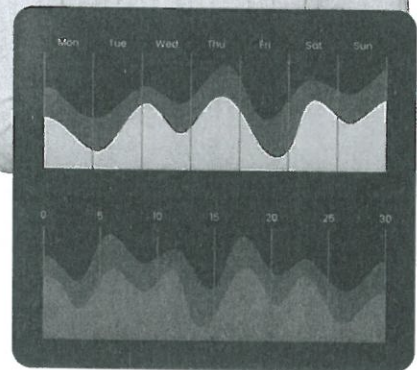
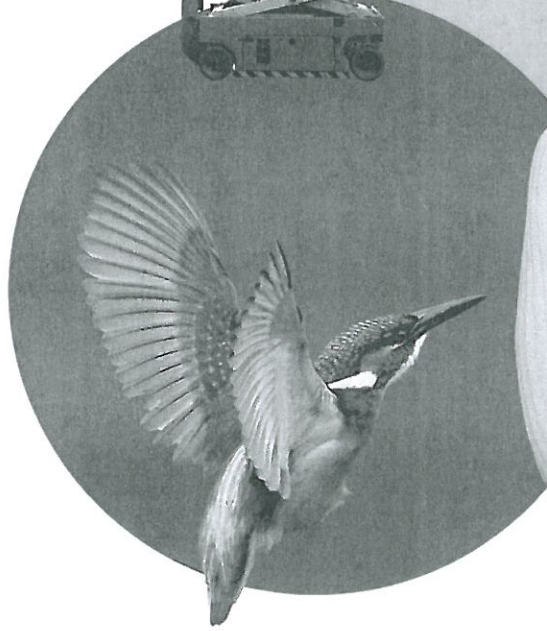
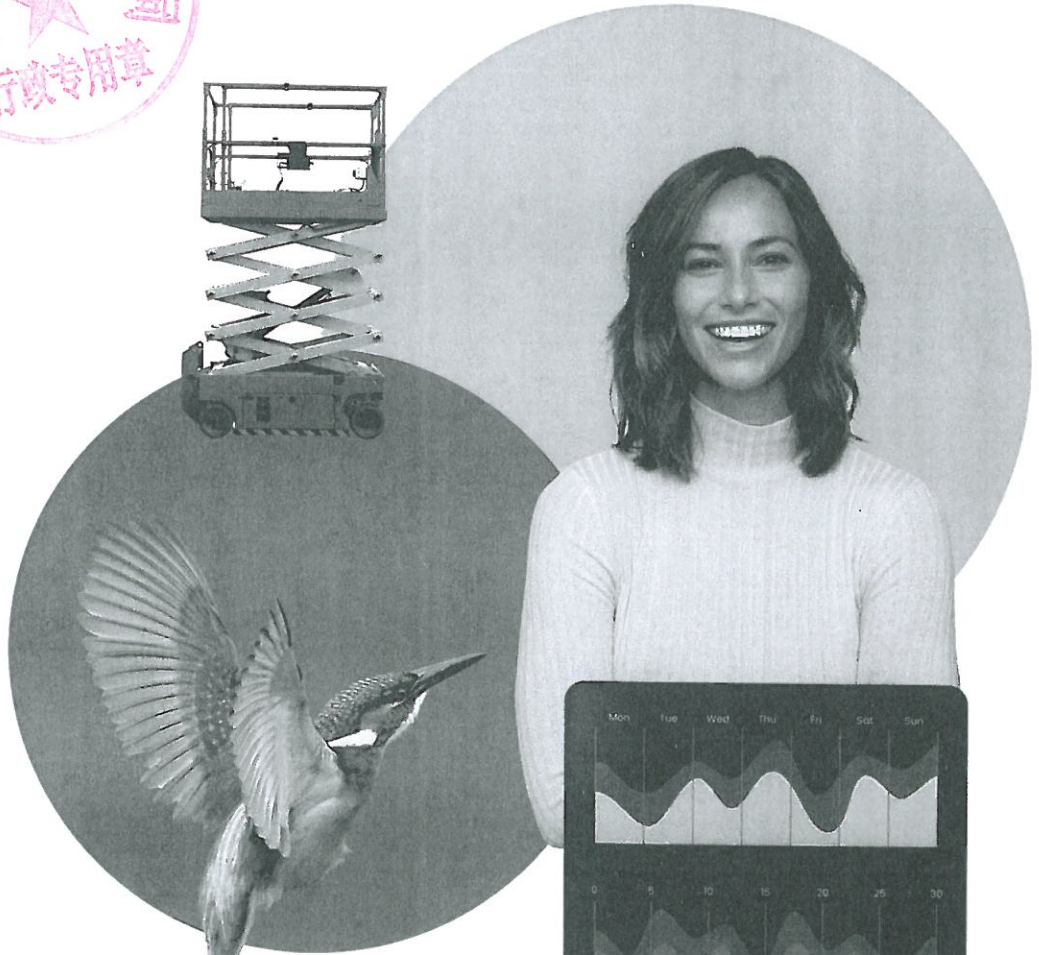
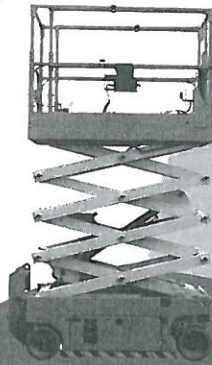


