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Report about a Regulation (EU) 2023/1115 Due Diligence System Gap Assessment

Regulation (EU) 2023/1115 尽职调查体系评价报告

KAIPING ZHAN TU PLASTIC PRODUCTS CO., LTD.

开平市展图塑料制品有限公司

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1 Assessment overview 评价总览

Assessed party	KAIPING ZHAN TU PLASTIC PRODUCTS CO., LTD.
受评价方	: 开平市展图塑料制品有限公司
Assess location	No.6-1 Xinmei Avenue, Shuikou Town, Kaiping City, Guangdong
评价场所	: Province, P.R. China 广东省开平市水口镇新美大道 6 号之 1
Assessed party representative	Ms. Liu Yupei/ Business Manager
受评价方代表	: 刘玉佩/业务主管
Assessment Standard	- Regulation (EU) 2023/1115
评价标准	: - OECD Due Diligence Guidance for Responsible Business Conduct - OECD-FAO Business Handbook on Deforestation and Due Diligence in Agricultural Supply Chains
Assessment Date	August 8, 2025
评价日期	:
Assessment team leader	Nathan Huang
评价组组长	:
Assessment team	NA
评价组成员	:
Assessment result	one nonconformity has been established during the assessment.
评价结果	: 1 个不符合项在评价中已经确认

- | | |
|----------|--|
| x | <p>Major nonconformity was established. The assessed party is required to submit a root cause analysis and propose a corrective action plan to the assessors within 1 month from the assessment. Corrective action needs to be implemented within 3 months from the assessment and verified by the assessors by document review. Report cannot be issued with open major nonconformities.</p> <p>严重不符合。受评价方需要在评价结束后一个月内提交原因分析和纠正措施。纠正行动需要在评价结束三个月内执行，并将由评价员通过文件审阅评价方式进行验证。在严重不符合项关闭前，报告不能签发。</p> |
|----------|--|

Nathan Huang

2025/08/08

Date / 日期

Assessment Team Leader / 评价组组长

2 Objective, Basis, and Scope of Assessment 评价目的、基础和范围

TÜV Rheinland (China) Ltd. assesses whether the assessed party has established due diligence system according to Regulation (EU) 2023/1115. The objectives of the assessment were following:

TÜV 莱茵检测认证服务（中国）有限公司评价被评价方是否已经根据 Regulation (EU) 2023/1115 要求建立尽职调查体系。评价目的如下：

- Part 1: Clarify Regulation (EU) 2023/1115 Due Diligence System
第一部分：阐明 Regulation (EU) 2023/1115 尽职调查体系
- Part 2: Embed Deforestation-free Conduct into Policies and Management Systems
第二部分：将零毁林纳入政策和管理体系
- Part 3: Risk Assessment Management
第三部分：风险评估管理
- Part 4: Risk Mitigation
第四部分：风险缓解
- Part 5: Due Diligence System Maintenance
第五部分：尽职调查体系的维护
- Part 6: Communication
第六部分：沟通
- Obtain the TÜV Rheinland Regulation (EU) 2023/1115 Due Diligence System gap assessment report after successful assessment of compliance with the criteria.

顺利完成符合评价标准的评价后，取得 TÜV 莱茵颁发的 Regulation (EU) 2023/1115 尽职调查体系评价报告。

The assessment criteria were as follows:

评价标准如下：

- Regulation (EU) 2023/1115
- OECD Due Diligence Guidance for Responsible Business Conduct
经合组织负责任商业行为尽责管理指南
- OECD-FAO Business Handbook on Deforestation and Due Diligence in Agricultural Supply Chains
经合组织-粮农组织关于农业供应链毁林和尽职调查的商业手册
- Assessed party's due diligence system documentation
受评价方尽职调查体系文件
- Applicable legal requirements
适用的法规要求

	Coverage	Major	Minor
Step1. Clarify Regulation (EU) 2023/1115 Due Diligence System	Y	/	/
Step2. Embed Deforestation-free Conduct into Policies and Management Systems	Y	1	/
Step3. Risk Assessment Management	Y	/	/
Step4. Risk Mitigation	Y	/	/
Step5. Due Diligence System Maintenance	Y	/	/
Step6. Communication	Y	/	/

3 Description of the Assessed Party 受评价方描述

3.1 Basic information of the Due Diligence System 企业尽职调查体系的基本情况介绍

KAIPING ZHAN TU PLASTIC PRODUCTS CO., LTD. established its EUDR due diligence system management manual (manual number: ZT-QM-01) on November 1, 2024, and determined the list of product categories, clearly listing paper straw as relevant products.

