



Independent External Monitoring Agriculture Report, 2025

The Fair Labor Association conducts an Independent External Monitoring (IEM) assessment when a company has begun implementing its internal monitoring and remediation program. An IEM allows the assessment of labor conditions at the farm level and at first-level processing sites, provided they overlap with the farms, in accordance with the [FLA Agriculture Workplace Code of Conduct and Monitoring Benchmarks for the Agriculture Sector](#). FLA gathers additional data through interviews with community stakeholders, including civil society organizations, government officials, community leaders, and supply chain actors. FLA examines country-level internal monitoring systems against [its Principles of Fair Labor and Responsible Sourcing for Agricultural Supply Chains](#).

Company	<u>Durak</u>
Country	Türkiye
Crop	Hazelnuts
Production process	Harvesting
Assessment location	Türkiye, Ordu
Monitor	CSR and Sustainability Services Pty Ltd
Assessment dates	September 1-3, 2025
Number of assessed farms	9
Total area covered	22.81 ha
Number of farmers interviewed	9
Total number of workers	82
Number of workers interviewed	66

Employment Relationship

Compliance Status

Section	Benchmark	Compliance status	Farms
Human Resource Management System	ER.1.1	Noncompliance	All farms
Recruitment and Hiring	ER.3.1	Noncompliance	All farms
	ER.3.1.1	Noncompliance	All farms
	ER.3.1.2	Noncompliance	All farms
	ER.4	Noncompliance	1
	ER.5.1	Noncompliance	1
	ER.5.2	Noncompliance	1
	ER.5.3	In Compliance	All farms
	ER.7.1	Not Applicable	All farms
	ER.7.2	Not Applicable	All farms
	ER.7.3	Not Applicable	All farms
	ER.7.4	Not Applicable	All farms
	ER.7.5	Not Applicable	All farms
	ER.7.6	Noncompliance	All farms
	ER.7.7	Not Applicable	All farms
	ER.7.8	Not Applicable	All farms
Terms and Conditions	ER.9.1	Noncompliance	All farms
	ER.9.2.1	Risk of Noncompliance	All farms
	ER.9.2.2	Risk of Noncompliance	All farms
	ER.9.2.3	Risk of Noncompliance	All farms
	ER.9.3.1	In Compliance	All farms
	ER.9.3.2	In Compliance	All farms
	ER.9.3.3	In Compliance	All farms
	ER.10	Not Applicable	All farms
	ER.11	Noncompliance	All farms
	ER.12.1	Risk of Noncompliance	All farms
	ER.12.1.1	Noncompliance	All farms
	ER.12.2	Not Applicable	All farms
	ER.13.1	Noncompliance	All farms
Administration	ER.15.1	In Compliance	All farms
	ER.15.2	In Compliance	All farms
	ER.15.2.1	Risk of Noncompliance	All farms
	ER.16.1	In Compliance	All farms
	ER.16.2	Risk of Noncompliance	All farms
Worker Involvement	ER.18.1	Not Applicable	All farms
Right to Organize and Bargain	ER.19	Not Applicable	All farms
Work Rules and Discipline	ER.20.1	Noncompliance	All farms
	ER.20.2	Noncompliance	All farms
	ER.20.4	Noncompliance	All farms
	ER.20.6	Noncompliance	All farms
	ER.20.7	Noncompliance	All farms
	ER.20.8	Noncompliance	All farms
	ER.20.11	Noncompliance	All farms

Access to Training for Family Members	ER.21	Noncompliance	All farms
HSE Management System	ER.24.1.	Noncompliance	All farms
	ER.24.3	Noncompliance	All farms
Grievance Procedures	ER.25.3	Noncompliance	All farms
	ER.25.4	Noncompliance	All farms

Employment Relationship Assessment Summary

Notable Good Practices (if any)
The Company has demonstrated notable efforts to support seasonal migrant workers through its informal tent settlement in ikizce. Providing free sanitation, personal protective equipment, electricity, and water, and constructing bathrooms and toilets represent a significant investment in workers' well-being. The Company has prepared brochures covering critical topics such as working conditions, wages and deductions, living conditions, child and forced labor. More specifically, the Company; -Delivered trainings to 925 producers, -Delivered trainings to 91 workers, -Delivered trainings to 17 labor contractors, -Facilitated registration of 5 labor contractors with the Turkish Employment Agency, -Distributed 925 awareness raising brochures, -Distributed 900 PPEs and hygiene kits, -Distributed 74 tents and food packs.

Human Resource Management System	
Benchmarks	Compliance Status
ER.1.1: Employer shall have written terms and conditions of employment, job descriptions, rules of compensation, and working hours for all positions. In workplaces with informal labor structures, employers should be able to describe all of the above terms and conditions verbally and clearly communicate them to workers.	Noncompliance in all farms
Findings/Noncompliance Explanation	As this was the Company's first FLA Independent External Monitoring (IEM), Monitors verified that farmers in the Company's supply chain didn't have written terms and conditions of employment, job descriptions, rules of compensation, or working hours for any position. The monitors didn't identify any human resource management system or standardized documentation process at the farm level. Instead, farmers communicated all employment arrangements, including those with seasonal migrant and local workers, verbally. Farmers typically inform workers of their daily tasks, responsibilities, and working hours; however, these explanations remain limited and fail to cover essential aspects such as compensation structures, overtime arrangements, or grievance mechanisms. Workers confirmed that they receive only basic verbal information, without written documentation to support or clarify their employment terms. The absence of written agreements or comprehensive verbal communication indicates a gap relative to the FLA benchmark, requiring written contracts or, in the case of informal labor structures, at least the ability to describe and communicate all terms and conditions of employment clearly. The current reliance on incomplete verbal arrangements increases the risk of miscommunication, disputes, and a lack of transparency in the employment relationship. Source: Documentation, interviews & observation
Company Action Plan	
Activity	• Preparation of a standardized "Employment Terms Information Document" for all farms • Providing farmers with training on job descriptions, working hours, wage structure, overtime, and complaint mechanisms

	• Providing verbal/written information to workers before they start work and documenting this information • Creating a simplified employment contract/worker information form for use on farms
Output indicators (targeted results)	• Number of target worker contracts: 250 • Farmers who participated in training: 250 • Records of information forms distributed to workers
Timeline and Deadline Date	August 15 - September 10, 2026
Input (budget/resources)	Educational materials (printed documents, posters, cards)
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Recruitment and Hiring	
Benchmarks	Compliance Status
ER.3.1: Employers shall verify proof of age documentation for all young workers in the farm at the time of their employment and work towards collecting and maintaining all documentation necessary to confirm and verify date of birth of all workers, including long term and casual workers. ER.3.1.1: Employers shall take reasonable measures to ensure such documentation is complete and accurate. ER.3.1.2: In those cases where proof of age documentation is not readily available or unreliable, employers shall take all necessary precautions that can reasonably be expected of them to ensure that all workers are at least the minimum legal working age, including requesting and maintaining medical or religious records of workers, or through other means considered reliable in the local context. ER.7.6: contract, temporary, casual, daily, seasonal, or migrant workers receive at least the minimum wage or the prevailing industry wage, whichever is higher, and all legally mandated benefits such as social security, other forms of insurance, annual leave, and holiday pay;	Noncompliance In all farms
ER.4: Employers shall not use employment agencies/labour contractors that rely on any practice that is linked to: using false information to recruit workers; restricting workers' freedom of movement; requiring workers to pay recruitment and/or employment fees; withholding from workers a copy of their employment contract in their native language that sets forth the general terms and conditions of engagement and employment; retaining possession or control of workers identification and other documents like passports, identity papers, work permits, and other personal legal documents; punishing workers for terminating employment. ER.5.1: No worker hired by an employment agency or a labour contractor shall be compensated below the legal minimum wage. The same rights as provided for directly hired contract workers apply to workers hired via an employment agency or labor intermediary. ER.5.2: Fees associated with the employment of workers shall be the sole responsibility of employers. No worker hired via an employment agency or a labour contractor shall pay a fee or receive a reduction by having a fee deducted from their salary.	Noncompliance in farm 1
Findings/Noncompliance Explanation	The IDs of the seasonal migrant workers are, as required by law, collected by the head of the village (Muhtar), the farmer himself, or the Company's staff and delivered to the local security forces (Gendarme) for security checks. Farmers in the region usually base age verification on this ID control. This practice makes ID and age verification more structured for seasonal migrant workers than for local worker groups, where such checks are less common. However, monitors confirmed that farmers in the Company's supply chain lacked a structured system to verify or document workers' ages. Instead, they rely on informal practices such as requesting verbal confirmation from workers or visual assessments. As a result, farmers don't adequately verify the age of young workers, nor do they properly maintain documentation of their employment in the orchards. Farmers in the region usually employ seasonal migrant workers through agricultural labor intermediaries or communication with a trusted person of a worker group, a supervisor (often called "Çavuş" in local terminology), who usually leads the worker group based on a practice of employment built on trust over time. Agricultural labor intermediaries often charge workers, usually about 10% of workers' daily wages, in the name of a recruitment fee. In contrast, supervisors receive a double daily wage from farmers rather than charging workers. The supervisor's practice also applies to the employment of local workers.