SMETA Corrective Action Plan Report (CAPR)

Version 7



Contents

Audit content

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SMETA declaration

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Good examples

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Audit content

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

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

2-pillar audits include:

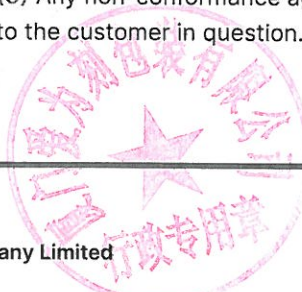
- Labour standards:
 - 0. Enabling accurate assessment
 - 1. Employment is freely chosen
 - 1.A. Responsible recruitment and entitlement to work
 - 2. Freedom of association and right to collective bargaining are respected
 - 4. Child labour shall not be used
 - 5. Legal wages are paid
 - 5.A. Living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

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

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

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

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



Audit details

Site details

Sedex site reference	ZS1000079194	Site name	XIAMEN IWECAN PACKAGING
Business name	XIAMEN IWECAN PACKAGING	Site address	361100 厦门市同安区思明园 112号 NO. 112, SIMING PARK, TONG'AN DISTRICT, XIAMEN CITY, 厦门市, CN

Audit details

Sedex company reference	ZC5000066728	Auditor company name	Benchmarks Company Limited
Date of audit	2025-07-25	Audit conducted by	Tom Wu
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics		

Time in and out	Day 1		Day 2	
	In	09:00	In	08:00
Out	17:00	Out	12:00	

Audit type Full initial

Was the audit announced? Semi announced

Was the Sedex SAQ available for review? Yes

Who signed and agreed CAPR? Lan Youguang / Administration manager

Any conflicting information SAQ/Pre-Audit Info No

[← Contents](#)

[Findings →](#)

Audit company:
Benchmarks Company Limited

Audit reference:
ZAA600145556

Start Date:
2025-07-25

End Date:
2025-07-26



Is further information available? No

Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	Yes	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	Yes	No

Reason for absence at the opening meeting The facility has no trade union but has a employee representative committee.

Reason for absence during the audit The facility has no trade union but has a employee representative committee.

Reason for absence at the closing meeting The facility has no trade union but has a employee representative committee.



SMETA declaration

Auditor team

SMETA declaration

I declare that the audit underpinning the following report was conducted in accordance with SMETA Minimum Requirements and the SMETA Auditor Manual.

1. Where appropriate non-compliances/ non-conformances were raised against the Base Code and local law and recorded as non-compliances/ non-conformances on both the audit report, CAPR and on the Sedex Platform.
2. Any non-conformance against customer code alone shall not be uploaded to Sedex, and will be shared directly with the customer in question.

