Monitoring summary report for iSmart Creative Co., Ltd
MONITORING ID: 26-0405666

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Trade with purpose

Monitored Party **iSmart Creative Co., Ltd**	amfori ID **158-000395-000**	Address **No. 117-53, Liu'an, Jiali Dist, 722012 Tainan , Tainan, Taiwan, Province Of China**
Monitoring Activity **amfori Social Audit - Manufacturing**	Monitoring Type **Full Monitoring**	Monitoring Partner **SGS**
Monitoring Start Date **12/06/2026**	Closing Meeting Finished Date **18/06/2026**	Submission Date **18/06/2026**
Expiration Date **18/06/2028**	Announcement Type **Semi Announced**	
Site **iSmart Creative Co., Ltd**	Site amfori ID **158-000395-001**	

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OVERALL RATING

A **B** C D E None

SECTION RATING

PA1: Social Management System	C
PA 2: Workers Involvement and Protection	B
PA 3: The Rights of Freedom of Association and Collective Bargaining	A
PA 4: No Discrimination, Violence or Harassment	A
PA 5: Fair Remuneration	A
PA 6: Decent Working Hours	A
PA 7: Occupational Health and Safety	A

PA 8: No Child Labour	**A**
PA 9: Special Protection for Young Workers	**A**
PA 10: No Precarious Employment	**A**
PA 11: No Bonded, Forced Labour or Human Trafficking	**A**
PA 12: Protection of the Environment	**C**
PA 13: Ethical Business Behaviour	**A**

GENERAL DESCRIPTION

Name of the lead auditor: Jerry Chiu; APSCA membership number: CSCA21704588
Name of team auditor (if applicable): NA
Name of observers, translators, trainees, advisors/consultants (if applicable): NA
Monitoring partner name: SGS Taiwan
Audit schedule details: The audit is planned for one (1) auditor x 1-day onsite audit.
Audit date: June 12, 2026
Announcement Type: This audit is conducted in semi-announced
Audit Type: Full Initial

Business partner information: iSmart Creative Co., Ltd is located at No. 117-53, Liu'an, Jiali Dist., Tainan City, Taiwan. Valid business license and factory registration were well maintained and provided for review, The business license number is 54078010, updated on: 2025/02/08 and the factory registration is 67002774. Both of the licenses are valid indefinitely. The total land area occupied by the facility is about 3,323 square meters, the floor area are 4328 square meters . The facility is established in 2013 and started their operation at current place since 2020. The main products design and manufactured by the facility are Neoprene kitchenware and household goods, diving fabric lifestyle products, and sports and medical protective equipment.. The main production processes in the facility are listed as follows: Raw materials - Cutting - Printing - Sewing - Finished product - Packaging. Most of processes are performed on site, Screen printing is outsourced if needed. The monthly production volume is 20,000 pieces per month. Based on the calculation of the management, the current workforce could produce pieces meters per working day and could meet the expectations of the delivery order. Mr. Even Kao/CEO signed BSCI COC June 1, 2026.

Audited location information: In view of the facilities, The company consists of two buildings. The first is a five-story building, featuring offices on the 1st floor, a showroom on the 2nd floor, and the owner’s private residence on the 3rd through 5th floors. The second is a three-story building, which houses the warehouse and production area on the 1st floor, the sewing department on the 2nd floor, and the material storage area on the 3rd floor. No kitchen or canteen was available but a rest area is used by workers.

Building ownership information: The building is privately owned.
Information on whether there is a dormitory and canteen: No dormitory and canteen in the facility.

Operating shifts and hours: All departments are working 5 days a week in one shift. The normal working hours are from 8:00 to 12:00 and 13:00 to 17:00. 12:00~13:00 are lunch break.

7 samples were selected from October 2025, January and May 2026. All samples represent permanent workers. Including 1 male and 5 females, and all workers are local employees, no migrant worker in the facility. The highest number of weekly overtime hours in the sample:
October 2025-standard weekly working hours (40) + maximum weekly overtime hours (0)
January 2026-standard weekly working hours (40) + maximum weekly overtime hours (0)
May 2026-standard weekly working hours (40) + maximum weekly overtime hours (0)

The highest number of monthly overtime hours in the sample:
October 2025 – standard hours (160) + maximum monthly OT (0)
January 2026 – standard hours (168) + maximum monthly OT (0)
May 2026 – standard hours (160) + maximum monthly OT (0)

Time recording system:
The facility implements punching timecard machine for time keeping of employees. Monthly rate systems are utilized. No off-clock work was reported.