	The monitors observed that only one of the assessed farmers (farm 1) recruited his migrant workers through the agricultural labor intermediary. The others recruited their local and seasonal migrant workers through their established network with worker groups led by supervisors. The Ordu Governorship Daily Wage Determination Commission determined the working hours and set the daily net minimum wage for workers employed in hazelnut harvesting at 1,200 TL in 2025, regardless of age or gender. Monitors reported that the minimum daily wage received by seasonal migrant workers in farm 1 was 1,160 TL, after accounting for the 140 TL commission fee deducted by the labor intermediary. Despite this deduction, the wage of 1,160 TL/day remained above the minimum legal wage of 866,85 TL/day determined by the government for 2025. Farmers, labor intermediaries, and workers reported that the net minimum daily wage for seasonal migrant workers ranged from 1,200 to 1,300 TL. In contrast, local workers stated they received a net daily wage of 1,500 TL. Monitors noted that farmers did not pay advance and transportation payments to seasonal migrant workers, whereas they paid between 3,000 TL and 4,000 TL a day for transportation of local workers. <u>Source:</u> Documentation, interviews & observation
Company Action Plan	
Activity	• Developing a standardized Age Verification Procedure for farmers (identity declaration form, worker registration list). • Developing a simplified "Worker Registration Form" for seasonal migrant and local workers and providing training to encourage its use on all farms. • Organizing training for farmers on "Young Workers, Minimum Age, and Legal Working Conditions." • Providing awareness training to mitigate the risks of the intermediary and foreman system. • Providing training to farmers on ensuring that their written employment contracts clearly state birth dates, daily wages, and working hours during the hiring process. • Providing training on wage rules and wage inequality awareness for farmers and foremen. • Recording advance payments, transportation, or commission practices for seasonal migrant workers in writing. • Providing training on equal pay for equal work to raise awareness among producers regarding local and seasonal worker wages.
Output indicators (targeted results)	• Target: Number of farms implementing identity verification + registration forms (250). Number of producers and workers participating in training. • Implementation of age verification procedures in 250 farms. • Number of farmers who participated in wage inequality training after receiving training.
Timeline and Deadline Date	August 25 – September 10, 2026
Input (budget/resources)	Documentation, training costs
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Terms and Conditions

Benchmarks	Compliance Status
------------	-------------------

ER.9.1: Workers should be made aware of the employment terms under which they are engaged. ER.11: Employers shall ensure that all legally mandated requirements for the protection or management of special categories of workers, including migrant, juvenile, contract/contingent/temporary, casual, daily, home workers, pregnant or disabled workers, are implemented. ER.12.1.1: Employers shall inform workers that any form of harassment or abuse in the workplace shall be subject to disciplinary measures.	Noncompliance in all farms
ER.9.2.1: provisions of national laws; ER.9.2.2: freely negotiated and valid collective bargaining agreements; or ER.9.2.3: the FLA Workplace Code. ER.12.1: Employers shall regularly inform workers about workplace rules, health and safety information, and laws regarding workers' rights with respect to freedom of association, compensation, working hours, and any other legally required information, and the FLA Code through appropriate means, including posted in local language(s) throughout the workplace's common areas or in the surrounding community. In workplaces with informal labor structures, these communication and awareness-raising activities could be carried out with support from supply chain intermediaries, such as cooperatives, organizers, tier one suppliers, or the participating Company.	Risk of Noncompliance in all farms
Findings/Noncompliance Explanation	The Company has prepared brochures covering critical topics such as working conditions, wages and deductions, living conditions, child and forced labor. These activities indeed reflect the Company's commitment to promoting decent work and responsible employment practices within its supply chain. However, these brochures have not been distributed to assessed farms or workers, and training activities have not been expanded to the farm level in the supply chain, limiting their potential impact. Furthermore, awareness materials and training sessions are not currently delivered or extended to workers at farm sites, limiting the reach and effectiveness of the Company's education efforts. The monitors noted that farmers verbally informed workers about the working hours and other daily tasks; however, workers on two farms (farms 7 and 8) were not informed of their daily wages. All visited farmers demonstrated minimal knowledge of the legal requirements concerning disadvantaged groups. In normal weather conditions, seasonal migrant workers are scheduled to work from 7 am to 6 pm, 1 hour longer than local workers, who start at 8 am and finish at 6 pm. Both groups of workers are entitled to a total of 1.5 hours' breaks, with 15 minutes each before and after lunch, and one hour for lunch. Monitors verified that farmers were unaware of basic workplace rules and labor standards, including working hours, overtime, compensation, health and safety, child labor, and non-discrimination. They reported that they did not inform workers about workplace harassment and abuse and that such acts are subject to disciplinary measures. Monitors observed that farmers lacked knowledge of relevant laws, measures, and penalties, and even when aware, did not know how to communicate this effectively to workers. The company staff reported that this type of sensitive and serious communication and awareness-raising activities has yet to be provided to farmers and workers through training sessions. Farmers, labor intermediaries, and supervisors lack knowledge of local labor laws and the FLA Codes of Conduct. They are unaware of the legal requirements regarding special categories of workers, including women, young workers, and children below the legal minimum working age. For instance, upon identifying young workers in the assessed farms and asking about the specific conditions under which they could be employed, the farmers demonstrated that they lacked detailed legal requirements on this subject, such as light work and the maximum number of hours. <u>Source:</u> Documentation, interviews & observation
Company Action Plan	

Activity	• Distribution of brochures prepared by the company (working conditions, wages, child labor, forced labor, living conditions, etc.) to all farms, both physically and digitally. • Organization of Standard Working Conditions Training for farmers, foremen, and labor agents (working hours, overtime, remuneration, health & safety, child labor, harassment & abuse, discrimination). • Preparation of short information sessions on-site for seasonal migrant and local workers (daily wage, working hours, breaks, rights). • Preparation of Daily Wage Statement Cards/Wage Boards for use on the farms. • Development of guides explaining legal requirements for “special worker categories” (women, young workers, children, people with disabilities). • Providing awareness training to workers on harassment, abuse, and mistreatment; explaining the complaint hotline. • Regular visits by company field teams to farms to document training and information activities.
Output indicators (targeted results)	• Delivery records showing that brochures were distributed to 250 farms. • Farmer and worker participation rate in training is over 80%. • Records showing that workers were informed about working hours, daily wages, and rights at each farm. • Recordings of farmers' knowledge level regarding basic laws and FLA rules during field visits conducted after the training.
Timeline and Deadline Date	August 15 – September 10, 2026
Input (budget/resources)	Brochure, training costs
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Administration		
Benchmarks		Compliance Status
ER.15.2.1: Advances must be appropriately documented, and their receipt and accuracy must be confirmed by the recipient worker, in writing whenever possible (e.g., signature, thumbprint). ER.16.2: Wages must be paid on regular working days and in principle at or near the workplace. Workers must be free from any coercion to make use of enterprise or works stores.		Risk of Noncompliance in all farms
Findings/Noncompliance Explanation	All the farmers interviewed stated that they pay workers' wages at the end of the workday, either to labor intermediaries or to supervisors. Workers employed through labor intermediaries usually receive their wages as a lump sum at the end of the harvest period. Where advance payments are provided, either by farmers or by intermediaries, the amount is verbally agreed upon and later deducted from the final wage. Monitors, however, did not document any cases in which workers actually received advance payments during this monitoring period. <u>Source:</u> Documentation, interviews & observation	
Company Action Plan		
Activity	• Preparation of a standard Wage Record Form for farmers (daily payment, advance, deduction, payment to the intermediary). • Providing documentation support to inform workers and farmers about the net amount received by the worker for signature verification in payments made through intermediaries. • Using a written or signed Advance Form between the farmer and the worker when an advance is given. • Providing quick training modules to farmers, intermediaries, and foremen on wage payment procedures. • Conducting awareness training to prevent problems arising from making payments collectively at the end of the harvest.	

	Providing visual information (posters, notice boards) to workers about wage processes.
Output indicators (targeted results)	- Number of farms using the standard Wage Record Form across 250 farms. - Number of records of signed advance payment documents, if advances were given. - Number of payment documents with employee signatures for all payments made through intermediaries. - Decrease in the number of "employee unable to verify payment" cases. - Attendance lists showing that at least 75% of farmers received payment procedure training.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation.
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Work Rules and Discipline	
Benchmarks	Compliance Status
ER.20.1: Employers shall have disciplinary rules and practices that embody a system of progressive discipline (e.g., a system of maintaining discipline through the application of escalating disciplinary action moving from verbal warnings to written warnings to suspension and finally to termination). ER.20.2: Any person supervising workers shall be aware of the disciplinary rules and practices. ER.20.4: The disciplinary system shall be applied in a fair and non-discriminatory manner and include a management review of the actions by someone senior to the manager who imposed the disciplinary action. ER.20.6: Disciplinary rules and practices shall be clearly communicated to all workers. ER.20.7: Workers must be informed when a disciplinary procedure has been initiated against them. ER.20.8: Workers have the right to participate and be heard in any disciplinary procedure against them. ER.20.11: The disciplinary system shall include a third party witness during imposition, and an appeal process. In smallholder settings, the existing appeal mechanism at the community level is acceptable.	Noncompliance in all farms
Findings/Noncompliance Explanation	There are no clearly formulated and defined disciplinary rules or practices in place at the assessed farms. Monitors verified that rules at the farm level were verbally communicated between parties. Farmers and labor intermediaries/supervisors independently determine the disciplinary actions to be taken and the circumstances under which they apply. Monitors observed that neither farmers nor labor intermediaries/supervisors were trained or made aware of the farm-level disciplinary rules and practices. <u>Source:</u> Documentation, interviews & observation
Company Action Plan	
Activity	- Preparation of a simplified and written "Disciplinary Rules and Procedures" document for farms. - Providing training to farmers and labor agents on the legal limits of disciplinary rules, acceptable behavior, and applicable disciplinary steps. - Placing Disciplinary Rules posters in areas accessible to workers on farms. - Increasing the visibility of the company's complaint hotline.
Output indicators (targeted results)	- Number of written disciplinary rules documents on farms - Number of farmer and worker training participants.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation.
Responsible staff (title/department)	Emre Kışla – Sustainability Expert Selime Yıldırım – Agricultural Engineer İlkan Macit - Sustainability Expert

