



Faculty of Engineering
Department of Textile Engineering

REPORT ON
The Merchandising Procedure of Knit Garments of
Marks & Spencer Buyer (M&S)

Course Title: Project (Thesis)
Course Code: TE-4214

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This report was submitted in partial fulfillment of the requirements for the
degree of

Bachelor of Science in Textile Engineering
Advance in Apparel Manufacturing Technology
Fall – 2022

LETTER OF APPROVAL

The following students submitted the project titled "Report on The Merchandising Process of Knit Garments Marks & Spencer Buyer (M&S)" to the following respected members of the Board of Examiners of the Faculty of Engineering on February 2023, and it was accepted as satisfactory.

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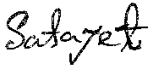




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DECLARATION

We hereby state that we worked on this project at TE Daffodil International University under the direction of Mr. Abdullah Al Mamun, Associate Professor, Department of TE, Daffodil International University. Also, we certify that no portion of this project or any element of it has been submitted to another institution for the purpose of receiving a degree or certification.

Submitted by:

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We also want to express our gratitude to everyone who took the time to reply to our questionnaires and interviews, which enabled us to conduct this study.

Finally, we want to thank our parents, brother, sister-in-law, and brother for their love, support, and suggestions throughout my education.

ABSTRACT

The study's project, "Merchandising Process of Marks & Spencer Buyer for Knit Garments," is based on the most significant sector of the knit clothing market. The center of the clothing industry, so to speak, is this department of merchandise. Without this sector, we would not be able to receive any orders, which would make it difficult to consider other factors such as production, delivery, shipment, etc. Bangladesh is a nation in development. The success of the nation's exports has a significant impact on its growth and development. In the case of Bangladesh, the ready-made clothing (RMG) industry is the largest source of foreign exchange earnings. The merchandiser has been playing a crucial role in the execution of export orders in the clothing and textile industries. The clothing and textile industries employ a sizable number of merchandisers. These initiatives seek to understand in detail the duties of a merchandiser for a particular customer (Marks & Spencer).

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CHAPTER-01 INTRODUCTION

- **Introduction**

At start, we should comprehend what "garments merchandising" means. "Garments" refers to the clothing or accessories that we must wear every day, every time, not just in our own country but also around the world. "Merchandising" is the process of acquiring, creating, and disseminating products or services for domestic or global markets. The concept of "garments merchandising" changes to the following definition if we mix these two English terms - "All activities involved in procuring export order of any garments of any particular design for a specific quantity, analysis of the garment requires producing the garments, production of those quantity of garments with specific attention to required quality level, production scheduling and exporting the garments within fixed time frame may be called garments merchandising". It is obvious from the aforementioned description of garments retailing that it is difficult to obtain a garment export order, which is an export L/C, and to produce those clothes to the satisfaction of the customer within a set time frame. A dynamic and knowledgeable individual known as a garment merchandiser often handles the tasks involved in garment merchandising. One of the crucial figures in the production and export of clothing is the "Garments Merchandiser". In this essay, we attempt to cover every facet of merchandiser and Cotton On Buyer technique. In essence, we prepared this article by studying an order for knit clothing. Yet, this essay also covers general retailing as addition to knit merchandising. Three basic aspects in marketing deserve our attention: purchasing, creating, and marketing any goods or services or products for both domestic and foreign markets. Communication with the buyer, order confirmation for a specific quantity of a different or specific design, sample development and approval, preparation of consumption and costing sheets, negotiation with the buyer, maintenance of the Time and Action Plan (TNA), in-housing of fabrics and accessories, pre-production meetings, bulk production, quality inspection of the finished goods, delivery or shipping, and other activities are all part of the merchandiser's process. A group of merchandisers executes all of the tasks. Merchandisers need to be well-versed in business legal documents, including letter of credit (L/C), bill of lading (B/L), commercial invoice (CI), preform invoice (PI), packing list (P/L), shipping paperwork, and others, in order to complete the merchandising. Everyone reading this article will be able to visualize the Marks & Spencer Buyer's merchandising process for knit clothing thanks to those pictorial materials.

- **Objectives of the study**

- Understanding how the buyer's order was taken.
- Archive buyer prerequisite.
- Follow a merchandiser's operational procedures.
- Creation of a prototype or development sample.

- **Scopes**

Wide-ranging discussions with the team (Cotton On Buyer) at Interstoff Apparels Ltd. allowed for the completion of this research. We had the best opportunity to learn in-depth about every aspect of merchandiser operations.

- Reading review
- Factory
- Internet
- Discussion
- Gathering knowledge from numerous publications

- **Limitation**

- Time limitation
- Inexperience
- Insufficient factory guidance are all factors.

CHAPTER-02

LITERATURE REVIEW

Previous Work:

- We looked at some literature that dealt with the merchandising of knit clothing. We made an effort to demonstrate their conclusions by referencing their names and corresponding sessions.
- **Literature-01**

Name	Session
Md Belal Hossain	Fall-2019

Literature Topic: Study on merchandising procedure of knit garments industry.

Findings: For the Being Human Buyer, he conducted study on the knit clothing merchandising process in this literature. From there, we learned basic facts about the retailing process and Being Human Buyer.

- **Literature-02**

Name	Session
Md. Mahfuz	Summer-2021

Literature Topic: In this literature they researched on merchandising procedure of knit garments for Cotton on buyer.

Findings: He conducted study on the knit clothing retailing process for Cotton on buyer for this work of literature. From there, we learned a little bit about Cotton on buyer and the merchandising process.

- **Apparel Merchandising**

The word merchandise is the root of the term. Merchandise refers to supplies or items that can be purchased and sold. Due of the wide variety of products available, merchandisers play a crucial role in the textile and garment sector. Merchandising is the process of acquiring and reselling goods and services. Several departments in the apparel sector participated in the merchandising activities. With the customers, it forges crucial relationships. It establishes a great rapport with the buying houses, and the merchandiser concentrates on answering inquiries, handling orders, and evaluating garment products.

The merchandising activity plays a significant part in the clothing business as a result of all these factors;

- **Types of merchandising**

When clothing units are exported, two types of merchandising are used;

- Marketing merchandising
- Product merchandising

Product development and price of a certain product are the primary goals of marketing merchandising. Product merchandising is done in the garment unit itself and includes all duties from acquiring raw materials to shipping finished goods.

Merchandising types (based on the type of garments product):

- **Woven Merchandising:** It can be defined as the actions involved in marketing clothing items made from woven fabric. for instance, pants, shirts, etc..
- **Knit Merchandising:** It can be characterized as the actions involved in marketing clothing items made from knit fabric. for instance, a t-shirt, a polo shirt, track pants, a jumper, etc..

According to the type of garment business establishment, the merchandising can also be categorized.

- **Buying House Merchandising:** It falls into two categories;
 - Trading buying house merchandising
 - Liaison office merchandising

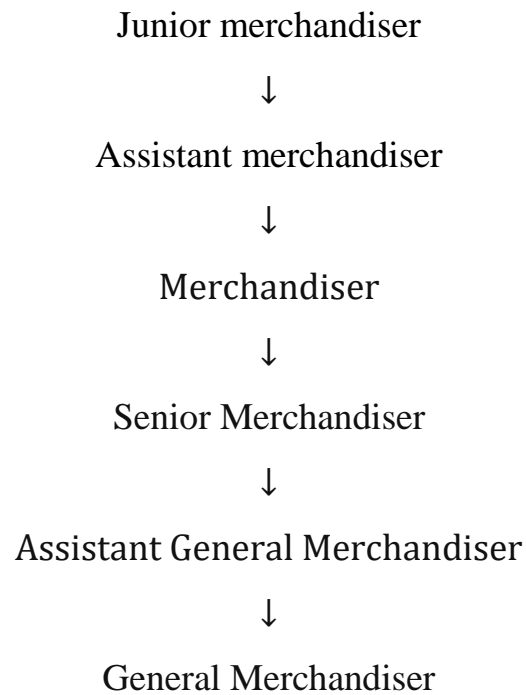
Factory Merchandising : Factory merchandising involves managing the production, distribution, and sale of goods from a factory. It includes product design, material procurement, production planning, inventory management, shipping, and sales. The objective is to produce the right products at the right time, quantity, and cost, and ensure efficient and effective management of the entire process.

- **Core Merchandising Rules**

The following rules are-

- Strive to avoid getting any difficult-to-handle orders.
- Be flexible when handling any buyer's orders and fashion choices.
- Avoid placing an excessive number of orders at the factory.
- Get order in a fantastic manner, altering as the year went on.
- Receive order in amazing and adjusting as the year progressed.
- Try to resist accepting any order that is unusual or exceptional in nature.
- Keep a constant eye on what's going on as the order is being carried out on the floor.

Merchandising Department Organization



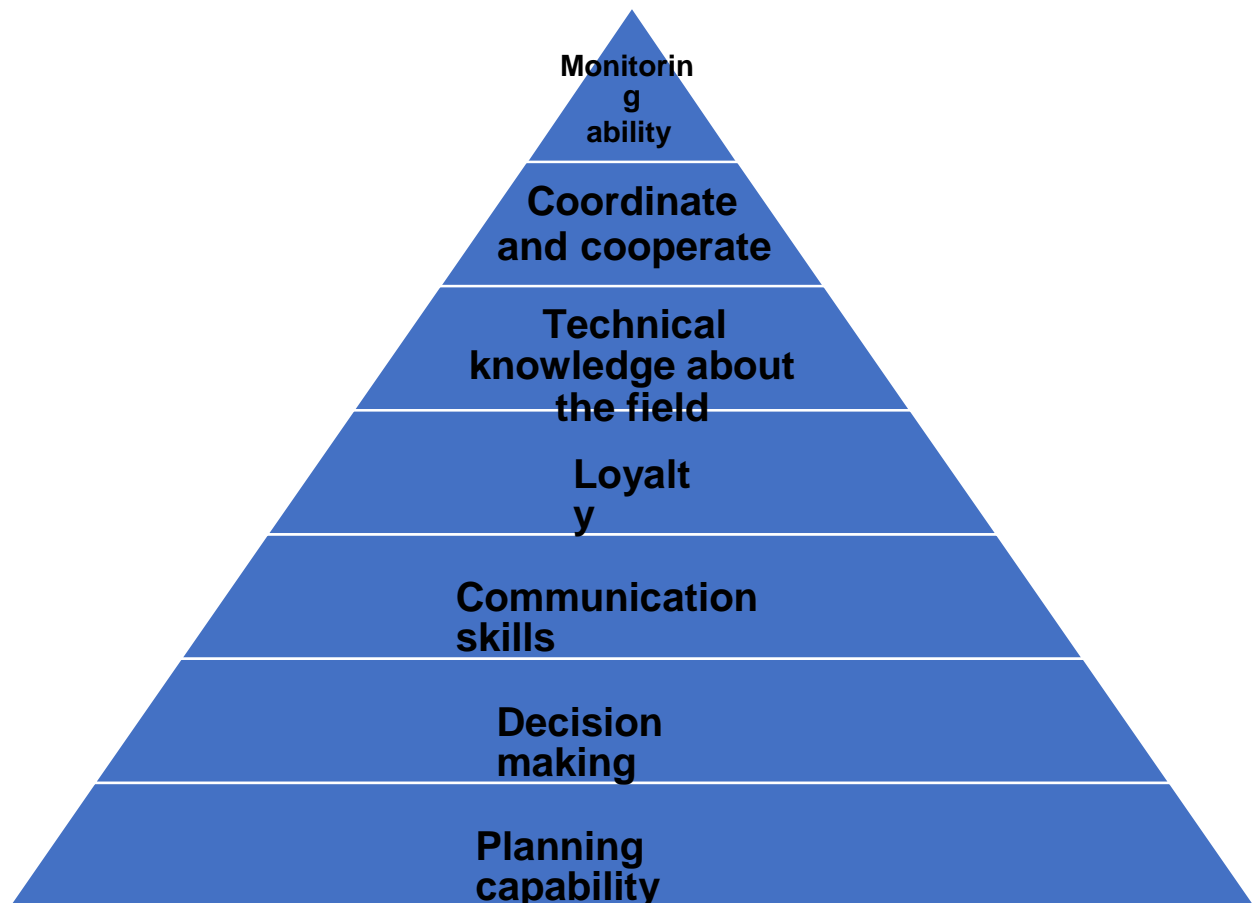
Sections for Apparel

- Factory Storeroom (Incoming Goods Storage)
- Trims & accessories area
- Fabric Inspection
- CAD
- Cutting
- Pre-Production
- Fusing
- Sewing
- Finishing
- Final Inspection
- Quality Control 12. Packing/ Finished Goods