Salary payment details:
Monthly rate systems are utilized, and wages are wired to personal bank account on the 10th day of each month. The significant peak production month is not applicable in 2025 till present. The minimum wage found in the facility is NTD.

29500 per month, the highest wage is NTD. 39,354.

Worker number information: A total of 15 employees are currently working in the facility, which includes 10 production employees (male x 3/ female x 7) and 5 non-production employees. (male x 1/ female x 4) There are no foreign workers in the facility. The proportion of local employees to foreign employees is 100% to 0%. No workers are taken annual leave on audited days. All of employees are hired by the facility directly, The youngest worker in the facility is 24 years old.

Good practices: None observed

Worker organization details: Worker organization details:
There is no union, worker committee in the auditee. The legal law does not require a union in place.

Special Circumstances: There was no special circumstance during the audit.

Summary of findings:
This full initial audit was conducted by SGS Taiwan Ltd. One auditor assessed the facility's operations against the BSCI Social Requirements and local legislations in One day. On a sampling basis, 7 workers were interviewed of which 1 are male and 6 are female workers. Payroll records and attendance records were reviewed on the audit days. The facility management showed a positive attitude to this audit during the whole process. At the end of the audit, all the findings and suggested corrective actions were accepted by the facility management without any comments by the management. For this full assessment, violations were found in Performance Area 1,2,7 & 12, no finding was observed in the other Performance Areas.
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Living wage calculation: The management collected the living wage information through worker survey. The auditee collected the living wage information through onsite interviews and calculated the living wages via calculation formula provided by Fair Remuneration Scan.

Remark:
1. No government waiver was available for review as there was no such waiver locally.
2. No collective bargaining agreement was available for review as the auditee did not sign any collective bargaining agreement with the employees.
3. No inconsistencies between time and production records were noted during the audit.
4. No Foreign migrant worker in the facility.

SITE DETAILS

Site
iSmart Creative Co., Ltd

Site amfori ID
158-000395-001

GICS Classification

Sector
Consumer Staples

Industry Group
Consumer Staples Distribution & Retail

Industry
Consumer Staples Distribution & Retail

Sub Industry
Consumer Staples Merchandise Retail

amfori Process Classifications

N.A.

GS1 Classifications

N.A.

NACE Classification

N.A.

Water Stress Situation

N.A.

METRICS

Key Metrics

Total workforce	15	Workers
Legal minimum wage in local currency	29,500	Monthly
Lowest wage paid for regular work at the site	29,500	Monthly
Calculated living wage in local currency	20,400	Monthly
Total sample	7	Workers

Other Metrics

Male workers	4	Workers
Female workers	11	Workers
Non-binary workers	0	Workers
Permanent workers - Male	4	Workers
Permanent workers - Female	11	Workers
Permanent workers - Non-binary	0	Workers
Temporary workers - Male	0	Workers
Temporary workers - Female	0	Workers
Temporary workers - Non-binary	0	Workers
Seasonal workers - Male	0	Workers
Seasonal workers - Female	0	Workers
Seasonal workers - Non-binary	0	Workers
Management - Male	1	Workers
Management - Female	0	Workers
Management - Non-binary	0	Workers
Apprentices - Female	0	Workers
Apprentices - Non-binary	0	Workers
Workers on probation - Male	0	Workers
Workers on probation - Female	0	Workers
Workers on probation - Non-binary	0	Workers
Workers with night shift - Male	0	Workers
Workers with night shift - Female	0	Workers
Workers with night shift - Non-binary	0	Workers
Workers with disabilities - Male	0	Workers
Workers with disabilities - Female	0	Workers
Workers with disabilities - Non-binary	0	Workers
Domestic migrant workers - Male	0	Workers
Domestic migrant workers - Female	0	Workers
Domestic migrant workers - Non-binary	0	Workers
Foreign migrant workers - Male	0	Workers
Foreign migrant workers - Female	0	Workers