	Selen Kuru - Sustainability Expert Deniz Mahir Macit - Sustainability Expert
--	---

Access to Training for Family Members	
Benchmarks	Compliance Status
ER.21: Family members (spouses and adult children) involved directly or indirectly in agriculture production shall have access to all training and awareness raising activities conducted for the workers and growers on the farms.	Noncompliance in all farms
Findings/Noncompliance Explanation	Awareness-raising materials and training sessions are not currently delivered or extended to workers at farm sites, limiting the reach and effectiveness of the Company's education efforts. Monitors noted that company staff have yet to organize training and awareness-raising activities to ensure participation from workers' families, farmers, and their family members. All farmers on the visited farms confirmed that they had participated in product-based technical training. However, they also expressed interest in training activities related to employment relationships, child labour, non-discrimination, harassment and abuse, and compensation if provided. <u>Source:</u> Documentation, interviews & observation
Company Action Plan	
Activity	• Creation of a "Mobile Training Module" to be implemented on the farm (child labor, discrimination, harassment, employment relations, working hours, wages). • Organization of separate micro-training sessions for farmers and family members, worker groups and families (20-30 minute field trainings). • Preparation of visual awareness materials for workers and their families (posters, cards, boards, short videos). • Preparation of an annual training calendar at the company level. • Recording of training sessions by company field personnel with attendance lists and photographs.
Output indicators (targeted results)	• At least one on-site training session has been conducted at all farms. • Participation rate of 250 farmers and family members • Increased worker awareness of child labor, harassment, abuse, and discrimination (interview recordings). • Visible placement of awareness materials at all farms (verified with photos and checklists). • Monthly reports from company field teams show that trainings are being implemented regularly. • 100% access to training materials at farms.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	• Educational cards, posters, display board sets • Micro-educational videos / audio message content • Educator field staff budget • Mobile educational equipment (tablet, portable speaker, tent) • Organization budget for family participation activities • Booklet printing costs
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

HSE Management System	
Benchmarks	Compliance Status

ER.24.1: Health, safety and environmental rules shall be communicated to all workers in the local language or language spoken by workers if different from the local language. ER.24.3: Employers shall have a designated responsible person for HSE issues on the farm. For small farms, this could be the farmer's direct responsibility.		Noncompliance in all farms
Findings/Noncompliance Explanation	The monitors noted that the affiliated Company's staff did not communicate HSE rules to workers on any of the visited farms. Farmers reported that they communicated fundamental aspects and rules of working conditions to workers prior to the commencement of work. However, monitors observed that this communication did not clearly address the HSE procedures, resulting in a limited understanding of these issues among the workers. Monitors did not identify a designated HSE person responsible for the farms. <u>Source:</u> Documentation, interviews & observation	
Company Action Plan		
Activity	• Preparation of a simplified “HSE Information Document” for use on farms (in the local language and supported by visuals). • Creation of standard HSE briefing sessions for workers on all farms before they start work, conducted by company field personnel. • Development of short training modules covering HSE topics (fire, first aid, PPE, temperature/stress, sloping terrain, accident reporting, hazard identification). • Appointment and registration of a farmer or designated person as an “HSE Officer” for each farm. • Placement of HSE posters and warning signs on farms. • Conducting a one-day quick HSE training for HSE Officers. • Preparation of an “HSE Incident Reporting Form” to be filled out in case of an accident/incident. • Monitoring of HSE briefing records during monthly visits by the company field team. • Distribution of personal protective equipment to producers and workers by the company.	
Output indicators (targeted results)	• Availability of HSE Information Documents at all farms. • Training records showing that 80%+ of workers received HSE briefing before starting work. • One person officially registered as an HSE officer at each farm. • Training attendance records for HSE officers have been created. • HSE warning signs and visuals are visibly displayed at the farms. • Increased HSE awareness level among workers (measured through cross-examination). • Number of distributed personal protective equipment and the number of forms confirming receipt.	
Timeline and Deadline Date	August 10 – September 10, 2026	
Input (budget/resources)	• HSE information materials (posters, booklets, notice boards) • Training modules and field implementation budget • Equipment for training HSE personnel • HSE Incident Reporting Forms (printed or digital) • PPE sample sets	
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer	

Grievance Procedures		
Benchmarks	Compliance Status	
ER.25.3: FLA-affiliated companies shall make sure that a confidential noncompliance reporting mechanism is available for farmers and workers in the supply chain (such as members of cooperatives or suppliers of seed organizers). Through this channel, any code violation can be reported to the Company if the local and farm-level grievance redress mechanisms fail to address the issue adequately.	Noncompliance in all farms	

ER.25.4: The Company shall create awareness of this communication and noncompliance reporting mechanism to its service providers and suppliers.	
Findings/Noncompliance Explanation	The monitors did not verify the existence of an established grievance mechanism for farmers, intermediaries, family members, or workers in the Company's supply chain in cases where local systems are insufficient. Monitors could not observe any activities by the Company to communicate this mechanism to key stakeholders, and consequently, awareness of reporting procedures among farmers and workers is absent. This indicates a gap between the Company's policy commitments and its operational practices. <u>Source:</u> Documentation, interviews & observation
Company Action Plan	
Activity	• Preparation of visual information materials (posters, brochures, information cards) to be used in all farms for the company's existing complaint hotline (0452 323 03 23). • Providing "How to File a Complaint?" training to farmers, intermediaries, and workers. • Placing complaint hotline posters in visible locations in all farms. • Establishing mobile complaint boxes in farms, worker camps, and meeting areas (optional). • Recording that company field teams are informed about the complaint mechanism during each visit. • Updating internal procedures to manage incoming complaints in accordance with confidentiality, security, and feedback processes. • Providing practical information to workers and farmers through sample complaint scenarios.
Output indicators (targeted results)	• All farms should have a clearly visible and displayed complaints hotline (0452 323 03 23). • At least 80% of the 250 farmers should confirm the existence of the complaints mechanism (using training and survey forms). • At least 60% of the workers should confirm the existence of the complaints hotline (using training and survey forms). • An increase in the number of complaints reported (indicating the accessibility of the mechanism). • 100% of incoming reports should be recorded, and the response time should be documented.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	• Complaint hotline posters, brochures, cards • Training materials and field implementation budget • Field visits and inspection budget • Complaint recording and analysis system (simple Excel or digital form)
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Non-discrimination

Compliance Status

Section	Benchmark	Compliance status	Farms
General Compliance	ND. 1	Noncompliance	All farms
Recruitment and Employment Practices	ND.2.1	Noncompliance	All farms
	ND.2.3	Noncompliance	All farms
Compensation Discrimination	ND. 3	Noncompliance	2,3,4,6,9
Discrimination in Training and Communication	ND. 4	Risk of Noncompliance	All farms
Marital or Pregnancy-Related Discrimination	ND.5.1	Risk of Noncompliance	All farms
	ND.5.2	Risk of Noncompliance	All farms
	ND.5.3	Risk of Noncompliance	All farms
	ND.6.1	Risk of Noncompliance	All farms
	ND.6.1.1	Risk of Noncompliance	All farms
Health-Related Discrimination	ND. 7	In Compliance	All farms
	ND.8	In Compliance	All farms
	ND. 9	Not Applicable	All farms
Respect for Culture and Religion	ND.11	In Compliance	All farms

Non-Discrimination Assessment Summary

General Compliance	
Benchmarks	Compliance Status
ND.1: Employers shall comply with all national laws, regulations, and procedures concerning non-discrimination.	Noncompliance in all farms
Findings/Noncompliance Explanation	All assessed farmers had limited knowledge and awareness of legal requirements regarding non-discrimination. Monitors verified that farmers have not been provided with training activities to raise awareness of this issue. However, the monitors observed that farmers conveyed a basic understanding of and sensitivity to the issue of non-discrimination. <u>Source:</u> Documentation, interviews & observation
Company Action Plan	
Activity	- Preparing and conducting face-to-face "Anti-Discrimination and Equal Treatment Training" for farmers, labor agents, and supervisors. - Preparing and distributing an "Anti-Discrimination Basic Guide" to all farms, including the definition of discrimination, prohibited practices, and national legal requirements. - Displaying simple awareness materials in visible areas on farms to protect women workers, young workers, people with disabilities, and workers from diverse ethnic backgrounds. - Informing workers about the avenues they can pursue if they experience discrimination and introducing the company's complaint hotline. - Reviewing discriminatory practices and conducting brief feedback interviews with workers during field team visits.

