any inconsistencies found? (if yes describe nature)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	K1: Type <input type="checkbox"/> Poor record keeping <input type="checkbox"/> Isolated incident <input type="checkbox"/> Repeated occurrence:	
L: Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No L1: Please give details: Records reflect all time worked.		
M: Is there a defined living wage: <i>This is <u>not normally</u> minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M1: Please specify amount/time:		
M2: If yes, what was the calculation method used.	<input type="checkbox"/> ISEAL/Anker Benchmarks <input type="checkbox"/> Asia Floor Wage <input type="checkbox"/> Figures provided by Unions <input type="checkbox"/> Living Wage Foundation UK <input type="checkbox"/> Fair Wear Wage Ladder <input type="checkbox"/> Fairtrade Foundation Other – please give details: N/A		
N: Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No N1: Please give details: There is no periodic review of wages by the firm. Only, government periodically reviews National Minimum Salary on yearly basis and firm reviews wages accordingly.		
O: Are workers paid in a timely manner in line with local law?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
P: Is there evidence that equal rates are being paid for equal work:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No P1: Please give details: Equal rates are paid for equal work.		
Q: How are workers paid:	<input type="checkbox"/> Cash <input type="checkbox"/> Cheque <input checked="" type="checkbox"/> Bank Transfer <input type="checkbox"/> Other Q1: If other, please explain:		

6: Working Hours are not Excessive

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

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

ETI

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

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

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

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

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

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

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

Current Systems and Evidence Examined

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

Current systems:

Working hours for adult workers are;

08:15 to 18:00, with x2 tea breaks for 15 minutes at 10:00, and 16:00 and x1 lunch break for 30 minutes between 12:30 and 13:00 during weekdays.

In total standard working hours are 45 hours standard working hour per week, which was defined in employment contracts and meets the local requirements.

Firm keeps time records with finger scanning system. There is no restriction for workers to leave the workplace after work day. It was verified that overtime is voluntary in the firm through employment contracts and worker interviews and overtime payments are made according to local regulations. Weekly total working hours are defined in the employment contracts. Weekly regular working hours are limited with 45 hours for adult workers and 40 hours for young workers. Workers are provided one day-off

once in 7-days. However, there are workers who worked over 11 hours per day, which was raised as non-compliance. It was noted that working hours did not exceed 60 hours in any 7-day period.

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

Details: Verified through payment and time records review, worker interviews and management declaration.

Any other comments: N/A

Non-compliance: 1

1. Description of non-compliance:

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

It was noted that in October 2021 4 out of 10 employees worked 13 times more than 11 hours a day, in March 2022 4 out of 10 employees worked 10 times more than 11 hours a day, in July 2022 7 out of 10 employees worked 21 times more than 11 hours a day.

Local law and/or ETI requirement:

In accordance with the Turkish Regulation on Working Hours Related to Labour Law, Art 4 In general the duration of work shall be at the most 45 hours a week. This period shall be applied by dividing equally among the days of the week worked, unless the opposite is concluded.
Daily working hours shall not be exceeded 11 hrs a day in any case.

ETI requirement:

This violated SMETA Measurement Criteria 6.1 Article 6.1 Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords the greater protection for workers.

Recommended corrective action:

The workers should not work more than 11 hours a day as per the local law.

Objective evidence observed:

Verified through payment and time records review

Observation: None

Description of observation: N/A

Local law or ETI requirement: N/A

Comments: None

Objective evidence observed:
N/A

Good Examples observed: None

Description of Good Example (GE): N/A

Objective Evidence Observed: N/A

Working hours' analysis

Please include time e.g. hour/week/month

[\(Go back to Key information\)](#)

Systems & Processes

A. What timekeeping systems are used: time card etc.

Describe: Firm uses finger scanning system

B: Is sample size same as in wages section?

☒ Yes
☐ No

B1: If no, please give details

C: Are standard/contracted working hours defined in **all** contracts/employment agreements?