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

Any exceptions to the SMETA Methodology must be recorded here (e.g. different sample size)

The semi-announced window of this audit is from July 01 to July 29 2025.

Lead auditor

Tom Wu

APSCA Number

21700178

Additional auditor



Date of declaration

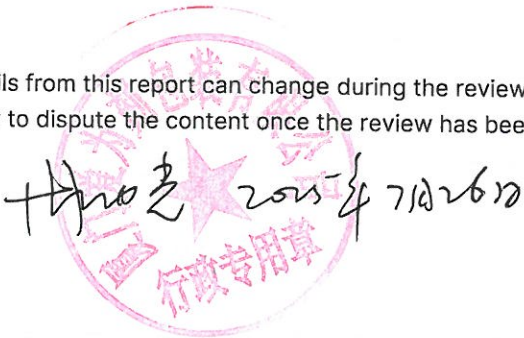
2025-07-26

[← Contents](#)

[Findings →](#)

Site representation

Declaration I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.

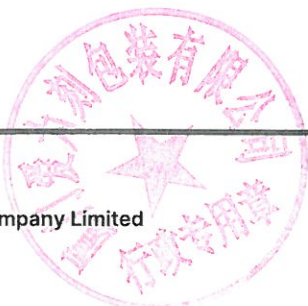
Full name Lan Youguang 

Title Administration manager

Date of declaration 2025-07-26

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.B Conduct risk assessments regarding the po...	Base code	NC ZAF-
	3.N Maintain a log of all hazardous substance...	Local law Base code	NC ZAF-
	3.N Maintain a log of all hazardous substance...	Local law Base code	NC ZAF-
	3.O Implement an appropriate electrical safet...	Base code	NC ZAF-
	3.R Provide clean and secure toilets, wash ar...	Local law Base code	NC ZAF-
5. Legal wages are paid	5.B Ensure that workers receive the insurance...	Local law Base code	NC ZAF-
6. Working hours are not excessive	6.F Ensure that where overtime is used, it is...	Local law Base code	NC ZAF-



Findings: non-compliances

ZAF-

Non-compliance

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.B Conduct risk assessments regarding the potential hazards arising from work. The risk assessment shall be reviewed whenever processes change and at least annually considering any incidents and findings.

Time given to resolve

30 days

Verification method

Desktop audit

Issue title

152 - Health and safety risk assessment conducted, but not suitable, sufficient and/or documented

Area of non-compliance/non-conformance

Base code

Description

Verified through document review and management interview, the health and safety risk assessment was not sufficient, such as the safety risk assessment excluded Human engineering risk assessment and risk assessment for each position. 通过文件审查和管理层访谈验证，健康和安全风险评估不足，例如安全风险评估排除了人类工程风险评估和每个职位的风险评估

Corrective and preventative actions

It is recommended that the facility should conduct the health and safety risk assessment.

* PDF generated at 03:38 (UTC) on 26 Jul 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

Code area

3 Working conditions are safe and hygienic

Status

Open*

[← Findings](#)

[Management systems →](#)



Workplace requirement

3.N Maintain a log of all hazardous substances (e.g. chemicals and pesticides) on site. Ensure that these are managed appropriately at all times in line with safety instructions, including storage, use and disposal.

Time given to resolve

30 days

Issue title

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

Verification method

Desktop audit

Description

Safety facilities for chemical (White gasoline) was not compliant with legal requirement. During facility tour, auditor found that chemicals (White gasoline) were in the Plastic beverage bottles were stored in used area, but there was no secondary containment.

Area of non-compliance/non-conformance

Local law

化学品（白汽油）的安全设施不符合法律要求。在设施巡查期间，审计员发现化学品（白汽油）装在塑料饮料瓶中，并存放在使用区域，但没有二次容器。

Base code

Corrective and preventative actions

It is recommended that the facility should set up the corresponding safety facilities and equipments in workshop or warehouse for chemicals as per legal requirement.