- **Merchandiser**

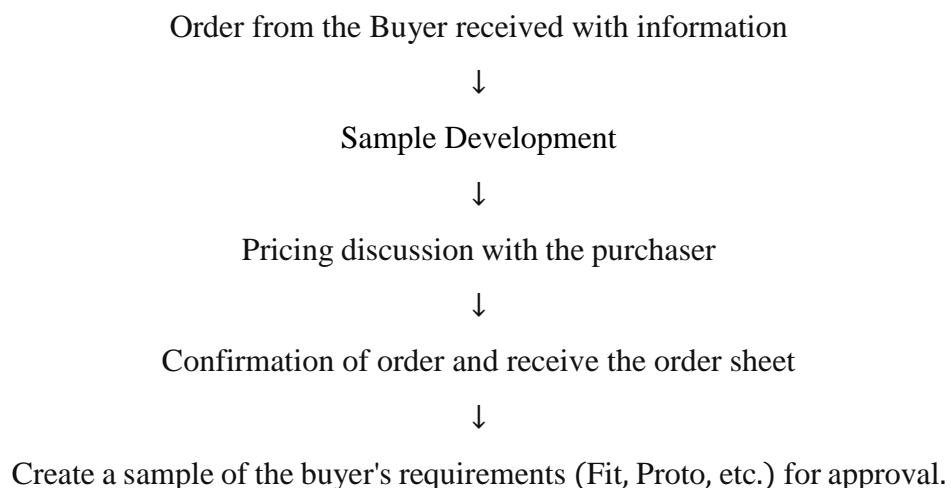
The intermediary between the buyer and exporter is the merchandiser. A person associated with the retail industry is referred to as a merchandiser. From order analysis until shipment, he is in charge. The merchandiser works in tandem with the design team to present the product or product line in the best possible light. In order to find the best strategies for marketing and selling the goods, he or she develops the colors and specs as well as conducts market research.

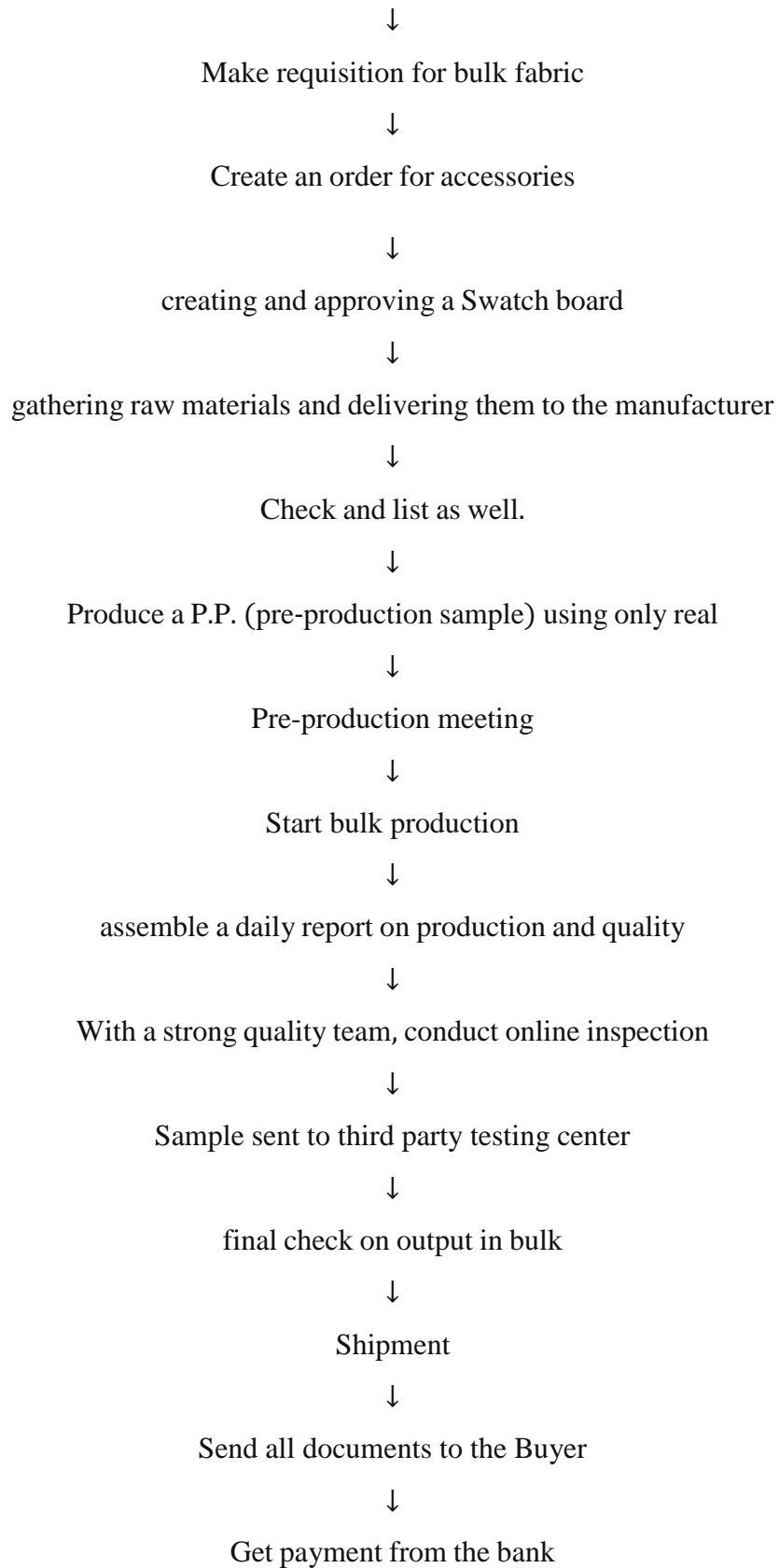
- **Qualities of merchandiser :** A successful merchandiser should have qualities like attention to detail, strong analytical and problem-solving skills, good communication and interpersonal skills, creativity and innovation, ability to work under pressure, and the ability to stay updated with market trends and customer preferences.



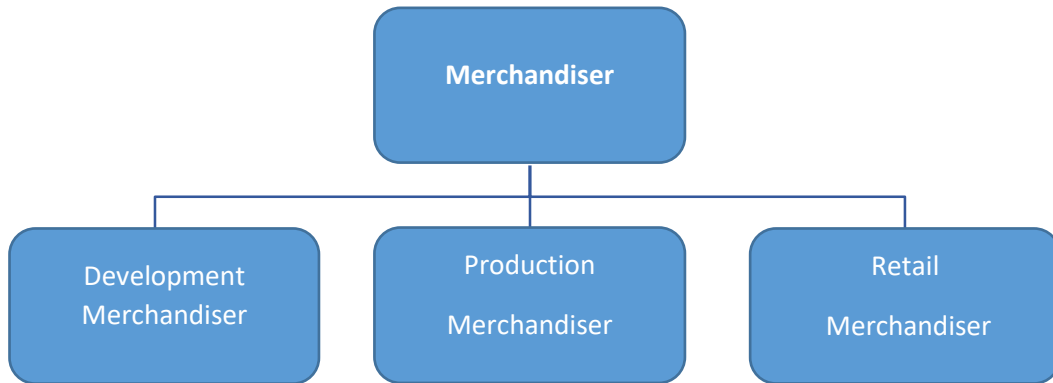
- **Responsibilities of a Merchandiser**
 - The development of new garment designs and samples, as well as the implementation of the same garment pricing based on orders..
 - Layout of raw materials, add-ons, and trims for the fulfillment of an order..
 - Production planning.
 - Acceptance of diverse patterns and samples.
 - Preproduction efforts were followed up on.
 - Coordination with inspection organizations;
 - Production management.
 - The detection and elimination of process and material bottlenecks..
 - Following up on outside subcontracted work as well as internal manufacturing activity.
 - Keeping accurate records for each type of garment.
 - Maintenance of proper records for individual garment styles.
- Involves implementing both preventative and remedial measures.

- **Flow Chart of Merchandising**





- **Types of Merchandiser**



- **Merchandising process of Marks & Spencer Buyer**
 - **Marks & Spencer Introduction**
-

M & S
EST. 1884

Vision: To make inspirational quality accessible to others.

Their Product: They create products customers love by making trend accessible and adding their own twist to the everyday. Their suppliers, some of which have been working with the business for over 20 years, are a part of global family and the backbone of their business. Over the years, their growth and the evolving needs of customer has shaped how customers source and Make the products and subsequently seen to supplier base grow from a handful to over 450 globally.

