

Monitored Party MERSEL GİYİM KONF.TEKSTİL.SAN.DİŞ.TİC.LTD. ŞTİ	amfori ID 792-000977-000	Address 15 TEMMUZ MAHALLESİ GÜLBAHAR CADDESİ 1438.SOKAK NO:28/1 İSYERİ NO:31, İstanbul, İstanbul, Türkiye
Monitoring Activity amfori Social Audit - Manufacturing	Monitoring Type Full Monitoring	Monitoring Partner Intertek
Monitoring Start Date 02/12/2025	Closing Meeting Finished Date 03/12/2025	Submission Date 15/12/2025
Expiration Date 15/12/2026	Announcement Type Semi Announced	
Site MERSEL GİYİM KONFEKSİYON TEKSTİL SANAYİ VE DİŞ TİC.LTD.ŞTİ	Site amfori ID 792-000977-002	

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OVERALL RATING



SECTION RATING

PA1: Social Management System	B	
PA 2: Workers Involvement and Protection	A	
PA 3: The Rights of Freedom of Association and Collective Bargaining	A	
PA 4: No Discrimination, Violence or Harassment	A	
PA 5: Fair Remuneration	D	

PA 6: Decent Working Hours	A	
PA 7: Occupational Health and Safety	A	
PA 8: No Child Labour	A	
PA 9: Special Protection for Young Workers	A	
PA 10: No Precarious Employment	A	
PA 11: No Bonded, Forced Labour or Human Trafficking	A	
PA 12: Protection of the Environment	A	
PA 13: Ethical Business Behaviour	C	

GENERAL DESCRIPTION

The third-party (Auditing Company) Name: Intertek Test Hizmetleri A.S.
ECE AKTAS TUNCEL - The lead auditor - APSCA No: CSCA 21703345
Announcement Type: Semi-Announced
The duration of the audit: 02-03.12.2025
Audit is conducted in 1,5 auditor days. (1 lead auditor *2days)
Time in and out on 02.12.2025: 09:00-17:00
Time in and out on 03.12.2025: 09:00-15:00

MERSEL GİYİM KONF.TEKSTİL.SAN.DİŞ.TİC.LTD.ŞTİ was established in 2012 and located at 15 TEMMUZ MAHALLESİ GÜLBAHAR CADDESİ 1438.SOKAK NO:28/1 İSYERİ NO:31 BAGCILAR . The process of cutting, sewing, ironing and packing , modal sewing .

The facility occupies 5 floors of 1 building with a total production area of 2000 square meters . Facility is the rental building. No dorms provided for workers. Meal provided for free of charge.

Building layout:

-1 Floor: Other Facility

Ground Floor: Other Facility

1 Floor : Other Facility

2 Floor: Other Facility

3 Floor : Audited facility (cutting, sewing, ironing and packing , modal sewing , offices , infirmary , showroom , wc, dressing room , lunch hall, accessory warehouse)

The factory specialized in the production of knitted outerwear.

The factory adopted card scanning attendance system to record employees' working hours.

The company has a current business license to open and operate. (Business License No: 21.05.2025 - NO: 1702879 (No valid date.)

The regular working hours of Administrative and all other production workers were from Monday to Friday , from 08: 00 a.m. to 18:00 p.m. with 15 -minute tea breaks at 10:00 a.m. respectively, and 35 min lunch break at 13:00 p.m 10 min break at 16:00. Saturday and Sundays were granted as weekly rest days.

Monthly wages were paid at monthly rate at latest on the 10th of each month through bank transfer and cash .

It was noted that there was not any inside contractor firm worked in the facility. (such as security or meal provider.)

The peak production months are: Not specific peak season

There were 40 employees worked in the MERSEL GİYİM.

Administrative:15 (6 Male, 9 female)

Production: 25 (12 female and 13 male)

There was no subcontractor firm available such as security provided firm or meal firm.

Migrant: 6

Pregnant: 0

Disabled: 0

Maternity Leave:0

Young employee: 0

On probation: 2

There was no dormitory.

There was no apprentice worked in the facility.

There was no union in the facility.

No union established. There were 2 elected Employee Representatives.

The youngest worker was 20 years old.

Auditors interviewed with 10 employees (5 male and 5 female) by individually and one group.

