SMETA Corrective Action Plan Report (CAPR)

Version 7



Sedex, 18 St Swithin's Lane, London, EC4N 8AD, United Kingdom

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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.

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Findings →

Audit details

Site details

Sedex site reference	ZS202467235	**Site name**	XIAMEN AIBORT CLOTHING CO LTD
Business name	Xiamen Aibort Clothing Co Ltd	**Site address**	The Northeast, 3rd Floor, No.2, Industrial Factory Building, No.7, Jinying Road, Jimei District, Xiamen 厦门市集美区锦英路7号#2工业厂房第三层东北侧 福建厦门 CN 361022

Audit details

Sedex company reference	ZC173615840	**Auditor company name**	Benchmarks Company Limited
Audit company address	Unit 9-11, 7/F., Block B, Proficient Industrial Centre,, 6 Wang Kwun Road, Kowloon Bay, Hong Kong, HK, -		
Date of audit	2026-10-16	**Audit conducted by**	David Zhao
Audit pillars	Labour Standards | Health and safety		

Time in and out	Day 1	
	In	08:00
	Out	16:00

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Findings →

Audit type	Periodic
Was the audit announced?	Semi announced
Was the Sedex SAQ available for review?	Yes
Who signed and agreed CAPR?	Mr. Wang Wei Li / General Manager
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	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	There was no union in the factory.		
Reason for absence during the audit	There was no union in the factory.		
Reason for absence at the closing meeting	There was no union in the factory.		

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Findings →

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 was from 01 Oct 2026 to 29 Oct 2026.

Lead auditor	David Zhao	**APSCA Number**	32400400
Additional auditor			
Date of declaration	2026-10-16		

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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	Mr. Wang Wei Li
Title	General Manager
Date of declaration	2026-10-16

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Findings →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.N Ensure that all hazardous substances (e.g...	Local law Base code	NC ZAF601652661
	3.N Ensure that all hazardous substances (e.g...	Local law Base code	NC ZAF601652663
	3.N Ensure that all hazardous substances (e.g...	Local law Base code	NC ZAF601652664
	3.O Implement an appropriate electrical safet...	Local law Base code	NC ZAF601652662
6. Working hours are not excessive	6.F Ensure that where overtime is used, it is...	Local law Base code	NC ZAF601647645

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Management systems →

Findings: non-compliances

ZAF601652661

Non-compliance

Due 2026-12-19

Code area

3 Working conditions are safe and hygienic

Workplace requirement

3.N Ensure that all hazardous substances (e.g. chemicals and pesticides) are officially registered where possible, Material Safety Data Sheets are used, and they are managed appropriately at all times in line with registration and safety instructions, including storage, use and disposal.

Issue title

230 - No material safety data sheet (MSDS) obtained/available

Description

Material Safety Data Sheets (MSDS) were not available at the point of chemical use. During the site tour, printing inks was observed to be used in the printing workshop. However, the corresponding MSDS were not available in the workshop for workers to readily access information on chemical hazards, safe handling and emergency response. 工厂未在化学品使用区域提供相应的化学品安全技术说明书（MSDS）。现场巡查发现，印刷车间使用了油墨, 但该车间未配备上述化学品的MSDS，员工无法在使用现场及时查阅相关危害、安全操作及应急处置信息。

Intended corrective and preventative actions, based on root cause analysis

It is recommended that the facility obtain complete and applicable MSDS from suppliers for the printing inks actually used, and make them readily accessible in the printing workshop in a language understood by workers. Relevant workers should be instructed on chemical hazards, safe handling, protective measures and emergency response. MSDS availability and consistency with chemicals used on site should be verified when new chemicals are introduced and during routine inspections. 建议工厂向供应商获取与实际使用的油墨相对应的完整、适用的MSDS，并以员工能够理解的语言在印刷车间提供，确保员工可随时查阅。同时，应向相关员工讲解化学品危害、安全操作、防护及应急措施，并将MSDS的可获得性和与现场化学品的一致性纳入新化学品引入审核及日常检查。

Local law reference

In accordance with Article 27 of the Regulations on the Safe Use of Chemicals in the Workplace provides that workers are entitled to obtain information on the properties, hazardous ingredients, safety labels and safety data sheets of chemicals used in the workplace.

Status

Closed (2026-11-16)*

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

* PDF generated at 08:17 (UTC) on 16 Nov 2026. View this finding on the Sedex platform for live updates and closure details.

