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Department of Textile Engineering

"Study on the Merchandising procedure of H&M"

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Advanced in Apparel Manufacturing
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APPROVAL SHEET

This research entitled "Study on the Merchandising Procedure of H&M" has been prepared and submitted by Md. Rubayet Hasan (ID:192-23-5664) & Md. Khalid Hasan (ID:192-23-5652) in partial fulfillment of the requirement for the degree of Bachelor of Science in Textile Engineering has been examined and hereby recommended for approval and acceptance.

Salah.

Abdullah Al Mamun

Associate Professor

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DECLARATION

We hereby declare that the Thesis titled "Study on the Merchandising Procedure of H&M" is

the result of our original research work conducted under the guidance and supervision of Mr.

Md. Abdullah Al Mamun Associate Professor, Department of Textile Engineering, Daffodil

International University. This thesis has been prepared as a partial fulfillment of the requirements

for the Bachelor's degree in Textile Engineering at Daffodil International University.

We declare that all of the material and data contained in this thesis are true and accurate to the

best of my knowledge and this research work is exclusively the result of our own efforts.

The purpose of this thesis is to investigate and analyze the merchandising process of H&M, a

prominent global fashion retailer. Throughout the research process, we have followed ethical

guideline.

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We should also thank the management of Aboni Textile Ltd. for giving us the opportunity to Complete the Internship & helping to collect the information & documents for complete this Thesis Report.

It's a great pleasure to express our satisfaction to **Mr. Md. Rezvee Khalid**, Deputy Manager Department of Marketing & Merchandising for his association in completion of our Thesis Report successfully. Our training would never been completed without his convenient helps and supports.

ABSTRACT

H&M, one of the world's leading fashion retailers. This thesis aims to provide an in-depth analysis of the merchandising procedure engaged by H&M, a globally renowned fashion retailer. Merchandising plays a crucial role in the success of retail businesses, determining their ability to meet consumer demands while maximizing profitability.

The study investigates the key elements and strategies involved in H&M's merchandising process. By examining H&M's merchandising strategies, this study aims to provide valuable insights into the company's practices. We try to collect the all the documents of H&M Buyer to complete an order.

The research methodology involves a combination of qualitative and quantitative approaches, incorporating interviews with key personnel, analysis of secondary data, and case studies. The findings will contribute to a deeper understanding of the dynamic retail industry and provide recommendations for enhancing the merchandising procedures of H&M.

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CHAPTER 1

INTRODUCTION

INTRODUCTION

The garment sector in Bangladesh plays a vital role in the country's economy and is one of the largest contributors to its export earnings. Over the past few decades, the sector has experienced remarkable growth, making Bangladesh one of the leading apparel exporters in the world.

The garment industry in Bangladesh had its start in the late 1970s with a few little factories. However, the sector quickly grew as a result of its low labor costs, supportive governmental regulations, and location advantage. Millions of employees, largely women, are employed by it today, and it considerably lowers poverty and empowers women in the nation.

An important sector of Bangladesh's economy, the garment sector makes a substantial contribution to employment creation and economic growth.

The success of Bangladesh's garment industry can be partly attributed to the country's cheap labor costs when compared to those of other significant manufacturing nations. Bangladesh's exports have significantly increased as a result of international garment brands and merchants choosing to purchase their items from Bangladesh.

By enacting rules that support the garment industry's expansion, the government of Bangladesh has also played a significant role in boosting the sector.

Bangladesh's garment industry has established itself as a major force in the global apparel market by providing competitive goods, fostering economic expansion, and pursuing ethical and sustainable business practices.

1.1 Aim of The Project

The aim of this thesis is to conduct a comprehensive study on the merchandising process of H&M, one of the leading global fashion retailers. Analyzing How they carry out orders and deliver shipments, what are the business matters actions, etc. The primary goal of this project is to evaluate the merchandiser factory activities.

- > To become familiar with how factories and buying houses operate.
- > To learn about the factory's and the buying house's performance.
- > To put theoretical knowledge to use in the real world.

1.2 Objective of The Project

These are the objectives of this report, in order.

To analyze the key components of H&M's merchandising process, including product assortment planning, sourcing, pricing, and inventory management. To explore the role of sustainability in H&M's merchandising process and investigate initiatives taken by the company to promote sustainable fashion retail. To Evaluate how H&M's merchandising tactics affect customer behavior, brand perception, and overall company performance To gain knowledge about the RMG Sector. > To exercise factory Merchandising. ➤ Commercial-related information is acquired.

➤ Must be able to identify the entire production and marketing processes.

> Developing understanding of shipping procedures.