Output indicators (targeted results)	- Records showing that at least 80% of the 250 farmers and intermediaries/inspectors attended the training. - Delivery receipts showing that the anti-discrimination guide was distributed to all farms. - Verification through field checks that 100% of the discrimination awareness materials are visible on the farms.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation.
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Recruitment and Employment Practices		
Benchmarks:		Compliance Status
ND.2.1: Recruitment and employment practices shall be free from any type of discrimination. ND.2.3: If not provided by law, employers must protect workers who allege any type of discrimination in recruitment and employment practices.		Noncompliance in all farms
Findings/Noncompliance Explanation	Farmers and interviewed supervisors do not have a formal non-discrimination policy in place. Such policies have not been informed to the parties. The monitors observed that, while they are generally familiar with the concept of non-discrimination, no clear communication or briefing is provided to workers regarding any non-discrimination policies or regulations. The company staff has not yet delivered training to farmers, labor intermediaries, and workers regarding non-discrimination policies. <u>Source:</u> Documentation, interviews & observation	
Company Action Plan		
Activity	- The following measures will be implemented: Preparing and conducting a short training module titled "Non-Discriminatory Recruitment and Employment Practices" for farmers, labor agents, and inspectors. - Creating and distributing an easily understandable "Anti-Discrimination Policy" that prohibits discrimination in recruitment, job assignment, and compensation to all parties. Introducing a complaint hotline and creating a simple "Feedback Form" so that workers can safely communicate their concerns about discrimination.	
Output indicators (targeted results)	- Records showing that the anti-discrimination policy was distributed to 250 farmers and 100% of intermediaries/inspectors. - Training participation rate exceeding 80%.	
Timeline and Deadline Date	August 10 – September 10, 2026	
Input (budget/resources)	Training costs, posters, brochures and documentation.	
Responsible staff (title/department)	Emre Kışla – Sustainability Expert Selime Yıldırım – Agricultural Engineer İlkan Macit - Sustainability Expert Selen Kuru - Sustainability Expert Deniz Mahir Macit - Sustainability Expert	

Compensation Discrimination	
Benchmarks	Compliance Status

ND.3: There shall be no differences in compensation for workers performing equal work or work of equal value based on gender, race, religion, age, disability, sexual orientation, nationality, political opinion, social group, ethnic origin, employment status (e.g., local workers vs. migrant workers), or membership in unions or other workers' representative bodies.		Noncompliance in farms 2,3,4,6,9
Findings/Noncompliance Explanation	The monitoring team identified a wage disparity between local workers and the seasonal migrant workers. The net minimum daily wage for seasonal migrant workers (only at farm 1) was reported to range from 1,160 TL to 1,300 TL, after accounting for the 140 TL commission fee deducted by the labor intermediary. In comparison, monitors noted local workers receiving a net daily wage of 1,500 TL at farms 2, 3, 4, 6, and 9 by the same labor intermediary. Monitors verified that seasonal workers paid approximately 1,400 TL each for one-way transportation to the harvesting region. Monitors also verified that farmers compensate local workers between 3,000 TL and 4,000 TL per group per day for local transportation to the orchards. Considering all these, including the requirement that migrant workers work 1 hour longer than local workers, the net wage gap between them widens. Source: Documentation, interviews & observation	
Company Action Plan		
Activity	• To ensure a fair and non-discriminatory wage process, training on "Equal Pay and Wage Standards" should be prepared and implemented for farmers. • Farmers should be clearly informed that intermediary commissions reducing workers' net wages pose a risk of discrimination; commission deductions should be made transparent or limited in cooperation with intermediaries, and advance payment forms should be distributed. • A standard working hours protocol should be developed at the farm level to equalize workers' daily working hours and break times. • Post announcement materials on farms explaining that workers can contact a complaint hotline if they experience discrimination in the wage process.	
Output indicators (targeted results)	• Records showing that at least 80% of the 250 farmers attended wage training. Distribution records showing that the contract outlining wages reached all farms and workers.	
Timeline and Deadline Date	August 10 – September 10, 2026	
Input (budget/resources)	Training costs, posters, brochures and documentation.	
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer	

Harassment or Abuse

Compliance Status

Section	Benchmark	Compliance status	Farms
General Compliance	H/A.1.1	Risk of Noncompliance	All farms
	H/A.1.2	Risk of Noncompliance	All farms
Discipline	H/A.2	In Compliance	All farms
	H/A.3	In Compliance	All farms
	H/A.4	In Compliance	All farms
	H/A.5	In Compliance	All farms
	H/A.6	In Compliance	All farms
	H/A.7	In Compliance	All farms
	H/A.13	In Compliance	All farms
Violence	H/A.8.1	In Compliance	All farms
	H/A.8.2	In Compliance	All farms
	H/A.8.3	In Compliance	All farms
Sexual Harassment	H/A.9.1	In Compliance	All farms
	H/A.9.2	In Compliance	All farms
	H/A.9.3	In Compliance	All farms
	H/A.9.4	In Compliance	All farms
Security Practices	H/A.10	Not Applicable	All farms
	H/A.10.1	Not Applicable	All farms
	H/A.10.2	Not Applicable	All farms

Harassment or Abuse Assessment Summary

General Compliance		
Benchmarks		Compliance Status
H/A.1.1: Employers shall comply with all national laws, regulations and procedures concerning discipline, violence, harassment or abuse. H/A.1.2: Workers at the farm shall not be subject to any corporal punishment, sexual harassment, oppression, coercion, or any other kind of mental or physical abuse or intimidation, disregarding whether they are family members without a formal contract or hired staff.		Risk of noncompliance in all farms
Findings/Noncompliance Explanation	No cases of verbal or physical abuse were detected or reported during the monitoring. However, the monitors observed that farmers, supervisors, and workers lacked awareness of the laws and regulations regarding no-harassment or abuse policies. Source: Documentation, interviews & observation	
Company Action Plan		
Activity	Preparing and conducting face-to-face "Harassment and Abuse Prohibition Training" for farmers, supervisors, and workers (definition of harassment, examples of physical/verbal abuse, relevant laws, penalties). Preparing harassment/abuse awareness posters and information cards to be displayed in visible areas on farms. Introducing the company's complaint hotline for reporting harassment cases and explaining safe reporting methods to workers.	
Output indicators (targeted results)	- Participation rate in harassment and abuse training exceeding 80%. - Records confirming 100% distribution of the Zero Harassment Policy to all farmers, supervisors, and workers.	

	• Verification by field teams that informational materials are visibly placed on farms. • Increased awareness of the concept of harassment, rights, and reporting procedures observed in worker interviews. • Increased use of the complaint hotline (positive indicator: increased worker awareness).
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation.
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Forced Labor

Compliance Status

Section	Benchmark	Compliance status	Farms
General Compliance	F.1	Risk of Noncompliance	All farms
Freedom in Employment and Movement	F.2	In Compliance	All farms
	F.3	In Compliance	All farms
	F.4.1	In Compliance	All farms
	F.4.2	In Compliance	All farms
	F.5.3	In Compliance	All farms
	F.7.1	In Compliance	All farms
	F.7.2	In Compliance	All farms
	F.7.3	In Compliance	All farms
	F.7.4	In Compliance	All farms
	F.7.5	In Compliance	All farms
	F.7.6	In Compliance	All farms
Work of Family Members	F.6.1	In Compliance	All farms
	F.6.2	In Compliance	All farms
	F.6.3	In Compliance	All farms
	F.6.4	In Compliance	All farms
Personal Workers' Identification and Other Documents	F.9	In Compliance	All farms

Forced Labor Assessment Summary

General Compliance	
Benchmarks	Compliance Status
F.1: Employers shall comply with all national laws, regulations, and procedures concerning the prohibition of forced labor and human trafficking in any stage of the agricultural production process.	Risk of noncompliance in all farms

Findings/Noncompliance Explanation	To support seasonal migrant workers, Durak provides free sanitation and personal protective equipment, pays for electricity and water for workers' accommodation in İközce, and builds bathrooms and toilets, demonstrating a significant investment in workers' well-being. However, this temporary tent area is privately owned and operated. While paying for temporary settlement like this is not customary in the region, the landowners demand rent equivalent to approximately 100 workers' full wages, essentially making them work for free. . In addition, workers pay for electricity and water, even though the Company already covers these costs. Labor intermediaries arrange this accommodation together with transportation and jobsWorkers were not informed of the rent price before arrival. leaving them unable to decline the job before departure. Once they arrived, workers did not complain for fear of losing their jobs. Monitors detected a risk of involuntary servitude in this accommodation arrangement. <u>Source:</u> Documentation, interviews & observation
Company Action Plan	
Activity	• Preparing a detailed visibility guide to assess potential forced labor risks for workers in tent settlements and accommodation areas. • Efforts to prevent workers from being employed in exchange for "tent rent" by negotiating with local landowners and local public institutions. • Creating training sessions and distributing brochures to all worker groups explaining issues such as forced labor, debt bondage, pressure, and threats. Regularly informing workers about confidential complaint channels (telephone line) where they can report suspected forced labor or working under pressure. • Establishing a field control mechanism to verify that the free water, electricity, hygiene, and sanitation support provided by the company is truly being used free of charge by all workers. Ensuring that these payments are announced to workers in training sessions and meetings. Organizing short training sessions on "forced labor" for farmers, inspectors, and landowners. • Field teams periodically visiting tent areas throughout the season to observe and report on indicators of forced labor risk.
Output indicators (targeted results)	• Records showing that 100% of all workers and farmers received brochures containing information about forced labor. • Increased use of the complaint mechanism (a positive indicator showing that workers can report without fear). • Training participation rate of at least 80%.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation.
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Child Labor

Compliance Status

Section	Benchmark	Compliance status	Farms
General Compliance	CL.1	Noncompliance	All farms
Minimum Age	CL.2	Noncompliance	6
Light Work	CL.3	Noncompliance	All farms
Young Workers	CL.5	Noncompliance	All farms
	CL.6.1	Noncompliance	1,2,4,5,6,7
	CL.6.2	Noncompliance	1,2,4,5,6,7
	CL.7	Noncompliance	1,2,4,5,6,7
Children on Premises	CL.9	Risk of Noncompliance	All farms
Removal and Rehabilitation of Child Laborers	CL.10.1	Noncompliance	All farms

Child Labor Assessment Summary

Notable Good Practices (if any)

In collaboration with ikizce District Governorship, the Company has launched the "Every Child is a World" social responsibility program to prevent child labor in hazelnut harvesting and across its supply chain. This project aims to attract children of seasonal migrant workers (ages 5-14) to a summer school program that has so far provided educational support, health screenings, nutritious meals, and access to recreational and cultural activities. The summer school provides a safe environment for these children to support their development and education while protecting them from the risks and harms associated with farm work. The school, which is usually open for more than one month during the harvest season, remained open for 18 days in 2025 due to the short harvest season and the low number of seasonal workers migrating to the region. The Company's staff monitor school-aged children during the harvest season and facilitate their participation in school, while also conducting field visits to monitor and support their school attendance in the provinces of origin.