Major Global Logistics Contact

Details:

Origin Logistics Manager- Paul Burns

[linkedin.com/in/paul-burns-55a1b927](https://www.linkedin.com/in/paul-burns-55a1b927)

**The Registered
Office of Marks &
Spencer:**

Marks and Spencer
Group plc Waterside
House
35 North
Wharf Road
London
W2 1NW
Telephone: 020 7935 4422

Registered Number:

4256886 **Place of**

Registration: England
and Wales

For Retail Customer Services:

Tel: 0333 014 8555 click [here](#)

for more information

[To contact us by email](#)

[click here](#) Web

address:

marksandspencer.com

Marks & Spencer

Bangladesh Office Level #

06, Concord IK Tower,

Plot # 02, North Avenue

Gulshan-2, Dhaka

Tel: 01713164281, 55051981, 9847596

ORIGIN PORTS – Sea freight & Airfreight

SEAFREIGHT	AIRFREIGHT
Shanghai	Shanghai
Ningbo (FCL only)	Ningbo
Qingdao (FCL only)	Qingdao
Shenzhen	Shenzhen
Fuzhou (FCL only)	Fuzhou
Xiamen (FCL only)	Xiamen
Chittagong	Dhaka
Nhava Sheva	Nhava Sheva
Chennai	Busan
Kaohsiung	
Taichung (Light Creations ONLY)	
Port Klang	
Yangon	
Sihanoukville	
Karachi	
Colombo	
Ho Chi Minh City	
Tanjung Priok	
Ha Noi	

Booking Rules

For Booking window:

- Following the implementation of new booking regulations in April, POs won't be refused at the booking stage any longer.
- Refer to the shipment window; Supplier will still be required to transport the cargo.
- Any stocks that move beyond the shipping window will be marked as "late shipped" and presented to suppliers and PD management on a monthly basis via the supplier score card.
- With Rubi and Body stocks as an exception, only POs that have been approved in the QA flag will be accepted.
- The COG system locks Purchase Orders once they are booked, thus ALL modifications must be made before booking.
- If an amendment is necessary, all SSCC data entered into Toll's vendor portal must be deleted in order to perform the amendment. Before getting in touch with your buyer, please confirm that this is finished. If you don't do this, Toll's system won't have access to new data.
- Please get in touch with the TOLL origin team directly if there are any booking issues or missing PO
- Please book Toll only after receiving official approval (such as approval on QA list or production schedule) from COG brands for PO that require sample approval or testing.
- **PO Unit Variation tolerance will be +/-5% at “style” level, not size.**

Note: There is NO tolerance with shipment to Brazil, Asia regions destinations. These destinations must be 100% correct to the PO with no variations to quantities, colors or sizes. Any changes MUST be notified to the buyer and PO's updated before booking.

For Split PO

- Each modification to the original PO requires the supplier to request a revised PO.
- A new PO is necessary if there are still amounts to ship at a later time.
- The new PO, not the old PO, MUST be reflected in the carton labeling and SSCC data.
- POs can only be sent once; subsequent shipments require their own orders.
- In addition to these PO Management guidelines, the CFS receiving area shall be cleaned up in general.
- Only receive what is scheduled
- Deliveries must be made to the CFS with a copy of the authorized SO and trucking load plan; these requirements cannot be altered in any way.
- The approved SO has to be finished on the same day.
- If the SO is not finished on the same day, another, separate SO will need to be submitted.
- POs will be shown according to the following: Destination x Brand x PO x Style x Color
- If the load doesn't adhere to this requirement, the shipment can't be accepted.
- All containers will be loaded for (FCL) cargo in the following order: Brand x PO x Style x Color

Early delivery to the origin CFS is necessary for these destinations because logistical compliance check (QC) is needed. Refer to the sailing timetable for each origin in the detailed timeline.

Note : Failures could be ascribed to sorting and administrative fees.

Booking Window

If merchants are unable to make the CFS cut off time, the PO needs to be revised before making a reservation with Toll. See the example below for Shanghai to Melbourne with an RMS ship date of March 13. POs must be scheduled to ship during the shipping window, which runs from Monday (the same day as RMS ship date) through Sunday.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
	SHIPPING WINDOW					
19	20	21	22	23	24	25
SHIPPING WINDOW						
26	27	28	29	30	31	

Week 2

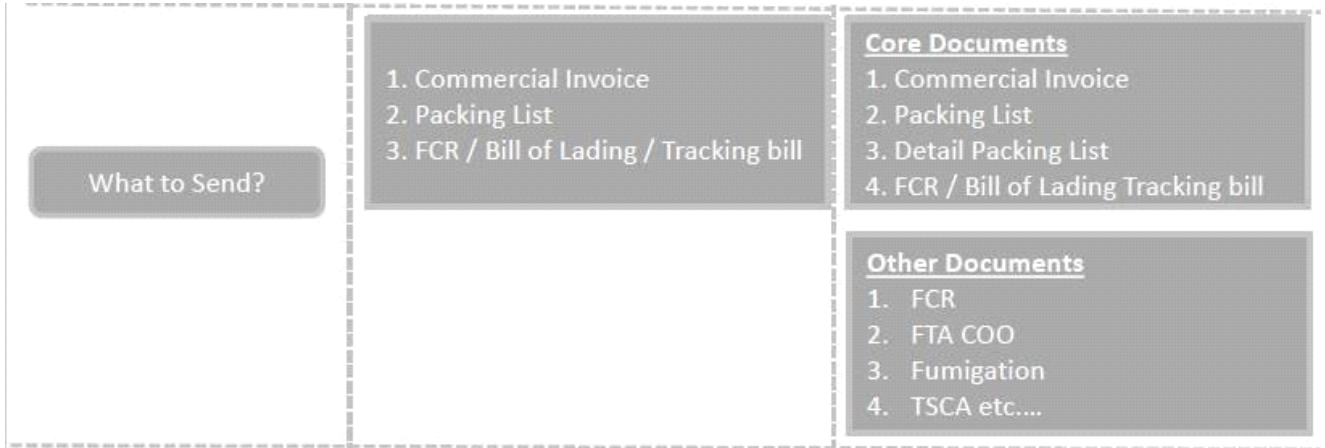
Week 1

Week 0

© BankCalendarPages.com

- **Portal Documentation Guidelines- Purchase Order**

Documentation: All paperwork must be submitted on time and accurately!



Documentation Guidelines- Shipping Document Format

In order to assure effective customs clearance at the destination, Cotton On operates in 19 different countries across the world. To prevent confusion and rewriting of the paperwork, please double-check that all quantities and information on the shipping documentation are accurate. Cotton On is entitled to compensation for any delays brought on by faulty paperwork. To make sure all the necessary information is provided, please use the table of documentation requirements below.

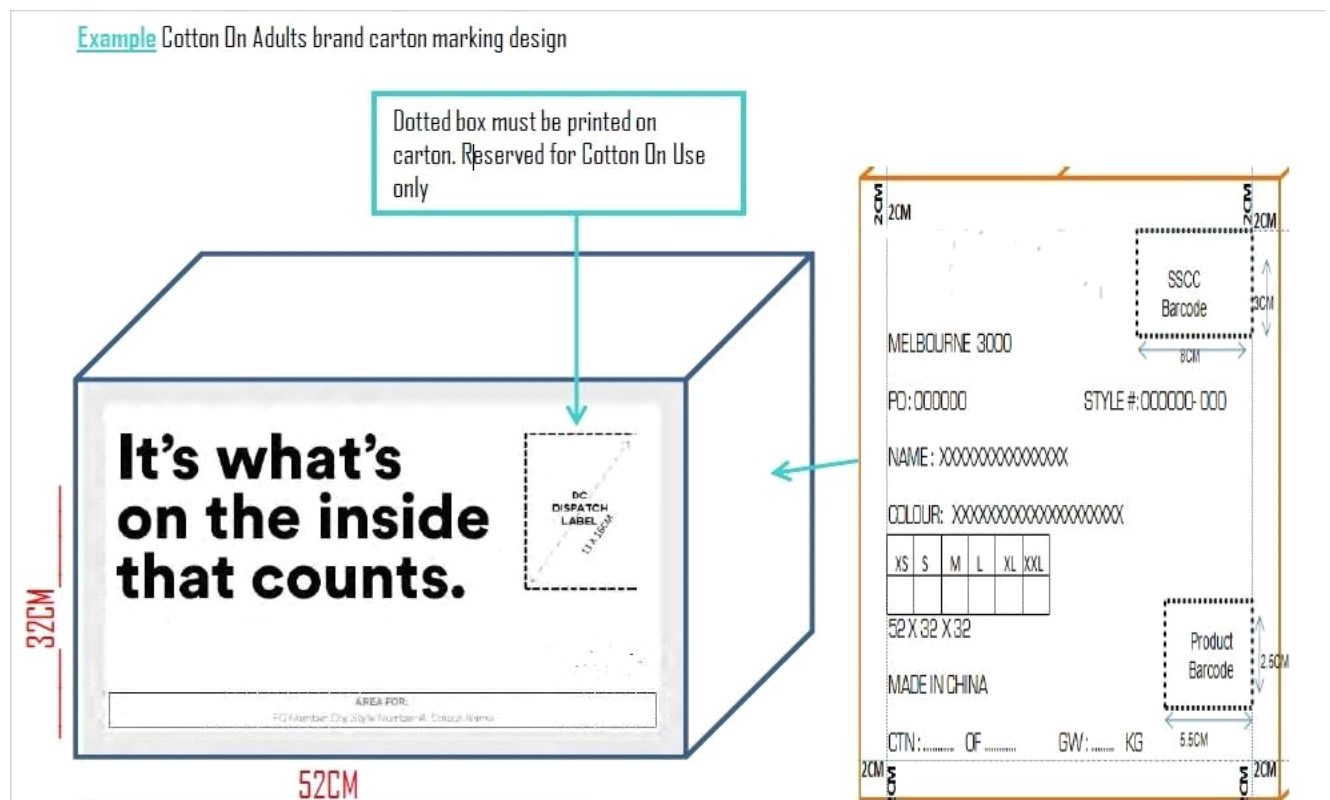
DOCUMENTATION REQUIREMENTS PER DESTINATION

	MEL	NZ	SIN	MLY	Thai	USA	RSA	HK	UK	Brazil	Dubai	Manila	Zalora	Namshi	MAP	Zalando
Forwarders Cargo Receipt	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
Commercial Invoice	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
Packing List	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
Detailed Packing List	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
Packing Declaration	YES	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Certificate of Origin	YES	NO	NO	YES	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	YES	YES
Fumigation*	YES	YES	NO	NO	NO	NO	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO
Plywood Declaration*	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Manufacture Declaration*	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
VET Certificate*	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Interim Footwear Invoice*	NO	NO	NO	NO	NO	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Lacey Act Form*	NO	NO	NO	NO	NO	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Anti-Dumping Form*	NO	NO	NO	NO	NO	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
TSCA*	NO	NO	NO	NO	NO	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Drop Ball test*	NO	NO	NO	NO	NO	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
SIRIM Certificate*	NO	NO	NO	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Ceramic test report*	NO	NO	NO	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO

Carton Size & Marking

The recommended carton size for Standard Long Side Carton Marking is 52x32x32 cm. On the longer sides of every brand's box, there are markings exclusive to that brand.

While placing the brand's merchandise inside a carton, each design must be employed.



2.10.7 Carton Quality Requirements:

Carton quality requirements are crucial for protecting products during shipping and storage. Key factors include durability, strength, weight, and design, all of which should meet industry standards and specific product needs.

-
-
- 15KG MAX Limit



CHAPTER- 03 METHODOLOGY

- **Order Sheet-1 (Dresses)**

The PO sheet is the common name for the purchase order sheet. The purchase order sheet (PO sheet) for clothing production is a crucial document that is frequently utilized. In essence, the purchase order sheet includes the buyer order confirmation information. Buyer must supply a PO Sheet in order to clarify some crucial manufacturing and technical difficulties. The product style, PO number, fabric cost, trim cost, garment unit cost, order quantity, shipment date, shipment destination, and many other crucial details may all be included in a PO sheet.