Obta	in Knowledg	e about	businesses	connected to	o the	RMG indus	try.
------	-------------	---------	------------	--------------	-------	-----------	------

- Must be familiar with the management techniques used in the apparel sector.
- > To determine the overall manufacturing system and merchandising.

1.3 Scopes of The Project

- ➤ We anticipate that this initiative will provide a means of learning merchandising, which will support future leadership in the textile and apparel industry.
- ➤ Bangladesh is a developing nation, one that relies heavily on Its foreign exchange. The garment and textile industry generate between 75% and 80% of all foreign currency earnings.
- > The textile industry and its related industries employ a sizable number of merchandisers.
- This project's goal is to combine our general education with other fields of study.

1.4 Limitation of The Project

- ➤ Restrictions on access to confidential or private information. The Factory limits the release of some crucial information due to confidentiality.
- > Due to time restrictions, it might not be possible to fully capture the breadth and complexity of the merchandising process in the allotted period.
- Limitations in obtaining comprehensive or accurate information about the merchandising process.
- ➤ When gathering primary data, the merchandiser was conducting personal business. So, Information regarding the merchandising process cannot be obtained completely or accurately.
- Not all of the office's concerned employees have been questioned.

CHAPTER 2

LITERATURE REVIEW

2.1 Merchandising

Planning the correct merchandise at the right time, in the right amount, and at the right price to suit the needs of the company's target consumer is the process of merchandising.

The production of the garment products must be constantly monitored in the field of apparel marketing. The work is detailed and meticulous. It can be quite profitable if done correctly.

It can be damaging if done with a lack of understanding, inadequate competence, and thoroughness. Since it is the merchandiser's responsibility to have the appropriate product, at the right time, in the right number, and in the right quality, they must constantly monitor production and keep in regular contact with the manufacturer in order to obtain the items that the customer requires. An apparel merchandiser's primary goal is to fulfill consumer needs.

2.2 Flowchart of the Apparel Merchandising Process

Received a detailed order from the buyer

Sample Development

Price negotiation with the Buyer

Confirmation of order and receive the order sheet

```
\downarrow
Make buyer requirement sample (Fit, Proto, etc.) for approval
\downarrow
Submit a request for bulk fabric.
\downarrow
Make requisition for accessories
\downarrow
Swatch board making and approval
\downarrow
Raw material collection and also receive it in factory
\downarrow
Check and also listing
\downarrow
Make P.P (pre-production Sample) with all actual
\downarrow
Pre-production meeting
\downarrow
Start bulk production
\downarrow
Collect daily production and quality report
\downarrow
Make inspection by strong quality team
\downarrow
```

```
Sample sent to third party testing center

↓

Make final inspection for bulk production

↓

Shipment

↓

Send all documents to the Buyer

↓
```

2.3 Merchandiser

Receive payment from Bank

The intermediary between the buyer and exporter is the merchandiser. From order analysis until shipment, he is in charge. Therefore, In the department of the apparel industry that is most valuable is merchandising.

The merchandiser serves as a BRIDGE between businesses and consumers. He is responsible for managing every task, including purchasing the raw materials needed to complete the product, creating and finishing the garment, documenting the process, and sending the finished product. He is the one in charge of producing the item. A garment export unit typically has a number of departments, including stores, cutting, production, packaging, checking, etc. with the merchandising department serving as the connecting mechanism between all of them.

A merchandiser's responsibility is to coordinate with every office department and customer. A positive working relationship between the exporter and the buyer is established by the merchandiser.

2.4 Types of Merchandisers

There are three types of Merchandisers this are given below:

2.4.1 Fashion Merchandiser

Fashion merchandising includes all activities, including production merchandising and retail merchandising, beginning with fashion forecasting, design, and product creation, and ending with retail sales. The buyer will be responsible for getting take care of this. Retail items with decorative value, whether or not they also have useful worth, are considered fashion merchandise. Since all clothing items may be both decorative and practical, they make up the majority of fashion merchandise.

Fashion merchandising is the collaborative planning and execution of presenting the proper fashion merchandise at the right time, place, and price, together with the appropriate quantity and sales promotion. The retail client and the designer are both major players in the fashion garment industry.

2.4.2 Apparel Export Merchandising

All the planning and activities involved beginning with the buyer communication and order receiving until the completion or shipment of the order by achieving the following factors (Six Rights) as per the definition of apparel export merchandising:

Right Products: Retailers need to stock their warehouses with the goods that consumers desire.

Right place: The good's location is crucial since it influences accessibility. Many products are seasonal in nature; therefore, they must be available when they are most needed.

Right time: Since numerous goods have a seasonal nature, they must be available when they are most required.