☐ Yes
☒ No

C1: If NO, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements.
Please give details: N/A

D: Are there any other types of contracts/employment agreements used?

☐ Yes
☒ No

D1: If YES, please complete as appropriate:

☐ 0 hrs

☐ Part time

☐ Variable hrs

☐ Other

If "Other", Please define:

N/A

E. Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week?

☐ Yes
☒ No

E1: If **yes**, please detail hours, %, types of workers affected and frequency
Please give details: N/A

F: Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?

F2: Please select all applicable:
☒ 1 in 7 days
☐ 2 in 14 days
☐ No
If 'No', please explain:

F3: Is this allowed by local law?

☒ Yes
☐ No

Maximum number of days worked without a day off (in sample):

Maximum 6 consecutive work-days were verified.		
Standard/Contracted Hours worked		
G: Were standard working hours over 48 hours per week found?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	G1: If yes, % of workers & frequency: N/A
H: Any local waivers/local law or permissions which allow averaging/annualised hours for this site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	H1: If yes, please give details: N/A
Overtime Hours worked		
I: Actual overtime hours worked in sample (State per day/week/month)	Highest OT hours: October 2021: 8 hours 37 minutes per day / 12 hours 34 minutes per week / 25 hours 55 minutes per month March 2022: 7 hours 29 minutes per day / 14 hours 20 minutes per week / 19 hours 36 minutes per month July 2022: 5 hours 27 minutes per day / 12 hours 44 minutes per week / 21 hours 41 minutes per month	
J: Combined hours (standard or contracted + overtime hours = total) over 60 found? Please give details:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
K: Approximate percentage of total workers on highest overtime hours:	___70___%	
L: Is overtime voluntary?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Conflicting Information	L1: Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements: Verified through worker interviews and employment contracts.
Overtime Premiums		
M: Are the correct legal overtime premiums paid?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A – there is no legal requirement to OT premium	M1: Please give details of normal day overtime premium as a % of standard wages: 150 % of hourly rate for weekdays and 250% of hourly rate for holidays.
N: Is overtime paid at a premium?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	N1: If yes, please describe % of workers & frequency: 100 % of workers are paid premium every month.

<p>O: If the site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant.</p>	<input type="checkbox"/> No <input type="checkbox"/> Consolidated pay (May be standard wages above minimum legal wage, with no/low overtime premium) <input type="checkbox"/> Collective Bargaining agreements <input type="checkbox"/> Other
	<p>O1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other</p>
	<p>N/A</p>
<p>P: If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant.</p>	<input type="checkbox"/> Overtime is voluntary <input type="checkbox"/> Onsite Collective bargaining allows 60+ hours/week <input type="checkbox"/> Safeguards are in place to protect worker's health and safety <input type="checkbox"/> Site can demonstrate exceptional circumstances <input type="checkbox"/> Other reasons (please specify)
	<p>P1: Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other:</p>
	<p>N/A</p>
<p>Q: Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <p>Q1: If yes, please give details:</p>
<p>R: If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule.</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

7: No Discrimination is Practiced

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

ETI

7.1 There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.

Current Systems and Evidence Examined

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

Current systems:

Company policy and procedures clearly indicate that the firm does not accept any kind of discrimination based on gender, race, and ethnicity, and marital status, political or religious affiliation. During interviews, it was understood that the firm provides equal opportunity to the staff. Access to the trainings are available for each staff. According to interviews and document review, it was concluded that employees were not exposed any type of discrimination.

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

Details: Verified through internal policies, worker interviews and site tour.

Discrimination Policy:

Any other comments: N/A

A: Gender breakdown of Management + Supervisors (Include as one combined group)	A1: Male: __48__ % A2: Female __52__ %
B: Number of women who are in skilled or technical roles e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst:	6
C: Is there any evidence of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation?:	<input type="checkbox"/> Hiring <input type="checkbox"/> Compensation <input type="checkbox"/> Access to training <input type="checkbox"/> Promotion <input type="checkbox"/> Termination or retirement <input checked="" type="checkbox"/> No evidence of discrimination found C1: Please give details: No evidence of discrimination found during the audit.