M&S <small>EST. 1884</small> Purchase Order			
BUID:	040	Purchase Order No.:	2011947315
Purchase Order Version:	11	Last Amended:	14 Oct 21
Order Status:	A (Amended)	Order Type:	(Unknown)
Order Method:		Pack Type:	B (Boxed)
Franchise Order:	No	Priority Order:	No
PO Incoterm Date:	27 Sep 21	Delivery Date:	16 Oct 21
Declaration Date:	16 Oct 21		
Stroke No.:	4538B	Description:	Dino AOP Dress
Series No.:	2355	Supplier:	INTERSTOFF APPARELS LTD
Factory Code:	5075	Factory:	INTERSTOFF APPARELS LTD
Department Code:	T77	Department:	Toddler Girls
Story:		Commodity Code:	8104420000
Season:	AU21	Letter of Credit No.:	COLLECTION
Colour Code:	JC	Colour Description:	AQUA
Country of Origin ID:	BD	Country of Origin:	Bangladesh
Port of Loading:	BDCGP	Region:	02
Frt Fwdr Delivery Point Code:	4624	Frt Fwdr Delivery Point:	Donington DC
Original Warehouse Code:	4624	Original Warehouse:	Donington DC
Final Warehouse Code:	4624	Final Warehouse:	Donington DC
FCA Destination:	CONSOLIDATION/HUB	FreightManager:	DAMCO UK LIMITED
Shipment Method:	AIR	Payment Currency:	USD
Payment Method:	LC	Payment Terms:	120
Incoterm:	FOB	M&S Contract No.:	0
Reprocessor Indicator:	No	Reason Description:	
Reason Code:		Product Type Group:	
Product Type:	DRESSES		
GSP:	0		
		PO Estimated CBM:	3.186
		Supplier Revised Est. CBM:	

UPC	Type	Quantity	Primary Size	Secondary Size	Colour Code	Colour Description	Selling Price	FOB Price (£)	FOB Price L	VAT Rate (%)	Total FOB (£)	RPU	
21201691	S	413	2-3 Y		JC	AQUA	0.00	2.16	2.76	0.00	892.08		
21201714	S	544	3-4 Y		JC	AQUA	0.00	2.16	2.76	0.00	1175.04		
21201745	S	550	4-5 Y		JC	AQUA	0.00	2.16	2.76	0.00	1188.00		
21201752	S	501	5-6 Y		JC	AQUA	0.00	2.16	2.76	0.00	1082.16		
21201776	S	452	6-7 Y		JC	AQUA	0.00	2.16	2.76	0.00	976.32		
Totals:		2460										5313.60	

Here is a PO sheet
of Dress.

Buyer: Marks &
Spencer

Supplier: Interstoff
Apparels Ltd Style

No: 10554542

Sample Type: Dress


Fabric details: 100% cotton,
150 GSM Garments quantity:
2460 pcs


Delivery date: 16.10.21

Shipment method: Air

- **Tech Pack**

A tech pack is a detailed informational file that designers produce to share with a manufacturer all the parts required to build a product. Measurements, materials, colors, trim, hardware, grades, labels, tags, etc. are frequently included by designers. The Dress tech pack is provided below:

	Season :	Brand :	M AND S COLLECTION	Designer :
	Product Type :	Style Description :	Pure Cotton Dinosaur Print Dress	Buyer :
	Block :	Stroke :	4538B	Technologist1 :
	Style Number :	Sourcing Office :	MSRO-Bangladesh	Technologist2 :
	Product Season Status :	Supplier :	DIR INTERSTOFF BANGLADESH	SO Product Merchandiser :
	Generated Date :		10/31/2021	Sample Required By :



Briefing Notes :

Details :
 Indicative Volume
 Development Samples Needed? Yes
 Bought For: MS
 Theme:
 Character: NO CHARACTER


Table of Content :

Component List	Last Updated
001 : MS 10554542 Dinosaur AOP LS Dress	11/08/2021

001 : MS 10554542 Dinosaur AOP LS Dress -- BOM: Colourway

CONFIDENTIAL TO M&S


Page 2 of 4

	Season :	Brand :	M AND S COLLECTION	Designer :
	Product Type :	Style Description :	Pure Cotton Dinosaur Print Dress	Buyer :
	Block :	Stroke :	4538B	Technologist1 :
	Style Number :	Sourcing Office :	MSRO-Bangladesh	Technologist2 :
	Product Season Status :	Supplier :	DIR INTERSTOFF BANGLADESH	SO Product Merchandiser :
	Generated Date :		10/31/2021	Sample Required By :

Colourway

Fabrics Description	Supplier Name	Article Number	JC - AQUA 64047 SOFT TEAL
55107 Knit Single Jersey 190.00gsm 24gg 100% Cotton 22/1	INTERSTOFF		
60219 Knit Single Jersey 150.00gsm 24gg 100% Cotton Compacting 28/1	INTERSTOFF APPARELS LTD		
61559 Knit 1X1 Rib 260.00gsm 18gg 2% Elastane, 98% Cotton - BCI Silicone, Plain 24'S	POPPYS KNITWEAR		
Trims Description	Supplier Name	Article Number	JC - AQUA 64047 SOFT TEAL
23990 Thread Sewing Amman Serafil Textured	Amann Group		
HEAT SEAL PHS12999, SUPPLIER: SML			
Labels Description	Supplier Name	Article Number	JC - AQUA 64047 SOFT TEAL
K&F/32cN, SUPPLIER NAME: SML			
Packaging Description	Supplier Name	Article Number	JC - AQUA 64047 SOFT TEAL
Hanger ref RW3130B.Supplier name: Braiform			
CENRESCOT, SUPPLIER: SML			
LDPE SUPPLIER NAME: M&U			
3 PLY BOX CARTON,SUPPLIER NAME: M&U			
Processes Description	Supplier Name	Article Number	JC - AQUA 64047 SOFT TEAL
Other Description	Supplier Name	Article Number	JC - AQUA 64047 SOFT TEAL


All orders placed are subject to M&S's Clothing & Home Terms and Conditions.Fabric/yarn/trim sources stated on the Bill of Material or in any correspondence with M&S are suggestions only. It is the suppliers responsibility to ensure the product supplied (including all of its component parts) is of adequate quality and in accordance with agreed specification. M&S are not responsible for the fabric, yarn or trim provided by a suggested source.


	Season :	Brand :	M AND S COLLECTION	Designer :
	Product Type :	Style Description :	Pure Cotton Dinosaur Print Dress	Buyer :
	Block :	Stroke :	4538B	Technologist1 :
	Style Number :	Sourcing Office :	MSRO-Bangladesh	Technologist2 :
	Product Season Status :	Supplier :	DIR INTERSTOFF BANGLADESH	SO Product Merchandiser :
Generated Date :	10/31/2021			Sample Required By :

Bill of Materials

Fabrics Name	Supplier Name	Article Number	Placement	Comments	Width	Consumption	Price (USD)
55107 Knit Unknown 190.00gsm 24gg 100% Cotton 22/1	INTERSTOFF	IAL-MnS-362	MAIN FABRIC(BODY, SLEEVE)		182.00 cm	0.55 null	\$2.05
60219 Knit Single Jersey 150.00gsm 24gg 100% Cotton Compacting 28/1	INTERSTOFF APPARELS LTD	IAL-M&S-432	BACK NECK TAPE		178.00 cm	0 null	\$2.08
61559 Knit 1X1 Rib 260.00gsm 18gg 98% Cotton, 2% Elastane Silicone 24'S	POPPYS KNITWEAR	PK/ELASTANERIBC MPD/260/24/20	NECK RIB		162.00 cm	0 null	\$4.90
Trims Name	Supplier Name	Article Number	Placement	Comments	Size	Consumption	Price (USD)
23990 Thread Sewing Amman Serafil Textured	Amann Group	Serafil 2/120	STITCH			0 null	\$0.01
HEAT SEAL PHS12999, SUPPLIER: SML			HEAT SEAL PRINT			0 null	\$0.00
Labels Name	Supplier Name	Article Number	Placement	Comments	Size	Consumption	Price (USD)
K8F/32cN, SUPPLIER NAME: SML			Side seam (labels)			0 null	\$0.00
Packaging Name	Supplier Name	Article Number	Placement	Comments	Size	Consumption	Price (USD)
Hanger ref RW3130B, Supplier name: Braiform			Hanger,			0 null	\$0.00
CENRESCOT, SUPPLIER: SML			Swing Ticket			0 null	\$0.00
LDPE SUPPLIER NAME: M&U			Poly			0 null	\$0.00
3 PLY BOX			Carton			0 null	\$0.00

Included here are the fabric composition and trimming details. The body cloth must be of the same high caliber as the swatch. It must be 150 gsm, 100% cotton. Details on the equipment, packaging, and care labels are also provided here with images.

	Season :	Brand :	M AND S COLLECTION	Designer :	
	Product Type :	DRESSES	Style Description :	Pure Cotton Dinosaur Print Dress	Buyer :
	Block :	Stroke :	4538B	Technologist1 :	
	Style Number :	10554542	Sourcing Office :	MSRO-Bangladesh	Technologist2 :
	Product Season Status :	Supplier :	DIR INTERSTOFF BANGLADESH	SO Product Merchandiser :	
	Generated Date :	10/31/2021		Sample Required By :	

	Briefing Notes :				
	Details : Indicative Volume Development Samples Needed? Yes Bought For: MS Theme: Character: NO CHARACTER				
	Table of Content : <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;">Component List</td> <td style="text-align: right;">Last Updated</td> </tr> <tr> <td>001 : MS 10554542 Dinosaur AOP LS Dress</td> <td style="text-align: right;">11/08/2021</td> </tr> </table>	Component List	Last Updated	001 : MS 10554542 Dinosaur AOP LS Dress	11/08/2021
	Component List	Last Updated			
001 : MS 10554542 Dinosaur AOP LS Dress	11/08/2021				

This page is showing the all details.

806262 - TechPack

Order

606721

806262 - GB-Leggings,el.Bund,m.Streifen

Gina Benotti leggings Tiffany 1/1 double sizes CO/EA

DRAFT-Sample 11/08/2020, 12:35 PM

Shape	Tiffany	Neck-Drop	
Sleeve length		Back length	
Leg length	0005-7/8	Collar shape	
Neck-Opening		Brand	10-Gina Benotti

Dimensions


Dim	Description	38	40	42	44	46	48	50	Tol (-)	Tol (+)
WR	1/2 waist, relaxed	34.0	36.0	38.0	40.0	42.5	45.0	47.5	-1.0	1.0
WST	1/2 waist, stretched min.	48.0	50.0	52.0	54.0	56.5	59.0	61.5	0.0	0.0
WBH	waistband height	4.0	4.0	4.0	4.0	4.0	4.0	4.0	-0.5	0.5
HD	hip down, incl. waistband	10.0	10.5	11.0	11.5	12.0	12.5	13.0	0.0	0.0
H	1/2 hip	40.0	42.0	44.0	46.0	48.5	51.0	53.5	-1.0	1.0
FRI	frontrise, incl. waistband	24.0	24.7	25.5	26.5	27.5	28.7	30.0	-0.5	0.5
BRI	backrise incl waistband	36.0	37.0	38.0	39.0	40.5	42.0	43.5	-0.5	0.5
T	1/2 thigh	24.5	25.9	27.3	28.9	30.5	32.1	33.7	-0.5	0.5
KD	knee down from crotch	33.0	33.0	33.0	33.0	33.0	33.0	33.0	0.0	0.0
K	1/2 knee	16.0	16.5	17.0	17.5	18.5	19.5	21.0	-0.5	0.5
LO	1/2 leg opening	11.5	12.0	12.5	13.0	13.5	14.5	15.0	-0.5	0.5
IS	inseam	77.0	77.0	77.0	77.0	77.0	77.0	77.0	-1.0	1.0

Displaying 12 result(s).