Right Quantity: A profitable a balance between the amount of sales and the quantity of inventory is what is wanted.

Right Price: The merchandiser has to figure out a cost that is at the same time low enough to be competitive with the market and high enough to make a profit for the store.

Right Promotion: Proper promotion strikes the ideal balance between expenses and the customer attractiveness.

2.4.3 Apparel Retail Merchandiser

Cutting off just a portion of a bigger item or product and selling it to end users is known as retail business. Retail merchandising refers to all actions involved in selling goods or services directly to customers who will utilize them for non-commercial, personal purposes.

Retail merchandisers offer goods in smaller quantities and serve as a middleman between wholesalers and final consumers.

A retailer generates the place, the timing, and the support staff needed to sell the products. He is also a marketer and a consumer. Because it is challenging, expensive, and time-consuming, the store is taking a risk by owning it.

What a retail merchandiser does:

- ➤ All customers receive personalized services from them.
- > They provide two-way information that flows in both directions, from producer to consumer.
- > They make it easier to grade and standardize products.
- > They handle the actual transportation and storage of products.
- > They gather collectively goods from many wholesalers and vendors.
- > They maintain a constant supply of goods to provide to customers.
- > They offer consumers financial facilities.

- They present window displays, events, and other things to generate demand.
- Additionally, they engage in sales promotion activities.
- > By keeping inventory and giving consumers products, they accept risk.

2.5 Eligibility of Merchandiser

The following qualities make an effective merchandiser. To be a qualified merchandiser, a garment merchandiser needs to fulfill a number of requirements. Following is a discussion of those:

Strong Communication Skills

It's a crucial and primary factor in becoming a skilled merchandiser. It will be quite simple to finish an order if he or she can connect with the buyer and manufacturer with easily.

Excellent English Language Ability

The English language is incredibly important to the current generation for communicating with other people. An essential requirement for a merchandiser of garments is English ability. It allows effective communication between merchandisers of apparel and the customer.

Outstanding Products Knowledge

Excellent product knowledge should have been a requirement for a skilled merchandiser of apparel. By doing so, he or she will be able to understand the buyer's accurate information about the product and offer the manufacturer's accurate information.

Computer Proficient

Virtual media is currently one of the simplest and most used ways to communicate with others. Computer skills are a need for a garment merchandiser because they are used for all types of record-keeping and database creation.

Strong Consumption Calculation Skills

A skilled merchandiser of garments has the necessary understanding of consumption calculations to profit from an order. Because achieving a profit of that level depends on proper consumption calculations.

Excellent Factory Knowledge

A garment merchandiser must maintain the factory's existing state before placing an order with it. If not, it will be extremely difficult to submit the order on time.

Additionally, it will give the merchandiser a horrible impression. In order to be a qualified merchandiser, one must therefore maintain outstanding insight of the factory.

Excellent convincing abilities

Little issues will arise while processing an order, but they can all be resolved. When discussing these issues with the client and coming up with a suitable solution, a merchandiser of apparel should have had good abilities to convince.

The ability to make decisions quickly

When a buyer is involved, a merchandiser of apparel might have to make crucial decisions regarding that order. This should take place quickly enough to avoid any interruptions to the conversion procedure' constant flow. In these situations, actual product and manufacturing abilities will aid a merchandiser in making the best choice.

Potential for Teamwork

Working well in a team or group is a key requirement for a merchandiser to be certified in the clothing industry. We must perform our duties as a team or group in a large corporation. when a team's individuals or members will be completely responsible for an order's success.

Excellent insight of the worldwide marketplace

We need to have sufficient knowledge of the global current market if we wish to be qualified merchandisers. A garment merchandiser's ability to make accurate pricing is important.

Outstanding Analytical Capability

An essential qualification for a qualified garment merchandiser is analytical quality. A comprehensive evaluation of the situation is necessary for predicting future supply and demand for items.

2.6 Work of a Merchandiser

The work of a merchandiser can't be summarized in a single word. A merchandiser is in charge of the entire procedure, from order taking through shipping. A merchandiser must collaborate with each department, even though the sample department only looks at sampling, the production team only looks at production issues, the quality team only thinks about quality issues, the washing department only focuses washing issues, and the commercial department only analyzes commercial concerns.

However, for many of us, merchandising is an ideal occupation. We choose this career because of the diversity and the fantastic opportunities it offers for us to succeed.

Without any further delay, let's examine what a merchandiser does:

Interaction with the buyer

If an organization has previously worked with an Established Buyer, they will initially mail a Style Sketch, trim sheet, and measurement sheet. After receiving the file, one's first responsibility will be to review it and ask for clarification on all points so that later on, he or she may submit the ideal Costing and their Expected Development Sample.