Foreign migrant workers - Non-binary	**0**	**Workers**
Workers hired directly - Male	**4**	**Workers**
Workers hired directly - Female	**11**	**Workers**
Workers hired directly - Non-binary	**0**	**Workers**
Workers hired indirectly - Male	**0**	**Workers**
Workers hired indirectly - Female	**0**	**Workers**
Workers hired indirectly - Non-binary	**0**	**Workers**
Unionised workers - Male	**0**	**Workers**
Unionised workers - Female	**0**	**Workers**
Unionised workers - Non-binary	**0**	**Workers**
Workers under CBA - Male	**0**	**Workers**
Workers under CBA - Female	**0**	**Workers**
Workers under CBA - Non-binary	**0**	**Workers**
Pregnant workers	**0**	**Workers**
Workers on parental leave - Male	**0**	**Workers**
Workers on parental leave - Female	**0**	**Workers**
Workers on parental leave - Non-binary	**0**	**Workers**
Sample - Male	**1**	**Workers**
Sample - Female	**6**	**Workers**
Sample - Non-binary	**0**	**Workers**

FINDINGS

PA1: Social Management System

Site: iSmart Creative Co., Ltd | Site amfori ID: 158-000395-001

Question: 1.1 Is there satisfactory evidence that the auditee has set up an effective management system to implement the amfori BSCI Code of Conduct?

ENGLISH	LOCAL LANGUAGE
Finding	
Based on satisfactory evidence, the main auditee partial respects this principle because – Law : In accordance with amfori BSCI Social Requirements (1.1), the auditee should set up an effective management system to implement the BSCI Code of Conduct. Finding: Based on the audit result, violations were identified in PA1, PA2, PA7, and PA12, indicating that the BSCI management system still has areas of incompleteness.	根據審核結果，在 PA1、PA2、PA7 和 PA12 中發現了違規行為，顯示 BSCI 管理系統仍有不完善之處。

Question: 1.3 Is there satisfactory evidence that the auditee has identified their significant business partners and their level of alignment with the amfori BSCI Code of Conduct?

ENGLISH	LOCAL LANGUAGE
Finding	
Based on satisfactory evidence, the main auditee partially respects this principle because – Law: In accordance with amfori BSCI Social Requirements (1.3), the auditee has identified their significant business partners and their level of alignment with the amfori BSCI Code of Conduct Finding: The auditee did not require their business partners to sign the full BSCI Code of Conduct (COC) .	公司未要求其業務合作夥伴簽署完整的 BSCI 行為準則 (COC).

PA 2: Workers Involvement and Protection

Site: iSmart Creative Co., Ltd | Site amfori ID: 158-000395-001

Question: 2.2 Is there satisfactory evidence that the auditee defines long-term goals for protecting workers in line with the aspirations of the amfori BSCI Code of Conduct?

ENGLISH	LOCAL LANGUAGE

Finding	
Based on satisfactory evidence, the main auditee partially respects this principle because – Law: In accordance with amfori BSCI Social Requirements (2.2), the auditee should define long-term goals for protecting workers in line with the aspirations of the amfori BSCI Code of Conduct. Finding: Based on the documents review, it was noted that the facility has long-term objective of protecting workers following amfori BSCI Code of Conduct. However, the facility has not defined a measurable quantified target.	公司已制定了遵循 amfori BSCI 行為準則保護員工的長期目標。然而，這些目標未定義可衡量的指標。

PA 7: Occupational Health and Safety

Site: iSmart Creative Co., Ltd | Site amfori ID: 158-000395-001

Question: 7.1 Is there satisfactory evidence that the auditee observes occupational health and safety regulations applicable for its activities?

ENGLISH	LOCAL LANGUAGE
Finding	
Based on satisfactory evidence, the main auditee partial respects this principle because – Law : In accordance with the amfori BSCI (7.1) requirement, the auditee should observe applicable OHS regulations and its activities. Finding: Based on HS audit result, non-compliances were found in PA7.1, PA7.7, PA7.9, PA7.11 & PA7.17 that indicated the OHS system/ monitoring need improvement for the facility.	根據健康安全審核結果，在 PA7.1、PA7.7、PA7.9、PA7.11 和 PA7.17 中發現不符合項，顯示該設施的職業健康安全系統/監控需要改進。

Question: 7.7 Is there satisfactory evidence that the auditee implements engineering and administrative control measures to avoid or minimise the release of hazardous substances into the work environment, keeping the level of exposure below internationally established or recognised limits?