The highest and average wages for the reviewed months;

The auditee has the last 12 months of time and wage records.

10 workers' time and wage records were reviewed from October 2025 (last paid month), April 2025 (random month), and August 2025 (random month month).

Also, interviews were conducted with 10 employees.

The highest and average wages for the reviewed months

August 2025: 35000 TL & 29000 TL

April 2025: 35000 TL & 28500 TL

October 2025: 35000 TL & 29800 TL

"Standard weekly working hours + max weekly overtime hours" in the sampled months

August 2025: Standard weekly working hours (45 hours) + max weekly overtime hours (0 hour)

April 2025: Standard weekly working hours (45 hours) + max weekly overtime hours (0 hours)

October 2025 : Standard weekly working hours (45 hours) + max weekly overtime hours (0 hours)

*Maximum overtimes in reviewed months:

August 2025: 0 hour/month

April 2025: 0 hours/month

October 2025: 0 hours/month.

Good examples.

The facility exceeds expectations in PA5 because.

1. Meal is provided free of charge to all employees
2. Transportation is provided free of charge to all employees.

The noncompliance's found NCs in the report.

PA1: 1.1- Based on satisfactory evidence the main auditee partially respect this principle due to there was no proper social management system in the company, non-compliances in performance area PA1,PA5,PA7,PA13.(BSCI Requirement 1.1)

PA5: 5.5- Factory's payments to social insurance agency for all workers were paid for national minimum wage and not paid for the remaining balance of salaries and overtime hours for the workers provided with social insurance benefit in the factory.

PA7: 7.1-It was noted that the facility generally follow the applicable regulations on OHS, however some gaps were noted under PA 7. For this reason, the main auditee does not respect partially this principle.BSCI principle 7.1

7.11-The company's building registration permit covers the 1000sqm of the building, and there is no building use permit for the all of the building.

PA13:13.3-Based on satisfactory evidence the main auditee partially respect this principle because ; Factory's payments to social insurance agency for all workers were paid for national minimum wage and not paid for the remaining balance of salaries and overtime hours for the workers provided with social insurance benefit in the factory.

AUDITOR NOTES:

* **Those documents below were not uploaded in the system due to the fact that they were not applicable.

- Agency labor contract
- Government waivers
- Collective bargaining agreement
- Dormitory
- Contractor license/permit
- Inconsistency between records.

* Due to absenteeism , the total number of audit days differs from the total workforce. (Also please refer to the

"Employment Structure - Total workforce -Day of Audit and General" section)

- * The auditing company filed the fair remuneration table in the audit report according to the Anker method.
- * All names and surnames of the outsourced persons and blue-collared employees due to the practice of protection of personal data are noted with *** in the report.
- * Report is proofread in general. A spelling check has been done and corrected for report quality.
- * * The onsite audit day is 1,5 days. An additional 0.5 days more than the minimum person day is assigned for onsite auditing and the auditor is provided with 0.5-day reporting time.
- * There was no special circumstance during the audit.
- * "Speak for change" poster was hung in the company on audit day. Training was given to employees.
- * There is no chemical warehouse at the facility.

SITE DETAILS

Site

**MERSEL GİYİM KONFEKSİYON
TEKSTİL SANAYİ VE DİŞ
TİC.LTD.ŞTİ**

Site amfori ID

792-000977-002

GICS Classification

Sector

Consumer Discretionary

Industry Group

Consumer Durables & Apparel

Industry

Textiles, Apparel & Luxury Goods

Sub Industry

**Apparel, Accessories & Luxury
Goods**

amfori Process Classifications

N.A.

GS1 Classifications

N.A.

NACE Classification

N.A.

Water Stress Situation

N.A.