Units: CM Increment Display: Absolute

The size-wise measurement identification with tolerance is shown on this page. When manufacturing the clothes, we must adhere to this measurement guideline.

• **Sample Program**

Styling Detail				Fabric Details				Fabric Booking Qty				Garments Informations				Remarks	
Style Ref	Description	Dept.	Image	Fabric Details With gsm	Body Color	Color way/Printing Type	Rd Ref.	Body Fabric	Neck Rib	Collar/Cuff/Trim	Fabric Flow Dte	EMB Location	Print Location	Sample Size	Sample qty	Sample Submission Plan	Remarks
MS 10554542	Pure Cotton Dinosaur Print Dress	T77		100% Cotton, SA, Sueded, 150GSM	SOFT TEAL 64047	Aop	TBA	4	1	0	8-Sep-21	N/A	N/A	4-5	5	11-Sep-21	

Here, buyer name, style, garments type, color, size, quantity and sample submission date is noted.

Buyer:

Marks

&Spenc

er Style

Ref:

MS10554542

Sample Type: Dress

Fabric details: 100% cotton,

S/J 150 GSM Size: 4-5

Sample Quantity: 5 pcs


• **Consumption**

UPC	Type	Quantity	Primary Size	Secondary Size	Colour Code	Colour Description
21201691	S	413	2-3 Y		JC	AQUA
21201714	S	544	3-4 Y		JC	AQUA
21201745	S	550	4-5 Y		JC	AQUA
21201752	S	501	5-6 Y		JC	AQUA
21201776	S	452	6-7 Y		JC	AQUA

Totals: 2460

We can determine the efficiency, marker length, and fabric amount after performing the consumption using CAD.

• **Sample fabric requirement**

Sl.No	Stroke NO	IMAGE	Fabrics Details	G.S.M	Body Composition	Dyeing Type	Body Colour	Finished Body QTY (Kg)	End use	Rib Type	Rib Color	Rib Qty (Kg)	Remarks
1	MS 10554542		Pure Cotton Dinosaur Print Dress	150	100% Cotton	Aop	SOFT TEAL 64047	Body	7	1X1 Lg Rib, 260GSM FF	SOFT TEAL 64047	3	


For making 4-5 sizes 6 pcs sample, we need 7kg fabric for making body parts.

Testing requirements:

MARKS & SPENCER TEST REPORT

Report No	P5A/P99A-21080295
Page	1 Of 4

THE FOLLOWING SAMPLE(S) WAS/WERE SUBMITTED AND IDENTIFIED BY/ON BEHALF OF THE CUSTOMER AS:

Sample Submitted By	: Interstoff Apparels Ltd. (Garment Division)
Sample Description	: Knitted Long Sleeve Girls Top
Submitted Fiber Content	: Body: 100% Cotton & Ribbing: 98% Cotton 2% Elastane
Fabric Construction	: Single Jersey
Style No.	: 4538B
Colour	: Aqua (Soft Green Aop)
Test Type	: Production
Department	: T-77
Age/Size	: 5-6 Years
Sample Received Quantity	: 02 Pcs Knitted Garments
Country of Origin	: Bangladesh
Country of Destination	: UK
Manufacturer	: Interstoff Apparels Ltd.
Sample Received Date	: 8-Aug-2021
Report Date	: 10-Aug-2021
Care Labels	: 
Test(s) Performed	: Selective Test(s) As Requested by Applicant Against M&S Performance Standard
Test Results	: Please Refer to the Next Page(s)

Remarks: P = Pass, F = Fail, S=See the Result

Test Name	Standard	Result	Remarks
Wascator Durability Washes for Garments & Components	M&S-P5A	S	
Wascator Label Washed	M&S-P99A:2006	S	


Authorized Signatory



- GSM
- Colorfastness to washing.
- Colorfastness to rubbing.
- Appearance after wash [optional]

PP Comments

The buyer will provide feedback after receiving the PP SAMPLE in accordance with their needs. The PP COMMENTS on Dress are shown below.

M&S - MS 10554542 Pure Cotton Dinosaur Print Dress > 001 : MSRO-Bangladesh - DIR INTERSTOFF BANGLADESH - INTERSTOFF APPARELS LTD>T77 TODDLER GIRLS 2021 Winter:					
 <input type="button" value="Return"/>					
Display Mode <input type="button" value="Classic"/>					
Development Comments:					
Comments Type	Comments	Entered By	Entered On	Include In Tech Pack?	
Rack Sample Comments	RS approved from safety aspect	Ali, Yousuf	08/12/2021	No	
Contract Seal Comments	CS sample dated - 25.5.21	Ali, Yousuf	06/02/2021	No	
Development Comments	<p>Sleeve length looks little longer into the dummy and this needs to be brought back to spec Back is lifting up slightly so that back snp needs to be increased by .5cm and grade accordingly All garments to be one way direction CS approved with comments Fit photo attached for easy reference</p> <p>STRIKE OFF dated 29/4/21 Bright mauve is not bright enough on the strike off compared to the standard Lilac is approved Neon pink is approved Petal pink is approved Turquoise is approved Kingfisher is approved Soft teal ground colour needs to be the same shade as penguin party top in winter 21. Please go fuller and brighter It looks like it has a slub in it- the fabric? Bright lime is approved Please resubmit Please ensure that the dress, legging and sweat are all the same.</p> <p>45388 Dino Dress BUYING AND FIT COMMENTS Fit to be as per our dress block, proceed to CS Please submit a revised buying sample in aqua ground Noted that strike off has been sent.</p>	Anderson, Emma	05/07/2021	No	
Development Comments	<p>STRIKE OFF dated 7/4/21 Please check PLM for revised artwork Ground colour is rejected, ground colour to be Soft teal Petal pink on strike off is too dark, please ensure brightness is as per the standard now that the ground colour is lighter, this should be achievable. All other colours revert back to artwork and resubmit.</p>	Anderson, Emma	04/19/2021	No	
Development Comments	<p>STRIKE OFF dated 7/4/21 Please check PLM for revised artwork Ground colour is rejected, ground colour to be Soft teal Petal pink on strike off is too dark, please ensure brightness is as per the standard now that the ground colour is lighter, this should be achievable. All other colours revert back to artwork and resubmit.</p>	Anderson, Emma	04/14/2021	No	

Costing

Interstoff Apparels Ltd
Merchandising (Production)
L/C Analysis (Prior to Execution)
Order Financial Sheet No: OS-89050
Version No: Version (7)
Creation Date: 08 September, 2021, 02:18 PM (Wednesday)
Status: Approved
PD ID: 266708

Order And Style Details			
S.No	OrderNo	Style Name	Quantity
1	IAL-MnS-T77-994/21	MasterPO (SAM - 8.22)	35636
Total Styles:			35636

A. Description of Order			
Programme	IAL-MnS-T77-994/21	Buyer	M and S
Style	4538B ,	Order Quantity in Pcs :	35636 Pcs
Style description	Dinosaur AOP LS Dress ,	Order Quantity in Dz :	2969.67 Dzns
PO	MasterPO	Shipment Date	27/06/2021

613117-0.368173

Master PO					
S.No	Yarn Composition	Count	Quality	Yarn Rate	Utilization (%)
1	100% Cotton	22/1	BCI Compact	3.8	100%
2	100% Cotton	18/1	BCI Compact	3.65	100%
3	100% Cotton	30/1	BCI Compact	4.07	97%
4	100% Spandex	20/D	Spandex	4	3%

Analysis		
Kiln	5.16	5.08
	1.84	

Style	Particulars	Unit	Cons/Doz	Qty	Rate	Amount
4538B	MasterPO	Pcs	--	35636	2.76	98355.36
Total LIC Value:				35636		98355.36

Less Buyers Commission @0% on sales

0

<http://103.30.188.155/erp/Order/OrderSheet/ConsolidatedOrderSheetVersionViewNew2.asp?VersionID=89088&OrderID=613117>

11/1/2021

Order Final Report



Page 2 of 3

Net FOB

98355.36

Fabric Cost	Comp	Fabric Quality	Color Name	Dyeing Type	AOP + Finishing	GS M	Unit	Qty	Add Wstg (AOP + Finishing)	Qty W/ Ad Wstg	FFTo Greige %	Qty WW	Greige To Yarn %	Yarn Qty	Yarn Rate	Yarn Value	Dyed (Yarn) Rate	Dyed (Yarn) Value	Dyeing Rate	Dyeing Value	Kn at Rate	Kn t Value	AO P Rate	AO P Value	Out Source Finishing Fabric Rate	Out Source Finishing Fabric Value	Out Source Greige Rate	Out Source Greige Value	Out Source Dyeing Rate	Out Source Dyeing Value	Fabric Unit Rate			
Average	100% Cotton	Single Jersey	Petal Pink	Fabric Dyed		150	Kg	7508	0%	7508	10%	8287	1%	938	3.65	341.65			1.54	142.71	0.216	20.22									6.72	504.57	Interstoff	
Average	100% Cotton	Single Jersey	Soft Teal 64047	Fabric Dyed	AOPD IS-CARBONIS /	190	Kg	8219.42	12%	7067.52	10.5%	7888.67	0.35%	7924.41	3.8	3011.274			1.54	1216.07	0.216	1711.87	2.5178	68.8								9.91	1654.09	Interstoff
Average	97% Cotton 3% Spandex	1x1 Rib Elastane (Full Fadder)	Soft Teal 64047	Fabric Dyed		260	Kg	26299	0%	26299	20%	32874	1%	33206	4.068	1360.81			1.21	397.77	0.542	179.98										7.33	1928.56	Interstoff
Total								6557.47							3180.52				1270.135		1911.87		176.68.8											

Trims & Accessories Cost	Item Name	Unit	Cons/doz	QT Y	Rate-\$	
Thread 150/D gramax	SW-118-51744 [Indigo 82825] With Code: N/A, N/A	Cones (5000 Meter)	1740	1034	0.81	630.74
Thread 50/2 Epic	SW-118-51744 [Indigo 82825] With Code: N/A, N/A	Cones (2500 Meter)	584	670	0.91	608.7
Thread 50/2 Epic	SW-118-58656 [Petal pink]	Cones (2500 Meter)	84	100	0.91	91

