The factual information set forth on the Tracking Charts was submitted to the FLA by each Independent External Monitor and Participating Company and reviewed by FLA staff. It is being made available to the public pursuant to the FLA Charter in order to strengthen the monitoring process. The FLA Charter provides for regular public disclosure of the factual results of independent monitoring and the resulting specific actions taken by Participating Companies.

What is a Tracking Chart?

Compliance is a process, not an event. A Tracking Chart outlines the process involved in FLA independent external monitoring and remediation. It is used by the accredited independent external monitor, the participating company and the FLA staff to do the following:

- **Record Findings:** The independent external monitor uses the Tracking Chart to report noncompliance with FLA Code standards. The monitor should also cite the specific Code benchmark or national/local law that was used to measure compliance.
- **Report on Remediation:** The FLA participating company uses the Tracking Chart to report on the remediation program that was implemented in order to resolve the noncompliance and prevent any future violations.
- **Evaluate Progress:** The FLA uses the Tracking Chart for purposes of collecting and analyzing information on the compliance situation of a particular factory and for publication on our website. This information is updated on an ongoing basis.

What a Tracking Chart is NOT -

- An exhaustive assessment of factory conditions

  Working conditions - in any type of workplace - are **dynamic**. Each Tracking Chart represents a survey of the factory’s conditions on a specific day. Over time, a fuller picture emerges as we compile information from various sources to track the compliance progress of a factory.

- A pass or fail evaluation

  The Tracking Charts do not certify whether or not factories are in compliance with the FLA Code. Monitoring is a **measurement tool**. The discovery of noncompliance issues is therefore not an indication that the participating company should withdraw from a factory. Instead, the results of monitoring visits are used to prioritize capacity building activities that will lead to sustainable improvements in the factory’s working conditions.

- A one-time event

  Each monitoring visit is followed by a remediation program, further monitoring and remediation in an ongoing process. The Tracking Charts are updated accordingly.
Note on Language
Please be advised that because FLA independent external monitors are locally-based and English is generally not their native language, the language presented may at times appear unclear to a reader who is a native English speaker. In order to preserve the integrity of the transparency process and the information we receive, our policy is to publish the original text from the monitor and participating company. However, the reader will note that we have taken the precaution to remove any identifying information about the factory that was monitored or the workers interviewed.

For example, in cases where monitors and/or participating companies have cited the actual number of workers in reference to a noncompliance issue, in order to protect the workers' identities, we have replaced the numbers with generic wording in brackets (i.e. “[some]”, “[worker interviews revealed that]”, etc.).

We do not disclose the name of the factory that was monitored in order to ensure that the FLA’s efforts to encourage and reward transparency do not have detrimental consequences for the factory and the workers.

Instructions for Printing
The information contained in the Tracking Charts is organized by columns and rows in a table format. Due to the number and width of the columns, the charts have been formatted for legal size (8.5 x 14in.) paper. To print the charts, please make sure to select “legal” size paper from Print properties.
## FLA Audit Profile

**Company**
PVH, Ashworth and VF Corporation

**FLA Audit Type**
06 & 08 September, 2005

**Bureau Veritas Consumer Product Services India Pvt. Ltd.**

### FLA Code Compliance

<table>
<thead>
<tr>
<th>Factor</th>
<th>FLA Requirement</th>
<th>FLA Findings</th>
<th>FLA Compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Code Awareness</td>
<td>Model Standing Orders on Additional items, under 1.0 (Every individual establishment shall maintain a service card in the form appended to these orders)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employment Records</td>
<td>Employees shall maintain proof of age documentation for all workers, such as a birth certificate, which verifies date of birth.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Age Documentation</td>
<td>Employees shall maintain proof of age documentation for all workers, such as a birth certificate, which verifies date of birth.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Harassment or Abuse</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Education</td>
<td>The factory *** does not involve into the process of child labor.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child Labor</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employment Decisions</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Safety and Health</td>
<td>The factory *** does not involve into the process of child labor.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Muller Equipment</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### FLA Findings

- Age proof documentation were incomplete in 13 files and not available in 25 files out of 25 reviewed.
- Appointment letters were incomplete in 13 files and not available in 25 files out of 25 reviewed.
- Interview and document review.
- Factory needs to maintain complete and accurate files for all workers; i.e., appointment letters.

### FLA Code Compliance

- None
- None
- Non-compliance

### FLA Non-compliance

- If not corroborated, evidence of non-compliance will be verified through an additional audit.
- Sources/Documentation used:
  - Model Standing Orders on Additional items, under 1.0 (Every individual establishment shall maintain a service card in the form appended to these orders).
  - Age proof documentation were incomplete in 13 files and not available in 25 files out of 25 reviewed.
  - Appointment letters were incomplete in 13 files and not available in 25 files out of 25 reviewed.