Professional Development

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

OHS Training, Fire Safety Training, Orientation

B: Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria?

☒ Yes
☐ No

If no, please give details:

Non-compliance: None

1. Description of non-compliance: N/A

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

Local law and/or ETI requirement: N/A

Recommended corrective action: None

Objective evidence observed:
N/A

Observation: None

Description of observation: N/A

Local law or ETI requirement: N/A

Comments: None

Objective evidence observed:
N/A

Good Examples observed: None

Description of Good Example (GE): N/A

Objective Evidence Observed:
N/A

8: Regular Employment Is Provided

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

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

ETI

8.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice.

8.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only contracting, sub-contracting, or home-working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed-term contracts of employment.

Additional Elements: Responsible Recruitment

8.3 Suppliers have full understanding of the entire recruitment process and assess all labour recruiters and intermediaries against legal and/or ethical requirements.

8.4 There are effective management systems in place to identify and monitor the hiring and management of all migrant workers, contract workers, agency workers, temporary or casual labour. The supplier shall implement processes to enable adequate control over agencies with regards the above points and related legislation.

8.5 Employment agencies must only supply workers registered with them.

8.6 Workers pay no recruitment fee at any stage of the recruitment process.

8.7 Worker contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers.

Current Systems and Evidence Examined

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

Current systems: There are no fees paid by workers during the recruitment process. There are effective management systems to ensure that employees are legally eligible for work. All employees are insured by national insurance system. Orientation training is given at the beginning of the employment. Worker contracts accurately reflect the agreed payment and terms in the recruitment process, understood, and signed by workers. There are 12 migrant workers in the firm. There is no agency workers in the firm.

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

Details: Verified through personal file review and worker interviews.

Any other comments: N/A

Non-compliance: None	
1. Description of non-compliance: N/A <input type="checkbox"/> NC against ETI <input type="checkbox"/> NC against Local Law <input type="checkbox"/> NC against customer code: Local law and/or ETI requirement: N/A Recommended corrective action: None	Objective evidence observed: N/A

Observation: None	
Description of observation: N/A Local law or ETI requirement: N/A Comments: None	Objective evidence observed: N/A

Good Examples observed: None	
Description of Good Example (GE): N/A	Objective Evidence Observed: N/A

Responsible Recruitment

All Workers	
A: Were all workers presented with terms of employment at the time of recruitment, did they understand them and are they same as current conditions?	<input checked="" type="checkbox"/> Terms & Conditions presented <input checked="" type="checkbox"/> Understood by workers <input checked="" type="checkbox"/> Same as actual conditions A1: If any are unchecked, please describe finding and specific category(ies) of workers affected:
B: Did workers' pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B1: If yes, please describe details and specific category(ies) of workers affected:

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

Migrant Workers: <i>The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national or permanent resident or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity</i>		
A: Type of work undertaken by migrant workers:	Jewellery Making Workers	
B: Please give details about recruitment agencies for migrant workers:	B1: Total number of (in country recruitment agencies) used: 0 B2: Total number of (outside of local country) recruitment agencies used: 0	
C: Are migrant workers' voluntary deductions (such as for remittances) confirmed in writing by the worker and is evidence of the transaction supplied by the facility to the worker?	<input type="checkbox"/> Yes <input type="checkbox"/> No C1: Please describe finding: Deductions are same with the local workers in accordance with the law	C2: Observations: Migrant workers are working as per law.
D: Are Any migrant workers in skilled, technical, or management roles <i>Migrant Workers (this should include all migrant workers including permanent</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D1: If yes, number and example of roles:	

workers, temporary and/or seasonal workers)