		With Code: N/A , N/A						
Generic [Sewing Ticket]		With Code: 1858HT , GENMSKSWING	Pieces	12	363 49	0.01	383.48	N/A
Generic [Indian Sewing Ticket]		With Code: 1957HT , N/A	Pieces	12	363 49	0.01	383.48	N/A
Hanger [PLAQUE]		With Code: 1188H , N/A	Pieces	12	356 36	0.011	381.898	N/A
Generic [3 PK Sticker]		With Code: 2582HT , MNS 3 for 2	Pieces	12	363 49	0.01	383.48	N/A
Label [Care Label] [Size: 4-5Y]		With Code: 2588L , MNS 001	Pieces	12	363 49	0.008	280.782	N/A
Label [International Label] [Size: 4-5Y]		With Code: 2589L , mns 002	Pieces	12	363 49	0.008	280.782	N/A
Generic [Bell Sticker] [Size: 4-5Y]		With Code: 1853HT , Bell 91	Pieces	6	181 75	0.0085	164.4575	N/A
Generic [Size Sticker] [Size: 4-5Y]		With Code: 2040HT , Size Sticker	Pieces	12	363 49	0.015	546.235	N/A
Carton		With Code: 318CT , T74-77-S Size	Pieces	0.132	392	1.52	596.34	N/A
Generic [HEAT PRESS STICKER] [Size: 4-5Y]		With Code: 2703HT , N/A	Pieces	12	363 49	0.0162	680.8712	N/A
Generic [RFID STIKER] [Size: 4-5Y]		With Code: 1758HT , MNS-T28	Pieces	12	363 49	0.07	2544.45	N/A
Polybag		With Code: 157PB , TBC POLY	Pieces	0.24	713	0.14	98.32	N/A
Total Material Cost					7416		75.38 % on Sales	
					1.35			
Value Added Cost							0	0 % On Sale
Garment/Graphics Design Cost							0	0 % On Sale
Commercial @ 4 % on Sales							3834.	
							21	
Testing @ 2 % on Sales							1887.	
							11	
Total Variable Cost:							3005	81.3813 % on Sales
							2.83	0.007 % on Sales
Gross Margin:							1830	48.6187 % on Sales
							2.83	0.007 % on Sales
Gross Margin per Dz:							8.183	
							2	
Effective Margin per Dz:							8.183	
							2	
User Comment							EPM less the PD because of dyeing rate	
Manager Comment							Approved	
EPM							0.082	
							5	

Items: **Dress**

Dress composition: 100% cotton, S/J 150 GSM Yarn price

USD 2.89/kg

Knitting cost USD 0.88/kg

Total fabric cost USD 5.64/kg

Dyeing cost USD 1.59/kg

Print cost USD 0.40/Dz

Accessories cost USD 4/Dz

Cost of Making USD 9.50/Dz

Order FOB value USD 2.76/Pc

Packing List

SEA-AIR FREIGHT BOXED PACKING LIST									
MARKS & SPENCER									
Supplier Name & Address:- INTERSTOFF APPARELS LTD. Fac.: Chandora, Kallakokri, Gazipur, Bangladesh. Off.- Suite # B, House # 39, Road # 37, Gulshan - 2, Dhaka-1212, Bangladesh. Phone-880-2-8817881 Fax-880-2-8828458					Container Details:- Invoice No & Date Total Carton 59 Net Weight Gross Weight Port of Loading Chittagong Final Destination London Container Base POL DATE 10 Oct 21				
C O N T E N T S									
		Series No	M&S Dept.	PO No	Stroke No	Colour	Selling Price		
		2355	T77	2011893368	4538B	JC AQUA	8		
Description		DINO AOP DRESS							
S I Z E									
Carton No from - to	Total Ctn.	UPC NUMBER	2/3	3/4	4/5	5/6	6/7	TOTAL Qty (Pack)	
		Qty Per Ctn	21201891	21201714	21201746	21201762	21201778		
1	3	3	60	180				180	
4	4	1	7	7				7	
5	14	10	60	600				600	
15	15	1	50	50				50	
16	29	14	50		700			700	
30	30	1	54		54			54	
31	44	14	50			700		700	
45	45	1	54			54		54	
46	58	13	50				650	650	
59	59	1	32				32	32	
TOTAL PACK		59		187	650	754	754	682	3027
TOTAL PCS				187	650	754	754	682	3027
Size			2/3	3/4	4/5	5/6	6/7	TOTAL Qty (Pk)	
Order Qty.			186	644	747	747	676	3000	
Shipment Qty.			187	650	754	754	682	3027	
Short/Extra Shipment Qty.			1	6	7	7	6	27	
Total								3027	
Carton Measurement:-									
Size	Length	Width	Height	Total Ctn.	Total CBM	Total Gross Wt.	Total Net. Wt.		
2/3-6/7	58	38	28	59	3.84	584.40	517.80		
Total =				59	3.84	584.40	517.80		


This is a list of items to pack. Here are all the packing-related details. 3027 clothes and 69 total cartons were used. According to the buyer's instructions listed in the packing list documents, we must fill up a container.


Order Sheet-2 (Legging)

Cover Page

CONFIDENTIAL TO M&S

Page 1 of 4


	Season :	Brand :	M AND S COLLECTION	Designer :	
	Product Type :	JOGGERS / LEGGINGS	Style Description :	Cotton Checked Leggings	Buyer :
	Block :	Stroke :	3365V	Technologist1 :	
	Style Number :	10554633	Sourcing Office :	MSRO-Bangladesh	Technologist2 :
	Product Season Status :	Supplier :	DIR INTERSTOFF BANGLADESH	SO Product Merchandiser :	Roy, Sudipta
	Generated Date :	10/31/2021	Sample Required By :		

	LOW
	Briefing Notes : USE BLOCK B07 UPLOADED
	Details : Indicative Volume Development Samples Needed? Yes Bought For: MS Theme: Character: NO CHARACTER
	Table of Content : Component List Last Updated 001 : MS 10554633 08/08/2021

001 : MS 10554633 -- BOM: Colourway Combo

CONFIDENTIAL TO M&S


Page 2 of 4

	Season :	Brand :	M AND S COLLECTION	Designer :	
	Product Type :	JOGGERS / LEGGINGS	Style Description :	Cotton Checked Leggings	Buyer :
	Block :	Stroke :	3365V	Technologist1 :	
	Style Number :	10554633	Sourcing Office :	MSRO-Bangladesh	Technologist2 :
	Product Season Status :	Supplier :	DIR INTERSTOFF BANGLADESH	SO Product Merchandiser :	Roy, Sudipta
	Generated Date :	10/31/2021	Sample Required By :		

Colourway

Fabrics Description	Supplier Name	Article Number	B4 - RED MIX 18054 REDCURRANT
50214 Knit Single Jersey 210gsm 24gg 95% Cotton - BCI, 5% Elastane Sueded, Compacting 30/1	INTERSTOFF APPARELS LTD		
Trims Description	Supplier Name	Article Number	B4 - RED MIX 18054 REDCURRANT
23990 Thread Sewing Amman Serafil Textured	Amann Group		
WATER BASE PRINT, SUPPLIER: INTERSTOFF			
WAIST SEAM LOOP, SUPPLIER: SML			
Labels Description	Supplier Name	Article Number	B4 - RED MIX 18054 REDCURRANT
100% POLYESTER, SUPPLIER: ITL			
Packaging Description	Supplier Name	Article Number	B4 - RED MIX 18054 REDCURRANT
MSSC520B, 6/7 TO 15/16, SUPPLIER NAME: TAM			
GENRESPCOT, SUPPLIER: SML			
MRK41, SUPPLIER NAME: BRAIFORM			
BLISTER, LDPE QUALITY, SUPPLIER NAME: M&U			
BOX CARTON 59X38X29, SUPPLIER NAME: M&U			
Processes Description	Supplier Name	Article Number	B4 - RED MIX 18054 REDCURRANT
GARMENTS NO WASH			
Other Description	Supplier Name	Article Number	B4 - RED MIX 18054 REDCURRANT

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	Season :	Brand :	MAND S COLLECTION	Designer :	
	Product Type :	JOGGERS / LEGGINGS	Style Description :	Cotton Checked Leggings	Buyer :
	Block :		Stroke :	3365V	Technologist1 :
	Style Number :	10554633	Sourcing Office :	MSRO-Bangladesh	Technologist2 :
	Product Season Status :		Supplier :	DIR INTERSTOFF BANGLADESH	SO Product Merchandiser : Roy, Sudipta
Generated Date :	10/31/2021			Sample Required By :	

Bill of Materials

Fabrics Name	Supplier Name	Article Number	Placement	Comments	Width	Consumption	Price (USD)
50214 Knit Unknown 210.00gsm 24gg 95% Cotton, 5% Elastane Compacting 30/1	INTERSTOFF APPARELS LTD	IAL-M&S-229	MAIN BODY		183.00 cm	0.42 null	\$2.18
Trims Name	Supplier Name	Article Number	Placement	Comments	Size	Consumption	Price (USD)
23990 Thread Sewing Amman Serafil Textured	Amann Group	Serafil 2/120	STITCH			200 null	\$0.01
WATER BASE PRINT.SUPPLIER: INTERSTOFF			SIDE PRINT (BOTH SIDE)			2 null	\$0.00
WAIST SEAM LOOP, SUPPLIER:SML			LOOP			0 null	\$0.00
Labels Name	Supplier Name	Article Number	Placement	Comments	Size	Consumption	Price (USD)
100% POLYESTER, SUPPLIER: ITL			WAIST BAND LABEL			1 null	\$0.00
Packaging Name	Supplier Name	Article Number	Placement	Comments	Size	Consumption	Price (USD)
MSSC520B,6/7 TO 15/16, SUPPLIER NAME:TAM			HANGER			1 null	\$0.00
GENRESPCOT,SUP PLIERISML			SWING TICKET			1 null	\$0.00
MRK41,SUPPLIER NAME: BRAIFORM			SIZE PIP/SIZER			1 null	\$0.00
BLISTER,LDPE QUALITY SUPPLIER NAME:M&U			POLY			0 null	\$0.00
BOX CARTON 59X38X29, SUPPLIER NAME:M&U			CARTON			0 null	\$0.00
Processes Name	Supplier Name	Article Number	Placement	Comments	Size	Consumption	Price (USD)
GARMENTS NO WASH			GARMENTS WASH			0 null	\$0.00

This is another order.

Buyer: Marks & Spencer

Supplier: Interstoff Apparels Ltd PO No: 2011932790 Garments type:

Legging

Fabric details: 95% cotton, 5% Elastin, S/J 210 GSM.

Delivery date: 10.02.21

Measurement Chart

The leggings must be made using these measurements.