← Findings

Management systems →

ZAF601652663

Non-compliance

Due 2026-11-19

Code area

3 Working conditions are safe and hygienic

Workplace requirement

3.N Ensure that all hazardous substances (e.g. chemicals and pesticides) are officially registered where possible, Material Safety Data Sheets are used, and they are managed appropriately at all times in line with registration and safety instructions, including storage, use and disposal.

Issue title

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

Description

No prevention of leakage of chemicals. During factory tour, it was noted that no secondary containment was provided for the ink used in the printing workshop.化学品储存没有防泄漏。审核中发现，工厂在印刷车间使用的油墨没有设置防泄漏装置 (二次容器)。

Intended corrective and preventative actions, based on root cause analysis

It is recommended that the factory should set up the corresponding safety facilities and equipment in workshop or warehouse for hazardous chemicals as per legal requirement. 建议企业应当在危险化学品的使用及储存场所设置相应的安全设施。

Local law reference

In accordance with Regulation for Safety of Hazardous Chemical (2002), Amendment(2013), Article 20, An entity producing or storing hazardous chemicals shall, according to the category and dangerous properties of the hazardous chemicals it produces or stores, set up monitoring, controlling, ventilation, sun-proof, temperature-controlled, fireproof, fire fighting, blast-proof, pressure discharging, poison-proof, neutralizing, moisture-proof, lightening-proof, static-proof, antisepsis, and anti-leakage safety facilities or equipment, such as protection dams and segregated operations, etc. at the work places, and maintain them on a routine basis according to the national standards, industrial standards or relevant state provisions so as to guarantee the normal functioning thereof. Units that produce and store hazardous chemicals shall set up obvious safety warning signs on their workplaces, safety facilities and equipment.

Evidence

No secondary container for chemical.jpg

Status

Closed (2026-11-16)*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

← Findings

Management systems →

* PDF generated at 08:17 (UTC) on 16 Nov 2026. View this finding on the Sedex platform for live updates and closure details.

ZAF601652664

Non-compliance

Due 2026-11-19

Code area

3 Working conditions are safe and hygienic

Workplace requirement

3.N Ensure that all hazardous substances (e.g. chemicals and pesticides) are officially registered where possible, Material Safety Data Sheets are used, and they are managed appropriately at all times in line with registration and safety instructions, including storage, use and disposal.

Issue title

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

Description

No safety label for hazardous chemical. During the audit, it was found that the ink stored in the production workshop was not labeled.危险化学品没有安全标识。 审核中发现生产车间存放的油墨没有标识。

Intended corrective and preventative actions, based on root cause analysis

It is recommended that specific color, label or sticker shall be attached for hazardous chemical used for identification. 建议企业应对危险化学品进行特殊颜色的标识。

Local law reference

In accordance with the Regulation For Chemical Usage Safety in Work Place (1997), Article 14, (1) In case of transferring or loading the chemicals purchased into a new container, it is required to mark clearly the descriptions of these chemicals on the newly adopted container. As to those hazardous chemicals that have been transferred or loaded into a new container, it is necessary to stick a safety precautions mark on the new container. (2) The original safety precautions mark upon those containers that contain hazardous chemicals shall not be replaced before these containers have been cleansed.

Evidence

No safety label for chemical.jpg

Status

Closed (2026-11-16)*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

* PDF generated at 08:17 (UTC) on 16 Nov 2026. View this finding on the Sedex platform for live updates and closure details.

← Findings

Management systems →

ZAF601652662

Non-compliance

Due 2026-12-19

Code area

3 Working conditions are safe and hygienic

Workplace requirement

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

Issue title

224 - Isolated occurrence of incorrect/damaged insulation in electricals including burnt/damaged wiring and plugs

Description

Insufficient maintenance of electrical boxes. Based on site observation, it was noted that 1 electrical boxes in the production workshop had no internal insulation board fitted inside.电箱维护不足。通过现场观察发现，生产车间有1个电箱没有安装内部绝缘板。

Intended corrective and preventative actions, based on root cause analysis

It is recommended that the facility should equip internal insulation board to all electrical boxes in the workshop. 建议车间内所有电箱均安装内部绝缘板。

Local law reference

The General guide for safety of electric user (GB/T 13869-2017) Article 5.1.2 Electrical circuit installation Electrical circuits shall have sufficient dielectric strength, mechanical strength and electrical conductivity, and their installation shall comply with the requirements of the corresponding product standards. When the grounding of the system is in the form of a protective earthing system (the TT system, the circuit should be protected with a residual current protector and the protection should be selective. The protective earthing wire shall be connected by welding, crimping, bolting or other reliable methods. It is strictly prohibited to wrap or hook. The green/yellow two-colour line in the cable can only be used as a protective ground wire in any case.