Local law reference

Safety Management of Dangerous Chemicals, Article 20, The units producing, storing dangerous chemicals shall, according to the categories and hazardous characteristics of the dangerous chemicals they producing, storing, set up the corresponding safety facilities and equipments for monitoring, aeration, protection against exposure to sun, temperature adjusting, fireproof, fire fighting, flameproof, pressure discharging, prevention of toxicants, neutralization, moistureproof, protection against thunder, protection against static, antiseptis, prevention of leakage, protection dams or segregated operations, etc.. In addition, the units shall carry out maintenance and caring regularly according to the national standards, industrial standards or the relevant provisions of the State, thus to guarantee the safety operations of facilities and equipments.

Evidence

chemicals (White gasoline) was in the Plastic beverage bottle were stored in used area, but there was no secondary containment.JPG

* PDF generated at 03:38 (UTC) on 26 Jul 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

[← Findings](#)

[Management systems →](#)



Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.N Maintain a log of all hazardous substances (e.g. chemicals and pesticides) on site. Ensure that these are managed appropriately at all times in line with safety instructions, including storage, use and disposal.

Time given to resolve

30 days

Verification method

Desktop audit

Issue title

233 - Hazardous substances (e.g. chemicals and pesticides) are stored unlabelled or labelling is incorrect

Area of non-compliance/non-conformance

Local law

Description

No label for chemical (White gasoline) that it was in the Plastic beverage bottle at manual workshop.

Base code

危险化学品无安全标签。在工厂巡查期间，审计员发现，手工车间塑料饮料瓶中的化学品（白汽油）没有标签。

Corrective and preventative actions

It is recommended that safety labels should be attached for all hazardous chemicals for identification.

Local law reference

In accordance with the Regulations on the Safe Use of Chemicals in Workplace, Article 12 The unit, which uses chemical, shall set up identification label for all chemicals in using. For dangerous chemical, a safety label shall be applied and MSDS be provided for worker.

Evidence

[No label for chemical \(White gasoline\).JPG](#)

* PDF generated at 03:38 (UTC) on 26 Jul 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

Code area

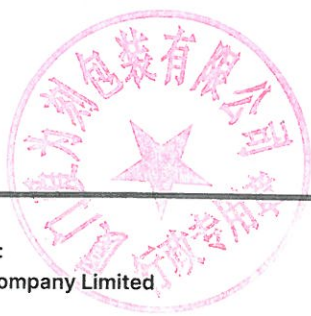
3 Working conditions are safe and hygienic

Status

Open*

[← Findings](#)

[Management systems →](#)



Workplace requirement

3.O Implement an appropriate electrical safety program to ensure that electrical hazards are reduced and controlled by appropriately qualified personnel.

Time given to resolve

30 days

Issue title

228 - Unsafe handling of electrical equipment e.g. no rubber mats in front of electricity panels

Verification method

Desktop audit

Description

Unsafe handling of electrical equipment--During facility tour, auditor found that no rubber mat was provided in front of a electricity cabinets in the facility. 电气设备的不安全处置——在设施参观期间，审计员发现设施内的一个电器柜前没有橡胶垫。

Area of non-compliance/non-conformance

Base code

Corrective and preventative actions

It is recommended that the facility should ensure the rubber mats was equipped in front of electricity cabinets.

Evidence

[No rubber mat was provided in front of the electricity cabine.JPG](#)

* PDF generated at 03:38 (UTC) on 26 Jul 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.R Provide clean and secure toilets, wash areas, and worker changing facilities, with adequate hygiene supplies separated by gender or with effective privacy. Ensure potable water is easily accessible by workers and, where appropriate, clean storage facilities for food and personal belongings.

Time given to resolve

30 days

Verification method

Desktop audit

Issue title

331 - Insufficient privacy afforded to workers in the toilets (e.g. no/missing toilet doors)

Area of non-compliance/non-conformance

Local law

Description

Privacy board was not installed at the separate urinal station in men toilet. Based on onsite observation, privacy board was not installed at the separate urinal station in men toilet. 在男厕所的单独小便池没有安装隐私板。根据现场审核发现，工厂男厕所的单独小便池没有安装隐私板。

Base code

[← Findings](#)

[Management systems →](#)

Corrective and preventative actions

It is recommended that all separate urinal station should have a height of 0.8m partition board.