开平市展图塑料制品有限公司于 2024 年 11 月 1 日建立了 EUDR 尽职调查体系管理手册（手册编号：ZT-QM-01），并确定了产品类别清单，明确将纸吸管列为相关产品。

The company drew a supply chain flowchart starting from the source to ensure that procurement and sales comply with the requirements of the EU EUDR regulations and compiled domestic and international laws and regulations related to EUDR.

公司从源头开始绘制供应链流程图，确保采购和销售符合欧盟 EUDR 法规的要求，并编制了与 EUDR 相关的国内和国际法律法规。

Through internal employee notifications and communication with supplier partners, the company has implemented the requirements of EU regulations to all relevant personnel.

通过内部员工通知和与供应商合作伙伴的沟通，公司对所有相关人员实施了欧盟法规的要求。 The company has meticulously decomposed the zero-deforestation target, formulated a target progress tracking table, and monitored the risk of deforestation to meet regulatory requirements. 公司对零毁林目标进行了细致分解，制定了目标进度跟踪表，并对毁林风险进行了监控，满足监管要求。 A risk assessment and control mechanism has been established, and regular risk assessments have been conducted for relevant parties. The latest risk assessment record was updated on May 16, 2025. 建立风险评估和控制机制，定期对相关方进行风险评估。最新的风险评估记录更新于 2025 年 5 月 16 日。 The company regularly assesses the effectiveness and applicability of its due diligence system and conducts at least one assessment per year, and retains relevant records. The latest internal review was conducted on February 10, 2025, and a management review was conducted on March 17, 2025. 公司定期对尽职调查制度的有效性和适用性进行评估，每年至少进行一次评估，并保留相关记录。最近一次内部评审于 2025 年 2 月 10 日进行，管理评审于 2025 年 3 月 17 日进行。 A public-access complaint mechanism has been established, and the relevant complaint process has been posted on the notice board. Employees are encouraged to raise concerns related to deforestation, while external stakeholders can submit complaints through a dedicated telephone hotline and email. Feedback on complaint resolution will be conveyed through meetings and other channels. 建立面向公众的投诉机制，并在公告栏上公布相关投诉流程。鼓励员工提出与森林砍伐有关的问题，而外部利益相关者可以通过专门的电话热线和电子邮件提交投诉。我们会透过会议及其他渠道，传达有关处理投诉的意见。		
3.2 Sampled EUDR products supply Chain 抽查的 EUDR 产品供应链为:		
Stage	Supplier Name	Supporting evidences collected
Forest 林场	UPM-Kymmene Corporation	1.Felling licence 2.Invoice 3.Weighing Slip 4.FSC Certificate (DNV-FM/COC-001706)
Pulp Mill 纸浆厂	UPM-Kymmene Corporation-Pulp and Paper	1.Felling licence 2.Invoice

		3. Weighing Slip 4.FSC Certificate (SGSCH-COC-002249)
Paper Mill 造纸厂	ABT Digtal Paper Co., Ltd 阿博特数码纸业有限公司	1.Felling licence 2.Invoice 3. Weighing Slip 4.FSC Certificate (SGSHK-COC-011695)
Trader 贸易商	Guangzhou Starlight Paper Co., Ltd 广州星光纸业有限公司	1.Felling licence 2.Invoice 3. Weighing Slip 4.FSC Certificate (SAI-COC-013632)
Production Mill 生产厂	KAIPING ZHAN TU PLASTIC PRODUCTS CO.LTD 开平市展图塑料制品有限公司	1. Sales contract be-tween the assessed party and the EU customer 2. Commercial invoice 3. Customs declaration 4. Packing list 5. Bill of landing
Customer 客户	PLADEBAL,S.L.	Bill of landing

4 Assessment Procedure 评价程序

4.1 General assessment approach 一般评价方法

Within the scope of the assessment, the assessor observed processes in the various departments of the assessed party in order to gain an understanding of the overall operation. The assessor assessed the assessed party's processes for conformity with the requirements of the standard and the descriptions in the due diligence policies and procedures. This assessment was performed on a sampling basis; by interview the management and employees, review of the corresponding documentation, and observation of the individual processes.

