

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	ZS1000037768	Site name	AGRICOLA ZEIT ORGANICSH SOCIEDAD ANONIMA CERRADA
Business name	AGRICOLA ZEIT ORGANISCH SOCIEDAD ANONIMA CERRADA	Site address	El panteón s/n fnd la ladera olmos Lambayeque Olmos- Lambayeque- Lambayeque PE 14211

Audit details

Sedex company reference	ZC5000032260	Auditor company name	LSQA
Audit company address	Edificio Los Tilos Piso 2, parque Tecnologico del LATU, Montevideo, UY, 11500		
Date of audit	2026-05-16	Audit conducted by	Erick Díaz
Audit pillars	Labour Standards Health and safety Environment 4-Pillar Business ethics		
Time in and out	Day 1	Day 2	
	In 09:00	In	08:30
	Out 17:00	Out	12:30
Audit type	Periodic		
Was the audit announced?	Announced		


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Was the Sedex SAQ available for review? Yes

Who signed and agreed CAPR? Sthefany Chicoma / Certifications Chief



Any conflicting information SAQ/Pre-Audit Info No

Is further information available? No

Audit attendance

	Senior management	Worker representative	Union representative
A: Present at the opening meeting?	Yes	No	No
B: Present at the audit?	Yes	Yes	No
C: Present at the closing meeting?	Yes	No	No
Reason for absence at the opening meeting	No union at site. It is not a legal requirement. The facility has a H&S Committee, but he was not present because he was performing farm agricultural work.		
Reason for absence during the audit	No union at site. It is not a legal requirement. During the process, the workers and their representative were interviewed.		
Reason for absence at the closing meeting	No union at site. It is not a legal requirement. The facility has a H&S Committee, but he was not present because he was performing farm agricultural work.		

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)

No comments.

Lead auditor

Erick Díaz



APSCA Number

21701079

Additional auditor

Date of declaration

2026-05-17

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Site representation

Declaration	I acknowledge that details from this report can change during the review process and that I will be given the opportunity to dispute the content once the review has been published.		
Full name	Sthefany Chicoma		
Title	Certifications Chief		
Date of declaration	2026-05-17		

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...	Local law	NC ZAF-
	3.M Ensure all machinery is installed, mainta...	Local law	NC ZAF-
	3.U Ensure any additional relevant legal requ...	Local law	NC ZAF-
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF-
	5.A.B Put in place a wage improvement plan th...	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 updated whenever processes change and reviewed at regular intervals.

Time given to resolve

30 days

Issue title

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

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Description

During the document review and interview with the person in charge, it was observed that the Internal Occupational Safety and Health Regulations do not specify the facility's specific activities or the risks associated with those activities, such as the processing of fresh fruit for export. Specifically, Articles 20 through 87 outline general activities and related prohibitions; however, there was no mention of fresh fruit processing activities or the risks associated with this activity.

(Durante la revisión documentaria y entrevista con el responsable, se pudo evidenciar que el Reglamento Interno de Seguridad y Salud en el Trabajo no detalla las actividades específicas de la instalación ni los riesgos asociados a estas actividades, como es el procesamiento de frutos frescos para exportación. Caso: Artículos del 20 al 87, señala actividades generales y sus prohibiciones, no se evidenció actividades de procesamiento de fruta fresca y los riesgos asociados a esta actividad).

Corrective and preventative actions

Please ensure to update your Internal Occupational Safety and Health Regulations so that the section on safety and health standards in the operations match the activities performed by the company, which is the processing of fresh fruits.

(Por favor asegúrese de actualizar su Reglamento Interno de Seguridad y Salud en el Trabajo para que la sección de estándares de seguridad y salud en las operaciones coincidan con las actividades realizadas por la empresa, que es el procesamiento de frutas frescas).

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Local law reference

Local Law, Supreme Decree N° 005-2012-TR, Article 74, which establishes that companies with more than 20 employees must prepare their Internal Occupational Safety and Health Regulations, which must contain the following minimum structure: d. safety and health standards in operations.

(Ley local, Decreto Supremo N° 005-2012-TR, artículo 74, que establece que las empresas con más de 20 deben elaborar su Reglamento Interno de Seguridad y Salud en el Trabajo, el que debe contener la siguiente estructura mínima: d. estándares de seguridad y salud en las operaciones).

* PDF generated at 16:29 (UTC) on 17 May 2026. [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.M Ensure all machinery is installed, maintained, and used in a safe manner.	Time given to resolve 90 days
Issue title	864 - Isolated failures of machinery safety processes not causing an immediate or significant risk of injury	Verification method Desktop audit
Description	During the tour of the facilities and the interview with the person in charge, it was observed that there is no detection system in place for ammonia leaks, since, according to the product's technical data sheet, detection must occur at three levels: Initial leak: 25 ppm. High concentration: 150 ppm. 25% of the lower explosive limit for power and compressor shutdown. <i>(Durante el recorrido por las instalaciones y entrevista con el responsable, se pudo evidenciar que no se cuenta con un sistema de detección en caso de fuga de amoníaco, ya que, de acuerdo a la Ficha Técnica del producto, establece que se debe detectar en 3 niveles: Fuga inicial: 25 ppm. Alta concentración: 150 ppm. 25% de Límite Inferior de Explosividad para corte de energía y compresores).</i>	Area of non-compliance/non-conformance Local law

Corrective and preventative actions

Please ensure that your facilities are equipped with ammonia leak detection systems in order to identify ammonia-related risks early on and prevent emergencies at your facilities, thereby enabling you to manage risks effectively at an early stage.

