Sedex Members Ethical Trade Audit Report

Version 7

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

Contents

Audit content

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

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

2-pillar audits include:

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

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

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

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

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

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Audit details

Site details

Sedex site reference	ZS409655653	**Site name**	Lidersan Saglik ve Gida Urunleri A S
Business name	ALTUNKAYA	**Site address**	Başpınar (Organize) OSB. Mah. O.S.B. 4.Bölge 83409 Nolu Cad. No:3 Gaziantep TR 27080

Audit details

Sedex company reference	ZC409458509	**Auditor company name**	UL Solutions
Audit company address	Kingsland Business Park,, Unit 1-3 Horizon, Wade Rd, Basingstock, GB, RG24 8AH		
Date of audit	2026-06-03	**Audit conducted by**	Murat Kahriman
Audit pillars	Labour Standards | Health and safety | Environment 4-Pillar | Business ethics		

Time in and out

	Day 1	Day 2	Day 3	Day 4
In	09:04	07:00	09:00	09:00
Out	17:45	18:00	18:00	13:00

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Audit type	Periodic
Was the audit announced?	Semi announced
Was the Sedex SAQ available for review?	Yes
Who signed and agreed CAPR?	Emel Tiryaki / Quality Management System Representative
Any conflicting information SAQ/Pre-Audit Info	Yes The business license shared during the audit also covers the same company name packaging section of the factory.
Is further information available?	No

Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	Yes	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	Yes	No
Reason for absence at the opening meeting	There are 6 worker's representatives elected based on health and safety law on 22.05.2026. There is no trade union at the factory. The head worker's representative attended to the opening meeting.		
Reason for absence during the audit	There are 6 worker's representatives elected based on health and safety law on 22.05.2026. There is no trade union at the factory. The head worker's representative attended to the audit.		
Reason for absence at the closing meeting	There are 6 worker's representatives elected based on health and safety law on 22.05.2026. There is no trade union at the factory. The head worker's representative attended to the closing meeting.		

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SMETA declaration

Auditor team

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

Lead auditor	Murat Kahriman	**APSCA Number**	21704535
Additional auditor			
Date of declaration	2026-06-06		

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Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.
Full name	Emel Tiryaki
Title	Quality Management System Representative
Date of declaration	2026-06-06

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.L Implement effective processes to manage f...	Local law	NC ZAF601473503
	3.L Implement effective processes to manage f...	Local law	NC ZAF601473504
	3.M Ensure all machinery is installed, mainta...	Base code	NC ZAF601455842
	3.N Ensure that all hazardous substances (e.g...	Local law Base code	NC ZAF601455843
5. Legal wages are paid	5.B Ensure that workers receive the insurance...	Local law Base code	NC ZAF601455844
	5.B Ensure that workers receive the insurance...	Local law Base code	NC ZAF601455845
6. Working hours are not excessive	6.A Ensure working hours (including overtime)...	Local law Base code	NC ZAF601455848
	6.B Ensure workers receive all legally requir...	Local law Base code	NC ZAF601455847
	6.C Provide workers with at least 24 hours of...	Local law Base code	NC ZAF601455850
	6.G Ensure that overtime is voluntary and can...	Local law Base code	NC ZAF601455849
8. Regular employment is provided	8.A Provide a written contract or other bindi...	Local law Base code	NC ZAF601455846

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Management systems →

Management systems

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

← Summary of findings

Site details →

Site details

Company and site details

Sedex company reference	ZC409458509	
Sedex site reference	ZS409655653	
Company name	ALTUNKAYA	
Business ownership type	GOODS	
Site name	Lidersan Saglik ve Gida Urunleri A S	
Site name in local language		
GPS location	**GPS address**	Baspinar (Organize) OSB. Mah. O.S.B. 4.Bolge 83409 Nolu Cad. No:3 Sehitkamil / Gaziantep
	Coordinates	N: 37 8' 31" E:37 22' 14"
Is the worksite in a remote location, far from habitation?	No	
Site contact	**Contact name**	Emel Tiryaki
	Job title	Quality Management System Responsible
	Phone number	+90 342 357 0357
	Email	emel.tiryaki@altunkaya.com
Applicable business and other legally required business license numbers and documents	The business license is taken on 08.12.2025 / No: 1117	

← Management systems

Worker analysis →

Site activities

Site function	Factory Processing/Manufacturer	
Site activities	**Primary**	Manufacture of other articles of paper and paperboard
	Secondary	
	Other	
Product type	Group 1 — Hygiene Products (Diaper / Pad / Wet Wipes) Group 2 — Packaging production (Films / Printing / Lamination / Tape Components)	

← Site details
Worker analysis →

Site activities

Process overview	Group 1 — Hygiene Products (Diaper / Pad / Wet Wipes) Lines •Baby open diaper (7), baby pant diaper (1), hygienic pad (2), wet wipes (2), adult open diaper (1), adult pant diaper (1) Process overview •Diapers (baby + adult, open + pants): unwinding & web guiding → core forming (fluff pulp + SAP) and placement → assembly/lamination → elastic application → hot-melt bonding → shaping/cutting (rotary die/contour, perforation if needed) → fastening or side-seam forming → folding/counting → bagging/case packing •Pads: material feeding → core forming/placement → lamination → shaping/cutting (wings if applicable) → garment adhesive + release paper → individual wrap + packing •Wet wipes: water treatment + lotion preparation → nonwoven cutting/folding → wetting/dosing → pouch/canister packing with sealing and coding Main equipment used (with line counts) Diaper lines (10 total: 7 baby open + 1 baby pant + 1 adult open + 1 adult pant) •Unwind & web handling + web guiding/tension control •Core system: defiberizer (hammer mill) + SAP dosing + core former/placement + vacuum + core wrap •Assembly/lamination station •Hot-melt system: tanks/hoses + applicators •Fit system: elastic applicators + cuff/leak-guard modules •Fastening system (tape or hook-and-loop) + landing zone applicators •Pant-only modules (for 2 pant lines): side seam units (ultrasonic/heat) •Cutting system: rotary die/contour + slitting/perforation + scrap removal •End-of-line: folding + counting/stacking + bagging/case packing •In-process & final QC tools Pad lines (2 total) •Unwind & web handling •Core forming/placement + assembly/lamination •Wing forming/folding + garment adhesive + release paper applicators •Cutting + scrap removal •Flow wrapping + packing •In-process & final QC tools Wet wipe lines (2 total) •Water purification + lotion mixing (agitators) + dosing/transfer pumps •Nonwoven cutting & folding •Wetting/dosing system •Packaging: pouch/canister packers + lid applicators + sealing + date coding + case packing

← Site details   Worker analysis →

Site activities

	•In-process & final QC tools Group 2 — Packaging production (Films / Printing / Lamination / Tape Components) Lines •Filming (6), printing (6), lamination (5), back ear/side tape/frontal tape (2) Process overview •Film production → printing → lamination → in-process QC → slitting/rewinding/packing → final QC and shipment. Main equipment used (quantities in brackets for you to fill) •Filming/extrusion lines (6) •Printing presses (6): flexographic presses (4), rotogravure presses (2) •Lamination machines (solvent-free) (5) •Slitter rewinders (6) •Flat bottom (5) •Wicket bag making machines (5) •Tape converting/finishing equipment for back ear/side tape/frontal tape, slitting/die cutting/punching, rewinding units (2) •Hook machine (1)
What level of mechanization best describes the work at this site?	Fair mechanisation / manual Labour

Site scope

Is the audited site a physically continuous area?	Yes
What is the area of audited site to its boundary?	68993m²

Site scope

Building 1	**Last construction works on site**	2018
	If building is shared, provide details	The building is not shared with another company.
	Number of floors	2
	Description of floor activities	The factory operates in one parcel (135/11) at one closed fenced perimiter of 100,000 m2 land. There are 3 building structures (31,655 m2 + 24,906 m2 + 12,422 m2 = makes 68,993 m2) connected to each other. Packaging material production Films / Printing / Lamination / Tape Components), Hygiene Products (Diaper / Pad / Wet Wipes) and management building. 1st building structure is dedicated for Hygiene Products (Diaper / Pad / Wet Wipes). The ground floor is dedicated for production. The mezzanine floor is dedicated for management use. 2nd and 3rd building structures are dedicated for Packaging material production The ground floor has Filming / Printing / Lamination / Tape Components production and care room. The mezzanine floor is dedicated for office use. There is a specific part in this 2nd structure dedicated for management HQ with 5 floors only used for management office and ground floor is dedicated for canteen use.

← Site details

Worker analysis →

Site scope

Building 2	**Last construction works on site**	2008
	If building is shared, provide details	The building is not shared with another company.
	Number of floors	5
	Description of floor activities	The factory operates in one parcel (135/11) at one closed fenced perimiter of 100,000 m2 land. There are 3 building structures (31,655 m2 + 24,906 m2 + 12,422 m2 = makes 68,993 m2) connected to each other. Packaging material production Films / Printing / Lamination / Tape Components), Hygiene Products (Diaper / Pad / Wet Wipes) and management building. 2nd building structures are dedicated for Packaging material production The ground floor has Filming / Printing / Lamination / Tape Components production and care room. The mezzanine floor is dedicated for office use. There is a specific part in this 2nd structure dedicated for management HQ with 5 floors only used for management office and ground floor is dedicated for canteen use.

← Site details

Worker analysis →

Site scope

Building 3	**Last construction works on site**	2014
	If building is shared, provide details	The building is not shared with another company.
	Number of floors	2
	Description of floor activities	The factory operates in one parcel (135/11) at one closed fenced perimiter of 100,000 m2 land. There are 3 building structures (31,655 m2 + 24,906 m2 + 12,422 m2 = makes 68,993 m2) connected to each other. Packaging material production Films / Printing / Lamination / Tape Components), Hygiene Products (Diaper / Pad / Wet Wipes) and management building. 3rd building structures are dedicated for Packaging material production The ground floor has Filming / Printing / Lamination / Tape Components production and care room. The mezzanine floor is dedicated for office use.