NON-EMPLOYEE WORKERS

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

Agency Workers (if applicable)	
(workers sourced from a local agent who are not directly paid by the site, but paid by the agency, Usually the agencies are paid by the site and the wages of the individual workers are paid by the agency.)	
A: Number of agencies used (average):	A1: Names if available: N/A
B: Were agency workers' age / pay / hours included within the scope of this audit?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A
C: Were sufficient documents for agency workers available for review?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A
D: Is there a legal contract / agreement with all agencies?	<input type="checkbox"/> Yes <input type="checkbox"/> No

	N/A D1: Please give details: N/A
E: Does the site have a system for checking labour standards of agencies? If yes, please give details.	<input type="checkbox"/> Yes <input type="checkbox"/> No E1: Please give details: N/A

Contractors: <i>Note: contractors in this context are generally individuals who supply several workers to a site. Usually the contractors are paid by the site and the wages of the workers are paid by the contractor. Common terms include, gang bosses, labor provider,</i>	
A: Any contractors on site?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A1: If yes, how many contractors are present, please give details:
B: If Yes , how many workers supplied by contractors?	N/A
C: Do all contractor workers understand their terms of employment?	<input type="checkbox"/> Yes <input type="checkbox"/> No C1: Please describe finding: N/A
D: If Yes , please give evidence for contractor workers being paid per law:	N/A

8A: Sub-Contracting and Homeworking

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

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

8A.1 There should be no sub-contracting unless previously agreed with the main client.

8A.2 Systems and processes should be in place to manage sub-contracting, homeworking and external processing.

Note to auditor on homeworking:

Report on whether it is direct or via agents. How many workers, relationship with site and what control systems are in place.

Note to auditor on subcontracting: auditor should use this section for subcontractors of part made or wholly made finished goods, this section should not be used for raw material manufacturers unless instructed otherwise by customers

Current Systems and Evidence Examined

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

Current systems: Firm does not use any sub-contractor for production processes. All processes are carried within the company. There is no homeworking in the firm.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate): Verified through social insurance records, time records, payroll records, worker interviews and management declaration.

Details: N/A

Non-compliance: None

1. Description of non-compliance: N/A

☐ NC against ETI/Additional Elements

☐ NC against Local Law

☐ NC against customer code:

Local law and/or ETI /Additional Elements requirement: N/A

Recommended corrective action: None

Objective evidence observed:

N/A

Observation: None

Description of observation: N/A

Local law or ETI/Additional elements requirement: N/A

Comments: None

Objective evidence observed:

N/A

Good Examples observed: None

Description of Good Example (GE): N/A

Objective Evidence Observed:
N/A

Summary of sub-contracting – if applicable

☒ Not Applicable please x

A: Has the auditor made a simple calculation to compare capacity with workers' work load in order to identify possible unrecorded work or undeclared sub-contracting

☐ Yes
☐ No
A1: Please describe: N/A

B: If sub-contractors are used, is there evidence this has been agreed with the main client?

☐ Yes
☐ No
N/A
B1: If **Yes**, summarise details:

C: Number of sub-contractors/agents used:

N/A

D: Is there a site policy on sub-contracting?

☐ Yes
☐ No
D1: If **Yes**, summarise details: N/A

E: What checks are in place to ensure no child labour is being used and work is safe?

N/A

Summary of homeworking – if applicable

☒ Not Applicable please x

A: If homeworking is being used, is there evidence this has been agreed with the main client?

☐ Yes
☐ No
A1: If **Yes**, summarise details: N/A

B: Number of homeworkers

B1: Male: N/A

B2: Female: N/A

Total: N/A

C: Are homeworkers employed direct or through agents?

☐ Directly
☐ Through Agents
N/A

C1: If through agents, number of agents:

N/A

D: Is there a site policy on homeworking?

☐ Yes
☐ No
N/A

E: How does the site ensure worker hours and pay meet local laws for homeworkers?	N/A
F: What processes are carried out by homeworkers?	N/A
G: Do any contracts exist for homeworkers?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A G1: Please give details:
H: Are full records of homeworkers available at the site?	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A

9: No Harsh or Inhumane Treatment is Allowed

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

ETI

9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited.