More specifically, 101 children attended the summer school program in 2025 and;

- 101 received clothing and footwear support,
- 125 stationary kits were distributed,
- 70 children received scholarship from the Company,
- 20 adults and 23 children were referred to the local authorities for access to services.

General Compliance

Benchmarks	Compliance Status
CL.1: Employers shall comply with all national laws, ratified international conventions, fundamental labor rights, regulations, and procedures concerning the prohibition of child labor.	Noncompliance in all farms
Findings/Noncompliance Explanation	Monitors noted that farmers and workers had minimal knowledge of the relevant laws and standards regarding child labour and the legal minimum working age. This highlights the necessity for enhanced training and capacity building at the farm level. Farmers, supervisors, and workers generally attributed the cases of child labor to poor economic conditions of seasonal migrant and local workers and the constantly increasing costs of living in the country. The Company has prepared brochures covering critical topics such as working conditions, wages and deductions, living conditions, child and forced labor. These

	activities indeed reflect the Company's commitment to promoting decent work and responsible employment practices within its supply chain. However, these brochures have not been distributed to assessed farms or workers, and training activities have not been expanded to the farm level in the supply chain, limiting their potential impact. Furthermore, awareness materials and training sessions are not currently delivered or extended to workers at farm sites, limiting the reach and effectiveness of the Company's education efforts. <u>Source:</u> Documentation, interviews & observation
Company Action Plan	
Activity	• Distribution of brochures prepared by the company (on child labor) to all farms, both physically and digitally. • Organization of child labor training for farmers, foremen, and labor agents. • Preparation of short information sessions on farms for seasonal migrant and local workers (on child labor). • Regular visits by company field teams to farms to document training and information activities.
Output indicators (targeted results)	• Delivery records confirming 100% distribution of brochures to the farm. • Farmer and worker participation rate in trainings: 80%+. • Records showing that workers received information about children's rights at each farm. • Recording of farmers' knowledge level regarding basic laws and FLA rules during field visits following the training.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation.
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Minimum Age		
Benchmarks		Compliance Status
CL.2: Employers shall comply with ILO Convention 138 and shall not employ anyone under the age of 15 or under the age for completion of compulsory education, whichever is higher. Suppose a country has a specified minimum age of 14 years due to an underdeveloped economy and limited educational facilities. In that case, employers may comply with national legislation, but must progressively raise the minimum age to 15 years.		Noncompliance in farm 6
Findings/Noncompliance Explanation	Monitors identified two child workers below the legal working age of 15, working in the farms during the harvest period as local workers (farm 6). The two 14-year-old school-age girls were employed under the same terms and conditions as other adult workers and received equal pay. In addition, during assessments, monitors detected children at farms who were accompanying their families but not working. These were three school-age children aged six, seven, and nine, and a 2-year-old infant at farm 1; two boys aged five and six years at farm 7; a girl aged ten at farm 7; and a 6-year-old girl at farm 9. All of these children were found in usual farm risks at the orchard while workers were working. <u>Source</u>: Documentation, interviews & observation	
Company Action Plan		
Activity	Within the framework of the Every Child a World program run by the company, child labor awareness training for our producers, strengthening	

	age verification and monitoring mechanisms during harvest periods, training and school opening. - Organizing child labor training for farmers, foremen and labor intermediaries. - Providing training in accommodation areas for seasonal migrant and local workers to encourage children to attend school. - Company field teams regularly visiting farms to record training and awareness activities.
Output indicators (targeted results)	- Ensuring 100% school attendance for children aged 15 and under - Achieving an 80% participation rate among farmers and workers in training - Maintaining records of children's school attendance - Recording farmers' knowledge of basic laws and FLA regulations during field visits following training.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation.
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Young Workers	
Benchmarks	Compliance Status
CL.5: Employers shall abide by all relevant rules and procedures where the law requires government permits or permission from parents as a condition of employment of young workers.	Noncompliance in all farms
CL.6.1: Employers shall comply with all relevant laws that apply to young workers, (e.g., those between the minimum legal working age and the age of 18) including regulations related to hiring, working conditions, types of work, hours of work, proof of age documentation, and overtime.. CL. 6.2: Employers shall maintain a list of all young workers, their entry dates, proof of age and description of their assignment. CL.7: No person under the age of 18 shall undertake hazardous work, i.e., work which, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety, or morals of persons under the age of 18. Such work includes, but is not limited to, the application of agricultural chemicals, pesticides, and fertilizers; the use of farm equipment, tools, and machinery; the lifting or moving of heavy materials or goods; or carrying out hazardous tasks such as underground or underwater work or work at dangerous heights. An adult must supervise every activity performed by a young worker.	Noncompliance in farms 1,2,4,5,6,7
Findings/Noncompliance Explanation	The country's labour legislation permits the employment of young workers aged 15 to 18, provided their duties consist of light work. They are permitted to work a maximum of eight hours a day and 40 hours a week. Overtime is not permitted, nor is work that may be considered hazardous. The monitors observed that farmers and workers had little understanding of the concept of young workers and the legal requirements. Monitors identified a total of 17 young workers between the minimum legal working age and the age of 18: five of these were among local workers (Farms 2, 4, and 6) and 12 among seasonal migrant workers (Farms 1, 5, and 7). Of the young workers confirmed to be working on the farms, 12 were female, and five were male. They worked under the same terms and conditions as adult workers and performed the same work activities in the farms, such as collecting hazelnuts from the ground, picking from branches, bending trees, and working on steep slopes. The monitoring team noted that farmers, labour intermediaries, and supervisors are not implementing measures to comply with laws and regulations on the employment of young workers under specific conditions. These include limiting daily and weekly working hours to no more than eight hours a day and 40 hours a week, and preventing young workers from performing hazardous tasks such as picking from branches, bending trees, or working on steep slopes. Monitors noted that the lack of training on this issue has led to very little awareness.

	Monitors also observed that farmers and labor intermediaries did not keep records of young workers' employment. The monitoring team verified that the company staff have tracked the young workers engaged in the harvesting and have yet to take action by providing further training to increase awareness during assessments. <u>Source:</u> Documentation, interviews & observation
Company Action Plan	
Activity	• Distribution of company-prepared brochures (working conditions, wages, working hours, forced labor, living conditions, etc.) to all farms, both physically and digitally. • Organization of Standard Working Conditions Training for farmers, foremen, and labor agents (working hours, overtime, remuneration, health & safety, child labor, harassment & abuse, discrimination). • Preparation of short information sessions on-site for seasonal migrant and local workers (daily wage, working hours, breaks, rights). • Development of guides explaining legal requirements for "special worker categories" (women, young workers, children, people with disabilities). • Providing awareness training to workers on harassment, abuse, and mistreatment; explaining the complaint hotline. • Company field teams regularly visiting farms to document training and information activities.
Output indicators (targeted results)	• Delivery records confirming 100% distribution of brochures to the farms. • Farmer and worker participation rate in trainings: 80%+. • Records showing that workers were informed about working hours, daily wages, and rights at each farm. • Recording of farmers' knowledge level regarding basic laws and FLA rules during field visits conducted after the training.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation, transportation
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Children on Premises	
Benchmarks	Compliance Status
CL.9: The employer shall ensure that children (including those residing on the farm and those of migrant workers) are not exposed to dangerous agricultural production activities, including exposure to chemicals/pesticides.	Risk of noncompliance 1,6,7,9
Findings/Noncompliance Explanation	Monitors observed two child laborers below the legal minimum working age of 15 harvesting hazelnuts (farm 6), and eight children (farms 1, 7, 9) who were not engaged in work but were exposed to potential risks due to the usual farm conditions. No specific precautions or child-safety measures were in place to minimize these risks, leaving children vulnerable to accidents or hazardous conditions. <u>Source:</u> Documentation, interviews & observation
Company Action Plan	
Activity	• Preparing and implementing "Basic Child Labor Awareness Training" face-to-face for farmers, inspectors, and workers (legal minimum working age, light working conditions, youth labor regulations, prohibited jobs).

	• Creating and distributing a clear and easily understandable "Child Labor Prevention Policy" that explicitly prohibits child labor throughout the entire supply chain. • Expanding the scope of the company's existing "Every Child is a World" Program, improving summer school participation tracking, and establishing an active field monitoring system at the farm level to keep children out of the work area • Strengthening cooperation with the District National Education Directorate and the İkiizce Governorate to increase access to summer school, educational support, health screenings, and nutritious meals. • Placing and distributing visual materials (posters, information cards) on farms that reduce the risk of child labor. • Implementing a Corrective Action Procedure in case of detection of child labor cases (safely removing the child from work, providing educational support, interviewing the family, etc.). • Farmers and migrant worker groups should be informed about social support options, local services, and public resources in order to prevent child labor due to economic reasons.
Output indicators (targeted results)	• Verification through records that 80%+ of farmers, supervisors, and workers participated in the training. • Delivery records confirming the distribution of the Zero Tolerance for Child Labor Policy to all farms. • Increased participation rates in summer school and improvement of the school-family monitoring system. • Reduction in the finding of child labor during farm field visits. • Significantly increased awareness of child labor in worker and farmer interviews. • Ensuring 100% visibility of posters and informational materials across all farms.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation, transportation
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Removal and Rehabilitation of Child Laborers		
Benchmarks		Compliance Status
CL.10.1: If a child laborer is found working on a farm, all relevant downstream suppliers, including the participating Company, shall immediately assess the situation at the child's household level and shall engage with relevant stakeholders to find a sustainable remediation solution that is in the best interest of the child.		Noncompliance in all farms
Findings/Noncompliance Explanation	Monitors did not identify an existing formal mechanism within the Company or among its suppliers to address cases of child labor if identified on farms. There is no established process for household-level assessments or remediation measures in the best interest of the child, indicating a critical gap in compliance with FLA requirements. <u>Source:</u> Documentation, interviews & observation	
Company Action Plan		
Activity	- Preparing and implementing "Basic Child Labor Awareness Training" face-to-face for farmers, inspectors, and workers (legal minimum working age, light working conditions, youth labor regulations, prohibited jobs). - Creating and distributing a clear and easily understandable "Child Labor Prevention Policy" that explicitly prohibits child labor throughout the entire supply chain.	