Local law reference

Article 3.3.1 of Urban public toilets design standards (CJJ 14-2005), The design of public toilets should be stool room, urinal room and toilet room set up, each room should have an independent function. Pee room cannot be set in the open air. The entrance to the toilet should be set male, female access, shielding the wall or objects. Each toilet should have a separate unit space, dividing the unit space partition board and the distance between the door and the ground should be greater than 100mm, less than 150mm. The height of the partition board and the door from the floor: a class II public toilet greater than 1.8m, three types of public toilets greater than 1.5m. Separate urinal station should have a height of 0.8m partition board.

Evidence

Privacy board was not installed at the separate urinal station in men toilet..JPG

* PDF generated at 03:38 (UTC) on 26 Jul 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

Code area

5 Legal wages are paid

Status

Open*

[← Findings](#)

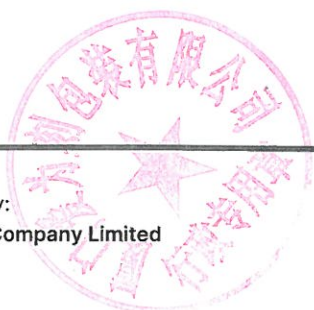
[Management systems →](#)

Audit company:
Benchmarks Company Limited

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Start Date:
2025-07-25

End Date:
2025-07-26



Workplace requirement

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

Time given to resolve

60 days

Issue title

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

Verification method

Follow up audit

Description

Insufficient social insurance participated. According to the social insurance payment receipts on April 2025 ~ June 2025 and interview with management, the company has provided 46 out of 52 (88.5%) eligible employees with all kind of social insurances including retirement insurance, medical insurance, injury insurance, maternity insurance and unemployment insurance. Remark: 1> There were total 60 employees in the facility, including 8 employees were retirees and no employee joined in the factory within one month, so there were 52 eligible employees for social insurances. 2> For additional information, the factory provided the group accident insurance for 14 employees who were not provided with social injury insurance and valid period from January 17, 2025 to January 16, 2026.(Commercial insurance policy number: 310242599000013) 3> No any written waiver obtained from the local social insurance bureau was available.

Area of non-compliance/non-conformance

Local law

Base code

参加的社会保险不足。根据2025年4月至2025年6月的社会保险缴费收据以及与管理层的访谈，公司52名符合条件的员工中，有46名（88.5%）已为46名员工办理了养老保险、医疗保险、工伤保险、生育保险和失业保险等各项社会保险。备注：1> 该厂共有60名员工，其中8名是退休人员，且没有新进员工在一个月内存入厂，因此符合社会保险条件的员工有52人。2> 补充说明：工厂为14名未办理社会工伤保险的员工办理了团体意外险，有效期为2025年1月17日至2026年1月16日（商业保单号：310242599000013）。3> 未从当地社保局获得任何书面豁免。

Corrective and preventative actions

It is recommended that the facility shall ensure all employees participate in the all 5 types of social insurance schemes and therefore receive all of their statutory welfare to comply with the Law.

Local law reference

Labor Law of the People's Republic of China (1994), Article 72, The sources of social insurance funds shall be determined according to the categories of insurance, and an overall pooling of insurance funds from the society shall be introduced step by step. The employing unit and laborers must participate in social insurance and pay social insurance premiums in accordance with the law. Article 73, Laborers shall, in accordance with the law, enjoy social insurance benefits under the following circumstances: 1. Retirement; 2. Illness or injury; 3. Disability caused by work-related injury or occupational disease; 4. Unemployment; and 5. Child-bearing.

Evidence

[← Findings](#)

[Management systems →](#)

Audit company:
Benchmarks Company Limited

Audit reference:
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[Insufficient social insurance participated.jpg](#)

* PDF generated at 03:38 (UTC) on 26 Jul 2025. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

Code area

6 Working hours are not excessive

Status

Open*

Workplace requirement

6.F Ensure that where overtime is used, it is in order to manage changes in demand or in exceptional circumstances and not used to replace regular employment.