ENGLISH	LOCAL LANGUAGE
Finding	
Law: In accordance with amfori BSCI Social Requirements (B.7.7), the auditee should implement engineering and administrative control measures to avoid or minimize the release of hazardous substances into the work environment, keeping the level of exposure below internationally	公司化學品未使用二次容器貯存以預防洩漏。

Finding	
established or recognized limits. Finding 4: Based on the facility tour, it was noted that chemicals were stored in a designated area; however, they failed to use secondary containment to prevent leakage.	

Question: 7.9 Is there satisfactory evidence that the auditee makes visible potential hazards to the workers and visitors through signs and warnings?

ENGLISH	LOCAL LANGUAGE
Finding	
Law: Based on satisfactory evidence, the main auditee partially respects this principle because – Law 1: In accordance with amfori BSCI Social Requirements (B.7.9), the auditee should makes visible potential hazards to the workers and visitors through signs and warnings Finding: Based on the facility, no warning signs are posted on the electrical box covers to warn employees of electric shock risks (2 out of 5).	貴公司有2個電箱外蓋未張貼警語。

Question: 7.11 Is there satisfactory evidence that the auditee confirms that the equipment and buildings used for production are stable and safe?

ENGLISH	LOCAL LANGUAGE
Finding	
Law: In accordance with the Building Structure Public Safety Inspection Ratification and Registration Act, Article 4, Supplement 1, Category C. For ordinary facility, workplace and warehouse of which is for storing or manufacturing ordinary items, building structure public safety inspection shall be performed once per two years for area over 1,000 square meters and once per four years for area between 200 to 1,000 square meters. Finding: Based on the management interview, the building public safety inspection and registration are not performed.	貴公司尚未實施建築物公共安全檢查

Question: 7.17 Is there satisfactory evidence that the auditee ensures adequate safeguards for any machine part, function, or process which may cause injury to workers?

ENGLISH	LOCAL LANGUAGE
Finding	
Law: Based on satisfactory evidence, the main auditee partially respects this principle because – Law: In accordance with the Labor Safety and Health Facility Regulation: Chapter 3, Section 1, Article 43(Prevention of Mechanical Hazard), Employer shall install guards, sleeves and stride bridge on motors, pivots, gears, belt pulleys, flywheels, driving wheels, driving belts of machinery which cause potential hazard to labors. Finding: Based on the facility, one of the sewing machine with an unguarded pulley, failing to prevent potential hazards.	公司有一台縫紉機的皮帶淪未設置護蓋

PA 12: Protection of the Environment

Site: iSmart Creative Co., Ltd | Site amfori ID: 158-000395-001

Question: 12.4 Is there satisfactory evidence that waste is managed in a way that does not lead to the pollution of the environment?

ENGLISH	LOCAL LANGUAGE
Finding	
Law: Based on satisfactory evidence, the main auditee partially respects this principle because – Law: In accordance with the Methods and Facilities Standards for the Storage, Clearance and Disposal of Industrial Waste, Article 10, Storage facilities shall be established for general industrial waste according to the characteristics of its major components. Apart from those items officially announced by the central competent authority, general industrial waste storage facilities shall also comply with the following regulations: I. There shall be equipment or measures to prevent the inflow or infiltration of surface water, rainwater, or groundwater. Finding: Based on the facility, the waste storage at the facility lacks the necessary equipment or measures to prevent the inflow or infiltration of surface water, rainwater, or groundwater.	貴公司廢棄物貯存乏防止地表水、雨水或地下水流入或滲入的必要設備或措施。

Question: 12.5 Is there satisfactory evidence that water is managed in a way that respects the environment, particularly but not limited to preserving local water sources?

ENGLISH	LOCAL LANGUAGE
Finding	
Law: In accordance with amfori BSCI Social Requirements (12.5), the water should manage in a way that respects the environment, particularly but not limited to preserving local water sources. Finding: Based on the management interview and document review, the factory has establish procedures for energy conservation and emission reduction, and no actual active plan focus on water/ energy saving.	公司已建立節能減排程序，但沒有針對節水/節能制定積極計劃並實施。