### FLA Remediation

- None
- None
- Evidence of non-compliance will be verified through an additional audit.

### FLA Company Name

- FLA
- FLA Audit Profile
- FLA Code Compliance

### FLA Findings

- None
- None
- Non-compliance

### FLA Code Compliance

- None
- None
- Non-compliance

### FLA Non-compliance

- If not corroborated, evidence of non-compliance will be verified through an additional audit.
- Sources/Documentation used:
  - Model Standing Orders on Additional items, under 1.0 (Every individual establishment shall maintain a service card in the form appended to these orders).
  - Age proof documentation were incomplete in 13 files and not available in 25 files out of 25 reviewed.
  - Appointment letters were incomplete in 13 files and not available in 25 files out of 25 reviewed.

### FLA Remediation

- None
- None
- Evidence of non-compliance will be verified through an additional audit.

### FLA Company Name

- FLA
<table>
<thead>
<tr>
<th>Risk Factor</th>
<th>Description</th>
<th>Action Taken</th>
<th>Verification</th>
<th>Date of Inspection</th>
<th>Follow up Date</th>
<th>Evidence of Non-Compliance</th>
<th>Risk of Non-Compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Evacuation Procedure</td>
<td>According to Section 7A of The Factories Act, 1948, evacuation procedures shall be provided and maintained to conform to applicable laws and prevent hazardous conditions to employees in the facility.</td>
<td>Visual observation during the facility tour</td>
<td>None</td>
<td>November 1, 2005</td>
<td>July 15, 2005</td>
<td>This will be implemented immediately, no factory workers and second on emergency should occur.</td>
<td>FLA Benchmark (uncorroborated)</td>
</tr>
<tr>
<td>Evacuation Procedure</td>
<td>According to Section 21 of The Factories Act, 1948, every lift shall be provided and maintained to conform to applicable laws and prevent hazardous conditions to employees in the facility.</td>
<td>Visual observation during the facility tour</td>
<td>None</td>
<td>November 1, 2005</td>
<td>July 15, 2005</td>
<td>This will be installed ASAP</td>
<td>FLA Benchmark (uncorroborated)</td>
</tr>
<tr>
<td>Safety Equipment</td>
<td>According to Section 45(1) of The Factories Act, 1948, adequate first aid treatment shall be provided in every factory.</td>
<td>Visual observation during the facility tour</td>
<td>None</td>
<td>November 1, 2005</td>
<td>July 15, 2005</td>
<td>None</td>
<td>FLA Benchmark (uncorroborated)</td>
</tr>
<tr>
<td>FLA Code/ Compliance Issue</td>
<td>Country Law/Legal Reference</td>
<td>Evidence of Non-Compliance</td>
<td>IEM Findings</td>
<td>Factory Response (Optional)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------------------</td>
<td>-----------------------------</td>
<td>---------------------------</td>
<td>--------------</td>
<td>---------------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chemical Management</td>
<td>FLA Code/ Compliance issue</td>
<td>Wasted or hazardous substance needs to be labeled and can not be stored near the effluent treatment plant, without access control.</td>
<td>Visual observation during the facility tour</td>
<td>Chemicals and hazardous substances have now been labeled and are located in a closed area. July 20, 2009</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Health and Safety</td>
<td>FLA Code/ Compliance issue</td>
<td>All chemicals and hazardous substances should be properly labeled and stored in accordance with applicable laws.</td>
<td>Visual observation during the facility tour</td>
<td>Adequate accommodation/ capacity in the canteen, provided to workers with aprons. November 1, 2005</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Right to Freedom of Association and Collective Bargaining</td>
<td>FLA Code/ Compliance issue</td>
<td>Workers will have the right to establish and, subject only to the rules of the organization concerned, to join organizations of their own choosing without previous authorization.</td>
<td>Visual observation during the facility tour</td>
<td>We will implement immediately. July 28, 2006</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage and Benefits</td>
<td>FLA Code/ Compliance issue</td>
<td>Minimum wage required to be paid.</td>
<td>Visual observation during the facility tour</td>
<td>Wages are now being rounded off to the nearest multiple of 5 rupees. July 28, 2006</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Chemical Management**

According to Section 41-B(1) of The Factories Act, 1948, the occupier of every factory involved in hazardous processes shall, within the manner prescribed by the relevant authorities, provide all necessary arrangements in the factory for the manufacture or transportation, storage and other processes. The occupiers employed in the factory, the chief inspector, the local authority within whose jurisdiction the factory is situated, and the general public in the vicinity.