Interaction with suppliers

After receiving all the buyer's clarifications, it will be our responsibility to contact the fabric and trim suppliers to obtain pricing for every item listed on the trim sheet and to gather the necessary sample yardage and trimmings for the development sample. In addition, be aware of the Production Lead Time for certain items.

Costing and TNA

Our responsibility will be to create the Costing & TNA (Time & Action Calendar) in accordance with the Price & Production Lead Time obtained from the suppliers and mail it to the buyer. In this situation, we have to take considered the cost of the fabric and trimmings as well as any associated expenses, such as the prices of fabric consumption, CM (Cost of Making) charges, wash costs, lab test costs, commercial costs, and shipping costs.

Sample development and preparation

In addition to creating the costing, we must create the sample according with the buyer's sketch and trim sheet. We must first generate a prototype or development sample. Then, more samples with color treatments should be produced and supplied according with the buyer's comments and requirements.

Fabric and Trims Booking

After receiving the costing and development sample, the buyer will confirm the order. Booking the fabric will be our first activity following receipt of the order confirmation. In addition, we must schedule various trims with the approval of various trims or in accordance with the trim sheet.

Sample Submission

After order confirmation, we must send various samples, such as fit samples, marketing samples, and so on, depending on the demands of various purchasers.

Follow-up on Supply Chain and Commercial Activities

Merchandising is all about follow up. A good merchandiser must be able to manage everything, follow up on tasks, and be a smart planner. However, a lot of companies have a separate division called the supply chain department that, handles the work of the Commercial Activities & Material Inhouse. The merchandiser, will handle this significant responsibility in many Companies.

A merchandiser's work is also production follow-up in a regular basis.

CHAPTER 3

METHODOLOGY

3.1 Data Collection

Different methods have been used to acquire data. We worked on the H&M Buyer in the merchandising department and gathered the data from various sources. The sources we have gathered the information are given below:

Document Analysis: By Gathered relevant documents, such as tech packs, purchase orders, price quotation, merchandising manuals and internal communication with the employer, we get insight into H&M's merchandising procedures, organizational structure, and strategic objectives.

Initial sources: Collaboration with employees and in-person interactions with staff members are the Initial sources. During our internship, we spent the majority of our time working in the merchandising department, initially there we got and gathered a lot of data and information.

Additional sources: Additional sources we got Through the internet, we have gathered a lot of buyer-related information from Internet.

Observation: We took the company's daily work schedule, watched how they worked, and collected a lot of information and samples.

3.2 Previous Work

"Report on Study on Issues That Hamper a Merchandiser's Workflow" It is one of the projects Rajat Roy & Shakib Hossain worked on. They are the students of Department of Textile Engineering; Daffodil International University & they work on it in 2021. The report's findings

included some issues like maintaining TNA planning, sourcing materials, scheduled purchasing, negotiating with suppliers, and market purchasing.

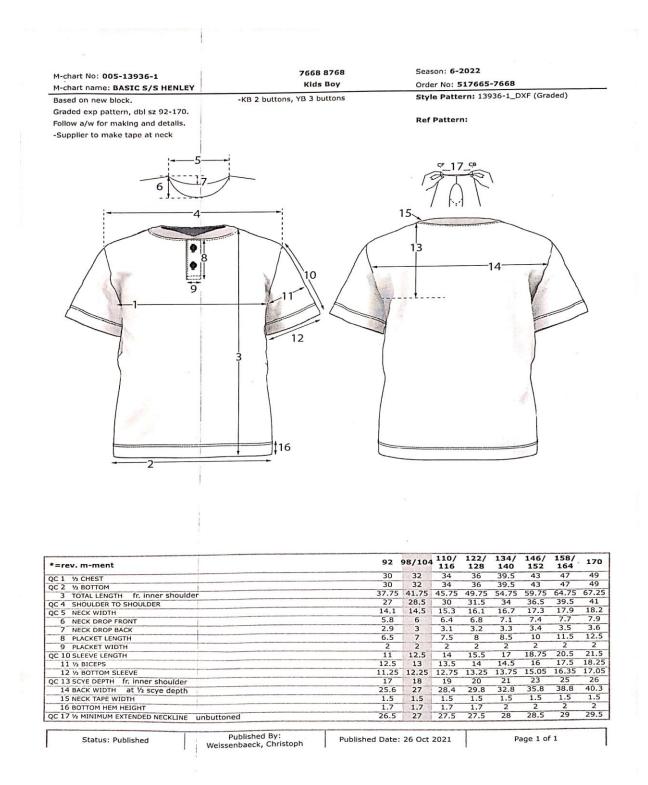
They also mentioned some issues that hamper with a merchandiser's workflow and also offered recommendations in relation to them.