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

← Site details

Worker analysis →

Worker accommodation and transport

Are there any site-provided worker accommodation buildings?	No
Does the site organise worker transport to the worksite?	Third party Third party. Bulut company vehicles are used for transportation.

Work patterns

Approximate workers on site per month (% of peak)	**January**	60-80%	**February**	60-80%
	March	60-80%	**April**	80-90%
	May	80-90%	**June**	90-100%
	July	90-100%	**August**	90-100%
	September	90-100%	**October**	80-90%
	November	80-90%	**December**	60-80%

Is there any night shift work at the site?

Yes

The factory management workers operate from 08:00 to 18:00 with 1 hour break makes 9 hours x 5 days (Monday to Friday) and make 45 hours in a week.
They whole production workers operate in 3 shifts as 7,5 hours x 6 days (Monday to Saturday) makes 45 hours in a week.
1st shift is from 08:00 to 16:00 with 30 minutes in the middle of their shifts. Due to the sitting capacity of the canteen the meals are shifted into 4 different groups. 11:45 to 12:15, 12:15 to 12:45, 12:30 to 13:00 and 12:45 to 13:15
2nd shift is from 16:00 to 24:00 with 30 minutes in the middle of their shifts. Due to the sitting capacity of the canteen the meals are shifted into 4 different groups. 18:45 to 19:15, 19:00 to 19:30, 19:15 to 19:45 and 19:30 to 20:00
3rd shift is from 24:00 to 08:00 with 30 minutes in the middle of their shifts. Due to the sitting capacity of the canteen the meals are shifted into 4 different groups. 02:45 to 03:15, 03:00 to 03:30, 03:15 to 03:45 and 03:30 to 04:00.

← Site details

Worker analysis →

Work patterns

What night shift audit activities were conducted?	Individual worker interview(s) Night shift site tour
What percentage of the workforce, including temporary and agency workers, work during the night shift?	5%
Was the audit conducted across all shift times, and did it include a representative sample of workers from each shift time in interviews and sampling?	Yes Auditor has visited the facility in the second day at 07:00pm and interviewed with 2 workers and visited the warehouse section.

Site assessments

Does this site hold any certifications that address labour standards, human rights, corruption or environmental impact?	ISO 45001 (OHS), ISO 50001 (Energy management), ISO 14001 (Environmental management), Other management system certification, Other certification ISO 27001, FSC (Chain of Custody), ISO 22716 (GMP) and ISO 9001: 2015, BRC
Has the site assessed for negative impacts on the human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community?	No There was no negative impact found based on human rights, lands, resources, territories, livelihoods or food security of indigenous peoples or the local community based on legal environmental impact assessment.
Has there been a Human Rights Impact Assessment (HRIA) conducted within the last three years at this site?	No There was no human rights impact assessment conducted at site within 3 years.

← Site details

Worker analysis →

Worker analysis

Gender disaggregated data available	Men and women

Worker totals

	Men		Women		Other		Total	
Number of workers	780	*(95.6%)*	36	*(4.4%)*	-	-	816	*(100%)*

Workers by type

	Men		Women		Other		Total	
Permanent workers (employees)	767	*(95.6%)*	35	*(4.4%)*	-	-	802	*(98.3%)*
Temporary or fixed term employees	0	-	0	-	-	-	0	*(0%)*
Agency or subcontracted workers	0	-	0	-	-	-	0	*(0%)*
Seasonal workers	0	-	0	-	-	-	0	*(0%)*
Self-employed workers	0	-	0	-	-	-	0	*(0%)*
Informal workers including home workers	0	-	0	-	-	-	0	*(0%)*
Apprentices, trainees or interns	13	*(92.9%)*	1	*(7.1%)*	-	-	14	*(1.7%)*

* % of total workforce

← Site details

Worker interviews →

Migrant workers

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

* % of total workforce

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

Workers by age

	Men		Women		Other		Total	
18 - 24 years old	12	*(85.7%)*	2	*(14.3%)*	-	-	14	*(1.7%)*
15 - 17 years old	0	-	0	-	-	-	0	(0%)
Under 15 years old	0	-	0	-	-	-	0	(0%)

* % of total workforce

← Worker analysis

Worker interviews →

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

Most common nationalities as approximate % of workforce

	Men	Women	Other	Total
Turkish	780%	36%	-	816%

Workers by remuneration type

	Men		Women		Other		Total	
Workers paid per unit (piece rate)	0	-	0	-	-	-	0	*(0%)*
Workers paid based on a mix of 'piece work' and hourly rate	0	-	0	-	-	-	0	*(0%)*
Workers paid hourly / daily rate	0	-	0	-	-	-	0	*(0%)*
Salaried workers	780	*(95.6%)*	36	*(4.4%)*	-	-	816	*(100%)*

* % of total workforce

[← Worker analysis] [Worker interviews →]

Workers by payment cycle

	Men		Women		Other		Total	
Paid daily	0	-	0	-	-	-	0	(0%)
Paid weekly	0	-	0	-	-	-	0	(0%)
Paid monthly	780	(95.6%)	36	(4.4%)	-	-	816	(100%)
Other	0	-	0	-	-	-	0	(0%)

* % of total workforce

If other payment cycle entered, please provide details	N/A

People in managerial, supervisorial and administrative roles

	Men		Women		Other		Total
Employees in management positions	27	(52.9%)	24	(47.1%)	-	-	51
Supervisors or team leaders	12	(85.7%)	2	(14.3%)	-	-	14
Administrative staff	14	(82.4%)	3	(17.6%)	-	-	17

← Worker analysis

Worker interviews →

Worker interview summary

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

Digital worker survey participants

	Men	Women	Other	Total
Number of workers	-	-	-	-

Were any of the audit findings attributable to the survey?	
Was the interview sample representative of all types of nationality and employment types of workers?	Yes
Was the interview sample representative of the gender composition of the workforce?	Yes
Number and size of group interviews	6 groups of 5 = 30 workers
Did workers understand the purpose of the audit?	Yes
Were interviews conducted in circumstances to ensure privacy, with the confidentiality of the interview process communicated to the workers?	Yes

← Worker analysis
Measuring workplace impact →

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

Attitude of workers

In which areas did workers raise significant concerns or complaints?	Social activities and events
What did the workers like the most about working at this site?	Communication (e.g. from management) Facilities (e.g. rest area, recreation, canteen)
Additional comments	Based on the interviews, workers consistently reported a positive and compliant environment, confirming they received clear, written contracts without paying any recruitment fees and enjoy a strong sense of job security rooted in diversity and equal opportunities. Employees stated that regular pay (payments are through bank accounts on 5th of each months), strictly voluntary overtime (which is lower compared to previous periods), and comprehensive social benefits—including accessible annual leave and insurance—are managed fairly, while reasonable working hours and guaranteed breaks keep work-related stress low. Pregnant workers, disabled workers and interns operate 7,5 hours maximum per day. The physical work environment is comfortable and well-maintained, with hazards and occupational health risks strictly controlled, complemented by clean facilities and safe transport. Furthermore, workers emphasized that respectful treatment by supervisors, transparent communication from management, and non-intrusive surveillance foster a healthy work atmosphere, which is further supported by complete freedom of movement, active social dialogue, trusted grievance mechanisms, and continuous training and development. However, as an area for continuous improvement, workers noted a lack of company-organized social activities and events. They expressed a desire for more social gatherings or team-building organizations, which they feel would be highly beneficial to further boost overall morale, relieve stress, and foster a stronger sense of community among colleagues.

← Worker analysis

Measuring workplace impact →

Attitude of workers

Attitude of workers' committee/union representatives	During the confidential interview, the worker representative demonstrated a clear understanding of their role, rights, and responsibilities, confirming that they were democratically elected by the workforce without any management interference on 22.05.2026. The representative reported maintaining open, constructive, and regular dialogue with management, stating that worker concerns, grievances, and suggestions are listened to and addressed promptly and effectively in their first meeting. Furthermore, it was confirmed that the worker's representative operate freely, have adequate time and resources to fulfill their duties, and experience no retaliation, discrimination, or pressure from the company, ensuring a genuinely supportive and transparent environment for all employees.
Attitude of managers	During the interview, the management team demonstrated a positive, cooperative, and transparent attitude toward the audit process and ethical labor standards. They showed a proactive commitment to continuous improvement, speaking openly about their policies, challenges, and the importance of worker well-being. The managers displayed a strong, respectful engagement with the concept of social dialogue and worker representation, emphasizing their dedication to maintaining an open-door policy, resolving grievances fairly, and fostering a safe, inclusive, and legally compliant workplace culture. They have an improving greivance mechanism.

Workers interviewed by type

	Total
Permanent workers	42
Temporary or fixed-term employees	0
Agency or subcontracted workers	0
Seasonal workers	0
Other workers	2

← Worker analysis   Measuring workplace impact →

Workers interviewed by type

Total number of workers interviewed	44

Workers interviewed by group/individual

	Men	Women	Other	Total
Workers interviewed in groups	26	4	-	30
Workers interviewed individually	10	4	-	14

Migrant workers interviewed

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

Measuring workplace impact

Gender disaggregated data available	Men and women

Annual worker turnover (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	2.0%	4.0%	-	2.0%
Last full calendar year (2025)	7.0%	8.0%	-	8.0%
Previous full calendar year (2024)	11.0%	23.0%	-	12.0%

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

Rate of absenteeism (%)*

	Men	Women	Other	Total
Last full quarter (90 days)	2.0%	3.0%	-	2.0%
Last full calendar year (2025)	3.0%	4.0%	-	3.0%
Previous full calendar year (2024)	4.0%	5.0%	-	4.0%

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

Are accidents recorded?	Yes The accidents are recorded and evauluated as per the ISO 45001 standard. Root cause analysis are conducted. A trend analysis is available.