Additional elements:

9.2 companies should provide access to a confidential grievance mechanism for all workers

A: Are there published, anonymous and/or open channels available for reporting any violations of Labour standards and H&S or any other grievances to a 3 rd party?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No A1: Please give details: There was internal grievance mechanism such as wish and complaint boxes, open door policy, worker representation
B: If Yes , are workers aware of these channels and have access? Please give details.	Workers were aware of the channels.
C: If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.	Wish and complaint boxes, open door policy, worker representative
D: Which of the following groups is there a grievance mechanism in place for?	<input checked="" type="checkbox"/> Workers <input type="checkbox"/> Communities <input type="checkbox"/> Suppliers <input type="checkbox"/> Other D1: Please give details: Workers could raise issues directly to the employer.
E: Are there any open disputes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No E1: If yes, please give details
F: Does the site encourage its business partners (e.g. suppliers) to provide individuals and communities with access to effective grievance mechanisms (e.g. helplines or whistle blowing mechanism)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No F1: If no, please give details
G: Is there a published and transparent disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No G1: If no, please explain
H: If yes, are workers aware of these the disciplinary procedure?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H1: If no, please give details

I: Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)?

☐ Yes
☒ No

II: If yes, please give details

Current Systems and Evidence Examined

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

Current systems:

During the audit, it was concluded that there was no evidence of physical abuse, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation. During the employee interviews, it was verified that disciplinary actions are in place and does not tolerate harsh or inhumane treatment. Grievance mechanism for employees is available, through wish and complaint box, open door policy.

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

Details: Verified through disciplinary action records, management declaration and worker interviews

Any other comments: N/A

Non-compliance: None

1. Description of non-compliance: N/A

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

Local law and/or ETI requirement: N/A

Recommended corrective action: None

Objective evidence observed:
N/A

Observation: None

Description of observation: N/A

Local law or ETI requirement: N/A

Comments: None

Objective evidence observed:
N/A

Good Examples observed: None

Description of Good Example (GE): N/A

Objective Evidence Observed:
N/A

10. Other Issue areas: 10A: Entitlement to Work and Immigration

[\(Click here to return to NC-table\)](#)
Additional Elements

10A.1 Only workers with a legal right to work shall be employed or used by the supplier.

10A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.

Current Systems and Evidence Examined

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

Current systems: During this audit, 10 sampled workers' employment files and contracts were reviewed and the terms and conditions were found as per law. All workers were local workers and have social security insurance paid on time. All employees are eligible for work per law. Employee social security starts when the employment begins, and a copy of the original documentation of the employee that proves eligibility for work is kept within the HR files. There are 12 migrant workers in the firm. There was no agency workers in the firm

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

Details: Verified through personnel files review, social insurance records.

Any other comments: N/A

Non-compliance: None
1. Description of non-compliance: N/A

☐ NC against ETI/Additional Elements

☐ NC against Local Law

☐ NC against customer code:

Local law and/or ETI /Additional Elements requirement: N/A

Recommended corrective action: None

Objective evidence observed:

N/A

Observation: None
Description of observation: N/A

Local law or ETI/Additional Elements requirement: N/A

Comments: None

Objective evidence observed:

N/A

Good examples observed: None	
Description of Good Example (GE): N/A	Objective Evidence Observed: N/A

10. Other issue areas 10B2: Environment 2–Pillar

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

To be completed for a 2–Pillar SMETA Audit, and remove the following page which is 10B4 environment 4 pillar

10B2.1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits.

10B2.2 The supplier should be aware of and comply with their end clients' environmental requirements. Note for auditors and readers, this is not a full environmental assessment but a check on basic systems and management approach.

Current Systems and Evidence Examined

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

Current systems: There is no process that can harm the environment. Related environmental permits are available in the firm yet. Waste recycling contracts are made with the firms. Firm is aware of and comply with their end clients' environmental requirements.

Letter of EIA: 11.06.2019

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

Details: Verified through document review and management declaration.