In a different study entitled "Study on the Merchandising Procedure of Marks & Spencer (M&S) Buyer for Knit Items," which was published in 2019 by Md. Mahi Uddin & Asaduzzaman, they highlight the merchandising strategy adopted by the M&S Buyer at Interstoff Apparel Ltd.

3.3 Audit

Generally, there are two sorts of audits: Social audits and Technical audits. It has an important part to play in obtaining new orders. If an organization fails to get a passing grade during audit season, it won't receive new orders. Aboni Textile Ltd. is very concern about their Social & Technical Audit. They maintain confidentiality about their audit report. Regarding their audit report, they uphold privacy, as a result, we were unable to gather the Audit report.

3.4 Enquiry Sheet of H&M for a specific order



Enquiny sheet

Total Country Breakdown H&M Supplier Original 1166272 517665-7668 Order No: EDWARD S/S Henley PT Prod No: 36736 Product Description: T-shirt - Garment Upper body 14 Feb, 2023 8-2023 Supplier Code: 0054 Customs Customer Group: Boys ABONI KNITWEAR LTD Supplier Name: Jersey Type of Construction: Option No: 9GP00 1179973D

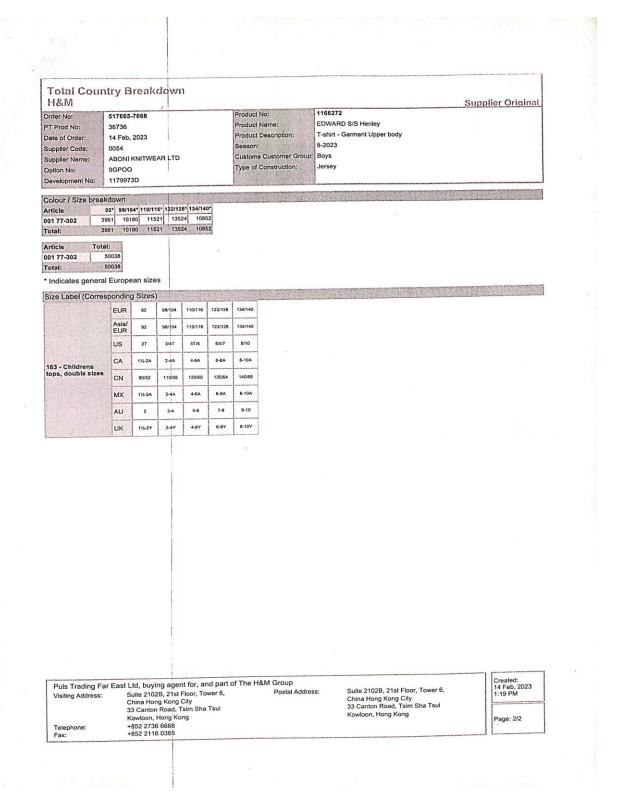
	Country	Total	Article:001 77-302
SE	PMSCA	2754	2754
DK	PM-DK	1146	1146
DE	PMCEU	11355	11355
NL/BE	PMSEU	8962	8962
US	PM-US	2382	2382
NL/PL	PMEEU	6179	6179
СН	PM-CH	1744	1744
CA	PM-CA	813	813
TR	PM-TR	4423	4423
MX	PM-MX	1385	1385
MY	PM-MY	2017	2017
PH	PM-PH	980	980
IN	PM-IN	633	633
co	PM-CO	357	357
VN	PM-VN	422	422
EC	PM-EC	192	1
HR	PM-HR	255	The same of the same of the same of
ME	PM-ME	1625	
DC	PMNAF	72	1
IX	PM-IX	326	
тн	РМ-ТН	915	Commence of Concession, Concession Services in the Services
RS	PM-RS	309	Andrew Brown with the same of
ID	PM-ID	730	
PA	PM-PA	62	CONTRACTOR OF THE PERSON OF TH
Total:	STATE NAME OF	50038	50038

Puls Trading Far East Ltd, buying agent for, and part of The H&M Group
Visiting Address: Suite 2102B, 21st Floor, Tower 6,
China Hong Kong City
33 Canton Road, Tsim Sha Tsui
Kowloon, Hong Kong
Telephone: +852 2736 6688
Fax: +852 2116 0365

Postal Address:

Suite 2102B, 21st Floor, Tower 6, China Hong Kong City 33 Canton Road, Tsim Sha Tsui Kowloon, Hong Kong