在评价的范围中，评价员需要对受评价方的不同部门做出观察，以获得对总体的运营情况的了解。评价员评价受评价方的工作过程以符合标准的要求和欧盟零毁

林尽职调查政策和程序的描述。此验证在抽样的基础上进行：通过与管理以及员工面谈，审阅相关文件，和观测个别的过程来完成。

4.2 Activities before the assessment 评价前的工作

Before the assessment, applicable local laws in respect to Regulation (EU) 2023/1115 issues have been identified and studied by the assessor, e.g.:

在评价前，评价员已经学习并认可了当地的涉及 Regulation (EU) 2023/1115 的适用性法律。例如

- Forestry Law of the People's Republic of China
《中华人民共和国森林法》
- Law of the People's Republic of China on Production Safety
《中华人民共和国安全生产法》

4.3 Review of management system documentation 管理系统文件审阅

The assessor reviewed the Regulation (EU) 2023/1115 Due Diligence manual, policies and procedures during the assessment. The outcome of the review was positive.

评价员现场已经评阅过 Regulation (EU) 2023/1115 尽职调查体系手册、政策和程序，评阅的结果是积极的。

The organization Regulation (EU) 2023/1115 due diligence system is fully operational since Nov 01, 2024, and the management review is conducted on June 02, 2025.

组织的 Regulation (EU) 2023/1115 尽职调查体系自 2024 年 11 月 1 日正式实施。第一次管理评审的日期为 2025 年 3 月 17 日。

4.4 Interview of management and employees 管理/员工访谈

During the on-site assessment, relevant management and sampled employees have been interviewed to gather information regarding compliance with the standard requirements.

在现场评价中，对相关管理人员和抽样的员工进行了访谈，来收集与标准相符合的信息。

4.5 Status of corrective action from previous assessment 前一次评价的改善措施状况

Not applicable, as this is the first assessment

不适用：初次评价

Based on the results of the assessment, the assessor recommend the issue of the assessment report.

基于评价的结果，评价员推荐评价报告签发。

5 Detailed assessment findings 评价发现细节

No. 序号	Criteria & Indicator 准则与指标	Degree of Alignment (major/minor)	Nonconformity description 不符合描述	Corrective actions 纠正措施	Due Date 预计完成时间	Closed (Y/N)
1	2.5.1 Include conditions and expectations on EUDR due diligence in supplier or business relationship contracts or other form of written agreements. 2.5.1 企业将 EUDR 尽职调查的条件和期望纳入供应商业务关系合同或其他形式的书面协议。	Major	According to the on-site checked documents, the company has conveyed the EUDR policy guidelines to the supply chain but has not yet incorporated the conditions and expectations of the EUDR policy into the compliance agreement with the supply chain. 按照现场检查文件，企业已经将 EUDR 政策方针对供应链进行了传达，但目前还没有和供应链就 EUDR 方针的条件和期望签署合规协议。	I. Analysis of NC Causes Insufficient compliance awareness: Emphasis was placed on policy dissemination rather than on contractual constraints. It was not recognized that legal rights confirmation plays a crucial role in the implementation of compliance, and there were gaps in the process. II. Correction Establish a standardized contractual constraint mechanism, embed the EUDR policy into contractual terms to ensure the implementation of supply chain compliance; strengthen training on the EUDR policy for relevant personnel in procurement and other areas. III. Correction Measures Core clauses inclusion: Add "EUDR Compliance" to the existing supply chain compliance agreement, clearly stating the following contents: Suppliers must commit that the source of raw materials comply with the "deforestation-free" requirements defined by EUDR, provide the latitude and longitude coordinates of the raw material origin and ecological compliance certificates. Suppliers must establish a raw material traceability system to ensure traceability to a specific forest / plot, and that there are no deforestation records on this plot after December 31, 2020 Suppliers must cooperate with the enterprise to conduct EUDR compliance audits, including providing logging permits, land use rights certificates, etc. Clearly define the liability for breach of EUDR terms, including order suspension, termination of cooperation, and compensation for losses, etc. Hierarchical contract management: Implement differentiated clauses based on the risk level of suppliers; Suppliers in high-risk areas: Add "quarterly on-site verification" and "third-party audit" as strengthening clauses. Core strategic suppliers: Include "annual EUDR compliance performance evaluation" and link it to order quotas. 一、问题原因分析 合规意识不足：重政策传达轻协议约束，未认识到法律确权对合规落地的关键作用，流程存在断层。	2025/08/11	Y