Evidence

Insufficient maintenance of electrical boxes..jpg

Status

Closed (2026-11-16)*

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

* PDF generated at 08:17 (UTC) on 16 Nov 2026. View this finding on the Sedex platform for live updates and closure details.

← Findings

Management systems →

ZAF601647645

Non-compliance

Due 2024-10-28

Code area

6 Working hours are not excessive

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.

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)

Description

Monthly overtime hours exceeded the legal requirement (maximum 36 overtime hours per month). During document review, it was noted that sampled employees worked in excess of the statutory overtime hour limits. A review of attendance records for October 2025, April 2026 and August 2026 yielded the following: (1) 10 out of 10 sampled employees in excess of 36 overtime hours per month (i.e. maximum 51 hours) in October 2025. (2) 10 out of 10 sampled employees in excess of 36 overtime hours per month (i.e. maximum 66 hours) in April 2026. (3) 10 out of 10 sampled employees in excess of 36 overtime hours per month (i.e. maximum 66 hours) in August 2026. 月加班时间超过法规要求（最高每月36小时）。审核发现，抽样的员工加班时间超过了法定标准，抽样2025年10月、2026年4月和2026年8月的考勤发现： （1）10/10名抽样员工的2025年10月加班时间超过了每月法定的36小时标准，最高为51小时。 （2）10/10名抽样员工的2026年4月加班时间超过了每月法定的36小时标准，最高为66小时。 （3）10/10名抽样员工的2026年8月加班时间超过了每月法定的36小时标准，最高为66小时。

Status

Open*

Time given to resolve

60 days

Verification method

Follow up audit

Area of non-compliance/non-conformance

Local law

Base code

← Findings

Management systems →

Description (carried over)

During document review, it was noted that sampled employees worked in excess of the statutory overtime hour limits. A review of attendance records for March 2025, April 2025 and September 2025 yielded the following:
(1) 10 out of 10 sampled employees in excess of 36 overtime hours per month (i.e. maximum 92 hours) in March 2025.
(2) 10 out of 10 sampled employees in excess of 36 overtime hours per month (i.e. maximum 82 hours) in April 2025.
(3) 10 out of 10 sampled employees in excess of 36 overtime hours per month (i.e. maximum 84 hours) in September 2025.
审核发现，抽样的员工加班时间超过了法定标准，抽样2025年3月，2025年4月和2025年9月的考勤发现：
（1）10/10名抽样员工的2025年3月加班时间超过了每月法定的36小时标准，最高为92小时。
（2）10/10名抽样员工的2025年4月加班时间超过了每月法定的36小时标准，最高为82小时。
（3）10/10名抽样员工的2025年9月加班时间超过了每月法定的36小时标准，最高为84小时。

Intended corrective and preventative actions, based on root cause analysis

It is recommended that factory management adopt practices and controls to ensure that employee overtime hours do not exceed the statutory limits.
建议工厂确保员工的加班时间符合法律要求。

Intended corrective and preventative actions, based on root cause analysis (carried over)

It is recommended that factory management adopt practices and controls to ensure that employee overtime hours do not exceed the statutory limits.
建议工厂确保员工的加班时间符合法律要求。

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.
根据《中华人民共和国劳动法》第41条：用人单位由于生产经营需要，经与工会和劳动者协商后可以延长工作时间，一般每日不得超过一小时；因特殊原因需要延长工作时间的，在保障劳动者身体健康的条件下延长工作时间每日不得超过三小时，但是每月不得超过三十六小时。

Evidence

Monthly overtime exceed 36h.png

← Findings

Management systems →

* PDF generated at 08:17 (UTC) on 16 Nov 2026. View this finding on the Sedex platform for live updates and closure details.

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				
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

← Findings

Guidance →

	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				

 Not addressed

 Fundamental improvements required

 Some improvements recommended

 Robust management systems

← Findings

Guidance →

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

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.

← Guidance

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.

Sedex

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

← Guidance