Created: 14 Feb, 2023 1:19 PM



Packing Prediction

Order No	517665-7668	Product No	1166272
PT Prod No	367360	Product Name	EDWARD S/S Henley
Date Of Order	2/14/2023 12:00:00 AM	Product Description	T-shirt - Garment Upper body-Regular-Round neck-
			Regular fit-Short sleeve-No front closure-No specific
			shape-Henley
Supplier Code	0054	Season	8-2023
Supplier Name	ABONI KNITWEAR LTD	Customs Customer Group	Boys
Option No	9GP00	Type Of Construction	Jersey
Development No	1179973D	Product Type	T-shirt - Garment Upper body
Composition	100% ORGANIC COTTON;	Country Of Production	Bangladesh

Pls find the prediction for your order.
"If you have both store order and online order for this product, you will see the prediction for store and another prediction for online due to different carton type and packing way"

If the shipment mode is hanging, pls ignore the prediction.

		-	 -
Carton	Details -	(Store)	

Size(Store)	Pcs Per Carton(Store)	Recommended Carton Type(Store)
110/116	184	SC4e
98/104	184	SC4e
92	180	SC4e
122/128	166	SC4e
134/140	150	SC4e
146/152	148	SC4e
170	134	SC4e
158/164	132	SC4e

Size(Online)	Pcs Per Carton(Online)	Recommended Carton Type(Online)
110/116	142	SC2e
92	142	SC2e
98/104	138	SC2e
122/128	122	SC2e
146/152	118	SC2e
134/140	112	SC2e
170	100	SC2e
158/164	100	SC2e

"Prediction for carton type and pcs/size/carton is a strong recommendation for you to follow. Due to the special attributes of the product, you may need to use a carton type different from the prediction that also provides a better carton fill rate. In such cases, pls inform your H&M merchandiser and packing responsible and ask for approval"

EDWARD S/S Henley - 517665-7668

Supplementary Product Information HM

Order No Date of Order Supplier Code 517665-7668 14 Feb 2023 0054

Product No Product Name Product Type

EDWARD S/S Henley

Supplier Name

ABONI KNITWEAR LTD

Customs Customer Group Type of Construction

T-shirt - Garment Upper body-Regular-Round neck-Regular fit-Short sleeve-No front closure-No specific shape-Henley 8-2023 Boys Jersey

Product Development
Product Dev No
1179973D

Product Dev Name EDWARD Henley T-Shirt KB

BASIC S/S HENLEY

005-13936-1

Base Size 98/104

Option: 9GPOO(PD - SS - MLK 87 SLUB) USD 1.5009

Position	Placement	Туре	Description	Material Appearance	Composition	Construction	Consumption	Weight	Component Treatments	Material Supplier	Supplier Article	Booking Id	Demand ID
Trim	SHELL	Thread Trim			100% POLYE STER		1.0 per unit			FABIAN INDU STRIES LTD			
Trim	FRONT	Button			100% PLAST IC		2.0 per unit			Dekko Access ories Ltd			
Trim	SHELL	Interlining			100% POLYE STER		0.02 yd	0.0		T&M Interlinin g Mfg.Co Ltd.			
Shell	SHELL	Single Jersey		Solid	100% ORGANIC COTTON	-30/1 / 42G / 1	0.1 kg	150.0 g/m2		Pahartali Tex tiles & Hosier			

Bill of Material: Production Units and Processing Capabilities Production Unit : Processing Capability Material Supplier Placement Type 100% POLYESTER FABIAN INDUSTRIES LTD Fabian Thread Ltd Thread Trim 100% PLASTIC Dekko Accessories Ltd

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EDWARD S/S Henley - 517665-7668

Position		ement	Type	М	aterial Supplier	Compos	ition	Weight	Producti Processi	on Unit : ng Capability
Trim	SHEL	LL	Interlining	Te	M Interlining Mfg.Co	Ltd. 100% PC	LYESTER	0.0	T&M INT	ERLINING ACTURING CO. LTD
Shell	SHEL	LL	Single Jersey		ahartali Textiles & Ho tills	siery 100% OF	GANIC COTTON	150.0 g/m2	Pahartali Mills	Textiles & Hosiery
Bill of Material: Yar	m Source Details								AND CARROLLING	CHI SANGRUMANI
Position	Place	ement	Туре	м	aterial Supplier	Fibre Co	mposition	Yarn Supplier	Producti	on Unit : ng Capability
No Yarn Details foun	nd						TAME AND ADDRESS OF THE PARTY O		200 K	пу саравшу
Product Article					Development A	ppearance 1				
Article No	Colour Code	Colour Name	Graphical Appearance	Description	Appearance Name	Colour Code	Colour Name	Colour Supplier	Colour Supplier	Graphical Appearance
001	77-302	Blue Light	Stripe	SPEED PK TW7	CW 3 It blue	77-302	Blue Light	Lilienweis	3-109	Solid