METRICS

Key Metrics

Total workforce	32	Workers
Legal minimum wage in local currency	22.104,67	Monthly
Lowest wage paid for regular work at the site	22.104,67	Monthly
Calculated living wage in local currency	39.702,67	Monthly
Total sample	10	Workers

Other Metrics

Male workers	16	Workers
Female workers	16	Workers
Non-binary workers	0	Workers
Permanent workers - Male	14	Workers
Permanent workers - Female	20	Workers
Permanent workers - Non-binary	0	Workers
Temporary workers - Male	5	Workers
Temporary workers - Female	1	Workers
Temporary workers - Non-binary	0	Workers
Seasonal workers - Male	0	Workers
Seasonal workers - Female	0	Workers
Seasonal workers - Non-binary	0	Workers
Management - Male	6	Workers
Management - Female	9	Workers
Management - Non-binary	0	Workers
Apprentices - Male	0	Workers
Apprentices - Female	0	Workers
Apprentices - Non-binary	0	Workers
Workers on probation - Male	1	Workers
Workers on probation - Female	1	Workers
Workers on probation - Non-binary	0	Workers
Workers with night shift - Male	0	Workers
Workers with night shift - Female	0	Workers
Workers with night shift - Non-binary	0	Workers
Workers with disabilities - Male	0	Workers
Workers with disabilities - Female	0	Workers
Workers with disabilities - Non-binary	0	Workers
Domestic migrant workers - Male	0	Workers
Domestic migrant workers - Female	0	Workers
Domestic migrant workers - Non-binary	0	Workers
Foreign migrant workers - Male	5	Workers

Foreign migrant workers - Female	1	Workers
Foreign migrant workers - Non-binary	0	Workers
Workers hired directly - Male	19	Workers
Workers hired directly - Female	21	Workers
Workers hired directly - Non-binary	0	Workers
Workers hired indirectly - Male	0	Workers
Workers hired indirectly - Female	0	Workers
Workers hired indirectly - Non-binary	0	Workers
Unionised workers - Male	0	Workers
Unionised workers - Female	0	Workers
Unionised workers - Non-binary	0	Workers
Workers under CBA - Male	0	Workers
Workers under CBA - Female	0	Workers
Workers under CBA - Non-binary	0	Workers
Pregnant workers	0	Workers
Workers on parental leave - Male	0	Workers
Workers on parental leave - Female	0	Workers
Workers on parental leave - Non-binary	0	Workers
Sample - Male	5	Workers
Sample - Female	5	Workers
Sample - Non-binary	0	Workers

FINDINGS

PA1: Social Management System

Site: MERSEL GIYIM KONFEKSİYON TEKSTİL SANAYİ VE DİŞ TIC.LTD.ŞTİ | Site amfori ID: 792-000977-002

Question: 1.1 Is there satisfactory evidence that the auditee has set up an effective management system to implement the amfori BSCI Code of Conduct?

ENGLISH	LOCAL LANGUAGE
Finding	
Amfori BSCI Code of Conduct, Principle on Social Management System The facility should have an efficient management system to BSCI values are implemented. FINDING: Based on document review, facility tour, employee interviews and management interview conducted in the company; - The company has a social compliance management system, but there are gaps in the system that need to be improved. Please see the issues that need correction in performance areas 1,5,7 and 13. This question was rated partially due to the studies/ applications carried out to establish a general social compliance management system in the facility.	Amfori BSCI Davranış Kuralı, Sosyal Yönetim Sistemi Prensibi BULGU: Firmada gerçekleştirilen döküman incelemesi, saha turu, çalışan görüşmeleri ve yönetim görüşmesine dayalı olarak; - İşletmede bir sosyal uygunluk yönetim sistemi mevcuttur ancak sistemde iyileştirmesi gereken açıklar mevcuttur. Lütfen performans alanı 1,5,7 ve 13'deki düzeltilmesi gereken konulara bakınız. Bu soru işletmede genel bir sosyal uygunluk yönetim sistemi kurulması için yapılan çalışmalar/ uygulamalar sebebiyle kısmen olarak derecelendirilmiştir.

PA 5: Fair Remuneration

Site: MERSEL GIYIM KONFEKSİYON TEKSTİL SANAYİ VE DİŞ TIC.LTD.ŞTİ | Site amfori ID: 792-000977-002

ENGLISH	LOCAL LANGUAGE
Finding	
PA 5.5 Law: Turkish Labor Law # 4857 / 22.5.2003 Repealed provisions; Article 120: Other articles were repealed except for the 14th article of the Labor Law dated 25.8.1971 and numbered 1475. Official Gazette Date: 01.09.1971 Official Gazette Number: 13943 Article 14 (Changes on 29/7/1983 – 2869/3. Art): In the calculation of the compensation mentioned in Article 13 and the wage that will be the basis for the	PA 5.5 Kanun: Türk İş Kanunu #4857 / 22.05.2003 Yürürlükten kaldırılan hükümler; Madde 120 – 25.8.1971 tarihli ve 1475 sayılı İş Kanununun 14 üncü maddesi hariç diğer maddeleri yürürlükten kaldırılmıştır. Resmî Gazete Tarihi: 01.09.1971 Resmî Gazete Sayısı: 13943 Madde 14 – (Değişik birinci fıkra: 29/7/1983 -