Time given to resolve

60 days

Issue title

480 - Overtime is not used responsibly (i.e. extent, frequency and level of hours worked by individual workers and/or whole workforce are excessive)

Verification method

Follow up audit

Description

According to the 10 sampled attendance records of 13 months and 25 days from June 01, 2024 to the present provided by the factory, it was found that the all-sample population employees' monthly overtime hours exceeded 36 hours for all months and the Max. monthly overtime were 84 hours in August 2024.

Area of non-compliance/non-conformance

Local law

Base code

根据工厂提供的2024年06月01日至今13个月25天的10份抽样考勤记录发现，所有月份全样本员工月加班时间均超过36小时，其中2024年8月份月加班时间最高为84小时。

Corrective and preventative actions

It is recommended that factory management adopt practices and controls to ensure that employee overtime hours do not exceed the statutory limits.

Local law reference

In accordance with Article 41 of the Labor Law of the PRC, after consultation with the trade union and employees, the employer may extend working hours due to its production or business needs, but the extended working hours shall not generally exceed one hour a day; in special circumstances that require an extension of working hours, the extended working hours shall not exceed 3 hours a day and 36 hours a month on condition that the health of employees is guaranteed.

Evidence

[Monthly overtime hours exceeded the legal maximum.png](#)

[← Findings](#)

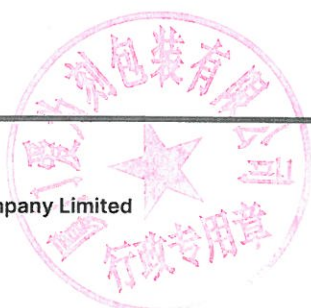
[Management systems →](#)

Audit company:
Benchmarks Company Limited

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[Management systems →](#)

Audit company:
Benchmarks Company Limited

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Management systems

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

✗ Not addressed

⚠ Fundamental improvements required

i Some improvements recommended

✓ Robust management systems

← Findings

Guidance →

Audit company:
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Start Date:
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2025-07-26

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

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

[← Findings](#)

[Guidance →](#)

Audit company:
Benchmarks Company Limited

Audit reference:
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Start Date:
2025-07-25

End Date:
2025-07-26

Guidance

The Corrective Action Plan Report (CAPR) summarises the site audit findings and a corrective, and preventative action plan that both the auditor and the site manager believe is reasonable to ensure conformity with the ETI base code, local laws and additional audited requirements. After the initial audit, the form is used to re-record actions taken and to categorise the status of the non-compliances/ non-conformances.

Good practice examples should be pointed out at the closing meeting as well as discussing non-compliances/ non-conformances (NCs) and corrective actions, Collaborative Action Required (CAR) findings and the Management Systems Assessment (MSA).

Next steps:

1. The site shall request, via Sedex, that the audit body upload the audit report, NCs, CARs, MSA and good examples. If you have not already received instructions on how to do this then please visit the [Sedex members' e-learning platform](#).
2. Sites shall action its NCs and document its progress via Sedex.
3. Once the site has effectively progressed through its actions then it shall request that the audit body verify its actions. Please visit [Sedex members' e-learning platform](#) for information on how to do this.
4. The audit body shall verify corrective actions taken by the site by either a desktop review process via the Sedex platform or by follow-up audit.
5. Some NCs that cannot be closed off by desktop review may need to be closed off via a follow-up audit charged at normal fee rates. If this is the case, then the site will be notified after its submission of documentary evidence relating to that NC. Any follow-up audit must take place within twelve months of the previous initial/periodic audit and the information from the previous audit must be available for sign off of corrective action.
6. For changes to wages and hours to be correctly verified it will normally require a follow up site visit. Auditors will generally require to see a minimum of two months wages and hours records, showing new rates in order to confirm changes (note some clients may ask for a longer period, if in doubt please check with the client).
7. The site shall develop and share with Sedex an action plan to work on CAR findings, and take actions to work on these areas as identified.
8. The site should use the MSA gradings to help to improve internal systems, focusing where their systems are weakest and the risks of harm are highest. These actions should better prepare them for future audits and help sustain compliance.