	• Expanding the scope of the company's existing "Every Child is a World" Program, improving summer school participation tracking, and establishing an active field monitoring system at the farm level to keep children out of the work area. • Strengthening cooperation with the District National Education Directorate and the İKizce Governorate to increase access to summer school, educational support, health screenings, and nutritious meals. • Placing and distributing visual materials (posters, information cards) on farms that reduce the risk of child labor. • Implementing a Corrective Action Procedure in case of detection of child labor cases (safely removing the child from work, providing educational support, interviewing the family, etc.). • Farmers and migrant worker groups should be informed about social support options, local services, and public resources in order to prevent child labor due to economic reasons.
Output indicators (targeted results)	• Verification through records that 80%+ of farmers, supervisors, and workers participated in the training. • Delivery records confirming the distribution of the Zero Tolerance for Child Labor Policy to all farms. • Increased participation rates in summer school and improvement of the school-family monitoring system. • Reduction in the finding of child labor during farm field visits. • Significantly increased awareness of child labor in worker and farmer interviews. • Ensuring 100% visibility of posters and informational materials across all farms.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation, transportation
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Health, Safety, and Environment

Compliance Status

Section	Benchmark	Compliance status	Farms
General Compliance	HSE.1.	Noncompliance	All farms
Document Maintenance, Permits and Certificates	HSE.3.1	Noncompliance	7
Evacuation Requirements and Procedure	HSE.5.2	Noncompliance	All farms
Personal Protective Equipment	HSE.8	Noncompliance	All farms
Chemical Management	HSE.9.1	In Compliance	All farms
	HSE.9.2	In Compliance	All farms
	HSE.9.2.1	In Compliance	All farms
	HSE.10	In Compliance	All farms
	HSE.11.1	In Compliance	All farms
	HSE.11.2	In Compliance	All farms
Protection of Reproductive Health	HSE.12.1	Risk of Noncompliance	All farms
Infrastructure	HSE.17.1	Risk of Noncompliance	1,6,7,9
Machinery Safety	HSE.14.1	Not initiated	All farms
	HSE.14.2	In Compliance	All farms
	HSE.14.3	In Compliance	All farms
	HSE.14.4	In Compliance	All farms
Ergonomics and Medical Facilities	HSE.16.2	Not initiated	All farms

Health, Safety, and Environment Assessment Summary

General Compliance		
Benchmarks		Compliance Status
HSE.1: Employers shall comply with all national laws, regulations, and procedures concerning health, safety, and the environment.		Noncompliance in all farms
Findings/Noncompliance Explanation	The affiliated Company has not initiated an HSE policy on the farms and has communicated general information to the farmers. The monitors confirmed that farmers had limited knowledge about health and safety issues. Also, they do not verify if there is a pregnant worker, an ill worker, or any person with disabilities. The farmers lack knowledge of the legal requirements, and there is no procedure for health and safety issues at the farm level. <u>Source</u>: Documentation, interviews & observation	
Company Action Plan		
Activity	• Preparation and distribution of an HSE Policy for use at the farm level to all farmers, labor agents, and workers. • Designing and conducting a pre-harvest face-to-face HSE Basic Training Program covering workplace, accommodation, and environmental safety (personal protective equipment, hazard identification, first aid, environmental impacts, chemical waste management). • Developing an HSE Site Checklist to conduct risk assessments and identify hazardous areas on farms.	

	- Preparing short informational materials explaining appropriate disposal methods for chemical waste (especially empty agrochemical containers) and placing them visibly on farms. - Distributing personal protective equipment (PPE) and providing practical training to increase PPE usage.
Output indicators (targeted results)	- Delivery records showing that the HSE Policy has been distributed 100% to 250 farmers. - At least 80% participation rate in HSE trainings. - A noticeable increase in the use of PPE on farms during field visits.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation, transportation
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Document Maintenance, Permits and Certificates		
Benchmarks		Compliance Status
HSE.3.1: Employers shall notify the relevant national and/or local authorities of all illnesses and accidents and environmental emergencies as required by applicable laws		Noncompliance in farm 7
Findings/Noncompliance Explanation	Monitors identified a 15-year-old worker who had a minor injury on the farm while working. Monitors verified that he had received on-site first aid treatment. Monitors verified that the farmers did not report this accident as required by the law. <u>Source:</u> Documentation, interviews & observation	
Company Action Plan		
Activity	- Organizing short-term HSE Accident Reporting Training for all farmers, labor agents, and supervisors (distinguishing between young workers, serious injuries, and minor injuries, legal responsibilities, first aid). - Increasing awareness of the complaint hotline. Strengthening first aid knowledge and materials; providing basic first aid training to farmers and workers. - Preparing a step-by-step guide to be followed in situations requiring legal reporting and posting it in visible locations on farms.	
Output indicators (targeted results)	- Verify with records that the Accident Reporting Procedure has been distributed 100% to all farmers. - Participation rate in training is over 80%.	
Timeline and Deadline Date	August 10 – September 10, 2026	
Input (budget/resources)	Training costs, posters, brochures and documentation, transportation	
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer	

Evacuation Requirements and Procedure		
Benchmarks		Compliance Status
HSE.5.2: Where appropriate, workers shall be trained in evacuation procedures at least once per year.		Noncompliance in all farms

Findings/Noncompliance Explanation	The farmers' lands are spread across vast areas, and the significant reported risks in the area are floods and landslides. Farmers apply simple measures: when it rains, the workers stop working and return to their accommodations. None of the farms has emergency or evacuation procedures. Monitors confirmed farmers did not receive any training on HSE policies. <u>Source:</u> Documentation, interviews & observation
Company Action Plan	
Activity	- Developing an annual Evacuation Training program for farmers and workers; clearly explaining emergency signals, assembly points, evacuation steps, and responsibilities. - Organizing awareness training for each farm to identify and visibly mark assembly points suitable for the terrain. - Preparing visual information cards for workers explaining the rules for stopping work and moving to a safe area in case of heavy rain, floods, or landslides.
Output indicators (targeted results)	- Number of participants attending in trainings - Number of visual information cards distributed
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation, transportation
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Personal Protective Equipment		
Benchmarks		Compliance Status
HSE.8: Workers shall be provided with training on the use and maintenance of personal protective equipment.		Noncompliance in all farms
Findings/Noncompliance Explanation	Monitors verified that assessed farmers and workers did not receive training on the use and the importance of PPE. <u>Source:</u> Documentation, interviews & observation	
Company Action Plan		
Activity	• Distribution of company-prepared brochures (on the use of PPE) to all farms, both physically and digitally. • Organization of PPE use and maintenance training for employees. • Preparation of short information sessions for local workers, both in and after work (on PPE use). • Regular visits by company field teams to farms to document training and information activities.	
Output indicators (targeted results)	• Delivery records confirming 100% distribution of brochures to the farm. • Training participation rate for workers: 80%. • Records showing that workers were informed about PPE use and maintenance at each farm. • Recording of farmers' knowledge level regarding basic laws and FLA rules during field visits after training.	
Timeline and Deadline Date	August 10 – September 10, 2026	
Input (budget/resources)	Training costs, posters, brochures and documentation, transportation	

Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer
--	--

Protection of Reproductive Health	
Benchmarks	Compliance Status
HSE.12.1: Employers shall ensure that women are not engaged in work that constitutes a substantial risk to their reproductive health.	Risk of noncompliance in all farms
Findings/Noncompliance Explanation	Monitors found that the farms did not have any procedure or policy to ensure that female workers were not engaged in hazardous work that could pose risks to their reproductive health. While no cases of this issue were reported during the assessment, the lack of preventive measures or formal guidance could pose a risk. This gap highlights the need for the Company to develop and communicate specific safeguards to protect female workers in line with legal and international standards at the farm level. <u>Source:</u> Documentation, interviews & observation
Company Action Plan	
Activity	- Preparing and conducting face-to-face training on "Personal Protective Equipment (PPE) Use and Maintenance" for farmers, inspectors, and workers. Different risks at the farm level and tasks that can be assigned to vulnerable groups, their special working conditions will be covered. - Delivering short information sessions for female workers to clearly explain which jobs pose health risks, who they can contact in such situations, and how they can protect themselves. - Introducing basic PPE types such as gloves and masks used during hazelnut harvesting and demonstrating correct usage techniques through field applications. - Creating minimum PPE sets to be distributed to workers at each farm. - Preparing and placing visual information cards and posters explaining situations where PPE use is mandatory at the farms. - Preparing a checklist on PPE use and having field teams periodically inspect PPE use during visits. - Providing farmers with short informational notes on PPE maintenance, cleaning, and replacement. - Preparing and distributing hygiene kits to workers.
Output indicators (targeted results)	- PPE training participation rate of 80%+. - Verification of delivery documents proving the distribution of minimum PPE kits at all farms. - PPE posters displayed with 100% visibility at all farms.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation, transportation
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Ergonomics and Medical Facilities	
Benchmarks	Compliance Status