Finding

severance pay in this article, the money provided to the worker and the benefits arising from the contract and law that can be measured in money are also taken into consideration.

Finding 2: Based on document review, worker interviews, and management interviews, it was identified that severance and compensation entitlements are calculated using the statutory minimum wage instead of the employee's actual earned wage. In addition, in-kind benefits such as transportation and meal allowances are not included in the calculation.

2869/3 md.): 13 üncü maddesinde sözü geçen tazminat ile bu maddede yer alan kıdem tazminatına esas olacak ücretin hesabında 26 ncı maddenin birinci fıkrasında yazılı ücrete ilaveten işçiye sağlanmış olan para ve para ile ölçülmesi mümkün akdi ve kanundan doğan menfaatler de gözönünde tutulur.

Bulgu2: Gerçekleştirilen doküman incelemesi ve çalışan görüşmeleri ve yönetim görüşmelerine göre, işletmede tazminat hakediş hesabı çalışanın Gerçek maaş yerine Asgari ücret üzerinden hesaplanmaktadır . Ayrıca yol ve yemek gibi aynı yardımlar hesaba dahi edilmemiştir.

Question: 5.5 Is there satisfactory evidence that the auditee provides workers with the social benefits that are legally granted without negative impact on their pay, level of seniority, position, or promotion prospects?

ENGLISH

LOCAL LANGUAGE

Finding

LAW:In accordance with Turkish Regulation on Overtime and Extra Work art10,overtime, extra works payments included with normal working hours payment that are given to employees are paid according to Turkish Labor Law.This payment has to be clearly shown on payroll documentation and on pay slips, which are given to employees according to Turkish Labor Law.In accordance with Social Insurance and General Health Insurance Law;#5510/2006,Rev:08.05.2008,Art80.social insurance premiums of employees are calculated and paid based on gross total wage paid to employees in related month.Turkish Labor Law# 4857/2003, ART 32-In general terms, wage shall mean the amount provided and paid in cash to a person by the employer or third persons against performance of a designated work. Basically, the wage is paid as Turkish currency in the working place or deposit in a bank account in the name of the worker.Where it is agreed to pay the wage in foreign currency, Turkish equivalent of the agreed amount is calculated and paid over the current forex rate prevailing on the date of payment. The wages may not be paid in the form of bill payable to order(bond), or coupon, any other valuable paper alleged to represent a currency effective in country.In accordance with Regulation about Compensation of all kinds of rights such as Wage,

KANUN: Fazla Çalışma ve Fazla Sürelerle Çalışma Yönetmeliği (06.04.2004) Madde 10, Sosyal Sigorta ve Genel Sağlık Sigortası Kanunu, Madde 80, Türk İş Kanunu ^4857 / 2003, Madde 32, Ücret, prim, İkramiye ve bu nitelikteki her türlü istihkakın bankalar aracılığıyla ödenmesine dair yönetmelik, madde 10

BULGU 1: Gerçekleştirilen doküman incelemesi ve çalışan görüşmeleri ve yönetim görüşmelerine göre, İşletmede normal maaşların asgari ücrete tekabül eden kısmının Sosyal Sigortalar Kurumuna sunulan resmi bordro üzerinden ödendiği tespit edilmiştir. Çalışanların sosyal sigorta primleri de bu miktar üzerinden ödenmektedir. Maaşın kalan kısmı ve fazla mesai ödemeleri ise elden yapılmaktadır.

Bulgu 2 :Bu alana sığmadığı için ek olarak eklenmiştir.

Bu soru, Amfori BSCI Double Book Memo, JULY23/ 01 dokümanına göre "kısmen" olarak işaretlenmiştir.