← Worker interviews

Code area 0 →

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

	Men	Women	Other	Total
Last full quarter (90 days)	1.82%	0.0%	-	1.73%
Last full calendar year (2025)	5.75%	8.0%	-	5.87%
Previous full calendar year (2024)	7.87%	7.41%	-	7.85%

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

Lost day work cases (per 100 workers)*

	Men	Women	Other	Total
Last full quarter (90 days)	4.25%	0.0%	-	4.22%
Last full calendar year (2025)	30.31%	28.0%	-	30.19%
Previous full calendar year (2024)	58.64%	13.04%	-	56.37%

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

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

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

← Worker interviews

Code area 0 →

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

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

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

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

0. Enabling accurate assessment

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	Current system: 1) There was no obstacle observed during the audit for site tour. 2) The Code of Conduct is posted on the noticeboard of the factory. Evidence examined: 1) Sedex SAQ 2) Code of Conduct 3) Complaint records 4) Social compliance procedures

0. Enabling accurate assessment

Data points

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

← Code area 0

Code area 1 →

1. Employment is freely chosen

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	A policy on hiring, general working conditions is available for review dated 13.03.2025. The factory has an HR Manager responsible from recruitment and entitlement to work. An official assignment is observed as document review. Social compliance policy training including ecruitment and entitlement to work subjects provided to the workers in December 2025. The management review monitoring was conducted on 16.03.2026 latest including the hiring policy.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 0

Code area 1.A →

Systems and evidence examined to validate this code section	Current system: 1) There was no forced labor or any kind kind of human trafficking, debt bondage / bonded labour or any other form of modern slavery.observed as per the interviews with the workers and management. 2) There was no threats, penalties, coercion, physical force, violence, or harsh or inhumane treatment evidence observed at site and as per interviews. 3) The workers can leave the factory in emergency situations immediately and resign the factory freely as per the interviews. 4) The management does not retain any original document ID of the workers. 5) The workers do not have to pay any deposit to the facility prior to hiring. The health checks are paid by the employer. 6) No prisoner labor used by the facility. Evidence examined: 1) Sedex SAQ 2) Forced labor policy. 3) Social compliance policy and procedures. 4) Personal files of selected workers. 5) Complaint records. 6) Disciplinary records. 7) Social compliance procedure. 8) Grievance records.

← Code area 0

Code area 1.A →

1. Employment is freely chosen

Data points

If required under local law, is there a published 'modern slavery' or similar statement?	Yes The social compliance policy which is dated 16.03.2026 includes the forced labor.
Does the site utilise any workers who are prisoners?	No
Does the site use the labour of persons required to work under any government scheme?	No

← Code area 1

Code area 1.A →

1.A. Responsible recruitment and entitlement to work

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	A policy on Social compliance policy which includes responsible reqruitment is established on 16.03.2026. A procedure is in place for hiring as well. The factory Quality Management System Responsibles are responsibe from the issues including the responsible reqruitment. An official assignment is observed as document review. Social compliance policy training including responsible reqruitment subjects provided to the workers in December 2025. The management review monitoring was conducted on 16.03.2026 latest including the Social compliance policy.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 1

Code area 2 →

Systems and evidence examined to validate this code section	Current system: 1) All workers are local and have the right to work at the factory just by declaring their ID. No internal or external migrant worker observed. 2) The facility does not retain any original document of the workers. Only copies of the ID's are taken as reference. 3) Application and hiring process is proceeded as per local law. 4) All workers have signed the labor contracts and a copy is given back to the workers, all recruitment process is in accordance with local law. 5) The contract conditions are as per local law. 5) No recruitment fee is requested by the employer. The workers do not pay any health check fee. Evidence examined: 1) Sedex SAQ. 2) Hiring policy. 3) Personal files and labor contracts. 4) Grievance policy and grievance records. 5) Disciplinary policy and records. 6) Social security registrations.

← Code area 1

Code area 2 →

1.A. Responsible recruitment and entitlement to work

Data points

Labour hire

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

Migrant workers

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

← Code area 1.A

Code area 2 →

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

Recruitment fees

Have any workers who started at this site in the last 12 months (new workers) paid any recruitment fees or associated costs, such as visas or travel, which have not been fully repaid?	No - there are no new workers

← Code area 1.A

Code area 2 →

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

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	A policy on Social compliance policy which includes freedom of asssociation and collective bargaining is established on 13.03.2026 The factory Quality Management responsibles are managing the issues including the freedom of association and CBA. An official assignment is observed as document review. Social compliance policy training including freedom of association and CBA subjects provided to the workers in December 2025. The management review monitoring was conducted on 16.03.2026 latest including the Social compliance policy

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 1.A

Code area 3 →

Systems and evidence examined to validate this code section	Current system: 1) All workers have stated that there is no trade union and no CBA signed by the factory and workers. 2) The workers have taken training on freedom of association on 08.10.2026 3) The Health and safety base worker representatives (3 worker's representatives for hygiene material production site and 3 worker's representatives foor packaging material production site 5 male and 1 female) are elected in December 2024 and in May 2026. 4) The worker's representative and the management conduct meeting about complaints. The last meeting record show that it is signed on 27.04.2026. Evidence examined: 1) Sedex SAQ. 2) Social compliance policy which includes Freedom of association. 3) Complaint records. 4) Disciplinary records. 5) Personal files and termination records. 6) Worker representatives election records.

← Code area 1.A

Code area 3 →

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

Data points

Are trade unions allowed by law in the national context?	Yes
Are there any registered trade unions in the workplace?	No
Are they active?	
Does the employer recognise the trade union?	Not Applicable
Are there alternative worker representative bodies in place?	Yes, other (provide details) The factory has 2 units which has health and safety base worker's committees in place with 3+3 worker's representatives. The election of the worker's representatives took place in 2024 and in 2026.
Are the worker representative bodies, trade union or otherwise, accessible to all workers, including more vulnerable workers (such as female, migrant, agency, and seasonal workers)?	Yes
Are the worker representatives freely elected by the workforce as a whole?	Yes
Does union/worker committee membership reflect the gender composition of the workforce?	Yes
Does the membership reflect the nationality composition of the workforce?	Yes

← Code area 2 Code area 3 →

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

← Code area 2

Code area 3 →

3. Working conditions are safe and hygienic

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Some Improvements Recommended
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	A procedure on Health and safety is available for review dated 16.06.2023. There is a general health and safety policy in place as well inside the social compliance policy. The factory Factory manager and health and safety professionals are responsibe from the issues including the Health and safety. An official assignment is observed as document review. Social compliance policy training including Health and safety and other relevant subjects provided to the workers in December 2025. The management review monitoring was conducted on 16.03.2026 latest including the Health and safety policy. However some gaps are found during the audit

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

← Code area 2

Code area 4 →

3. Working conditions are safe and hygienic	3.L Implement effective processes to manage f...	Local law	NC	ZAF601473503
	3.L Implement effective processes to manage f...	Local law	NC	ZAF601473504
	3.M Ensure all machinery is installed, mainta...	Base code	NC	ZAF601455842
	3.N Ensure that all hazardous substances (e.g...	Local law Base code	NC	ZAF601455843

← Code area 2

Code area 4 →

Systems and evidence examined to validate this code section	Current system: 1) All necessary legal documents are provided during the audit. The business license is taken on 08.12.2025 No: 1117 2) The fire safety permit is taken permanently on 17.08.2022, Refer to NC. It does not cover all areas. It covers only 37,000 m2 among 68,993 m2 closed area. 3) The building usage permit is taken in 2008, in 2014 and building registration and evaluation in 2018 for 68,993.00 m2 in total. 4) The factory has a risk assessment and emergency action plan on Health and Safety updated on annual basis. The last update was on 22.02.2026 5) A senior manager with appropriate authority is designated to oversee health and safety issues as A class health and safety professional. There are totally 3 health and safety professional hired in the factory. A doctor and a nurse are also assigned and operate full time in the factory. 6) There was adequate number of fire safety equipment at site. Fire extinguishers *** pieces, Fire hoses *** pieces, fire alarm buttons*** pieces and *** pieces of smoke detectors and *** pieces of fire detectors, *** pieces of heat detectors. 7) The emergency exits were accessible. 8) Fire drill records are kept as per local law. The fire drill was conducted on 05.12.2025. Refer to NC / Only 105 workers' attendance records were available from hygiene section. The packaging workers have attended to the fire drill in accurately covering all shifts. 9) There are adequate number of emergency team members assigned. There are *** first aiders and *** first aid boxes at site covering all sections and buildings. 10) Internal audits are conducted on annual basis. 11) The worker’s health and safety committee is conducted each 2 monthly basis. 12) All machine and equipment inspections are conducted on an annual basis accurately. 13) The safety guards are installed for all machinery. 14) The electrical panels are labeled and inspected as per local law. Grounding inspection records are in place dated *** valid for one year. 15) All workers are provided with PPE free of charge.

← Code area 2 Code area 4 →

16) Cleaning records of toilets and locker's rooms, washrooms are available.

17) Transportation is conducted through 3rd party (BULUT) company vehicles which are accurately arranged. (31 Vehicles)

18) Health and Safety Committee is established. The last meeting was conducted on 27.04.2026

19) The workers who operate in sanitary locations are certified for hygiene.

20) A chemical management system is in place. Eye wash stations and eye wash kits are available however Secondary containers are not available
for the chemicals in all areas. Refer to NC.

Evidence examined:
1) Sedex SAQ,
2) Site observation
3) Legal register document for Health and Safety
4) Risk assessment and emergency action plan.
5) Health and safety, chemical management, accident management policy,
6) Complaint records,
7) Disciplinary records,
8) Personal files
9) Chemical inventory and warehouse records, Msds records.
10) Evacuation drill and fire drill records
11) Potable water imnspection records
12) Workplace environment inspection record
13) Training records for Health and Safety and evaluation records after the training. Exam records.
14) Internal audit records
15) Accident records
16) 3rd party inspection records,
17) Working permit, firemen permit and building usage permit.
18) Internal audits on fire equipment.
19) Vehicle records for transportation.
20) PPE records.
21) Hazardous material operational certificate.
22) Licenses
23) All certificates,
24) Inspection records of equipment.,
25) Operational permits.

← Code area 2 Code area 4 →

Findings: non-compliances

ZAF601473503

Non-compliance

Due 2026-08-15

Code area

3 Working conditions are safe and hygienic

Workplace requirement

3.L Implement effective processes to manage fire safety including, but not limited to, accessible evacuation routes, a fire detection system, fire fighting/suppression equipment, training and regular drills covering all shifts and warning systems.