HSE.16.2: Medical facilities shall be established and maintained as required by applicable laws. In the absence of local law, the employer shall ensure that workers can use local service providers in medical emergencies and that the local medical officer's contact address is available to them. In the case of a medical emergency, e.g., an injury or sudden illness, growers will not unreasonably delay a worker's access to medical treatment.		Risk of noncompliance in all farms
Findings/Noncompliance Explanation	There is no designated person for any health incident. The farmer himself takes the ill person to medical facilities in his/her own vehicle, if needed. Source: Documentation, interviews & observation	
Company Action Plan		
Activity	"Emergency Contact Cards" containing contact information for the local health center, family doctor, emergency services, and ambulance should be prepared and displayed in visible areas on all farms. - Basic first aid training should be provided to farmers, and each farm should be provided with a first aid kit containing a minimum number of items.	
Output indicators (targeted results)	- First aid training participation rate must be at least 80% - First aid kits have been distributed to 250 farms	
Timeline and Deadline Date	August 10 – September 10, 2026	
Input (budget/resources)	Training costs, posters, brochures and documentation, transportation	
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer	

Hours of Work

Compliance Status

Section	Benchmark	Compliance status	Farms
General Compliance	HOW.1.1	Noncompliance	All farms
	HOW.1.2	Noncompliance	All farms
	HOW.1.3	Noncompliance	All farms
	HOW.1.4	Noncompliance	All farms
Rest Day	HOW.2	In Compliance	All farms
Meal and Rest Breaks	HOW.3	In Compliance	All farms
Protected Workers	HOW.4.1	Noncompliance	1,2,4,5,6,7
	HOW.4.3	Noncompliance	1,2,4,5,6,7
Overtime	HOW.5.1	Noncompliance	All farms
	HOW.6.1	Noncompliance	All farms
	HOW.6.2	Noncompliance	All farms
	HOW.7	Noncompliance	All farms
Public Holidays and Leave	HOW.8.1	Not Applicable	All farms
	HOW.8.2	Not Applicable	All farms
	HOW.8.3	Not Applicable	All farms
	HOW.9	Not Applicable	All farms
	HOW.10.1	Not Applicable	All farms
	HOW.13	Not Applicable	All farms
	HOW.14	Not Applicable	All farms

Hours of Work Assessment Summary

General Compliance		
Benchmarks		Compliance Status
HOW.1.1: Employers shall comply with all national laws, regulations and procedures concerning hours of work, public holidays and leave. HOW.1.2: In countries where local law does not set out hours of work specific to the agriculture sector, the participating Company shall consult with local stakeholders representing the employers (farmers), workers, and civil society to define the hours of work. As a general principle, the total hours of work: (1) shall not exceed the number of work hours freely (individually and/or collectively) agreed upon by workers, including that all overtime work is consensual; (2) shall not adversely affect workers' physical and mental health; (3) shall allow for adequate breaks and rest periods during a working day, as determined by the workers, including at least 24 consecutive hours of rest in every seven days; and (4) shall be fully compensated according to legal requirements or worker agreements, whichever is more favourable to workers. HOW.1.3: Other than in exceptional circumstances or during short-term seasonal work as described under HOW.2, the total weekly work hours (regular work hours plus overtime) shall not exceed 60 hours per week or the legal limit, whichever is lower. The upper limit during a working day shall not exceed 12 hours. HOW.1.4: When workers' accommodations and transport is organized by the employer, or when workers are transported from one site to another during a working day, travel time to the field shall be part of working time calculation.		Noncompliance in all farms
Findings/Noncompliance Explanation Monitors observed that neither farmers nor workers were aware of national legislation concerning working hours, public holidays, and leave entitlements. Monitors verified that seasonal migrant worker groups worked 11 hours on farms, including a 1.5-hour break, for a total of 9.5 hours, while local worker groups worked 1 hour less. Monitors noted that travel time to and from the farms was not included in the working time calculation. <u>Source:</u> Documentation, interviews & observation		

Company Action Plan	
Activity	- A Standard Working Hours Guide will be prepared and distributed to farmers, labor agents, and workers, explaining working hours, breaks, public holidays, travel time, and overtime. - Consultation meetings will be held with local stakeholders (village heads, worker representatives, labor agents, cooperatives, governor/district governor's office working groups) to determine working hours in a manner suitable for seasonal agricultural work.
Output indicators (targeted results)	- Distribution of a guide to 250 farms explaining how to calculate working hours, breaks, travel time, and overtime. - Farmers and workers being aware of basic legal requirements regarding working hours. - Verification that daily and weekly working hours are recorded in compliance with FLA and national legislation limits.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation, transportation
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Protected Workers (pregnant or nursing women, young workers)	
Benchmarks	Compliance Status
HOW.4.1: The workplace shall comply with all applicable laws governing work hours regulating or limiting the nature, frequency and volume of work performed by pregnant or nursing women or young workers. HOW.4.3: If not provided by law, employers must protect workers who allege violations of laws governing work hours limiting the nature, frequency and volume of work performed by pregnant or nursing women or young workers.	Noncompliance in farms 1,2,4,5,6,7
Findings/Noncompliance Explanation	In accordance with legal requirements, the maximum working hours for pregnant and nursing workers are 7.5 hours per day, and eight hours per day for young workers. However, monitors observed young workers on the farms engaged in hazelnut harvesting, working under the same conditions and hours as adult workers. No specific regulations or protective measures were implemented for vulnerable or disadvantaged workers. <u>Source:</u> Documentation, interviews & observation
Company Action Plan	
Activity	- A Protected Workers Guide will be prepared and distributed to farmers, outlining national legal limits (7.5 hours / 8 hours) for pregnant/breastfeeding workers and young workers. - Farmers will receive training on risk assessment and job limitation regarding tasks that young and vulnerable workers cannot perform (heavy lifting, prolonged bending, ladder use, etc.). - Information boards showing maximum working hours and break arrangements for young workers and pregnant/breastfeeding women will be posted in visible areas on farms for workers and producers, and relevant training will be provided. - Workers will be informed about their rights and protective regulations through verbal and visual information.
Output indicators (targeted results)	The training participation rate will be 80%.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation, transportation

Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer
---	--

Overtime	
Benchmarks	Compliance Status
HOW.5.1: Where national laws, regulations, and procedures allow it, employers may calculate regular hours of work as an average over a period of longer than one week, provided all formal and procedural requirements attached to such calculation are met (for instance, obtaining official permission from the relevant authorities or observing limits to the period during which such calculations can be made). However, for overtime calculation, regular hours of work may not exceed 48 hours per week, irrespective of whether national law imposes a limitation. HOW.6.1: Employers shall not require workers to work more than the overtime hours allowed by the law of the country where the workers are employed. HOW.6.2: All overtime work shall be voluntary. HOW.7: Employers shall be able to provide an explanation for all periods when the exceptional circumstances exception has been used. Clear communication and consultation will be held with workers, and any extended hours of work will be levied upon obtaining (verbal / written) consensus from the workers.	Noncompliance in all farms
Findings/Noncompliance Explanation	Monitors noted that all worker groups were working more than 45 legal regular working hours per week, ranging from 59.5 hours (for local workers) to 66.5 hours (for seasonal migrant workers). Overtime hours above the legal threshold are not compensated. Farmers and workers verbally agree on the total number of workdays at the agreed daily wage, without calculating overtime premiums, and workers must accept these terms to gain employment on the farms. Monitors observed that farmers and workers lacked awareness of legal requirements regarding working hours and overtime. Overtime above the legal regular working hours is obligatory and unpaid in the farms. The interviewed workers stated that the working hours are excessively long. <u>Source:</u> Documentation, interviews & observation
Company Action Plan	
Activity	- Farmers and workers will be provided with a clear and simple calculation template for overtime pay, in line with national legislation's 45-hour regular work limit and a maximum weekly regular work limit of 48 hours; workers will be informed of their rights. - On-farm information sessions will be organized for workers regarding the risks of long working hours, their rights, and redress mechanisms. - Field teams will set up visibility boards displaying working hours on farms during the harvest season and include this information in training sessions.
Output indicators (targeted results)	The training participation rate will be 80%.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation, transportation
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Compensation

Compliance Status

Section	Benchmark	Compliance status	Farms
General Compliance	C.1.1	Risk of Noncompliance	All farms
	C.1.2	Noncompliance	1
	C.1.3	Noncompliance	1
	C.1.4	Not Applicable	All farms
Minimum Wage/Fair Compensation	C.2.1	Noncompliance	1
	C.2.2	Noncompliance	1
	C.2.3	In Compliance	All farms
	C.3	Not Applicable	All farms
Wage Payment and Calculation	C.6	In Compliance	All farms
	C.7.1	Noncompliance	1
	C.7.2	Noncompliance	1
	C.7.5	Not Applicable	All farms
	C.8.1	Noncompliance	All farms
	C.8.2	Noncompliance	All farms
	C.8.3	Noncompliance	All farms
	C.10.1	Not Applicable	All farms
	C.10.1.1	Not Applicable	All farms
	C.10.2	Not Applicable	All farms
	C.10.3	Not Applicable	All farms
Workers Awareness	C.11.1.1	Noncompliance	7,8,9
	C.11.1.2	Not Applicable	All farms
	C.11.1.3	Not Applicable	All farms
	C.11.1.4	Not Applicable	All farms
	C.11.1.5	Noncompliance	7,8,9
Fringe Benefits	C.12.1	In Compliance	All farms
	C.12.3	In Compliance	All farms
	C.12.4	In Compliance	All farms
	C.12.5	In Compliance	All farms