Finding

Bonus, Premium through Bank Accounts;No:27058,Date:18.11.2008, Art. 10.If the facility has at least 10 employees, net wages of the employees should be paid through bank account after the cut of legal deduction from gross wages.

FINDING 1: According to the document review, employee, management interviews, the minimum wage part of normal wages were paid through the official payroll that is submitted to social insurance agency and based on this amount, employees' social insurances are paid. The rest of the normal wage and overtime wages are paid by cash.

This question is marked as "Partially" according to Amfori BSCI Double Book Memo, JULY 23/01.*****

Question: 5.6 CRUCIAL: Is there satisfactory evidence that the auditee ensures that deductions are only taken under the conditions and to the extent prescribed by the law?

ENGLISH

LOCAL LANGUAGE

Finding

LAW:In accordance with Turkish Regulation on Overtime and Extra Work art10,overtime, extra works payments included with normal working hours payment that are given to employees are paid according to Turkish Labor Law.This payment has to be clearly shown on payroll documentation and on pay slips, which are given to employees according to Turkish Labor Law.In accordance with Social Insurance and General Health Insurance Law;#5510/2006,Rev:08.05.2008,Art80.social insurance premiums of employees are calculated and paid based on gross total wage paid to employees in related month.Turkish Labor Law# 4857/2003, ART 32-In general terms, wage shall mean the amount provided and paid in cash to a person by the employer or third persons against performance of a designated work. Basically, the wage is paid as Turkish currency in the working place or deposit in a bank account in the name of the worker.Where it is agreed to pay the wage in foreign currency, Turkish equivalent of the agreed amount is calculated and paid over the current forex rate prevailing on the date of payment. The wages may not be paid in the form of bill payable to

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BULGU1: Gerçekleştirilen doküman incelemesi ve çalışan görüşmeleri ve yönetim görüşmelerine göre, İşletmede normal maaşların asgari ücrete tekabül eden kısmının Sosyal Sigortalar Kurumuna sunulan resmi bordro üzerinden ödendiği tespit edilmiştir. Çalışanların sosyal sigorta primleri de bu miktar üzerinden ödenmektedir. Maaşın kalan kısmı ve fazla mesai ödemeleri ise elden yapılmaktadır.

Bu soru, Amfori BSCI Double Book Memo, JULY23/01 dokümanına göre "Hayır" olarak işaretlenmiştir.

Finding

order(bond), or coupon, any other valuable paper alleged to represent a currency effective in country. In accordance with Regulation about Compensation of all kinds of rights such as Wage, Bonus, Premium through Bank Accounts; No: 27058, Date: 18.11.2008, Art. 10. If the facility has at least 10 employees, net wages of the employees should be paid through bank account after the cut of legal deduction from gross wages.

FINDING 1: According to the document review, employee, management interviews, the minimum wage part of normal wages were paid through the official payroll that is submitted to social insurance agency and based on this amount, employees' social insurances are paid. The rest of the normal wage and overtime wages are paid by cash.

This question is marked as "No" according to Amfori BSCI Double Book Memo, JULY 23/01. *****

PA 7: Occupational Health and Safety

Site: MERSEL GİYİM KONFEKSİYON TEKSTİL SANAYİ VE DİŞ TİC. LTD. ŞTİ | Site amfori ID: 792-000977-002

Question: 7.1 Is there satisfactory evidence that the auditee observes occupational health and safety regulations applicable for its activities?

ENGLISH

LOCAL LANGUAGE

Finding

Amfori BSCI Code of Conduct, Principle on Occupational Health and Safety

FINDING: Based on the factory tour, document review, employee interviews and management interviews conducted in the company; Laws and regulations regarding occupational health and safety are followed by the auditee, however, some missing gaps were noted no building usage permit under PA 7.

This question is rated partially because occupational health and safety issues are followed systematically in the facility.

Amfori BSCI Davranış Kuralı, İş Sağlığı Ve Güvenliği Prensipleri

BULGU: Firmada gerçekleştirilen saha turu, döküman incelemesi, çalışan görüşmeleri ve yönetim görüşmelerine dayalı olarak; İşletmede iş sağlığı ve güvenliğine ilişkin kanun ve yönetmelik takip edilmektedir, ancak PA 7'de bazı eksikler olduğu yapı kullanım izni olmadığı görülmüştür.