Issue title

218 - Missing records of fire drills and evacuations

Description

During document review and interviews it was observed that the packaging and hygiene sections have conducted fire drill on 16.06.2025 for packaging accurately covering all 3 shifts. However the records of the hygiene section fire drill records show only signature of the trainer. Only 105 workers have attended to the fire drills conducted on 05.12.2025. The rest of the workers signature and attendance approval were not observed.

Belge incelemesi ve görüşmeler sırasında, ambalajlama ve hijyen bölümlerinin 16.06.2025 tarihinde tüm 3 vardiyayı kapsayan ambalajlama konusunda yangın tatbikatı gerçekleştirdiği gözlemlenmiştir. Ancak hijyen bölümü yangın tatbikatı kayıtlarında yalnızca eğitmenin imzası bulunmaktadır. 05.12.2025 tarihinde yapılan yangın tatbikatlarına sadece 105 işçi katılmıştır. Diğer işçilerin imzası ve katılım onayı gözlemlenmemiştir.

Intended corrective and preventative actions, based on root cause analysis

It is recommended to conduct the fire drills with all participants and shifts. The documents shall reflect the attendance records accurately.

Yangın tatbikatlarının tüm katılımcılar ve vardiyalarla birlikte yapılması tavsiye edilir. Belgeler, katılım kayıtlarını doğru bir şekilde yansıtmalıdır.

Local law reference

In accordance with the Regulation on Protection Of Buildings Against Fire (19.12.2007) , article 129 the fire drill should be conducted at least once per year.

Evidence

Status

Open*

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

← Code area 2

Code area 4 →

[NC_Missing fire drill attendance records.JPG]

* PDF generated at 03:39 (UTC) on 16 Jun 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601473504

Non-compliance

Due 2026-09-14

Code area

3 Working conditions are safe and hygienic

Workplace requirement

3.L Implement effective processes to manage fire safety including, but not limited to, accessible evacuation routes, a fire detection system, fire fighting/suppression equipment, training and regular drills covering all shifts and warning systems.

Issue title

1104 - Fire licence, inspection or certificates not in place as required by law, but this does not imply significant or immediate risk

Description

During document review of the factory, it was observed that the factory fire permit taken on 22.08.2022 only covers 37.000 in the parcel. However, the building construction documents refer 81.648 m2 in total for the whole structure.

Fabrikanın doküman incelemesi sırasında, 22.08.2022 tarihinde alınan fabrika yangın izninin parselin yalnızca 37.000 metrekarelik kısmını kapsadığı gözlemlenmiştir. Ancak, bina inşaat dokümanlarında yapının tamamı için toplam 81.648 metrekarelik bir alan belirtilmiştir.

Status

Open*

Time given to resolve

90 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

← Code area 3

Code area 4 →

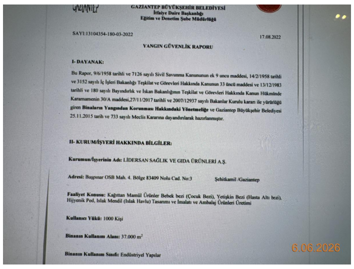
Intended corrective and preventative actions, based on root cause analysis

It is recommended to have fire safety license covering all sections of the parcel under the same business license.

Local law reference

LAW: Regulation for facility opening and operating permit (10/8/2005), II. Section
Art 5 G) It is necessary to take firefighters report which shows that all kinds of workplaces where there are more than thirty employees, main entrance gateways, direct connection to streets and streets, and workplaces, bazaars and similar establishments where there are more than one workplace together, take necessary precautions against fire.

Evidence



GAZİANTEP BÜYÜKŞEHİR BELEDİYESİ
İtfaiye Daire Başkanlığı
Eğitim ve Denetim Şube Müdürlüğü

SAYI:13104354-180-03-2022 17.08.2022

YANGIN GÜVENLİK RAPORU

I- DAYANAK:

Bu Rapor, 9/6/1958 tarihli ve 7126 sayılı Sivil Savunma Kanununun ek 9 uncu maddesi, 14/2/1958 tarihli ve 3152 sayılı İç İşleri Bakanlığı Teşkilat ve Görevleri Hakkında Kanunun 33 üncü maddesi ve 13/12/1983 tarihli ve 180 sayılı Bayındırlık ve İskan Bakanlığının Teşkilat ve Görevleri Hakkında Kanun Hükmünde Kararnamenin 30/A maddesi,27/11/2017 tarihli ve 2007/12937 sayılı Bakanlar Kurulu kararı ile yürürlüğü giren **Binaların Yangından Korunması Hakkındaki Yönetmeliğe** ve Gaziantep Büyükşehir Belediyesi 25.11.2015 tarih ve 733 sayılı Meclis Kararına dayandırılarak hazırlanmıştır.

II- KURUM/İŞYERİ HAKKINDA BİLGİLER:

Kurumun/İşyerinin Adı: LİDERSAN SAĞLIK VE GIDA ÜRÜNLERİ A.Ş.

Adresi: Başpınar OSB Mah. 4. Bölge 83409 Nolu Cad. No:3 Şehitkamil /Gaziantep

Faaliyet Konusu: Kağıttan Mamül Ürünler Bebek bezi (Çocuk Bezi), Yetişkin Bezi (Hasta Altı bezi), Hijyenik Ped, Islak Mendil (Islak Havlu) Tasarımı ve İmalatı ve Ambalaj Ürünleri Üretimi

Kullanıcı Yükü: 1000 Kişi

Binanın Kullanım Alanı: 37.000 m^2

Binanın Kullanım Sınıfı: Endüstriyel Yapılar

NC_Fire permit does not cover all areas.JPG

* PDF generated at 03:39 (UTC) on 16 Jun 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601455842

Non-compliance

Due 2022-12-10

Code area	Status
3 Working conditions are safe and hygienic	Closed (2026-06-05)*

Workplace requirement

3.M Ensure all machinery is installed, maintained, and used in a safe manner.

Issue title

274 - Proper safeguards not used to prohibit unauthorised access/use of dangerous machinery (e.g. panels left open/keys left in forklift etc.)

Description

During site tour, it was observed that all 9 rotating parts of the feeder in the beginning of the production line (unwider) for baby pad were closed.

Description (carried over)

During site tour, it was observed that all 9 rotating parts of the feeder in the beginning of the production line (unwider) for baby pad were still open.

Intended corrective and preventative actions, based on root cause analysis

The factory has shared a warning port in the front of the rotating parts.

Intended corrective and preventative actions, based on root cause analysis (carried over)

It is recommended to cover the rotating parts of the machines which have higher speed than 50 RPM.

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Base code

Evidence

NC_Corrected_Safety measurement for rotating devices_3.JPG

NC_Corrected_Safety measurement for rotating devices_2.JPG

NC_Corrected_Safety measurement for rotating devices_1.JPG

NC Machine without safety guard.JPG

* PDF generated at 03:39 (UTC) on 16 Jun 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601455843

Non-compliance

Due 2024-09-20

← Code area 3

Code area 4 →

Code area

3 Working conditions are safe and hygienic

Workplace requirement

3.N Ensure that all hazardous substances (e.g. chemicals and pesticides) are officially registered where possible, Material Safety Data Sheets are used, and they are managed appropriately at all times in line with registration and safety instructions, including storage, use and disposal.

Issue title

240 - No/inadequate safety measures/anti-explosion measures for chemicals (e.g. no anti-leaking system/secondary container/unbunded)

Description

There were no secondary container under the chemicals stored in maintenance room and in production.

Description (carried over)

There were no secondary container under the chemicals stored in maintenance room and in production.

Intended corrective and preventative actions, based on root cause analysis

It is recommended to have secondary container under the chemicals.

Intended corrective and preventative actions, based on root cause analysis (carried over)

It is recommended to have secondary container under the chemicals.

Local law reference

In accordance with the Turkish Regulation on the Health and Safety Precautions Taken While Working with the Chemical Substances (12.08.2013) No: 28733
Art. 8 - (1) Employer shall take into consideration following issues in accordance with Regulation on Emergency Cases dated 18.06.2013 and No. 26861 for emergency cases which will be caused by chemical substances.
a) Preventive precautions against negative impacts of emergency cases are taken immediately and employees are informed. Necessary actions are taken to return the emergency cases to normal within the shortest time.

Evidence

Status

Open*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

← Code area 3

Code area 4 →

NC_Chemicals without secondary container.JPG

* PDF generated at 03:39 (UTC) on 16 Jun 2026. View this finding on the Sedex platform for live updates and closure details.

