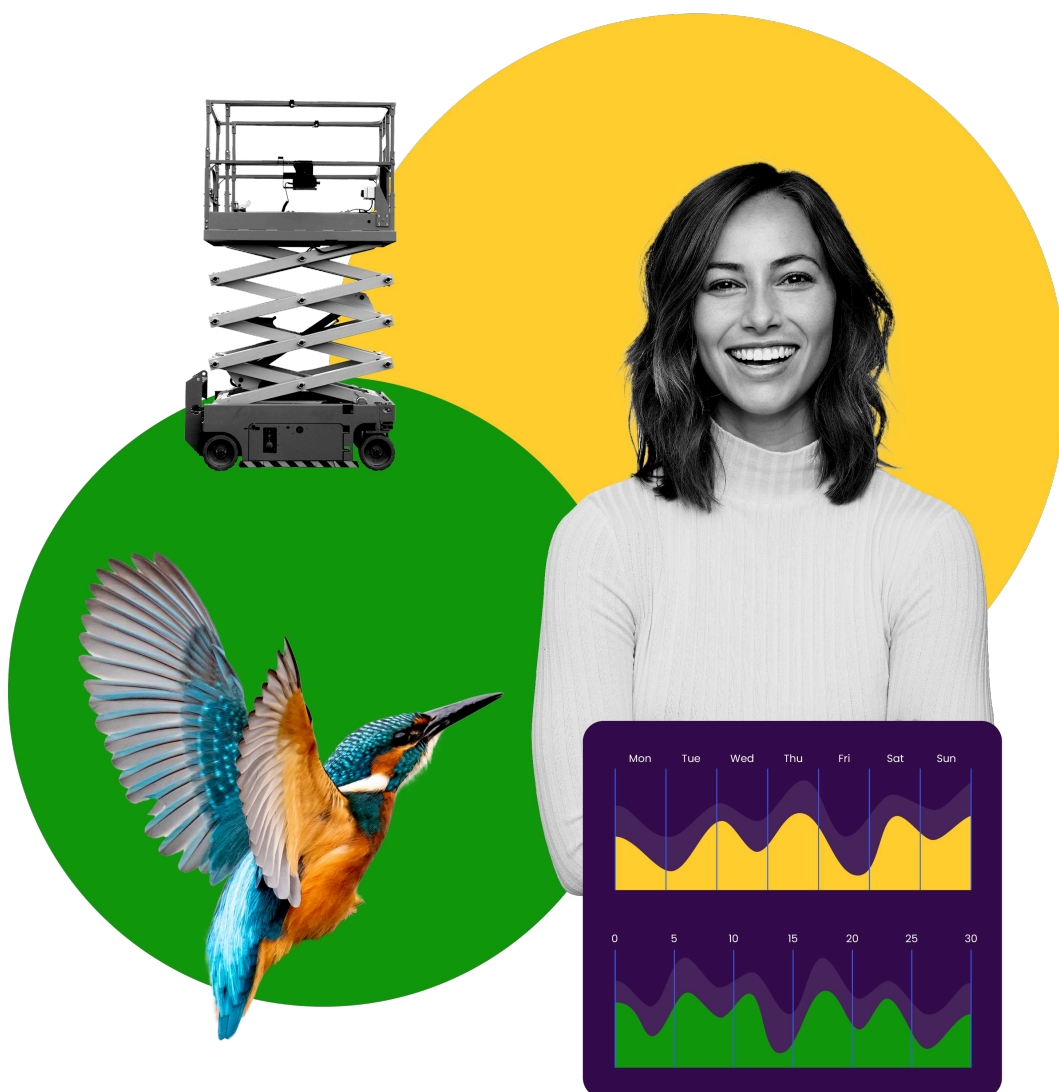


SMETA Corrective Action Plan Report (CAPR)

Version 7



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Audit content

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

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

2-pillar audits include:

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

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

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

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

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

Audit details

Site details

Sedex site reference	ZS406635582	Site name	Sacma
Business name	Sacma	Site address	Via San Pancrazio, 1 Adro IT 25030

Audit details

Sedex company reference	ZC406633985	Auditor company name	Intertek Italy
Audit company address	line 1, Cernusco s/n, IT, 20063		
Date of audit	2026-09-15	Audit conducted by	Anna Cailotto
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics		
Time in and out	Day 1		Day 2
	In	14:10	In 09:00
	Out	17:30	Out 17:00
Audit type	Periodic		
Was the audit announced?	Announced		
Was the Sedex SAQ available for review?	Yes		

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[Findings →](#)

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
1.A. Responsible recruitment and entitlement to work	1.A.E Have systems in place to verify that al...	Local law Base code	NC ZAF-
	1.A.J Comply with all other applicable laws t...	Local law	NC ZAF-
3. Working conditions are safe and hygienic	3.B Conduct risk assessments regarding the po...	Local law Base code	NC ZAF-
9. No harsh or inhumane treatment is allowed	9.A Not engage in or facilitate harsh or inhu...		GE ZAF-
10.B. Environment 4-Pillar	10.B.E Identify and monitor potential negativ...		GE ZAF-

Findings: non-compliances

ZAF-

Non-compliance

Code area

1.A Responsible recruitment and entitlement to work

Status

Open*

Workplace requirement

1.A.E Have systems in place to verify that all workers are recruited legally and fairly, including conducting appropriate due diligence to verify that any third-party employment agencies or other recruitment brokers are following ethical practices.