No. 序号	Criteria & Indicator 准则与指标	Degree of Alignment (major/minor)	Nonconformity description 不符合描述	Corrective actions 纠正措施	Due Date 预计完成时间	Closed (Y/N)
				二、纠正 建立标准化协议约束机制，将 EUDR 方针转化为协议条款，确保供应链合规落地；对采购等相关人员强化 EUDR 方针培训。 三、纠正措施 核心条款纳入：在现有供应链合规协议中新增“EUDR 合规”，明确以下内容： 供应商需承诺原材料来源符合 EUDR 定义的“零毁林”要求，提供原料产地经纬度坐标及生态合规证明 供应商需建立原材料追溯系统，确保可追溯至具体林场 / 地块，且该地块 2020 年 12 月 31 日后无毁林记录 供应商需配合企业开展 EUDR 合规审核，包括提供采伐许可、土地使用权证等文件明确供应商违反 EUDR 条款的违约责任，包括订单暂停、合作终止及损失赔偿等分级协议管理：根据供应商风险等级实施差异化条款； 高风险区域供应商：增加“季度现场核查”“第三方审计”等强化条款； 核心战略供应商：纳入“年度 EUDR 合规绩效评估”与订单配额挂钩条款。		

6 Improvement Potential 潜在改进项

The following recommendations and notes from the assessor are intended to contribute to continual improvement of the due diligence system.

评价员的以下建议和备注将对尽职调查体系的持续改进有所帮助。

At the same time, they will also serve to eliminate existing areas of weakness within the company, ensure the effectiveness of the due diligence system, and prevent non-conformities.

同时，这些建议和备注也有助于整顿纠正在公司内出现的薄弱区域，以确保尽职调查体系的有效性并预防不符合产生。

- It is recommended to set EUDR file per each order for easy traceability.
建议按照订单建立 EUDR 文件，便于追溯。

During the next scheduled assessment, the acceptance and, if necessary, the implementation of the recommended actions will be examined and analyzed by the assessor.

在计划的下次评价中，所建议的措施的完成情况，将由评价员进行检验和分析。

7 Positive Aspects 积极方面

The company clarified Regulation (EU) 2023/1115 Due Diligence System structure and responsibilities of management and implementation team.

企业明确了欧盟零毁林尽职调查体系的管理以及实施团队的架构和他们的职责。

The company has taken chain of custody measures to monitor EUDR products. The company collects and checks purchase and sales contracts of each stage to ensure EUDR commodities /products are segregated from commodities of unknown origin or from deforestation-free commodities.

公司已采取监管链措施监控 EUDR 产品。公司收集和检查各阶段供应商的购销合同，以确保 EUDR 商品/产品与来源不明的商品或非毁林商品分开。

8 Conclusion 结论

The outcome of the assessment was discussed with the assessed party during the final meeting.

评价结果已与客户在末次会议中讨论。

The assessment objectives were achieved for the described scope of application in accordance with the assessment plan.

评价目标完成与所描述的申请范围与评价计划一致。

The company has established due diligence system according to Regulation (EU) 2023/1115.

被评价方已根据 Regulation (EU) 2023/1115 要求建立尽职调查体系。

Planned next assessment date:

计划的下次评价日期:

The next assessment must be performed before: August 07, 2026

下次评价必须在 2026 年 8 月 07 日前执行。

9 Photo 照片



Factory Entrance	Office building	Production building	EUDR Raw material area
			
Cutting	gluing	Molding	drying
			
Assembly & Packing	EUDR Finished Product Area	Suggestion box	Product

10 Summary Statement 概述

Report No. DDS2025010021

Statement Holder: KAIPING ZHAN TU PLASTIC PRODUCTS CO., LTDd
No.6-1 Xinmei Avenue, Shuikou Town, Kaiping City, Guangdong
Province, P. R. China

Assessment Site: KAIPING ZHAN TU PLASTIC PRODUCTS CO.LTD
No.6-1 Xinmei Avenue, Shuikou Town, Kaiping City, Guangdong
Province, P. R. China

Assessment Date: Aug 08, 2025

Assessment Body: TÜV Rheinland (China) Ltd.

Assessment Standard:

- Regulation (EU) 2023/1115
- OECD Due Diligence Guidance for Responsible Business Conduct
- OECD-FAO Business Handbook on Deforestation and Due Diligence in Agricultural Supply Chains

Assessment Method: - Document Review, interview and site visit

Assessment Scope: Based on the information we have received and assessed that:
Programme: Regulation (EU) 2023/1115 Due Diligence System

- Part 1: Clarify Regulation (EU) 2023/1115 Due Diligence System
- Part 2: Embed Deforestation-free Conduct into Policies and Management Systems
- Part 3: Risk Assessment Management
- Part 4: Risk Mitigation
- Part 5: Due Diligence System Maintenance
- Part 6: Communication

Proof has been furnished that statement holder has established due diligence system according to Regulation (EU) 2023/1115.

End of report

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