← Code area 3

Code area 4 →

3. Working conditions are safe and hygienic

Data points

Is someone within the company responsible for health and safety?	Yes, senior manager or business owner Yes, qualified safety officer
Do workers operate high risk or heavy machinery or vehicles as part of their jobs?	No
Do workers handle or have access to hazardous substances (e.g. chemicals or pesticides)?	Yes The factory uses chemicals ink in packaging operations, glue use in hygiene production. Additionally, there is use of oil for maintenance, other cleaning chemicals are used at the factory.
Who organises accommodation for workers?	Not applicable
Who organises worker transportation between accommodation and worksite?	Other third party contracted by the site
Who organises worker transportation while at work?	Site owned transport
Do all structural additions (e.g. added floors) have a valid permit/inspection report as per local law?	Yes The factory has all necessary building construction registrations and permits.
Does the visual appearance of the building give you any immediate concerns about the structural integrity of the building?	No
Are there any cracks observed in the walls, floors, ceilings or other areas of the facility, both internally or externally?	No

← Code area 3 Code area 4 →

Does the site have a structural engineer evaluation?	Yes

4. Child labour shall not be used

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	A policy on child labor, intern and apprentice workers is in place and available for review dated 13.03.2026. There is also a remediation plan mentioned in the procedure dedicated for child labor. The factory HR Manager is responsibe from the issues including the child labor. An official assignment is observed as document review. Social compliance policy training including child labor and other relevant subjects provided to the workers in December 2025. The management review monitoring was conducted on 16.03.2026 latest including the child labor and a remediation procedure.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

← Code area 3

Code area 5 →

Systems and evidence examined to validate this code section	Current system: 1) There was no worker hired less then 20 years old However, the youngest worker is 17 years old operating as intern worker. 2) The management check the worker's ID's to verify their age. 3) Child labor policy indicates provide remediation and safeguarding of underage workers. Evidence examined: 1) Child labor, interns and apprentice worker policy 2) Hiring policy 3) Personal files and contracts 4) Worker's id's , 5) Site tour observation

← Code area 3

Code area 5 →

4. Child labour shall not be used

Data points

Percentage of workers that are age 24 or younger	0%
Enter the legal age of employment	15
Enter the age of the youngest worker identified	17
Enter the number of workers under local legal minimum age	0
Enter the number of workers under 15 years old	0
Percentage of workers that are apprentices, trainees or interns	1.7%
Were there children present on the work floor but not working at the time of audit?	No
Do children live at the accommodation provided to workers?	Not Applicable

← Code area 4

Code area 5 →

5. Legal wages are paid

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	A procedure about benefits and living wage is available for review dated 24.12.2025. The living wage is determined through anker method surveys conducted on 10% of the workers. The factory pays the living wage. An official assignment is observed as document review. Social compliance policy training including working hours and rest break hours and other relevant subjects provided to the workers in 2026. The management review monitoring was conducted on 16.03.2026 latest including the working hours and rest break hours policy.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

← Code area 4

Code area 5.A →

5. Legal wages are paid	5.B Ensure that workers receive the insurance...	Local law Base code	NC	ZAF601455844
	5.B Ensure that workers receive the insurance...	Local law Base code	NC	ZAF601455845

Systems and evidence examined to validate this code section

Current system:
1) All workers receive at least minimum wage.
2) The wages are paid on time. No excessive delay observed.
2) The social security is granted to all workers.
3) The overtime rates are paid as per local law.
4) The regular deductions are conducted as per local law. There is no deduction conducted based on disciplinary issue.
5) The trainings are provided with no cost to the workers during the working hours.
6) The management provide payrolls to all workers.
7) The wages and other benefits are mentioned in the contracts accurately.
8) The management provides annual leaves as per local law.
9) Meal and transportation is provided free of charge (Good practice)
10) Severance payment is not calculated as per local law by adding meal and transportation service onto it. (Refer to NC)
11) The factory has stopped providing attendance premium to the workers. (NC Closed from previous audit)
Evidence examined:
1) COC and Remuneration policy
2) SAQ records
3)Tested workers payrolls
4) Social security declarations
5) Payment records from bank.
6) Wages and benefits social compliance report
7) Training records.
8) Contracts.

← Code area 4

Code area 5.A →

Findings: non-compliances

ZAF601455844

Non-compliance

Due 2024-11-19

Code area

5 Legal wages are paid

Workplace requirement

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

Issue title

417 - Failure to provide workers with legally required leave entitlement (e.g. annual, maternity, paternity, sick leave) - isolated

Description

4 out of 4 termination records show that the factory does not consider the meal and transportation benefit when calculating the severance payments.

4 işten çıkarma kaydından 4'ünde fabrikanın kıdem tazminatını hesaplarken yemek ve yol tazminatını dikkate almadığı görülmektedir.

Description (carried over)

2 out of 4 termination records show that the factory does not consider the meal and transportation benefit when calculating the severance payments.

4 işten çıkarma kaydından 2'sinde fabrikanın kıdem tazminatını hesaplarken yemek ve yol tazminatını dikkate almadığı görülmektedir.

Intended corrective and preventative actions, based on root cause analysis

It is recommended to calculate and add the meal and transportation onto the severance payments.

Intended corrective and preventative actions, based on root cause analysis (carried over)

It is recommended to calculate and add the meal and transportation onto the severance payments.

Status

Open*

Time given to resolve

90 days

Verification method

Follow up audit

Area of non-compliance/non-conformance

Local law

Base code

← Code area 5

Code area 5.A →

Local law reference

Labor Law / 1475 / 25.08.1971 Severance pay
Article 14 / In the calculation of the wage that will be the basis for severance pay, in addition to the wage written in the first paragraph of Article 26, the money provided to the worker and the contractual and legal benefits that can be measured in money are also taken into consideration.

Explanation of difference in resolution time or verification method from the SMETA issue title recommendation

Not corrected. 4 out of 4 termination records show that the factory does not consider the meal and transportation benefit when calculating the severance payments.

Evidence

NC_Termination_severance_missing.JPG

* PDF generated at 03:39 (UTC) on 16 Jun 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601455845

Non-compliance

Due 2024-11-19

Code area

5 Legal wages are paid

Status

Closed (2026-06-05)*

← Code area 5

Code area 5.A →

Workplace requirement

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

Issue title

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

Description

The factory does not pay any attendance premium since the last audit.

Fabrika, son denetimden bu yana herhangi bir devam primi ödemedi.

Description (carried over)

The factory provides 1.000 TRY monthly attendance premium to all production workers in cash. This is not reflected to the wage payrolls and social security institution.

Fabrika tüm üretim işçilerine aylık 1.000 TL nakdi katılım primi vermektedir. Bu ücret bordrolarına ve sosyal güvenlik kurumuna yansıtılmamaktadır.

Intended corrective and preventative actions, based on root cause analysis

The factory has declared to the workers that they have stopped the payment of premium in cash.

Intended corrective and preventative actions, based on root cause analysis (carried over)

It is recommended to pay all the benefits through bank account and declare it to social security.

Local law reference

In accordance with Social Insurance and General Health Insurance Law; #5510/2006, Rev: 08.05.2008, Art. 80. The social insurance premiums of the employees are calculated and paid based on gross total wage paid to the employees in the related month.

Explanation of difference in resolution time or verification method from the SMETA issue title recommendation

Corrected. / Düzeltildi.

Evidence

Time given to resolve

90 days

Verification method

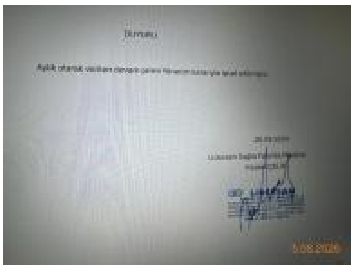
Follow up audit

Area of non-compliance/non-conformance

Local law

Base code

← Code area 5 Code area 5.A →



[NC_Corrected_Decleration_of_premium_payment_stopped.JPG]

[NC_Corrected_Decleration_of_premium_payment_stopped.JPG]

[NC_Attendance_premium paid_,n cash.JPG]

* PDF generated at 03:39 (UTC) on 16 Jun 2026. View this finding on the Sedex platform for live updates and closure details.

5. Legal wages are paid

Data points

What is the basic wage paid to workers?	Wages meet a living wage The legal minimum wage
Does the site use digital payment methods (i.e. money paid directly into a bank account) to pay workers?	Only digital payments
How much as a percentage of their pay does a worker receive as 'payment-in-kind' benefits?	Between 1 and 10%
Where the site has undertaken a Living Wage gap analysis against a credible Benchmark which Benchmark have they used?	Anker Reference Value Methodology

Worker renumeration

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

Summary information

Is legal wage/legally recognised CBAs data available for any of these options?	Not available
Is actual wage data available on site for any of these options?	Monthly

← Code area 5 Code area 5.A →

Maximum legal working hours	**Max hours per day**	11.0
	Max hours per week	45.0
	Max hours per month	225.0
Actual required working hours	**Required hours per day**	9.0
	Required hours per week	45.0
	Required hours per month	225.0
Maximum legal overtime hours	**Max hours per day**	11.0
	Max hours per week	Non applicable
	Max hours per month	Non applicable
Actual overtime hours	**Max hours per day**	7.5
	Max hours per week	7.5
	Max hours per month	15.0
Minimum legal wage	**Min per hour**	125.36
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	28205.5
Actual minimum wage	**Actual per hour**	156.0
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	35100.0

← Code area 5

Code area 5.A →

Minimum legal overtime wage	**Min per hour**	188.04
	Min per day	Non applicable
	Min per week	Non applicable
	Min per month	Non applicable
Actual minimum overtime wage	**Actual per hour**	234.0
	Actual per day	Non applicable
	Actual per week	Non applicable
	Actual per month	Non applicable

Wage analysis

Number of workers' records checked	44
Provide the date and details of the records	April 2026 (Last paid random season month) July 2025 (Peak season month) and January 2026 (Low season month)
Are there different legal minimum/ legally recognised CBAs wage grades?	No
For the lowest paid workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum/ legally recognised CBAs?	Above legal minimum
Indicate the breakdown of workforce per earnings	All workers earn abobe minimum wage.
Are there any bonus schemes used?	No
Were accurate records shown at the first request?	Yes

← Code area 5 Code area 5.A →

Were any inconsistencies found?	No

5.A. Living wages are paid

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
No findings			

Systems and evidence examined to validate this code section	Current system: 1) The living wage is calculated by the factory. 2) Workers are paid above the living wage. Evidence examined: 1) Payrolls 2) Wages and social rights policy

← Code area 5

Code area 6 →

6. Working hours are not excessive

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Some Improvements Recommended
Explanation for management systems grades	A policy about working hours, rest hours is available for review dated 13.03.2026. The factory has HR Manager who is responsible from the issues including working hours and rest break hours. An official assignment is observed as document review. Social compliance policy training including working hours and rest break hours and other relevant subjects provided to the workers in December 2025. The management review monitoring was conducted on 16.03.2026 latest including the working hours and rest break hours policy. However, there is gap found in the weekly rest days. (Refer to NC)

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

← Code area 5.A

Code area 7 →

6. Working hours are not excessive	6.A Ensure working hours (including overtime)...	Local law Base code	NC	ZAF601455848
	6.B Ensure workers receive all legally requir...	Local law Base code	NC	ZAF601455847
	6.C Provide workers with at least 24 hours of...	Local law Base code	NC	ZAF601455850
	6.G Ensure that overtime is voluntary and can...	Local law Base code	NC	ZAF601455849

Systems and evidence examined to validate this code section

Current system:
1) The working hours are kept through electronical card reading system.
The management workers are operating from 08:00 to 18:00 with 1 hour break in the middle as 9 hours per day from Monday to Friday.
The working hours for the proeduction workers shifted into 3 groups.
1st shift is from 08:00 to 16:00
2nd shift is from 16:00 to 24:00
3rd shift is from 24:00 to 08:00
The breaks are taken as per local law.
2) The working hours are not exceeding the daily, annually local legal limits.
5) The weekly working hour has not exceeded 60 hours as maximum 52.5 hours observed.
6) There is no waiver system in the country.
7) Rest days are taken among 7 days period.