Compensation Assessment Summary

General Compliance		
Benchmarks		Compliance Status
C.1.1: Employers shall comply with all national laws, Collective Bargaining Agreements in force, regulations, and procedures concerning the payment of compensation to workers.		Risk of noncompliance in all farms
C.1.2: Other than lawfully required deductions, no other deductions may be made from a worker's compensation without the written consent of the worker. Financial disciplinary measures are prohibited. C.1.3: In countries where local law does not specify compensation specific to the agriculture sector, the participating Company shall consult with local stakeholders representing the employers (farmers), workers, local government and commissions, and civil society to define the appropriate wage level. In general, employers shall comply with the minimum wage standards applicable to other sectors in the same region.		Noncompliance in farm 1
Findings/Noncompliance Explanation	Monitors noted that while farmers and workers were aware of the local commission's 2025 decision on minimum daily wages for hazelnut harvesting, they lacked the knowledge to calculate wages in accordance with the law and regulations. Monitors detected fee deductions by labor intermediaries only at farm 1. At farm 1, monitors verified that workers received 1,160 TL after deduction, which is lower than the announced minimum daily wage by the local commission but within the	

	limit of the National Legal Minimum Wage of 866,85 TL/day. The rest of the seasonal migrant workers get paid between 1,200 TL AND 1,300 TL. Local workers received 1,500 TL. <u>Source:</u> Documentation, interviews & observation
Company Action Plan	
Activity	• Training will be provided to explain the minimum wage application for farmers, labor agents, and workers. The commission reports, which determine labor wages as set by the Governorship, will be distributed to workers and producers. It will be explained that the deduction made from workers' wages under the name of "agent fee" must not be below the legal wage, and that foremen making these deductions must be certified. (Daily wage, deduction rules, overtime pay, legal minimum limits) will be clearly explained. • Farmers will be informed and signed confirmations will be obtained to ensure the mandatory application of the minimum daily wage determined by the local commission on farms. • To monitor wage applications in the field, company field teams will conduct payment checks and unannounced worker interviews at each farm.
Output indicators (targeted results)	• The education participation rate will be 80%.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation, transportation
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Minimum Wage/Fair Compensation	
Benchmarks	Compliance Status
C.2.1: Employers shall pay workers at least the legal minimum wage, the prevailing industry sector wage, or the wage pursuant to Collective Bargaining Agreements that are in force, whichever is higher, for regular working hours (not including overtime). Hourly or daily compensation shall be calculated based on the legal minimum wage, the prevailing industry sector wage, or the wage pursuant to Collective Bargaining Agreements that are in force, whichever is higher. The employer should also inform workers of the applicable legal minimum wage. C.2.2: Employers shall provide all legally required benefits to all workers.	Noncompliance in farm 1
Findings/Noncompliance Explanation	The Daily Wage Determination Committee in Ordu set the minimum daily wage at 1,200 TL for the 2025 harvest season. Monitors verified that, across all assessed farms, workers will receive this amount, either directly or through labor intermediaries. Farm no 1 is the only exception. The labor intermediary of the group working on the farm no 1 will deduce his commission from their daily wages. After the deduction, they will receive 1,160 TL which is above the minimum legal wage of 866,85 TL/day determined by the government for 2025 but below the regional wage announced by the Daily Wage Determination Committee in Ordu which is 1,200 TL Payments are made by farmers either directly to workers or through labor intermediaries. When paid through labor intermediaries, farmers cannot later track how much they pay workers. <u>Source:</u> Documentation, interviews & observation
Company Action Plan	
Activity	• Training will be provided to explain the minimum wage application for farmers, labor agents, and workers. The commission reports, which

	determine labor wages as set by the Governorship, will be distributed to workers and producers. It will be explained that the deduction made from workers' wages under the name of "agent fee" must not be below the legal wage, and that foremen making these deductions must be certified. (Daily wage, deduction rules, overtime pay, legal minimum limits) will be clearly explained. • Farmers will be informed and signed confirmations will be obtained to ensure the mandatory application of the minimum daily wage determined by the local commission on farms. • To monitor wage applications in the field, company field teams will conduct payment checks and unannounced worker interviews at each farm.
Output indicators (targeted results)	• The education participation rate will be 80%.
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation, transportation
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Wage Payment and Calculation	
Benchmarks	Compliance Status
C.7.1: All payments to workers, including hourly wages, piecework, fringe benefits and other incentives shall be calculated, recorded, and paid in a manner that is convenient to workers (e.g., in cash, by bank transfer or check). C.7.2: FLA-affiliates shall ensure that farmers/producers receive payments and certification premiums through a traceable and reliable payment system.	Noncompliance in farm 1
C.8.1: Employers shall compensate workers for all hours worked. C.8.2: Employers shall comply with all applicable laws, regulations, and procedures governing the payment of premium rates for work on holidays, rest days, and overtime. There might, however, be specific working schemes voluntarily agreed by the workers to work on holidays and rest days for short-term seasonal work, which would make this provision not applicable. C.8.3: Workers shall be informed in writing or orally where necessary, in language(s) spoken by workers, about overtime wage rates prior to undertaking overtime.	Noncompliance in all farms
Findings/Noncompliance Explanation	Monitors confirmed with farmers that they do not receive production-based premiums from the Company. There are no active unions or other worker organizations in the hazelnut sector; therefore, no related deductions are applied. Workers reported that they were not informed about overtime or applicable rates before performing overtime, and that no additional payment was provided for hours worked beyond the regular schedule. Instead, farmers agree on a fixed daily wage with labor contractors or directly with workers, without any separate arrangements for overtime compensation. Payments are made either directly to supervisors or through labor intermediaries where applicable; however, when paid through supervisors and intermediaries, farmers are unable to verify the actual amounts ultimately received by workers. <u>Source:</u> Documentation, interviews & observation
Company Action Plan	
Activity	• To correct the practice of not recording overtime hours and paying all working hours at the normal rate, the company will establish a comprehensive record-keeping and payment system at the farm level. This will include providing farmers with an easy-to-use, non-literate, yet verifiable basic timekeeping form that will include workers' names, daily working hours, break times, overtime hours, and payment information. • Field teams will train farmers on the form's use and regularly monitor its accurate completion. Farmers will be clearly informed that overtime pay must be above the normal hourly rate as required by national law; an

	"overtime pay calculation template" will be used for this purpose. If payments are made through an intermediary, daily wages will be clearly stated in the employment contract between the worker and the producer, and intermediaries will be encouraged to provide delivery receipts confirming payment to workers.
Output indicators (targeted results)	• Number of forms distributed • Number of farmers trained
Timeline and Deadline Date	August 10 – September 10, 2026
Input (budget/resources)	Training costs, posters, brochures and documentation, transportation
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer

Workers Awareness		
Benchmarks		Compliance Status
C.11.1: Employers shall make every reasonable effort to ensure workers understand their compensation, including: C.11.1.1: the calculation of wages, C.11.1.5: Employers shall communicate in writing or orally where necessary to all workers all relevant compensation information in the local language or language spoken by the workers, if different from the local language.		Noncompliance in farms 7,8,9
Findings/Noncompliance Explanation	Most workers were generally aware of the legally mandated minimum wage for hazelnut harvest; however, monitors noted that workers at farms 7, 8, and 9 were not informed of the exact wage they would receive prior to commencing work. They stated that the farmer would decide based on the market rate at the end of the harvest. <u>Source:</u> Documentation, interviews & observation	
Company Action Plan		
Activity	- To ensure that wages are determined at the start of the work period, harvest labor contracts will be encouraged between producers and workers, and training sessions will be organized on this matter. - The announcement text, specifying the minimum payment amounts determined by the commission under the governorship, will be distributed to producers and workers.	
Output indicators (targeted results)	The education participation rate will be 80%.	
Timeline and Deadline Date	August 10 – September 10, 2026	
Input (budget/resources)	Training costs, posters, brochures and documentation, transportation	
Responsible staff (title/department)	Sustainability Experts and Agricultural Engineer	

Overview - Farms vs. Noncompliances

Total number of Farms: 9

	Employment Relationship	Non-discrimination	Harassment or Abuse	Forced Labor	Child Labor	Freedom of Association and Collective Bargaining	Health, Safety, and Environment	Hours of Work	Compensation	Total
% of farms with one or more noncompliances or risk of noncompliances	100%	100%	100%	100%	100%	0%	100%	100%	100%	
Total number of benchmarks (excl. progressive benchmarks)	48	14	19	19	9	25	16	19	27	196
Farm No. 1	30	9	2	1	6	0	6	11	13	78
Farm No. 2	27	10	2	1	6	0	5	11	7	69
Farm No. 3	27	10	2	1	4	0	5	9	7	65
Farm No. 4	27	10	2	1	6	0	5	11	7	69
Farm No. 5	27	9	2	1	6	0	5	11	7	68
Farm No. 6	27	10	2	1	7	0	6	11	7	71
Farm No. 7	27	9	2	1	6	0	7	11	9	72
Farm No. 8	27	9	2	1	4	0	5	9	9	66
Farm No. 9	27	10	2	1	4	0	6	9	9	68
Average % of compliance per code element	43%	32%	89%	95%	40%	100%	65%	46%	69%	65%
TOTAL	246	86	18	9	49	0	50	93	75	626