

Sedex Members Ethical Trade Audit Report

Version 7



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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.

Audit details

Site details

Sedex site reference	ZS1000072579	Site name	MENTAL TEKSTIL VE INSAAT SAN TIC LTD STI
Business name	MENTAL TEKSTIL VE INSAAT SAN.TIC.LTD.STI	Site address	GÜNEŞLİ MAH.1277.SOK NO: 8A KAT:1.BODRUM VE ZEMİN KAT BAĞCILAR/İSTANBUL BAĞCILAR/İSTANBUL GÜNEŞLİ MAH.1277.SOK NO: 8A KAT:1.BODRUM VE ZEMİN KAT BAĞCILAR/İSTANBUL BAĞCILAR/İSTANBUL İSTANBUL TR 34212

Audit details

Sedex company reference	ZC5000061180	Auditor company name	GCL International
Audit company address	1, St Mark Street, London, London, GB, E1 8DA		
Date of audit	2026-05-05	Audit conducted by	Efe Tas
Audit pillars	Labour Standards Health and safety		
Time in and out	Day 1		
	In	09:02	
	Out	17:58	

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Audit company:
GCL International

Audit reference:
ZAA600201955

Start Date:
2026-05-05

End Date:
2026-05-05

Audit type	Periodic
Was the audit announced?	Semi announced
Was the Sedex SAQ available for review?	Yes
Who signed and agreed CAPR?	Makbule Cavusoglu / Accounting and Social Compliance Responsible
Any conflicting information SAQ/Pre-Audit Info	No
Is further information available?	No

Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	Yes	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	Yes	No
Reason for absence at the opening meeting	There's no union representative.		
Reason for absence during the audit	There's no union representative.		
Reason for absence at the closing meeting	There's no union representative.		

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)

Semi-Announced Audit Window Period: 04.05.2026-25.05.2026 (Public Holiday is May 19)

Lead auditor

Efe Tas

APSCA Number

32400077

Additional auditor

Date of declaration

2026-05-05

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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	Makbule Cavusoglu
Title	Accounting and Social Compliance Responsible
Date of declaration	2026-05-05