Time given to resolve

30 days

Verification method

Desktop audit

Issue title

966 - Systems are in place to ensure direct recruitment is conducted ethically, but these are inadequate, or not consistently applied/demonstrable.

Area of non-compliance/non-conformance

Local law

Description

Company relies on agency to conduct mandatory basic/general training on H&S (on the base of a written agreement); however, there is no evidence of these by agency.

Base code

Intended corrective and preventative actions, based on root cause analysis

Implement a procedure so that for every agency worker it is checked that basic/general training on H&S is actually conducted.

Local law reference

Article 37 of Legislative Decree 81/08, known as the Consolidated Law on Safety, on the basic workplace safety course.

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

Documental evidence can be provided, like written request to agency, an integration in the company procedures and evidence of basic/general training.

* PDF generated at 14:44 (UTC) on 16 Sept 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

[← Findings](#)

[Management systems →](#)

Code area	Status
1.A Responsible recruitment and entitlement to work	Open*
Workplace requirement	Time given to resolve
1.A.J Comply with all other applicable laws that impose conditions on Code Area 1.A	30 days
Issue title	Verification method
554 - Agency workers not receiving the same benefits as permanent employees, and this is contrary to law	Desktop audit
Description	Area of non-compliance/non-conformance
One agency worker has bought safety shoes for coming to work, but these have not been repaid yet by the company. Per local law, PPE should be paid by the user company, both in case of directly hired and agency worker. Remark: customized earplugs have been bought for such worker, but not safety shoes. Worker is in the company since 2 months.	Local law
Intended corrective and preventative actions, based on root cause analysis	
Provide evidence of payment to worker for safety shoes. Implement a practice so that issue is managed properly since worker hiring day.	
Local law reference	
Article 35, paragraph 4, of Legislative Decree no. 81/2015: the user must observe, with regard to the supplied worker, the H&S prevention and protection obligations applicable to its own employees.	
Explanation of difference in resolution time or verification method from the SMETA issue title recommendation	
Issue can be assessed via documental evidence.	

* PDF generated at 14:44 (UTC) on 16 Sept 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

Code area	Status
3 Working conditions are safe and hygienic	Open*

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Workplace requirement

3.B Conduct risk assessments regarding the potential hazards arising from work. The risk assessment shall be updated whenever processes change and reviewed at regular intervals.

Issue title

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

Description

Although during the site inspection and interviews the inks used for customized printing were reported as non-hazardous, two Safety Data Sheets (SDSs), dated 03/04/2023, were identified for HexaCode Board Blue (with risks H315, H317, H319) and HexaCode Board (with risks H317). This information is not consistent with the DVR, where the inks are classified as non-hazardous and are not specifically included in the chemical risk assessment. It is therefore necessary to verify the SDSs of the products actually in use and review the chemical risk assessment in the DVR accordingly.

Also, the risk assessment for repetitive movements is dated 03/09/2015. It is recommended to update the assessment to ensure it reflects the current working conditions (break system in such assessment appear to be different than the one currently in place).

Intended corrective and preventative actions, based on root cause analysis

Review and update the chemical risk assessments and repetitive movements risk assessments.

Local law reference

Legislative Decree 81/2008, art. 29, paragraph 3:

The risk assessment must be revised, particularly:

- in the event of significant changes to the production process or work organization;
- in light of developments in technology, prevention, or protection;
- following significant accidents;
- when the results of health surveillance indicate the need to do so.

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

Company needs time to retrieve data, analyze it and formalize the documents.

* PDF generated at 14:44 (UTC) on 16 Sept 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

Findings: good examples

ZAF-

Good example

Code area

10.B Environment 4-Pillar

Workplace requirement

10.B.E Identify and monitor potential negative environment impacts of operations and supply chain and have in place systems that prevent, mitigate or remedy the impacts of their own operations.

Description

Company has conducted in-depth assessments and is aware of its environmental impact. It has a certified ISO 14001 system to foster continuous improvements.

ZAF-

Good example

Code area

9 No harsh or inhumane treatment is allowed

Workplace requirement

9.A Not engage in or facilitate harsh or inhumane treatment of workers, including gender-based violence and harassment.

Description

Company is certified Uni PdR 125/2022, meaning that it is tracking KPIs and actions against targets to foster gender equality.

The main focus yet has been on the issue of gender violence. Top management and production workers have participated in targeted training on the issue.

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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	i	✓	✓	✓
2. Freedom of association and right to collective bargaining are respected	✓	✓	✓	✓
3. Working conditions are safe and hygienic	⚠	✓	✓	✓
4. Child labour shall not be used	✓	✓	✓	✓
5. Legal wages are paid	✓	✓	✓	✓
6. Working hours are not excessive	✓	✓	✓	✓
7. No discrimination is practiced	✓	✓	✓	✓
8. Regular employment is provided	✓	✓	✓	✓



Not addressed



Fundamental improvements required



Some improvements recommended



Robust management systems

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	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