İşletmede iş sağlığı güvenliğine ilişkin kanun ve yönetmelikler takip edildiğinden bu soru kısmen olarak cevaplanmıştır.

Question: 7.11 Is there satisfactory evidence that the auditee confirms that the equipment and buildings used for production are stable and safe?

ENGLISH

LOCAL LANGUAGE

Finding

Amfori BSCI, Memo (ACs 2023/01 04) Türkiye:
Building Safety & Earthquake Readiness

Amfori BSCI, Memo (ACs 2023/01 04) Türkiye:
Bina Güvenliği ve Depreme Hazırlık

Finding: Based on the document review and management interview conducted in the company; There is no building occupancy permit for the building where the business is located. There is a building registration certificate for the building dated 3/01/2019 covering 1000 m2.

Bulgu:Firmada gerçekleştirilen döküman incelemesi ve yönetim görüşmesine dayalı olarak; İşletmenin bulunduğu binaya ait bir yapı kullanım izin belgesi mevcut değildir. Binaya ait 3/01/2019 tarihli 1000 m2 yi kapsayan bir yapı kayıt belgesi mevcuttur.

This question is rated as "partially". Because the company has an opening and operating business license.

Bu soru "kısmen" olarak derecelendirilmiştir. Çünkü firmanın bir işyeri açma ve çalıştırma ruhsatı mevcuttur.

PA 13: Ethical Business Behaviour

Site: MERSEL GİYİM KONFEKSİYON TEKSTİL SANAYİ VE DİŞ TIC.LTD.ŞTİ | Site amfori ID: 792-000977-002

Question: 13.3 CRUCIAL: Is there satisfactory evidence that the auditee takes the necessary measures to not take part in falsifying Information related to its activities, structure and performance; nor in any act of misrepresentation of its supply chain?

ENGLISH

LOCAL LANGUAGE

Finding

LAW:In accordance with Turkish Regulation on Overtime and Extra Work art10,overtime, extra works payments included with normal working hours payment that are given to employees are paid according to Turkish Labor Law.This payment has to be clearly shown on payroll documentation and on pay slips, which are given to employees according to Turkish Labor Law.In accordance with Social Insurance and General Health Insurance Law;#5510/2006,Rev:08.05.2008,Art80.social insurance premiums of employees are calculated and paid based on gross total wage paid to employees in related month.Turkish Labor Law# 4857/2003, ART 32-In general terms, wage shall mean the amount provided and paid in cash to a person by the employer or third persons against performance of a designated work. Basically, the wage is paid as Turkish currency in the working

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BULGU: Gerçekleştirilen doküman incelemesi ve çalışan görüşmeleri ve yönetim görüşmelerine göre, İşletmede normal maaşların asgari ücrete tekabül eden kısmının Sosyal Sigortalar Kurumuna sunulan resmi bordro üzerinden ödendiği tespit edilmiştir. Çalışanların sosyal sigorta primleri de bu miktar üzerinden ödenmektedir. Maaşın kalan kısmı ve fazla mesai ödemeleri ise elden yapılmaktadır.

Finding

place or deposit in a bank account in the name of the worker. Where it is agreed to pay the wage in foreign currency, Turkish equivalent of the agreed amount is calculated and paid over the current forex rate prevailing on the date of payment. The wages may not be paid in the form of bill payable to order (bond), or coupon, any other valuable paper alleged to represent a currency effective in country. In accordance with Regulation about Compensation of all kinds of rights such as Wage, Bonus, Premium through Bank Accounts; No: 27058, Date: 18.11.2008, Art. 10. If the facility has at least 10 employees, net wages of the employees should be paid through bank account after the cut of legal deduction from gross wages.

FINDING: According to the document review, employee, management interviews, the minimum wage part of normal wages were paid through the official payroll that is submitted to social insurance agency and based on this amount, employees' social insurances are paid. The rest of the normal wage and overtime wages are paid by cash.

This question is marked as "partially" according to Amfori BSCI Double Book Memo, JULY 23/01.

Bu soru, Amfori BSCI Double Book Memo, JULY23/01 dokümanına göre "kısmen" olarak işaretlenmiştir.