SMETA Corrective Action Plan Report (CAPR)

Version 7



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

Contents

Audit content

Audit details

SMETA declaration

Findings

- Summary of findings
- Non-compliances
- Good examples

Management systems

Guidance

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.

← Contents

Findings →

Audit details

Site details

Sedex site reference	ZS1081224	**Site name**	D&D Dozza srl
Business name	D&D Dozza srl	**Site address**	Viale Europa, 20, Soligo, TV, Italia N/A Soligo IT 31010

Audit details

Sedex company reference	ZC1055462	**Auditor company name**	BUREAU VERITAS CPS - EMEA
Audit company address	7th Floor. Octa Tower. 8 Lam Chak Street, Kowloon Bay, Kowloon, HONG KONG, CN, -		
Date of audit	2025-11-24	**Audit conducted by**	Marilena Grasso
Audit pillars	Labour Standards | Health and safety		
Time in and out	Day 1 In 09:30 Out 17:30		
Audit type	Periodic		
Was the audit announced?	Semi announced		

← Contents

Findings →

Was the Sedex SAQ available for review?	Yes
Who signed and agreed CAPR?	Michela Surian / HR 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	No	No
B: Present at the audit?	Yes	No	No
C: Present at the closing meeting?	Yes	No	No
Reason for absence at the opening meeting	No trade union representative in place, the HS worker was not available because busy in its duties		
Reason for absence during the audit	No trade union representative in place, the HS worker was not available because busy in its duties		
Reason for absence at the closing meeting	No trade union representative in place, the HS worker was not available because busy in its duties		

← Contents

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 for this audit is from November 17, 2025 to November 30, 2025.

Lead auditor	Marilena Grasso	**APSCA Number**	21702352
Additional auditor			
Date of declaration	2025-11-24		

← Contents

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	Michela Surian
Title	HR Manager
Date of declaration	2025-11-24

← Contents

Findings →

Summary of findings

Code area	Workplace requirement	Area of NC	Finding
3. Working conditions are safe and hygienic	3.L Implement effective processes to manage f...	Local law	NC ZAF601188125
4. Child labour shall not be used	4.F Maintain a written policy and process out...	Base code	NC ZAF-
5.A. Living wages are paid	5.A.A Review workers' total pay including ben...	Base code	NC ZAF-
	5.A.A Review workers' total pay including ben...	Base code	NC ZAF-
6. Working hours are not excessive	6.H Ensure that overtime is always compensate...	Local law Base code	NC ZAF-

Findings: non-compliances

ZAF601188125

Non-compliance

Due 2024-12-24

Code area

3 Working conditions are safe and hygienic

Workplace requirement

3.L Implement effective processes to manage fire safety including, but not limited to, accessible evacuation routes, a fire detection system, fire fighting/suppression equipment, training and regular drills covering all shifts and warning systems.

Issue title

859 - Inadequate evacuation plan/emergency route plan/unclear signage including marking of fire assembly points

Description

It was identified that emergency exit routes in production areas were not horizontally marked, and emergency evacuation maps were not correctly oriented in relation to their positioning within work areas.

È stato riscontrato che in produzione le vie di esodo non erano segnalate orizzontalmente, e le planimetrie di emergenza non erano orientate correttamente in relazione al loro posizionamento all'interno delle aree di lavoro.

Description (carried over)

It was identified that emergency exit routes in production areas were not horizontally marked, and emergency evacuation maps were not correctly oriented in relation to their positioning within work areas.

È stato riscontrato che in produzione le vie di esodo non erano segnalate orizzontalmente, e le planimetrie di emergenza non erano orientate correttamente in relazione al loro posizionamento all'interno delle aree di lavoro.

Corrective and preventative actions

It is recommended to ensure that emergency exit routes and systems are adequately signposted and readily identifiable, including on emergency maps.

Si raccomanda di verificare che le vie di esodo e i presidi di emergenza siano adeguatamente segnalati e facilmente identificabili, anche sulle planimetrie di emergenza.

Status

Closed (2025-11-24)*

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

← Findings

Management systems →

Corrective and preventative actions (carried over)

It is recommended to ensure that emergency exit routes and systems are adequately signposted and readily identifiable, including on emergency maps.

Si raccomanda di verificare che le vie di esodo e i presidi di emergenza siano adeguatamente segnalati e facilmente identificabili, anche sulle planimetrie di emergenza.

Local law reference

Italian law (D. Lgs. 81/2008, DM 3 September 2021): emergency exit routes shall be adequately signposted, with correctly oriented maps posted in each work area for quick and easy identification of all emergency systems nearby.

Normativa italiana (D. Lgs. 81/2008, DM 3 settembre 2021): i percorsi di esodo saranno adeguatamente segnalati, con planimetre correttamente orientate affisse in ciascuna area di lavoro per una rapida e facile identificazione di tutti i sistemi di emergenza nelle vicinanze.

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

To verify the closure of the NC it would be sufficient for the site to provide photographic evidence of horizontal marking of evacuation routes, and correctly oriented emergency evacuation maps displayed in all relevant departments.

