SMETA
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SMETA Corrective Action Plan Report (CAPR)

Version 7

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

Contents

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	ZS1000064417	**Site name**	Hoang Long Seafood Processing Company Limited
Business name	Hoang Long Seafood Processing Company Limited	**Site address**	Tan Cuong hamlet, Phu Cuong commune, Tam Nong District, Dong Thap province, Vietnam Tam Nong District VN 870000

Audit details

Sedex company reference	ZC5000054071	**Auditor company name**	BSI Group
Audit company address	Max House, Tower – C, 7th Floor, Bahapur, Okhla Industrial Estate, Phase-3, New Delhi, IN, 110020		
Date of audit	2026-03-18	**Audit conducted by**	Tran Hong Ngoc

Audit pillars Labour Standards | Health and safety | Environment 4-Pillar | Business ethics

Time in and out

	Day 1		Day 2	
	In	09:30	In	08:30
	Out	20:00	Out	16:00

Audit type Periodic

← Contents

Findings →

Was the audit announced?	Semi announced
Was the Sedex SAQ available for review?	Yes
Who signed and agreed CAPR?	
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?	No	No	No
B: Present at the audit?	No	No	No
C: Present at the closing meeting?	No	No	No
Reason for absence at the opening meeting			
Reason for absence during the audit			
Reason for absence at the closing meeting			

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)	

Lead auditor	Tran Hong Ngoc	**APSCA Number**	32200189
Additional auditor	thithanhthao Le	**APSCA Number**	21703668
Date of declaration	March 19, 2026		

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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	Doan Thanh Sang
Title	COO VH.
Date of declaration	19/3/2026

M.S.D.N: 1400656366
CÔNG TY TRÁCH NHIỆM HỮU HẠN MỘT THÀNH VIÊN CHẾ BIẾN THỦY SẢN HOÀNG LONG
TỈNH ĐỒNG THÁP

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...	Base code	NC ZAF-
	3.E Provide and record health and safety trai...	Base code	NC ZAF-
	3.L Implement effective processes to manage f...	Base code	NC ZAF-
	3.L Implement effective processes to manage f...	Base code	NC ZAF-
	3.U Ensure any additional relevant legal requ...	Local law Base code	NC ZAF-
10.B. Environment 4-Pillar	10.B.F Have and communicate policies and proc...	Base code	NC ZAF-

Findings: non-compliances

ZAF-

Non-compliance

Code area

10.B Environment 4-Pillar

Workplace requirement

10.B.F Have and communicate policies and processes, endorsed at the highest level, that includes commitments to improve environmental performance and an approach to managing environmental impacts on relevant stakeholders

Issue title

604 - Management lack awareness of the significant environmental impact of their site and its processes

Description

Though document reviews and interview the relate person , we noted that he did not know clearly the significant environmental impact of their processes at workplace. (Although it was indicated on Environmental Certificate Permit)
Qua quá trình xem xét tài liệu và phỏng vấn người có liên quan, chúng tôi nhận thấy anh ấy không nhận thức rõ những tác động đáng kể đến môi trường trong các quy trình tại nhà máy. (Mặc dù những khía cạnh này có nêu trong Giấy phép Môi trường)

Corrective and preventative actions

Re-training person in charge to monitor Environment issues at the facility
Update Environment impacts and significant environment record based on Environmental Certificate Permit
HSE Leader will verify this training and review Environment impacts and significant environment record periodically

Status

Open*

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Base code

* PDF generated at 06:50 (UTC) on 19 Mar 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.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.

Issue title

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

Description

Risk assessment was conducted annually on 05 Jan 2026 for all sections. However, no sufficient evidence of cold storage & WWTP areas was conducted
Nhận diện đánh giá rủi ro liên quan ATSKNN thực hiện định kỳ hàng năm tại các khu vực tiến hành ngày 05/01/2026. Tuy nhiên chưa có đủ bằng chứng cho việc nhận diện & đánh giá rủi ro tại khu vực kho lạnh & xử lý nước thải được nhận diện

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Base code

Corrective and preventative actions

Revised HSE risk assessment record with 02 sections
Training the relate person in charge who monitor this record
Public information the HSE risk assessment revised for all employees
HSE Manager will increase to check this monitoring

Evidence

HSE risk assessment Jan 2026.jpg

* PDF generated at 06:50 (UTC) on 19 Mar 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.E Provide and record health and safety training to all new workers, prior to exposure to risks. Provide continued training to existing workers, as appropriate for the hazards and levels of risk identified.