Created 14 Feb 2023

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EDWARD S/S Henley - 517665-7668

					The state of the s
Labels		Label Group	Description	Information	Comments
H&M Label Code HMINC68240	Label Type Sticker	Other Label	HANGTAG EXTRA COST ALARM FOR RF01		
HM683691	Hang tag	PaperCarton Board	HANG TAG FOR SUSTAINABLE PRODUCTS	Comment: Please follow HM ARTWORK GUIDELINES FOR HANG TAG FOR SUSTAINABLE PRODUCTS	
HMINC98264	PM tag	Textile	PM PRINTED LABEL CARE INSTRUCTIONS FOR TH	Comment: HM10459 PLACEMENT PM CARE LABEL FOR TH Valid For: OL-TI,PM-TH,THXH1,TH-P8	
HM14471	Product Print	Other Label	KIDS INSIDE PRINT HEIGHT 37MM		
HMINC98059	PM tag	PaperCarton Board	PM STICKER FOR TEXTILE FOR IX-	Valid For: PM-IX,IXXI5,IXOI6	
HMINC98247	PM tag	Textile	PM CARE LABEL FOR IX-XI	Comment: HM10201 PLACEMENT INSTRUCTION FOR PM CARE LABEL FOR IX Valid For: IXXI5,PM-IX,IXOI6	
НМІNС98273	PM tag	Textile	PM LABEL CARE LABEL FOR UY AND PE AND CL	Comment: For Boys and Girls underwear/nightwear/ swimwear, pls only use white colour on label. For rest of concepts, pls use white colour on light coloured products and black colour option for on dark coloured products. Valld For: PM-PE,PM-UY,PM-CL	
HMINC98246	PM tag	Textile	PM PRINTED LABEL FOR ME AND DC	Valid For: ME-I3,MW-O2,XM-76,PM-ME,OL-ME,ME- K8,PMNAF	
HMINC98266	PM tag	Textile	PM LABEL CARE AND COMPOSITION FOR MX	Valid For: OL-MX,PM-MX,MXXQ4	
HM30054	Care label	Textile	CARE LABEL RECYCLED POLYESTER	Comment: For Boys and Girls underwear/nightwear/ swimwear, pls only use white colour on label. For rest of concepts, pls use white colour on light coloured products and black colour option for on dark coloured products. PM label for ME, and care label colour shall always be synchronised on one product.	
1	Price Tag	PaperCarton Board	HM GUIDELINE FOR PRICE TAG	Comment: .	The state of the s
MINC98256	PM tag	Textile	PM PRINTED LABEL WITH COUNTRY OF ORIGIN FOR US AND CA	Valid For: CAXC4,UX-78,UO-A1,PM-US,PM-CA,OLNAM,OUSP7,WW-B5,US-A5,WM-43,OUSA9,CA-N1	
MINC84152	Sticker	Other Label	STICKER EXTRA COST ALARM FOR RF50		

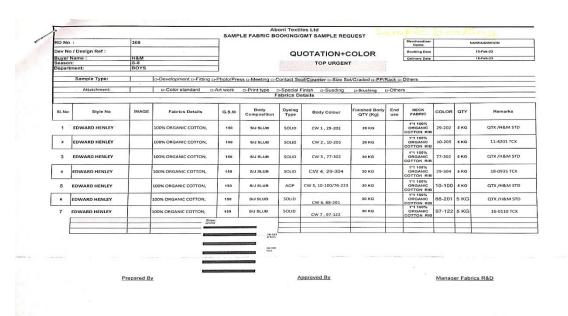
Created 14 Feb 2023

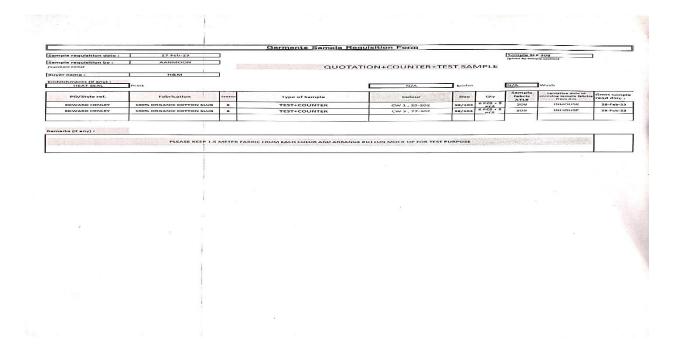
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3.5 Sample Development

There are different types of sample are developed in the factory according to the buyer requirements. Generally, H&M Buyer are asked to develop the below sample:

- Quotation Sample
- ➤ Size set Sample
- > Counter Sample
- Production Sample
- License Sample
- > Reference etc.