M&S
EST. 1854

KW	T74	BOTTOMS	B07
LEGGINGS			
Fabric Type:	Jersey		
Date:	25/10/2021		
Grade Ref:	OGLC		
9 – 10 YEARS			CMS
36	Waistband Depth		3.5
11	Waist Circumference - Relaxed		58.0
11	Waist Circumference - Extended		74.0
14	Lower Hip Circumference at 14cm from w/b top		65.0
37	Front Rise from top of Waistband		19.0
38	Back Rise from top of Waistband		24.5
39	Across Fork Circumference		40.4
40	Thigh Circumference 6cm from Fork		36.0
41	Knee Circumference 26cm from Fork		28.0
15	Hem Circumference		19.5
42	Inside Leg		56.0
43	Outside Leg incl waistband		74.0
CROP LENGTH			
15	Hem Circumference		24.8
42	Inside Leg		37.0
43	Outside Leg incl waistband		55.0



Leggings

Tech pack must be followed for measurements, fabric & styling notes

V7
Kidswear Technology

Wash Report Test



INTERSTOFF APPARELS LTD. LABORATORY (IALL)

MARKS & SPENCER TEST REPORT

Report No	P5A/21080041
Page	1 Of 2

THE FOLLOWING SAMPLE(S) WAS/WERE SUBMITTED AND IDENTIFIED BY/ON BEHALF OF THE CUSTOMER AS:

Sample Submitted By	: Interstoff Apparels Ltd. (Garment Division)
Sample Description	: Knitted Long Bottom
Submitted Fiber Content	: 95% Cotton 5% Elastane
Fabric Construction	: Elastane Single Jersey
Style No.	: 3365V
Colour	: Red Mix (Black Aop)
Test Type	: Production
Department	: T-74
Age/Size	: 9-10 Years
Sample Received Quantity	: 02 Pcs Knitted Garments
Country of Origin	: Bangladesh
Country of Destination	: UK
Manufacturer	: Interstoff Apparels Ltd.
Sample Received Date	: 2-Aug-2021
Report Date	: 4-Aug-2021
Care Labels	:
Test(s) Performed	: Selective Test (s) As Requested by Applicant Against M&S Performance Standard
Test Results	: Please Refer to the Next Page(s)

Remarks: P = Pass, F = Fail, S=See the Result

Test Name	Standard	Result	Remarks
Wascator Durability Washes for Garments & Components	M&S-P5A	S	

Authorized Signatory



MARKS & SPENCER TEST REPORT

Report No P5A/21080041

Page 2 OF 2

Washing & Drying Procedure:		Wascator Durability Wash (M&S-P5A), Machine Wash at 50°C, Tumble Dry, Detergent: Persil (5gm).		
Condition Applied		Temperature	Pressure	Time
Fused Components				
Comments-Before Wash				
Sample Found Ok				
Assessment-After 01 Wash				
Differential Shrinkage	No differential Shrinkage found of the garment			
Seam Breakdown	No seam breakdown observed			
Fused Components: (Delamination or Otherwise Changed in Appearance, Differential Shrinkage or Bubbling)	No (visible)			
	Negligible			
	Slight			
	Fairly Distinct			
	Complete			
Not Applicable				X
Change in Handling or Appearance:	Slight Harsh to Handle & Slight Hairyness found of the Washed Garment.			
Comment on Prints:	Red Print (Aop): Slight Change			
Effect on Accessories:	Care Label & Size Label: No Change			
Pick-up of OBA:	OBA Present on Body Fabric of the Washed Garment.			
Colour Fastness	Cross Staining	Cross Staining- 4-5 (Dark to Light Colour)		
	Shade Change	Shade Change on Body Fabric: 4 (Due to OBA)		

PICTURE OF SUBMITTED SAMPLE



=====END OF TEST REPORT=====

City Office Address:

House # 43, Road # 35A(New),
Gulshan-2, Dhaka-1212,
Bangladesh.
Phone: +88 02 8817674/+88 02 8822205
Fax: +88 02 9882320

Laboratory Address:

Pollybiddur, Chandra,
Kaliakoir, gazipur.
Phone: +8806822 52119-26
Fax: +8806822 51958
Email:physicallab.ial@iclbdrmg.com

"The test results reported in this test report relate only to the sample(s) tested. This test report shall not be reproduced except in full, without written approval of the laboratory."

PP Comments:

M&S - MS 10554633 Cotton Checked Leggings > 002 : MSRO-Bangladesh - DIR INTERSTOFF BANGLADESH - INTERSTOFF APPARELS LTD>T74 GIRLSWEAR 2021 Winter:



Return

Display Mode Classic

Development Comments:

Comments Type	Comments	Entered By	Entered On	Include In Tech Pack?
Rack Sample Comments	RS approved from safety aspect	Ali, Yousuf	08/09/2021	No
Development Comments	strike off dated 11.05.21 - rejected. We will commercially approve strike off dated 06.03.21 to maintain critical path	Beckley, Elizabeth	05/20/2021	No
Contract Seal Comments	CS sample dated - 29.4.21	Ali, Yousuf	05/06/2021	No
Fit Comments	- Fit looks fine as per block - CS approved - Fit photo attached for easy reference 3365V Bundle Check Legging Sample date: 13.04 1. Check must be paired as per our minimum make standards 2. Bring all other measurements pack to spec Proceed to CS	Maddox, Emily	04/30/2021	No
Development Comments	On behalf of Elizabeth, strike off is this our running black quality as looks washed out? calico - approved chilli - approved redcurrent - this is too bright. The standard is less orange and a slightly darker red scale to be as per new artwork- uploaded in PLM	Roy, Sudipta	04/22/2021	No

3.2.3 Costing

Interstoff Apparels Ltd Merchandising (Production) L/C Analysis (Prior to Execution) Order Financial Sheet No: OS-86490 Version No: Version (6) Creation Date: 20 June, 2021, 11:05 PM (Sunday) Status: Approved PD ID: 236476

Order And Style Details								
S.No	OrderNo	Style Name	Quantity					
1	IAL-MnS-T74-990/21	Master PO (SAM -- 6.22)	10419					
Total Styles:			10419					
A. Description of Order								
Program	IAL-MnS-T74-990/21	Buyer	M and S,					
Style	3365V ,	order Quantity in Pcs :	10419 Pcs					
Style description	Red Checked Legging ,	Order Quantity in Dz :	868.25 Dzns	<table border="1" style="font-size: small;"> <tr><td colspan="2" style="text-align: center;">Amount</td></tr> <tr><td style="text-align: center;">22446</td><td style="text-align: center;">96.22 % On Sale</td></tr> </table>	Amount		22446	96.22 % On Sale
Amount								
22446	96.22 % On Sale							
PO	Master po	Shipment Date	-- 25/07 /2021					

612685-0,350245

Master PO					
S. No	Yarn Composition	Count	Quality	Yarn Rate	Utilization(%)
1	100% Cotton	30/1	BCI Compac	4.07	95 %
2	100% Spandex	30/	Spandex	4	5 %

<http://103.30.188.155/erp/Order/OrderSheet/ConsolidatedOrderSheetVersionViewNew2.asp?VersionID=86528&OrderID=612685>

11/1/2021

Order Final Report

Page 2 of 6

ex	D				
----	---	--	--	--	--

Style	Particulars	Unit	Cons/Doz	Qty	Rate-\$	Amount-\$
3365V	MasterPO	Pcs	--	10419	3.25	33861.75
Total L/C Value:				10419		33861.75

Less Buyers Commission @0% on sales	0
Net FOB	33861.75

Fabric Cost	Comp	Fabric Quality	Color Name	Dyeing Type	AOP + Finishing	GSM	Unit	Qty	Add Wstg (AOP + Finishing)	Qty W/ Add Wstg	FF To Greige%	Qty W/ W	Greige To Yarn %	Yarn Qty	Yarn Rate	Yarn Value	Dyed (Yarn) Rate	Dyed (Yarn) Value	Dyeing Rate	Dyeing Value	Knit Rate	Knit Value	AOP Rate	AOP Value	Out Source Finish Fabric Rate	Out Source Finish Fabric Value	Out Source Greige Rate	Out Source Greige Value	Out Source Dyeing Rate	Out Source Dyeing Value	Fabric Unit Rate	Fabric Unit Rate	
Average	95% Cotton 5% Spandex	S/J Elastane	Black	Fabric Dyed	AOP DIS-CAR BONISS /	210	Kg	211	12%	240	17%	289	0.4%	280	4.0	118			1.2	347	0.39	115	2.5	60							10.2244	Inter 62 5.57	
Total								211		240		289		280	4.0	118				1.2	347	0.39	115	2.5	60								

Trims & Accessories Cost	Item Name	Unit	Cons/doz	QTY	Rate-5		
Thread 150/D gramax	SW-118-58825 [black] With Code: N/A , N/A	Cones (5000 Meter)	2804	453	0.8	271.8	N/A
Thread 50/2 Epic	SW-118-58825 [black]	Cones	1320	45	0.9	413.	N/A

<http://103.30.188.155/erp/Order/OrderSheet/ConsolidatedOrderSheetVersionViewNew2.asp?VersionID=86528&OrderID=612685> 11/1/2021

Order Final Report Page 3 of 6

	With Code: N/A , N/A	(2500 Meter)		9		1	
Generic [Sewing Ticket]	<input checked="" type="checkbox"/> With Code: 1858HT , GENMSKSWING	Pieces	16.08	14527	0.01	145.27	N/A
Generic [Indian Sewing Ticket]	<input checked="" type="checkbox"/> With Code: 1957HT , N/A	Pieces	16.08	14527	0.01	145.27	N/A

<http://103.30.188.155/erp/Order/OrderSheet/ConsolidatedOrderSheetVersionViewNew2.asp?VersionID=86528&OrderID=612685> 11/1/2021

Order Final Report Page 13 of 13

Total Material Cost	28448.52	84.01 % on Sales
Value Added Cost	0	0 % On Sale
Garment/Graphics Design Cost	0	0 % On Sale
Commercial @ 4 % on Sales	1354.47	
Testing @ 2 % on Sales	677.24	
Total Variable Cost:	30480.22	90.0137 % on Sales
Gross Margin:	3381.53	9.9863 % on Sales
Gross Margin per Dz:	3.8947	
Effective Margin per Dz:	3.8947	
Avg. X SAM = CM SAM Rate	6.22	0
User Comment		Revise OFS
Manager Comment		OK
EPM		0.0522

Items: Leggings

Leggings composition: Fabric details: 95% cotton, 5%

Elastin, sueded, S/J 210 GSM

GSM Yarn price USD 3.64/kg

Knitting cost USD 0.25/kg

Dyeing cost USD 0.70/kg

Accessories cost USD 7/Dz

Cost of Making USD 6/Dz

Order FOB value USD 2.34/Pc

3.2.4 Packing List

AIR FREIGHT BOXED PACKING LIST														
MARKS & SPENCER														
Supplier Name & Address:- INTERSTORY APPARELS LTD. Fac: Chandona, Kalikola, Gazipur, Bangladesh. Off: Suite # 8, House # 36, Road # 37, Golestan - 2, Dhaka-1212, Bangladesh. Phone-880-2-8837861 Fax-880-2-8829458						Container Details:- Invoice No & Date Total Carton 15 Net Weight Gross Weight Part of Lading Chittagong Final Destination London Container Base POL DATE 10 Oct 21								
CONTENTS												Selling Price		
Series No	M&S Dept.	PO No	Stroke No	Colour										
2355	T74	2011932753	3365V	B4 RED MIX										
Description RED CHECKED LEGG														
Carton No from - to	Total Ctn.	UPC NUMBER Qty Per Ctn	SIZE										TOTAL Qty (Pack)	
			6/7	7/8	8/9	9/10	10/11	11/12	12/13	13/14	14/15	15/16		
			6421427	6423100	6424015	6424329	6425473	6425579	6425593	6432362	6434793	6435134		
1	1	1	2											2
2	2	1	22		22									22
3	3	1	70			70								70
4	4	1	77			77								77
5	5	1	65				65							65
6	6	1	51				51							51
7	7	1	65					65						65
8	8	1	50					50						50
9	9	1	68						68					68
10	10	1	65							65				65
11	11	1	33							33				33
12	12	1	60								60			60
13	13	1	8								8			8
14	14	1	21									21		21
15	15	1	4										4	4
TOTAL PACK	15			2	22	147	116	115	68	98	68	21	4	661
TOTAL PCS				2	22	147	116	115	68	98	68	21	4	661
Size	Order Qty.	Shipment Qty.	Short/Extra Shipment Qty.	6/7	7/8	8/9	9/10	10/11	11/12	12/13	13/14	14/15	15/16	TOTAL Qty (Pk)
				94	136	142	148	135	125	98	98	7	17	1000
				2	22	147	116	115	68	98	68	21	4	661
				-92	-114	5	-32	-20	-57	0	-30	14	-13	-339
														661
Carton Measurement:-														
Size	Length	Width	Height	Total Ctn.	Total CBM	Total Gross	Total Net. Wt.							
6/7-15/16	59	38	29	15	0.98	111.60	99.70							
					0.00									
				Total =	15	0.98	111.60	99.70						