Evidence examined:
1) Time records of the workers (44 workers)
2) Employment contracts
3) Management and worker interviews
4) Employment contracts

← Code area 5.A

Code area 7 →

Findings: non-compliances

ZAF601455848 | Non-compliance | Due 2024-11-19

Code area

6 Working hours are not excessive

Workplace requirement

6.A Ensure working hours (including overtime) are accurately recorded, and do not exceed legal limits or limits in collective bargaining agreements, whichever gives more protection for workers.

Issue title

470 - Working hours exceed what is allowed by law or collective bargaining agreement - isolated

Description

Based on the document review no workers observed exceeding 11 hours in the reviewed periods. However it was observed that 6 workers from quality, cleaning and maintenance sections have worked from 20:00 to 08:00 with 1 hour break as 11 hours and exceeded the night shift working hours of local law in July 2025. It was not observed in January 2026 and April 2026.

Description (carried over)

The below mentioned quantity of workers among 26 workers selected have worked over 7.5 hours per night as 11 hours maximum; 2 operator workers in October 2023 for 1 night to 7 nights, 1 operator, in July 2024 for 2 nights. It was not observed in June 2024.

Seçilen 26 işçiden aşağıda belirtilen işçi sayısı, gecelik 7,5 saatten fazla, en fazla 11 saat çalışmıştır; 2 operatör işçisi Ekim 2023'te 1 geceden 7 geceye, 1 operatör, Temmuz 2024'te 2 geceye. Haziran 2024'te gözlemlenmemiştir.

Intended corrective and preventative actions, based on root cause analysis

Based on the document review no workers observed exceeding 11 hours in the reviewed periods. However it was observed that 6 workers from quality, cleaning and maintenance sections have worked from 20:00 to 08:00 with 1 hour break as 11 hours and exceeded the night shift working hours of local law in July 2025. It was not observed in January 2026 and April 2026.

Intended corrective and preventative actions, based on root cause analysis (carried over)

It is recommended not to exceed 7.5 hours per night shift.

Status

Open*

Time given to resolve

90 days

Verification method

Follow up audit

Area of non-compliance/non-conformance

Local law

Base code

← Code area 6 | Code area 7 →

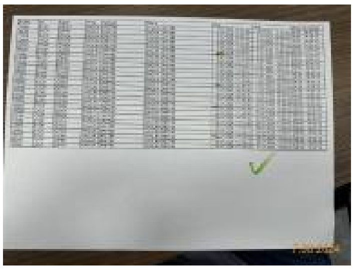
Local law reference

In accordance with the Turkish Regulation on the Occupationals which are carried out by working of employees on shifts , art 7
Employees cannot work more than 7,5 hours in the night shift. If more than half time of the shifts are in the limits of the night shift , this shift will be considered as night shift.

Explanation of difference in resolution time or verification method from the SMETA issue title recommendation

The factory could not provide evidence on time.

Evidence



NC_Night shift exceeds 7.5 hours .JPG

* PDF generated at 03:39 (UTC) on 16 Jun 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601455847

Non-compliance

Due 2024-11-19

Code area

6 Working hours are not excessive

Status

Closed (2026-06-06)*

← Code area 6

Code area 7 →

Workplace requirement

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

Issue title

494 - Rest breaks between shifts are not taken as required - isolated

Description

Based on the document review of 44 workers all workers have taken minimum 12 hours leave among the 2 shift periods in July 2025, January 2026 and April 2026.

Description (carried over)

Two production workers among 26 workers selected have not taken minimum 12 hours leave among the 2 shift periods in October 2023 and July 2024, with only 8 hours leave for 1 or 2 days among the shifts. It was not observed in June 2024.

Seçilen 26 işçiden aşağıda belirtilen işçi sayısı, 2 vardiya dönemi arasında asgari 12 saat izin almamıştır; Ekim 2023'te en fazla 2 gün olmak üzere 2 üretim işçisi, vardiyalar arasında sadece 8 saat izin almıştır. Temmuz 2024'te en fazla 1 gün olmak üzere 2 üretim işçisi, vardiyalar arasında sadece 8 saat izin almıştır. Haziran 2024'te bu durum gözlenmemiştir.

Intended corrective and preventative actions, based on root cause analysis

Based on the document review of 44 workers all workers have taken minimum 12 hours leave among the 2 shift periods in July 2025, January 2026 and April 2026.

Intended corrective and preventative actions, based on root cause analysis (carried over)

It is recommended to provide at least 12 hours rest among 2 shifts.

Local law reference

In accordance with the Turkish Regulation on Working Hours Related to Labor Law, art 3
Daily rest given in accordance with the Turkish Labor Law Art 68, is not included in the working hours Taking into consideration of climate, customs and season, daily rest is given uninterrupted 12 rest hours in 24 hours period.

Explanation of difference in resolution time or verification method from the SMETA issue title recommendation

The factory could not provide evidence on time.

Evidence

Time given to resolve

90 days

Verification method

Follow up audit

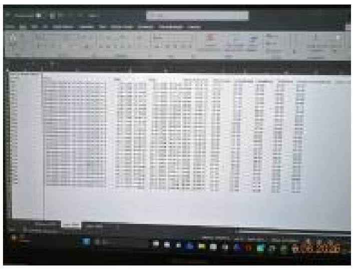
Area of non-compliance/non-conformance

Local law

Base code

← Code area 6

Code area 7 →



[NC_Corrected_rest hours provided.JPG]

[NC_Worker_has not taken 12 hours rest among 2 shifts .JPG]

* PDF generated at 03:39 (UTC) on 16 Jun 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601455850

Non-compliance

Due 2024-11-19

Code area

6 Working hours are not excessive

Workplace requirement

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

Issue title

487 - Workers do not take off 2 days in 14, regardless of legality in the local context - systemic

Description

No workers among 44 workers selected have worked over 6 days consecutively in July 2025, January 2026 and April 2026.

Description (carried over)

A total of 14 production workers among 26 workers selected have worked over 6 days consecutively, and 4 of them were not provided with minimum 2 days off in 14 days in October 2023, worked from 15 days to 31 days consecutively. It was not observed in June 2024 and July 2024.
Seçilen 26 işçiden toplam 14 üretim işçisi 6 günden fazla ara vermeden çalışmış, bunlardan 4 işçi Ekim 2023'te 14 gün içinde asgari 2 gün izin verilmemiş, 15 günden 31 güne kadar ara vermeden çalışmışlardır. Haziran 2024 ve Temmuz 2024'te ise gözlenmemiştir.

Status

Closed (2026-06-06)*

Time given to resolve

90 days

Verification method

Follow up audit

Area of non-compliance/non-conformance

Local law

Base code

← Code area 6

Code area 7 →

Intended corrective and preventative actions, based on root cause analysis

There was no consecutive work over 6 days as per records provided.

Intended corrective and preventative actions, based on root cause analysis (carried over)

It is recommended to provide at least one day off for 7 days period.

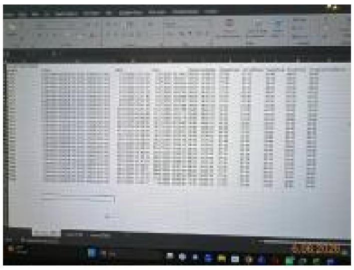
Local law reference

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

Explanation of difference in resolution time or verification method from the SMETA issue title recommendation

The factory could not provide the evidences on time.

Evidence



NC_Corrected_Consecutive days_not more then _6_days.JPG

* PDF generated at 03:39 (UTC) on 16 Jun 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601455849

Non-compliance

Due 2024-09-20

Code area	Status
6 Working hours are not excessive	Closed (2026-06-06)*

← Code area 6

Code area 7 →

Workplace requirement

6.G Ensure that overtime is voluntary and can be refused without penalty.

Time given to resolve

30 days

Issue title

482 - Overtime policy includes provision for compulsory/mandatory overtime outside the limits of the law or collective bargaining agreement (but not enforced in practice)

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

Description

The disciplinary terms on the contracts does not indicate any more that the workers can be fined if they refuse the overtime work as per document review. There is no practice of fine observed during interviews and document review.

Description (carried over)

The disciplinary terms on the contracts indicate that the workers can be fined if they refuse the overtime work. There is no practice of fine observed during interviews and document review. / Sözleşmelerdeki disiplin şartları, işçilerin fazla mesaiyi reddetmeleri halinde ihtar, kınama cezasına çarptırılabileceklerini gösteriyor. Mülakatlar ve belge incelemeleri sırasında böyle bir cezası uygulaması gözlemlenmemiştir.

Intended corrective and preventative actions, based on root cause analysis

The factory has shared the evidence about the updated disciplinary regulation which does not indicate any penalty.

Intended corrective and preventative actions, based on root cause analysis (carried over)

It is recommended that overtime should be voluntary and update the disciplinary terms on the contracts as per local law.

Local law reference

Turkish Labor Law, Art 41
For overtime working practices, employee's approval should be received.

Explanation of difference in resolution time or verification method from the SMETA issue title recommendation

The factory has not provided evidence during the desktop review.

* PDF generated at 03:39 (UTC) on 16 Jun 2026. View this finding on the Sedex platform for live updates and closure details.