Any other comments: N/A

Non-compliance: 1

1. Description of non-compliance:

☒ NC against ETI/Additional Elements

☒ NC against Local Law

Although the application is made and the inspection by the local authority was carried out, the company has not obtained the Environmental Permit yet.

Local law and/or ETI/Additional Elements requirement:

Local law

Environmental Permit and Licence Regulations 10.09.2014

Facilities subject to environmental permit and licence

ARTICEL 5 – (1) Facilities that subject to environmental permit or environmental permit and licence within the scope of this regulation are categorized according to environmental impacts of them in the Appendix-1 and Appendix-2.

(2) First of all, facilities listed in Appendix-1 and Appendix-2 have to obtain temporary operating certificate to operate in.

(3) Facilities obtain temporary operating certificate have to obtain environmental permit or environmental permit and licence certificate within one year until the issue date of the certificate.

ETI/Additional Elements requirement:

Objective evidence observed:

Verified through document review

This violated SMETA Measurement Criteria 6.1 Article 10B2.1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits.

Recommended corrective action:

The firm shall have Environmental Permit available.

Observation: None

Description of observation: N/A

Local law or ETI/additional elements requirement: N/A

Comments: None

Objective evidence observed:
N/A

Good examples observed: None

Description of Good Example (GE): N/A

Objective Evidence Observed:
N/A

Other findings

Other Findings Outside the Scope of the Code
None



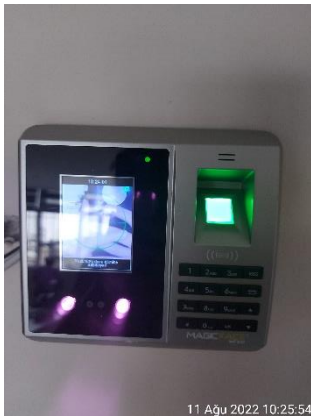






Community Benefits <i>(Please list below any specific community benefits that the site management stated that they were involved in, for example, HIV programme, education, sports facilities)</i>
None

Appendix 1

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

☒ Not Applicable please x

Photo Form

		
P-1: Outside view of the factory building	P-2: Company Gate	P-3: Finger Scanning System
		
P-4: Showroom	P-5: Casting	P-6: Wax Injection
		
P-7: Polishing	P-8: Cleaning	P-9: Plating

 <p>11 Agu 2022 10:59:16</p>	 <p>11 Agu 2022 11:02:21</p>	 <p>11 Agu 2022 11:22:42</p>
<p>P-10: Soldering</p>	<p>P-11: Soldering 2</p>	<p>P-12: Assembly</p>
 <p>11 Agu 2022 10:55:52</p>	 <p>11 Agu 2022 11:12:36</p>	 <p>11 Agu 2022 10:28:32</p>
<p>P-13: QC</p>	<p>P-14: Canteen</p>	<p>P-15: Infirmary</p>
 <p>11 Agu 2022 10:32:34</p>	 <p>11 Agu 2022 10:31:35</p>	 <p>11 Agu 2022 11:07:23</p>
<p>P-16: Fire Extinguisher</p>	<p>P-17: Emergency exit door</p>	<p>P-18: Notice board</p>
 <p>11 Agu 2022 13:35:18</p>	 <p>11 Agu 2022 10:27:27</p>	 <p>11 Agu 2022 11:21:25</p>
<p>P-19: Wish and complaint box</p>	<p>P-20: Emergency Evacuation Plan</p>	<p>P-21: NC: No secondary containers are provided for chemicals and cleaning materials</p>



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

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

[Click here for Buyer \(A\) & Buyer/Supplier \(A/B\) members:](https://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d)

[http://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d](https://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d)

[Click here for Supplier \(B\) members:](https://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY_2brg_3d_3d)

[http://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY_2brg_3d_3d](https://www.surveymonkey.com/s.aspx?sm=d3vYsCe48fre69DRglY_2brg_3d_3d)

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