Evidence

NC - unoriented evacuation map 1.jpg

NC - unoriented emergency map 2.jpg

NC - obstructed emergency exit route 2.jpg

NC - obstructed emergency exit route 1.jpg

* PDF generated at 18:02 (UTC) on 01 Dec 2025. View this finding on the Sedex platform for live updates and closure details.

ZAF-

Non-compliance

Code area	Status
4 Child labour shall not be used	Open*

← Findings

Management systems →

Workplace requirement

4.F Maintain a written policy and process outlining how child labour would be remediated (in line with ILO guidance and local legal requirements where in place)

Issue title

393 - There is no written policy which outlines how child labour would be remediated, or this policy does not align with ILO guidance

Description

Although there is a policy outlining the company's commitment towards prohibiting any form of child labour, a process outlining how potential child labour cases would be remediated has not been adequately documented, endorsed at highest level, communicated to all stakeholders, and trained to relevant personnel.

Sebbene esista una politica che delinea l'impegno dell'azienda nel proibire qualsiasi forma di lavoro minorile, un processo che definisca come verrebbero rimediati i potenziali casi di lavoro infantile non è stato adeguatamente documentato, approvato da chi di competenza, comunicato a tutte le parti interessate, e oggetto di formazione per il personale interessato.

Corrective and preventative actions

It is recommended to ensure that a process outlining the company's commitment towards remediating any potential form of child labour is adequately documented, endorsed, communicated, and trained as necessary.

Si raccomanda di assicurarsi che un processo che delinei l'impegno dell'azienda nel porre rimedio a qualsiasi potenziale forma di lavoro infantile sia adeguatamente documentato, approvato, comunicato, e oggetto di adeguata formazione

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Base code

* PDF generated at 18:02 (UTC) on 01 Dec 2025. 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*

← Findings

Management systems →

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.

Issue title

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

Description

The company although has requested the help of the National Trade Union Organization named CIGL and CISL, does not have yet the wage gup analysis done. The Union organization had replied that the wage are in line with a credible "living wage"

L'azienda, pur avendo richiesto l'assistenza delle Organizzazioni Sindacali Nazionali (CIGL e CISL), non ha ancora effettuato l'analisi del salario minimo. I sindacati hanno risposto che i salari sono in linea con un "salario dignitoso" credibile.

Corrective and preventative actions

It is recommended to use if possible one more way to conduct the living wage gap analysis

Si consiglia di utilizzare, se possibile, un altro metodo per condurre l'analisi del divario salariale dignitoso

Time given to resolve

Verification method

Collaborative action required

Area of non-compliance/non-conformance

Base code

* PDF generated at 18:02 (UTC) on 01 Dec 2025. 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*

← Findings

Management systems →

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.

Issue title

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

Description

Because the company does not have yet a living wage gap analysis, an improvement plan if necessary is not in place

Poiché l'azienda non ha ancora effettuato un'analisi del divario salariale dignitoso, non è stato predisposto un piano di miglioramento, se necessario.

Corrective and preventative actions

It is recommended to implement an improvement plan in case the specific analysis has disclose the presence of gaps

Si raccomanda di implementare un piano di miglioramento nel caso in cui l'analisi specifica abbia evidenziato la presenza di lacune

Time given to resolve

Verification method

Collaborative action required

Area of non-compliance/non-conformance

Base code

* PDF generated at 18:02 (UTC) on 01 Dec 2025. View this finding on the Sedex platform for live updates and closure details.

ZAF-

Non-compliance

Code area

6 Working hours are not excessive

Status

Open*

← Findings

Management systems →

Workplace requirement

6.H Ensure that overtime is always compensated at a premium rate, which is not less than 125% of the regular rate of pay.

Issue title

456 - Overtime premium is not paid according to the law - isolated

Description

During the examination of the documentation it was found that among the checked samples (pay slips and time records) of the month of October 2025, by mistake and for only one worker (isolated), the company did not pay the hours as additional work and overtime

Nel corso dell'esame della documentazione è stato rilevato che tra i campioni controllati (buste paga e registrazioni orarie) del mese di ottobre 2025, per errore e per un solo lavoratore (isolato), l'azienda non ha pagato le ore come lavoro supplementare e gli straordinari

Corrective and preventative actions

It is recommended that overtime and extra hours be paid as required by the applicable contract.

Si raccomanda di pagare le ore supplementari e gli straordinari così come richiesto dal contratto applicato

Local law reference

According to the CBA Wood Industry the supplementary hours for part-time workers have the extra percentage of 120%, the OT hours must be paid at the rate of 128%

Secondo il Contratto Collettivo Nazionale del Lavoro Industria del Legno, le ore supplementari per i lavoratori part-time hanno una percentuale aggiuntiva del 120%, le ore di straordinario devono essere pagate con una maggiorazione del 128%

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

* PDF generated at 18:02 (UTC) on 01 Dec 2025. 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