(Por favor asegúrese de contar con mecanismos de detección de fuga de amoníaco en sus instalaciones, con la finalidad de identificar de forma temprana riesgos relacionados al amoníaco y prevenir emergencias en sus instalaciones, con la finalidad de controlar el riesgo en su etapa temprana y de forma adecuada).

Local law reference

Local Law N° 29783, Section 69, provides that employers must take the necessary measures to ensure that machinery, substances, products, or work tools do not pose a hazard or endanger the safety or health of workers.

(Ley local, Ley N° 29783, artículo 69, establece que, el empleador dispone lo necesario para que las máquinas, sustancias, productos o útiles de trabajo no constituyan una fuente de peligro ni pongan en riesgo la seguridad o salud de los trabajadores).

* PDF generated at 16:29 (UTC) on 17 May 2026. [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.U Ensure any additional relevant legal requirements concerning health s safety are met.

Time given to resolve

90 days

Issue title

883 - An isolated breach of local law which represents low risk to workers (relating to Code Area 3: Working Conditions are Safe and Hygienic but which cannot be captured under another Workplace Requirement)

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Description

During the document review and interview with the person in charge, it was observed that the HsS Committee has not registered with the Regional Labor and Employment Promotion Office of Lambayeque, which is a requirement for all public and private companies in the Lambayeque Region.

(Durante la revisión documentaria y entrevista con el responsable, se pudo evidenciar que el comité de seguridad no se ha registrado ante la Gerencia Regional de Trabajo y Promoción del Empleo de Lambayeque, este requisito es una obligación para todas las empresas públicas o privadas de la Región Lambayeque).

Corrective and preventative actions

Please ensure that you register your company's HsS Committee with the Lambayeque Regional Government in accordance with the current ordinance.

(Por favor asegúrese de registrar el comité de seguridad de la empresa en la gerencia del Gobierno Regional de Lambayeque de acuerdo a la ordenanza vigente).

Local law reference

Local law, Municipal Ordinance N° 012-2017-GR. LAMB/CR, Article 1, which establishes that public and private employers in the Lambayeque Region are required to register their Occupational Health and Safety Committees and Occupational Health and Safety Supervisors with the Lambayeque Regional Labor and Employment Promotion Office.

Local law, Municipal Ordinance N° 012-2017-GR. LAMB/CR, Article 1, which establishes that public and private employers in the Lambayeque Region are required to register their Occupational Health and Safety Committees and Occupational Health and Safety Supervisors with the Lambayeque Regional Labor and Employment Promotion Office.

* PDF generated at 16:29 (UTC) on 17 May 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

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Code area

5.A Living wages are paid

Status

Open*

Workplace requirement

5.A.A Review workers' total pay including benefits and compare it with a credible 'living wage' to calculate a 'living wage gap', and understand what proportion of the workforce has a gap.

Time given to resolve

Verification method

Collaborative action required

Issue title

903 - CAR: A living wage gap analysis has not been completed

Area of non-compliance/non-conformance

Base code

Description

During the document review and interview with the person in charge, it was evident that the facility pays remuneration in accordance with the government's wage rate, however, there is no evidence that a review of workers' wages has been conducted and compared to a living wage to calculate the living wage gap.

(Durante la revisión documentaria y entrevista con el responsable, se pudo evidenciar que la instalación paga una remuneración de acuerdo a lo fijado por el gobierno, sin embargo, no se cuenta con evidencia de que se haya realizado una revisión de salarios de los trabajadores y se haya comparado con un salario digno para calcular la brecha salarial digna).

Corrective and preventative actions

Please ensure that you identify the amount of a living wage and identify workers who may have wage gaps in order to develop a work plan.

(Por favor asegúrese de identificar el monto de un salario digno y realizar la identificación de los trabajadores que pudieran tener brechas salariales para elaborar un plan de trabajo).

* PDF generated at 16:29 (UTC) on 17 May 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

ZAF-

Non-compliance

Code area

5.A Living wages are paid

Status

Open*

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Workplace requirement

5.A.B Put in place a wage improvement plan that aims to pay workers a living wage within a stated timeframe.

Issue title

905 - CAR: A wage improvement plan (with Living Wage as the goal) has not been completed

Description

During the review of documents and interview with management, it became clear that the facility has no evidence of having implemented a wage improvement plan to ensure that workers who do not earn the amount identified as a living wage will reach it within a specified period.

(Durante la revisión de documentos y entrevista con la gerencia, se pudo evidenciar que la instalación no cuenta con evidencia de que se haya implementado un plan de mejora salarial para asegurar que los trabajadores que no logran cubrir el monto identificado como salario digno, sea alcanzado en un plazo determinado).

Corrective and preventative actions

Please ensure that you implement a wage improvement plan with the aim of ensuring that workers achieve the living wage identified within a timeframe planned by the company.

(Por favor asegúrese de implementar un plan de mejora salarial con el objetivo de asegurar que los trabajadores logren el salario digno identificado en un plazo planificado por la empresa).

* PDF generated at 16:29 (UTC) on 17 May 2026. [View this finding on the Sedex platform](#) for live updates and closure details.

Time given to resolve

Verification method

Collaborative action required

Area of non-compliance/non-conformance

Base code

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	✓	✓	✓	✓
3. Working conditions are safe and hygienic	i	✓	i	i
4. Child labour shall not be used	✓	✓	✓	✓
5. Legal wages are paid	i	✓	i	i
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

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[Signature]

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 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.

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>