Here total carton: 15 Pcs

Garments quantity: 661 Pcs

General Packing Instructions

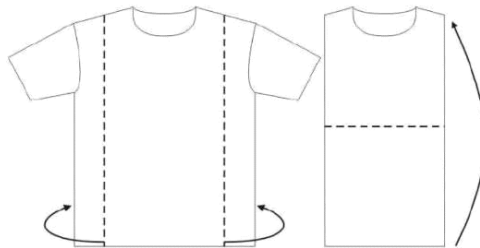
GENERAL PACKING
INSTRUCTIONS
by example Article 7615

FOLDING:

Please fold all articles to our standard. Folding measures: **ca. 26 cm x 33 cm**

All Shirts must be folded to the same measures!

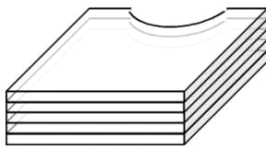
In general: Do not use Silk Paper! For 20407+20408 please put silk paper on top of the applications to protect the other garments.



PACKS:

Please pack in stacks:
One pack consists of one stack in one color and all sizes.

The smallest size is on top and the biggest on the bottom.



20407 LOT A:

1 x S
1 x M
2 x L
1 x XL
1x XXL

Please follow the Lot A / Lot B packing as per the order sheet!

1 big polybag for 1 Pack (one stack)

CARTONS:

Please pack as many packs as fit in one carton, but **do not exceed the maximum weight of 20 kg**. The **goods may not be crushed or creased due to overpacking**. The quality of the cartons must be appropriate to **withstand the transport without damages**.

Important:

Please pack only full lots in polybags!

All remaining single pieces must be packed into polybags per size and in separate cartons.

CHAPTER- 04

RESULT AND DISCUSSION

Composition

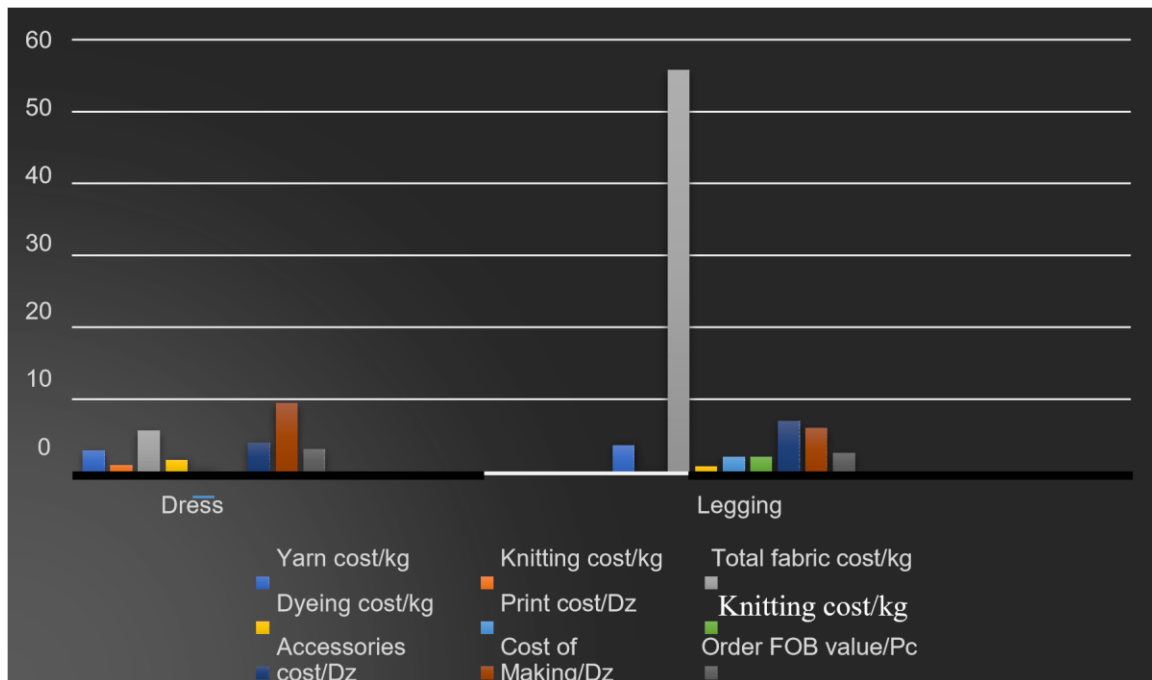
Dress composition: 100% cotton, sueded, S/J
150 GSM

Legging composition: 95% cotton, 5% Elastin,
sueded, S/J 210 GSM

Because of the different clothing kinds, the composition and GSM are different here. The fabric thickness increases with GSM. Leggings are thicker than dresses in this place. Elastane is the main component of leggings rather than polyester. On the other hand, cotton-made dress. GSM is low because wearing comfort has been improved.

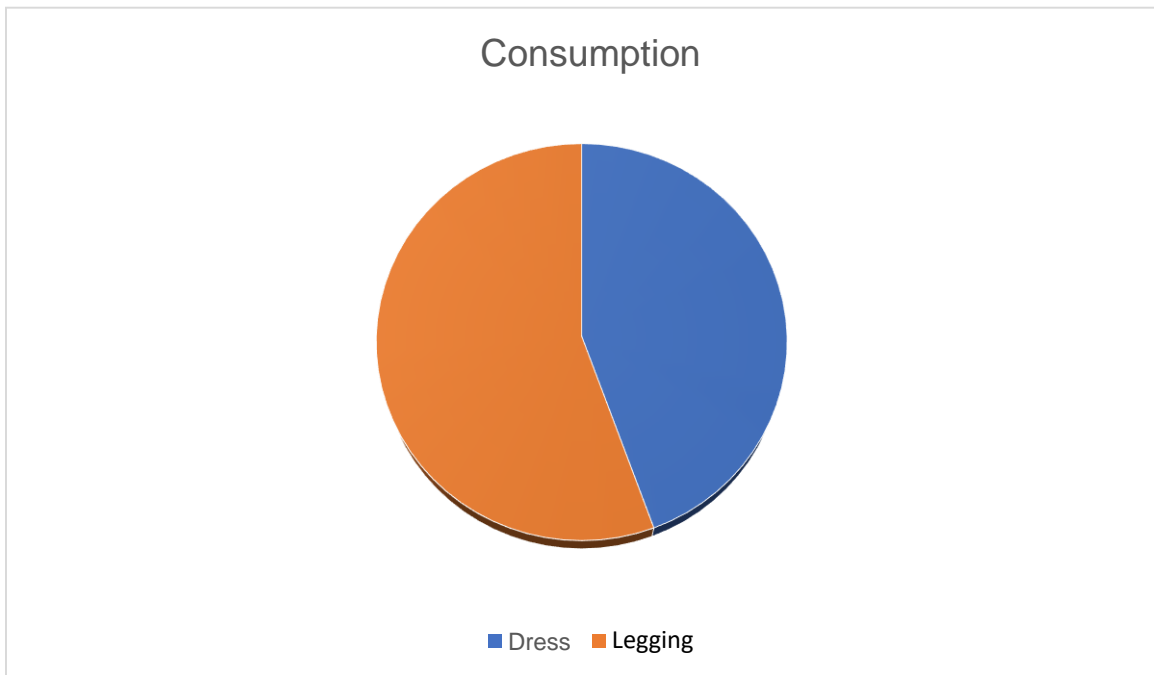
Costing:

Costing refers to the process of calculating the expenses associated with a particular project, product, or service. Accurate costing is essential for businesses to make informed decisions and ensure profitability.



- Cost of yarn for leggings is higher than for dresses.
- Dress knitting and dyeing cost is more than Legging.
- Dresses have a print cost, while leggings don't.
- Compared to dresses, leggings accessories are substantially more expensive.
- Leggings' overall fabric cost was more than that of a dress.
- The most crucial factor is that the price of creating a pair of leggings is USD 6/Dz which is less than the cost of making of Dress that is USD 9.50/Dz.
- Dress has a significantly higher order FOB value than Legging.

4.3 Fabric Consumption



Description	Wastage	Consumption
Dress	8%	1.6 kg
Legging	10%	3.18 kg
Total Consumption		4.78 kg

In this case, dress waste is lower than legging waste. Hence, there is less fabric waste in the dress, which is helpful for the overall manufacturing. The total consumption is 4.78 kg where Dress consumption is 1.6 kg and Legging consumption is 3.18 kg.

4.4 Making process

Leggings' arrangement is more important for machines than dresses'. Leggings require a total of 28 machines, while dresses require 19 machines. Less time is spent on the garment-making process, which results in less labor being used, shorter production times, fewer machines being used, and greater production rates per hour. As a result, the sewing machine produces more dresses each hour than leggings.

CHAPTER-05

CONCLUSION

- **Conclusion**

Merchandiser performs an essential role in our Textile Industry. The skilled merchandiser is always demandable in each and every country. To enlarge the productivity of a company effectively, efficient merchandiser is the must for an organization.

This theory allows us to state that-

- We gained a thorough understanding of the Marks & Spencer Buyer's merchandising process.
- • We have experience of knitting, dyeing, washing, finishing, and shipping procedures in addition to knowledge of merchandising.
- Fabric composition might vary depending on the type of clothing.
- Costs vary depending on the quantity produced, the fabric's characteristics, the clothes' trims and embellishments, and how the fabric is dyed, printed, finished, etc.
- Consumption also relies on the type of garments and the fabric's characteristics..
- The type of clothing determines the layout, amount of machinery, labor force, and manufacturing method.

In a nutshell, this experience will be very helpful to us in the future.

References:

- www.google.com, Wikipedia, "What is Merchandising"
- www.google.com, Wikipedia, "What is Merchandiser".
- www.google.com, "Flow-chart-Merchandiser".
- www.google.com, "Function-Merchandiser".
- M.A Kashem, "Garments Merchandising"

Merchandising

ORIGINALITY REPORT

15%	12%	0%	10%
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