← Code area 6

Code area 7 →

6. Working hours are not excessive

Data points

Is the sample size the same as in the wages section?	Yes
Normal day overtime premium as a percentage of standard wages	150%
If the site pays an overtime premium of less than 125% and this is allowed under local law, are there other considerations?	The factory pays 150%. It is applied same as per local law.
Excluding overtime, what are the regular working hours per week for workers at this site?	45.0
Including overtime, what is the average number of working hours per week for full-time workers at this site?	46.0
In the sample, what was the maximum number of hours worked in a single week, including overtime, for any worker at this site?	52.5
Maximum number of days worked without a day off in sample	6

← Code area 6
Code area 7 →

7. No discrimination is practiced

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	A policy discrimination is available for review dated 13.03.2026. The factory HR Manager is responsibe from the issues including discrimination. An official assignment is observed as document review. Social compliance policy training including discrimination, and other relevant subjects provided to the workers in December 2025. The management review monitoring was conducted on 05.01.2026 latest including discrimination.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 6

Code area 8 →

Systems and evidence examined to validate this code section	Current Systems: 1) There is no discriminative hiring process at the factory as per document review and interviews. 2) The workers get an employment contract defining employment terms, including their rights and obligations, as well as working hours and overtime hours equally. 3) The workers' contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers and does not contain any discriminative issue. 4) There was no issue observed in disciplinary records and in complaint records on discrimination. 5) All workers have the same opportunity for benefits equally. Evidence examined: 1) Coc and Discrimination policy. 2) Personnel files review, contracts. 3) Hiring records, application forms. 4) Complaint records. 5) Disciplinary records.

← Code area 6

Code area 8 →

7. No discrimination is practiced

Data points

Percentage of women workers in skilled or technical roles (e.g. where specific qualifications are needed, such as engineer/laboratory analyst)?	0%
Representation of women in managerial roles (ratio of women workers to women managers)	66%
Representation of women in supervisory roles (ratio of women workers to women supervisors)	5%
Three most common nationalities in managerial and supervisory roles	100% Turkish local workers

8. Regular employment is provided

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	A policy on employment was established on 13.03.2025. The factory HR Manager is responsible from social compliance issues including the employment. An official assignment is observed as document review. Social compliance policy training including employment and other relevant subjects provided to the workers in December 2025. The management review monitoring was conducted on 05.01.2026 latest including employment policy.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

← Code area 7

Code area 8.A →

8. Regular employment is provided	8.A Provide a written contract or other bindi...	Local law Base code	NC	ZAF601455846

Systems and evidence examined to validate this code section

Current Systems:
1) There is an effective management systems in place to identify and monitor the hiring and management. All workers are hired by the facility directly. No homeworker used by the facility.
2) The workers get an employment contract defining employment terms, including their rights and obligations, as well as working hours and overtime hours.
3) Workers' contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers.
4) Regular employment is provided once the apprenticeship term is completed.

Evidence examined:
1) Social compliance and hiring policy
2) Personnel files review,
3) Employment contracts review,
4) Apprenctices hiring records

← Code area 7 Code area 8.A →

Findings: non-compliances

ZAF601455846

Non-compliance

Due 2024-11-19

Code area

8 Regular employment is provided

Workplace requirement

8.A Provide a written contract or other binding agreement that specifies the terms and conditions of employment, that meet all legal requirements, in a language workers can understand.

Issue title

525 - Inadequate contracts in place, i.e. missing critical elements such as job description, wages (regular and overtime), hours of work (including overtime), notice period etc.

Description

The disciplinary terms on the contracts does not indicate that the workers can be fined if they refuse the overtime work.

Description (carried over)

The disciplinary terms on the contracts indicate that the workers can be fined if they refuse the overtime work. There is no practice of fine observed during interviews and document review. / Sözleşmelerdeki disiplin şartları, işçilerin fazla mesaiyi reddetmeleri halinde ihtar, kınama cezasına çarptırılabileceklerini gösteriyor. Mülakatlar ve belge incelemeleri sırasında böyle bir cezası uygulaması gözlemlenmemiştir.

Intended corrective and preventative actions, based on root cause analysis

The disciplinary terms on the contracts does not indicate that the workers can be fined if they refuse the overtime work. The factory has updated the disciplinary policy.

Intended corrective and preventative actions, based on root cause analysis (carried over)

It is recommended to update the disciplinary terms on the contracts as per local law.

Local law reference

Turkish Labour Law, Art 41
For overtime working practices, employee’s approval should be received.

Status

Closed (2026-06-05)*

Time given to resolve

90 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

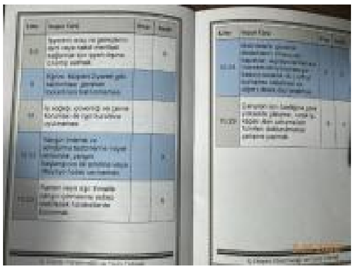
← Code area 8

Code area 8.A →

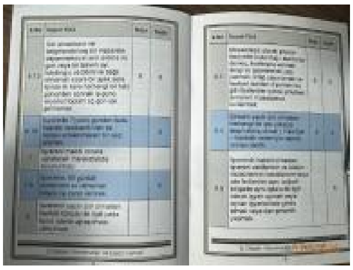
Explanation of difference in resolution time or verification method from the SMETA issue title recommendation

The factory could not provide the evidence on time.

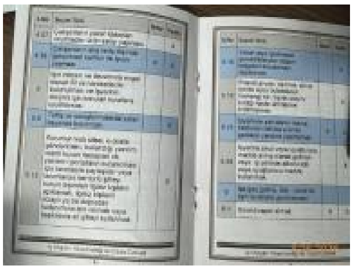
Evidence



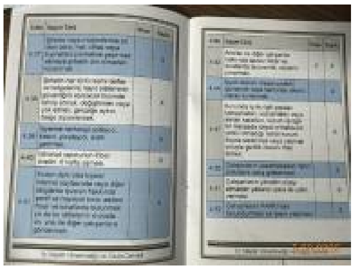
NC_Corrected_The disciplinary regulation does not refer any montetary fine_7.JPG



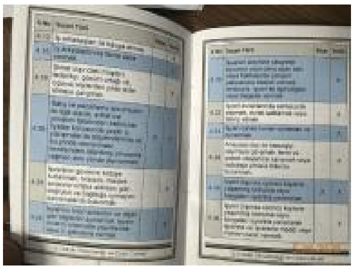
NC_Corrected_The disciplinary regulation does not refer any montetary fine_6.JPG



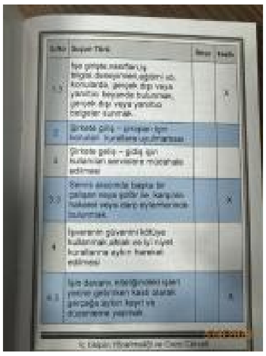
NC_Corrected_The disciplinary regulation does not refer any montetary fine_5.JPG



NC_Corrected_The disciplinary regulation does not refer any montetary fine_4.JPG

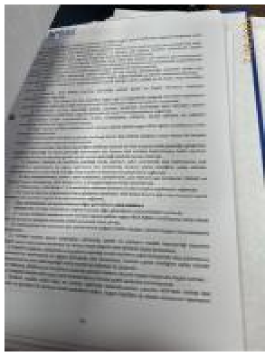


NC_Corrected_The disciplinary regulation does not refer any montetary fine_3.JPG



NC_Corrected_The disciplinary regulation does not refer any montetary fine_2.JPG

NC_Corrected_The disciplinary regulation does not refer any montetary fine_1.JPG



NC_Inadequate_contract_article.JPG

* PDF generated at 03:39 (UTC) on 16 Jun 2026. View this finding on the Sedex platform for live updates and closure details.

← Code area 8

Code area 8.A →

8. Regular employment is provided

Data points

Percentage of workers that are permanently or temporarily employed	98.28%
Percentage of workers that have been engaged via irregular, sub-contracted or non-employment models of labour, rather than permanent or temporary contracts of employment	0.0%
Percentage of workers employed as apprentices, trainees or interns	1.72%

← Code area 8

Code area 8.A →

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

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	A procedure is in place called Supplier's evaluation policy is established on 22.01.2021 There is no sub-contractor use. An approved supplier list is available. The factory monitors the important suppliers. 4 out of 4 major suppliers were monitored on social compliance in 2025. The factory has a Social Compliance responsible who is also the Health and safety professional is responsible from the issues including the Suppliers . An official assignment is observed as document review. Social compliance policy training including supplier relevant subjects provided to the workers in December 2025. The management review monitoring was conducted on 16.03.2026 latest including the Supplier's evaluation policy

Summary of findings

← Code area 8 Code area 9 →

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	Current Systems: 1) The facility does not use any subcontractors nor homeworkers. 2) The approved suppliers are listed as per management system of supply chain. 3) All workers are hired directly by the facility. No agency nor brokers used. Evidence examined: 1) Personnel files and working contracts review 2) Personnel listing review 3) Site observation 4) Supplier list and procedure. 5) Management and worker interviews

← Code area 8

Code area 9 →

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

Data points

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

Number of homeworkers used

	Men	Women	Other	Total
Number of workers	-	-	-	-

What processes are carried out by homeworker?	
Are full records of homeworkers available at the site?	
Does the supplier buy products or services from suppliers that use homeworkers?	No There is no use of homeworkers by the site.