← [Management systems](#)

Audit company:
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Management Systems Assessment (MSA)

A management system is defined as a comprehensive framework comprising of processes, policies, procedures, and tools that are strategically designed and implemented within a business to plan, organise, execute, monitor, and continuously improve its activities. Management systems are the systems that underpin how a company runs its day-to-day operations, makes decisions, and helps avoid the recurrence of common problems.

Where management systems are weak a site is at higher risk of non-compliance over time, the SMETA MSA can help sites to proactively reduce the likelihood of risks occurring. Sites should take actions commensurate with their size and resources, focusing on where their systems are weakest and the likelihood of risks is highest, based on their sector, location and workforce profile.

The MSA Grades do not result in NCs, and will not be re-assessed in follow-up audits.

For more information on management systems please refer to the Management Systems workbooks.

Collaborative Action Required

The SMETA Workplace Requirements identify certain specific issues where a site may not meet the base code, but the usual mechanisms of NC verification and closure are not appropriate, for some or all of the following reasons;

- The audited party does not have the capacity/ responsibility to close the issue without support from other relevant stakeholders, such as commercial partners/buyers.
- Remediation of the issue requires an indeterminate and possibly extended timeframe, rather than a predetermined deadline as set within the Sedex platform.
- There is a risk of adverse consequences if closure of a particular issue is not approached with due consideration and time provided for adequate risk assessment.
- Evidencing effective remediation is complex and it is outside the capacity of existing SMETA methodology to validate through evidence provided during an onsite assessment alone.

These specific WRs have a Collaborative Action Required (CAR) finding raised against them.

Collaborative Action Required findings require a different way of working from other NCs for buyer and supplier members. The activities required to close these issues may involve actions from both buyers and suppliers, as well as additional stakeholders such as third-party labour providers, impacted workers, local NGOs, and trade unions.

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Due to the complexity of the issues and the spectrum of potential stakeholders that may need to act, CARs may need long-term closure plans, potentially spanning multiple years. To facilitate a longer-term approach and to reduce the likelihood of undue pressure on suppliers to close issues that may be out of their control, Sedex does not prescribe a closure date nor a verification methodology for these findings. Sedex encourages all its members to work collaboratively and responsibly on these issue areas, sharing responsibilities and actions as appropriate.

When developing a methodology to prioritise action on these more complex areas, Sedex recommends following a due diligence process and prioritising activities based on the most salient risks.

For Suppliers

Where CARs are raised suppliers should create an action plan for how they are going to address these areas. Sedex also recommends suppliers reach out to their buying partners to understand their expectations on these issues and start a constructive dialogue. The action plans can be uploaded on to the Sedex platform, which will change the status of the CAR finding from “open” to “in progress”. Management and assessment of action plans is encouraged as an activity between linked buyer and supplier members.

For Buyers

Where CARs are raised buyer members should prioritise resolution of these issues based on a salient risk approach. Buyers should assess their own roles and responsibilities in the closure of these findings, especially considering any increased financial costs and how these may relate to the buyers own purchasing practices. Buyers should work with suppliers to ensure that closure plans are realistic, taking a long-term approach to improvement where it is necessary, and working with multi-stakeholder initiatives, NGOs, Trade Unions and other third parties to address these issues, which may be widespread. In the interests of enabling transparency, collaboration and long-term effective remediation, the application of commercial penalty against suppliers where these issues are identified and action plans are in place is not encouraged.

For Auditors

Auditors will assess whether the CARs are met through the SMETA audit process and raise the findings where relevant. Auditors will not assess the action plans shared or provide guidance on closure methodology, due to the limitations of assessing scope and responsibilities through a supplier site assessment alone. CAR findings will be superseded and closed in periodic audits. The auditor will assess the Workplace Requirements anew and raise a CAR in following audits until there is no longer a finding to raise.



For more information visit <https://www.sedex.com>

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Benchmarks Company Limited

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