

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	
Country	BRAZIL
Factory name	36000911D
IEM	COTECNA QUALITY RESOURCES INC.
Date(s) in facility	NOVEMBER 17 & 18, 2005
PC(s)	PUMA
Number of workers	205
Product(s)	SPORTING GOODS APPAREL
Production processes	FABRIC INSPECTION, CUTTING, SEWING UP, EMBROIDERY, PLASTIFYING, PRINTING, FINAL INSPECTION AND DISPATCH.

IEM Findings										Remediation			
FLA Code/ Compliance issue	Country Law/Legal Reference	FLA Benchmark	Non-compliance	Risk of Non-compliance	Evidence of Non-compliance (un corroborated)	If not corroborated, explain why	Sources/Documentation used for corroborating	Notable Features implemented by Factory Management or Company	PC Internal audit findings (Optional)	PC Remediation plan	Target Completion Date	Company follow up (Cite date of follow up)	Documentation
1. Code Awareness													
Confidential Non-Compliance Reporting Channel		FLA Principle of Monitoring, Obligation of Companies: Develop a secure communications channel in a manner appropriate to the culture and situation, to enable Company employees and employees of contractors and suppliers to report to the Company on non-compliance with the workplace standards, with security that they shall not be punished or prejudiced for doing so.	PUMA has not put in place a confidential noncompliance reporting mechanism to allow workers to report complaints directly to them.				Managers interviews			Puma will place sticker labels on the Code of Conduct posters indicating the contact information (name, number, email address) for workers to report non-compliance issues.	Mar. 31, 2006		
2. Forced Labor													
There will not be any use of forced labor, whether in the form of prison labor, indentured labor, bonded labor or otherwise													
3. Child Labor													
No person will be employed at an age younger than 15 (or 14 where the law of the country of manufacture allows) or younger than the age for completing compulsory education in the country of manufacture where such age is higher than 15.													
Other				In this facility there is not a written policy on the hiring on minors.			Managers interviewed			Formulate policy and guidelines on child labor. Strengthen recruitment procedures to ensure that no child labor is employed in the factory. Brief all employees on the policy and guidelines	Mar. 31, 2006		
4. Harassment or Abuse													
Every employee will be treated with respect and dignity. No employee will be subject to any physical, sexual, psychological or verbal harassment of abuse.													
Disciplinary Practices		Employers will utilize consistent written disciplinary practices that are applied fairly among all workers	There is not a written disciplinary rules and regulations.				Managers interview			Formulate in writing the factory rules and regulations together with the procedures on how to handle violation of these rules. Classify and group the violation of factory rules and regulations according to seriousness or gravity and attach corresponding graduated penalties. Inform all employees about the rules and penalties and the procedure to deal with violations	Mar. 31, 2006		
Other				In this facility there is not a written company policy on harassment or abuse.			Managers interview			Formulate policies and guidelines against any form of harassment or abuse. Guidelines should include sanctions at all levels of employment for those involved in acts of harassment or abuse. Brief all employees including management staff on the new policy and guidelines. Make this topic part of briefing of incoming employees	Mar. 31, 2006		
5. Nondiscrimination													
No person will be subject to any discrimination in employment, including hiring, salary, benefits, advancement, discipline, termination or retirement, on the basis of gender, race, religion, age, disability, sexual orientation, nationality, political opinion, or social or ethnic origin.													
Other				There is not a written company policy on non discrimination at this facility.			Managers interview			Formulate policies and guidelines on non-discrimination. Brief all employees on the new policy and guidelines. Make this topic part of briefing of incoming employees			
6. Health and Safety													
Employers will provide a safe and healthy working environment to prevent accidents and injury to health arising out of, linked with, or occurring in the course of work or as a result of the operation of employer facilities													
7. Freedom of Association and Collective Bargaining													
Employers will recognize and respect the right of employees to freedom of association and collective bargaining													
Other				There is not a written company policy on freedom of association at this facility.			Managers interview			Formulate policies and guidelines on freedom of association. Brief all employees on the new policy and guidelines. Make this topic part of briefing of incoming employees	Mar. 31, 2006		
8. Wages and Benefits													
Employers recognize that wages are essential to meeting employees' basic needs. Employers will pay employees, as a base, at least the minimum wage required by local law or the prevailing industry wage, whichever is higher, and will provide legally mandated benefits													
9. Hours of Work													