Issue title

164 - No/inadequate health and safety training provided to workers in relation to processes (including handling hazardous substances e.g. chemicals and pesticides) unlikely to cause serious injury or death - isolated

Description

HSE risk assessment training for all employee was indicated on training plan matrix for whole year 2025 (issue dated 03/01/2025). However, HSE risk assessment training for workers (fillet area) did not provide and keep the record as per planning
Việc đào tạo đánh giá rủi ro về an toàn lao động và sức khỏe môi trường đã đề cập trong ma trận kế hoạch đào tạo năm 2025 (kế hoạch lập ngày 03/01/2025). Tuy nhiên, việc đào tạo đánh giá rủi ro này cho người lao động tại khu vực phi lê đã không được thực hiện theo kế hoạch và ghi nhận hồ sơ theo kế hoạch

Corrective and preventative actions

Conduct training HSE risk assessment for all employees including workers at fillet area within May 2025
Revised the training plan for year 2026
Remind the person in charge of HSE team to verified training performance usually

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Base code

* PDF generated at 06:50 (UTC) on 19 Mar 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*

← Findings

Management systems →

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

210 - Inadequate/poorly functioning emergency lighting

Description

01 out of 02 Emergency light at Machine room was not operated during tested when onsite assessment

Corrective and preventative actions

Fixed the emergency light at Machine room and adding 01 exit light at this room
Increase the frequency of monitoring fire equipment at this area
HSE Team will cross check periodically (1 time per week) at all area

Evidence

Emergency lighting no good condition.jpg

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Base code

* PDF generated at 06:50 (UTC) on 19 Mar 2026. View this finding on the Sedex platform for live updates and closure details.

Non-compliance

ZAF-

Code area

3 Working conditions are safe and hygienic

Status

Open*

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

172 - Fire licence, inspection or certificates not in place as required by law

Description

During onsite assessment, we noted that fire extinguishers with stamp inspection on 6 months per time (valid to 01 Sep 2026) by third party however, fire extinguisher inspection records was not available in place
Trong quá trình đánh giá hiện trường, chúng tôi ghi nhận rằng các bình chữa cháy có tem kiểm định định kỳ 6 tháng một lần (có hiệu lực đến ngày 01/09/2026) do bên thứ ba thực hiện, tuy nhiên, hồ sơ kiểm định bình chữa cháy lại không có sẵn tại nhà máy

Corrective and preventative actions

Required the third party to provide the fire equipment inspection record on Jan 2026 including fire extinguishers
Remind the person in charge to monitor third party carefully

Evidence

External inspection Fire Extinguishers onsite with availale stamp.jpg

Time given to resolve

30 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Base code

* PDF generated at 06:50 (UTC) on 19 Mar 2026. View this finding on the Sedex platform for live updates and closure details.

Non-compliance

ZAF-

Code area

3 Working conditions are safe and hygienic

Status

Open*

Workplace requirement

3.U Ensure any additional relevant legal requirements concerning health & safety are met.

Issue title

338 - No/inadequate health checks for kitchen personnel

Description

Though document reviews and interviews the person in charge. We found that 01 out of 05 kitchen staffs did not perform medical check up for year 2025.
Thông qua xem xét tài liệu và phỏng vấn người phụ trách, chúng tôi phát hiện ra rằng 01 trong số 05 nhân viên nhà ăn chưa thực hiện khám sức khỏe định kỳ năm 2025.

Corrective and preventative actions

The factory ensures that canteen staff should receive health check-up based on planning to review them on Apr 2026
Remind them to complete health check up and send the result within Apr 2026
Remind person in charge who monitor these record carefully

Local law reference

Law on Food Safety No. 55/2010/QH 12, Article 29.

Time given to resolve

60 days

Verification method

Desktop audit

Area of non-compliance/non-conformance

Local law

Base code

* PDF generated at 06:50 (UTC) on 19 Mar 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	✓	✓	✓	✓
10.C. Business ethics	✓	✓	✓	✓

✗ Not addressed

⚠ Fundamental improvements required

ⓘ Some improvements recommended

✓ Robust management systems

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.