**Health and Safety**

According to the Punjab Factories Rules, 1952, the employer shall take such steps as may be reasonable and necessary to ensure that his employees are protected from the hazards arising from the use, handling, transport of articles and substances, and stored in accordance with applicable laws. Workers should receive training, appropriate to their job responsibilities, in the safe use of chemicals and other hazardous substances.

**Wages and Benefits**

Minimum wage required to be paid. Minimum wage required by local law or the prevailing industry wage, whichever is higher, and will provide legally mandated benefits.
### Overtime Limitations

- An extraordinary business circumstance is a temporary period of extra work that could not have been anticipated or alleviated by other reasonable efforts.
- Except in extraordinary business circumstances, employees will (i) not be required to work more than the lesser of (a) 48 hours per week and 12 hours overtime or (b) the limits on regular and overtime hours allowed by the law of the country of manufacture or, where the laws of such country will not limit the hours of work, the regular work week in such country plus 12 hours overtime; and (ii) be entitled to at least one day off in every seven day period.
- Except in extraordinary business circumstances, employees will (i) not be required to work more than the lesser of (a) 48 hours per week and 12 hours overtime or (b) the limits on regular and overtime hours allowed by the law of the country of manufacture or, where the laws of such country will not limit the hours of work, the regular work week in such country plus 12 hours overtime; and (ii) be entitled to at least one day off in every seven day period.
- An extraordinary business circumstance is a temporary period of extra work that could not have been anticipated or alleviated by other reasonable efforts.

### Time-recording systems

- The Factories Act, 1948, provides for the maintenance of time-recording systems such as electronic swipe cards.
- The Factories Act, 1948, provides for the maintenance of time-recording systems such as electronic swipe cards.

### Payroll Reporting

- Time worked by all employees, regardless of compensation system, will be documented by time cards or other accurate and reliable recording systems such as electronic swipe cards.
- Time worked by all employees, regardless of compensation system, will be documented by time cards or other accurate and reliable recording systems such as electronic swipe cards.

### FLA Code/Compliance issue

- FLA Code/Compliance issue
- FLA Code/Compliance issue
- FLA Code/Compliance issue

### PC Remediation plan

- PC Remediation plan
- PC Remediation plan
- PC Remediation plan

### Risk of Non-compliance

- Risk of Non-compliance
- Risk of Non-compliance
- Risk of Non-compliance

### Evidence of Non-compliance

- Evidence of Non-compliance
- Evidence of Non-compliance
- Evidence of Non-compliance

### IEM Findings

- IEM Findings
- IEM Findings
- IEM Findings

### Factory

- Factory
- Factory
- Factory

### Date

- Dec-05
- Dec-05
- Dec-05

### Target Completion

- Dec-05
- Dec-05
- Dec-05

### Company

- 28,2006
- 28,2006
- 28,2006
<table>
<thead>
<tr>
<th>FLA Code/Compliance Issue</th>
<th>Country Law/Legal Reference</th>
<th>FLA Benchmark</th>
<th>Risk of Non-compliance</th>
<th>Evidence of Non-compliance</th>
<th>Sources/Documentation used for corroborating</th>
<th>Notable Features implemented by Factory</th>
<th>PC Remediation Plan</th>
<th>Target Completion Date</th>
<th>Factory Response (Optional)</th>
<th>Company follow up (Cite date of Documentation)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overtime Compensation</td>
<td>According to Section 13A(1) of The Payment of Wages Act, 1936. Every employer shall maintain such register and records giving such particulars of persons employed by them, the work performed by them, the wages paid to them, the deductions made from their wages, the receipts given by them and such other particulars and in such form as may be prescribed.</td>
<td>Wage records for overtime work performed by those workers working for 12 hours a day and work performed on weekly off days are not made available to the auditors.</td>
<td>Review of production and in and out time records.</td>
<td>None</td>
<td>Wage records for all overtime work need to be maintained on file at all times. Factory needs to implement a system to ensure missing records do not occur.</td>
<td>December 1, 2005</td>
<td>Some workers had misplaced their attendance cards but replacement cards have been made available to those workers.</td>
<td>July 28, 2005</td>
<td>Auditor has found that all attendance cards are now available for review and records are being accurately maintained. Workers are being paid correctly for all hours worked.</td>
<td></td>
</tr>
</tbody>
</table>

In addition to their compensation for regular hours of work, employees will be compensated for overtime hours at such premium rate as is legally required in the country of manufacture or, in those countries where such laws will not exist, at a rate at least equal to their regular hourly compensation. Employees will be paid for all hours worked in a workweek. Calculation of hours worked must include all time that the employer allows or requires the worker to work.