Sub-contracting

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

← Code area 8.A

Code area 9 →

Are any sub-contractors used?	No

← Code area 8.A

Code area 9 →

9. No harsh or inhumane treatment is allowed

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	A policy which prohibits harrassment is available for review dated 13.03.2026 as Social compliance policy. The factory HR Manager is responsibe from the issues including harrassment . An official assignment is observed as document review. Social compliance policy training including harrassment and other relevant subjects provided to the workers in December 2025. The management review monitoring was conducted on 16.03.2026 latest including the Social compliance policy which includes harrassment.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

← Code area 8.A

Code area 10.A →

No findings

Systems and evidence examined to validate this code section	Current Systems: 1) The site is adopting a policy that prohibits inhumane treatment, including gender based violence and harassment. 2) The disciplinary procedure is compliant with local labour regulations. 3) No exceeding disciplinary measures observed in records. 4) There are 3 complaint boxes to raise confidential reporting. The workers also have the right to express themselves to the top management and worker's representatives through open door policy. 5) No harsh or inhumane treatment has been observed during the audit day. 6) All interviewed workers confirmed to be fairly treated and there is no verbal abuse. Evidence examined: 1) Social compliance policy indicating 2) Personnel files and records review 3) Interviews with workers and management 4) Site observation

← Code area 8.A

Code area 10.A →

9. No harsh or inhumane treatment is allowed

Data points

Is there a formal process for workers to report concerns, complaints, or problems ('grievance mechanism')?	Yes, there is a formal grievance process
What type of grievance mechanism(s) are available?	The workers have complained below issues and actions that management taken are also mentioned below. 1) The workers have requested child care support which is not mandatory for the factory. The management has provided discounts on some certian professional child care organizations. 2) Some workers have requested heat eid. The eid is provided to the workers. 3) The wage increase is requested higher rate then the minimum wage. The factory has accepted the wage increase. 4) Additional bonus is requested. It will be considered in the next year. 5) The air condition was not operating well in prayer rooms. They have sent to maintenance. Completed. 6) Canteen que is too much. The meal period is shifted into 4 groups. 7) There are few truck pallets in the factory. Reuqested in April 2026. This reauested is provided as new trcuk pallets provision.
Number of grievances raised in the last 12 months	7
Number of grievances resolved in the last 12 months	6

← Code area 9

Code area 10.A →

10.A. Environment 2-Pillar

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	A policy on environmental management is available for review dated 13.01.2023 , The Environmental consultant and faactory manager are responsibe from the issues including the environmental management. An official assignment is observed as document review. Environmental management and waste procedure training including environmental management and other relevant subjects provided to the workers in 2025. The management review monitoring was conducted on 16.03.2026 latest including the environmental management policy.

Summary of findings

Code area	Workplace requirement	Area of NC	Finding

← Code area 9

Code area 10.B →

No findings

Systems and evidence examined to validate this code section	Current Systems: 1) The facility has an environmental policy and a waste management procedure. 2) The responsibility of the environmental compliance is taken by the Factory Administratice Manager. 3) The facility has valid permits for water use and disposal, as well as for electricity use. 4) Legal register document is in place for environmental issues. Evidence examined: 1) Environmental policy and waste management procedure review 2) Waste management plan 2) Management interview and worker interviews. 3) Site observation

← Code area 9

Code area 10.B →

10.A. Environment 2-Pillar

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with environmental legislation, regulation, consent or permits (within the last three years)?	No
Does the site have any valid environmental or energy management certificates?	ISO 14001:2015 certificate is taken on 17.07.2025 valid until 16.07.2028. Certificate no: 20104243020700 from TUV Austria ISO 50001 certificates are valid and taken on 28.03.2025 valid until 28.03.2028. Certificate no: EYB-201/22 from IQ NET
Are there any other sustainability certifications present (e.g. Forest Stewardship Council (FSC), Marine Stewardship Council (MSC)?	Yes FSC Chain fo Custody certificate is taken on 17.09.2023 valid until 18.08.2027. Certificate no: SGSCH-COC-240012 from SGS
Has the site implemented or made plans to implement any adaptive measures to protect workers from the impact of climate change?	Yes The factory has provided environmental policy in place since 16.06.2026 (last revision) which includes plan against the climate change.

← Code area 10.A

Code area 10.B →

10.B. Environment 4-Pillar

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

Systems and evidence examined to validate this code section	Current Systems: 1) The facility has an environmental policy that covers its environmental impact. 2) There is a waste management procedure in place. 3) The facility has valid permits for water use and disposal, as well as for electricity use. 4) The facility uses mains water and mains electricity. 5) The facility does not use renewable energy. 6) The facility uses mains drinking water for domestic consumption. 7) The industrial wastewater is generated by the facility. 8) The non hazardous wastes that is generated by the facility are mainly plastic, paper and domestic waste. 9) Energy consumption is tracked at the factory. 10) A policy is in place for the site's impacts on biodiversity. 11) There are 4 audits conducted on suppliers based including environmental management system. 12) Targets observed on environmental resource use. 13) Hazardous wastes are managed by an external waste collecting company through the local legal platform of the ministery of environment. Evidence examined: 1) Environmental policy and procedures. 2) Waste management procedure and waste inventory tracking. 3) Registration to local platform and contract with the waste collectors. 4) Management and workers interviews 5) Site observation 6) Supplier audit records

← Code area 10.A

Code area 10.C →

10.B. Environment 4-Pillar

Data points

Has the site conducted a risk assessment on the environmental impact of the site, including implementation of controls to reduce identified risks?	Yes
What additional specific environmental policies does the site capture?	Sustainable material sourcing Responsible use and management of water Zero-waste and recycling protocols Circular economy and resource efficiency Packaging optimization Switching to renewable energy sources Prioritising local suppliers Biodiversity and eco system impact management
Is there a system for managing client's requirements and legislation in the destination countries regarding environmental and chemical issues?	Yes The factory has legal register document to track the legal compliance dated 13.03.2026
Does the site have reduction targets in place to manage climate related risks?	Yes, a net-zero target
Are any of these science-based targets?	No, but we anticipate setting one in the next two years
Does the site have reduction targets in place for environmental aspects (e.g. water consumption and discharge, waste, energy and green-house gas emissions: (Scope 1, 2 & 3))?	Yes The factory has plan to reduce the carbon foot print in next years as per the environmenttal policy, environmental long term targets shared.

← Code area 10.B

Code area 10.C →

Has the site checked that any sub-contracting agencies or business partners operating on the premises have the appropriate permits and licences and are conducting business in line with environmental expectations of the facility?	Not Applicable

Usage/discharge analysis

	Last full calendar year (2025)	Previous full calendar year (2024)
Total electricity consumption from non-renewable sources (kWh)	9,887,208.9	9,543,662.9
Total electricity consumption from renewable sources (kWh)	46,788,243	42,722,856
Sources of renewable energy used	Onsite generated	Onsite generated
Types of renewable energy used	Solar	Solar
Total natural gas consumption (kWh)	0	0
Usage of other purchased fuels	0	0
Has the site completed any carbon footprint analysis?	No	No
Water sources	Local water authority	Local water authority
Does the site use mercury or mercury compounds?	No	No
Water volume used (m3)	20,901	18,500

← Code area 10.B
Code area 10.C →

Water discharged	CETP of industrial zone	CETP of industrial zone
Water volume discharged (m3)	18,500	16,500
Water volume recycled (m3)	0	0
Total waste produced (mt)	2,464,648	1,760,101
Total hazardous waste produced (mt)	64,878	49,945
Waste to recycling (mt)	2,753,210	3,044,120
Waste to landfill (mt)	0	0
Waste to other (mt)	0	0
Total product produced (mt)	0	0

← Code area 10.B

Code area 10.C →

10.C. Business ethics

Management systems

Develop and maintain relevant policies and procedures to ensure workplace requirements are met	Robust Management Systems
Appoint a manager with sufficient seniority who is responsible for implementing procedures	Robust Management Systems
Communicate and train employees and other workers, including managers and supervisors, on relevant policies and procedures	Robust Management Systems
Monitor the effectiveness of procedures to meet policy and workplace requirements	Robust Management Systems
Explanation for management systems grades	A policy on ethical principles is dated on 13.03.2026. The Quality Management System Responsible is responsibe from the issues including the ethical principles . An official assignment is observed as document review. Social compliance policy training including ethical principles and other relevant subjects provided to the workers in December 2025. The management review monitoring was conducted on 16.03.2026 latest including the ethical principles

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
	No findings		

← Code area 10.B

Systems and evidence examined to validate this code section	Current Systems: 1) There was no evidence of bribery, corruption, unethical, or any type of fraudulent or unethical business practices as per the document review of disciplinary and complaint records. 2) The factory has set up a system to follow and investigate the bribery issues. A risk assessment is conducted on bribery. 3) The workers have the opportunity to raise confidential whistleblowing issues based on ethical cases. An invesgation process is expressed in griveance mechanism with the legal corrective actions. 4) Personal data's are not shared with any third party. A declaration is signed among workers and employer. The personal datas are stored in locked cabinets at the HR room. 5) A training on business ethics has been provided to all employees in December 2025. 6) Legal register document is kept by the management to follow the legal cases including ethical issues. Evidence examined: 1) Ethics policy 2) Personal files. 3) Workers and management interviews 4) Site observation 5) Legal register document 6) Personal Data contract signed among worker and employer. 7) Whistle blowing policy 8) Disciplinary and complaint records. 9) Training materials and training records on Ethical issues

← Code area 10.B

10.C. Business ethics

Data points

Has the site received an official notice, fine or prosecution for any non-compliances with business ethics legislation, regulation, consent or permits (within the last three years)?	No
Provide any certified anti-bribery management systems for the site	There is no certification of anti-bribery Management Systems. There is a policy in place for ethics including the anti-bribery management system. Anti bribery risk assessment is available.

← Code area 10.C

Attachments

[Building 1.JPG]

[Canteen.JPG]

[Building Usage permit.JPG]

[Care room.JPG]

[Complaint box.JPG]

[Exit sign.JPG]

[FSC Certificate.JPG]

[First aid box.JPG]

[Lavatory.JPG]

[Production hall 2.JPG]

[Evacuation plot plan.JPG]

[Fire alrrm test is ok.JPG]

Exit sgin.JPG

Fire extinguisher.JPG

ETI Code of Conduct posted.JPG

Potable water.JPG

ISO 9001 Certificate.JPG

ISO 14001 Certificate.JPG

ISO 45001 Certificate.JPG

Fire extinguisher posted.JPG

Eye wash kit.JPG

MSDS.JPG

Exit door and electrical panel.JPG

GMP Certificate.JPG

Eye wash station.JPG

ISO 50001_Certificate.JPG

ISO 27001 certificate.JPG

PPE Ear plug use.JPG

[Business license.JPG](#)

[Maintenance room.JPG](#)

[Production hall 3.JPG](#)

[Notice board.JPG](#)

[Factory plant.JPG](#)

[PPE Safety shoes use.JPG](#)

[Production Hall 1.JPG](#)

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