3.6 Consumption Calculation

Here we have attached basic fabric & thread consumption formula.

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3.7 Quotation of Price

H&M CONSUMTION AND FOB

STYLE	FABRICATION	CONSUMTION/dz	FOB
2 PACK TAZ LONG RN T-SHIRT	100% BCI CTN,S/J, 150 GSM	2.36	1.88
BENNY MID L BRUSHED SHORTS	60/40 BCI CTN/ RECYCLED POLY, FLEECE, 260 GSM	4.16	3.34
CAPRI REG SHORTS	100% BCI COTTON,S/L PIQUE, 280GSM	3.2	4.56
DOMINIC REG JOGGERS	60/40 BCI CTN/ RECYCLED POLY,FLEECE, 260 GSM	4.16	4.57
Elvin slub 3PACK	100% ORG CTN SLUB,S/J, 150 GSM	1.2	1.76
HANK REG POCKET T-SHIRT	100% BCI ctn,S/J slub , 150 GSM	2.34	1.9
IDRIS henley s/s slub 3PACK	100% ORG CTN SLUB,S/J, 150 GSM	1.9	2.68
JEFF RELAXED RN T-SHIRT	100% BCI CTN,S/J, 150 GSM	2.8	2.09
MILES price s/s tee TVP	100% BCI CTN,S/J, 150 GSM	1.75	
MUSHROOM SLIM FIT POLO	100% BCI CTN,S/L PK,200 GSM	3.1	- 3.35
RONNY 3PK REG RN T-SHIRT	100% BCI CTN,S/J, 150 GSM	2.5	1.65
RYAN REG VN T-SHIRT	100% BCI CTN, s/j , 150 GSM	2.5	1.32
SORRENTO REG POLO	100% BCI COTTON, S/L PIQUE, 200 GSM	3.31	3.75
TAZ 2PK LONG RN T-SHIRT	100% BCI Ctn S/J 150 Gsm	2.36	1.88

Pre-Cost

Aboni Knitwear Ltd. Pre Cost Sheet

CS No/ATL No.; Date 6/Apr/22

A. Order Informati	on's_MKT		
Buyer		н&м	
Sales Contract/Master LC No.	0.00		
Job Order Number		005-28517-1 Regular	
Style Reference	MLSJ	NAU WATER HOOM	
Order Qty(Pcs)		250,000	
Production Qty(Pcs)		255,000	
FOB/Pcs		3.71	
FOB Value	\$	927,500	
WC Interest		0 Days	
Negotiation CM/Dzn			
Pre Costing CM/Dzn		10.79	\$ 0.90

	B. Productivity_	IE		
Particulars	Cutting	Sawing	Finishing	
Man	14	42	34	
Machine	2	32	4	
Hourly Prnd.	560	126	653	1,256.57
SM Per Pieces	0.90	11.03	2.03	
Required Minute	229,500	2,812,650	517,650	

24.24% CM 3.89% Net Profit

C. Efficency_Unit in-charge					
Particulars	Cutting	Sewing	Finishing		
Efficiency	60%	55%	65%		

D. Consumption_CAD	
Additional Sewing for Excess Cutting	2.00%
Net CAD Consumption Dzn-1	3.15
Net CAD Consumption Dzn-2	0.06
Net CAD Consumption Dzn-3	0.00
Net CAD Consumption Dzn-4	0.000
Net CAD Consumption Dzn-S	0.000
	0.2675

ce & Account	5	DAGRESS TON
Cutting	Sewing	Finishing
0.021	0.018	0.020
36	36	36
0.40%		
3.00%		
0.80%		
	0.021 36 0.40% 3.43% 3.00%	0.021 0.018 36 36 0.40% 3.43% 3.00%

	3 70.23 Naterials Budgets					
Direct Materials Budgeti						
Item Description	Supplier	Item	Туре			
et CAD Consumption Dan-1	Aboni Textiles Ltd.	Fabric-1	100% BCI COTTON S/L PK			
Dec 1	About Tastiles 14d	Eshdo 3	1000 BCL COTTON E(I			

F. Direct Materials Budget: Item Description	Supplier	Item	Туре	Order Qty	Allow. %	Allowance	Total Order Otv.	Unit	Rate	Actual & PI Amount	Remarks
Net CAD Consumption Dan-1	Aboni Textiles Ltd.	Fabric-1	100% BCI COTTON S/L PK	65,625.00	0%		65,625	Kg	7.12	467,250	
Net CAD Consumption Dan-2	Aboni Textiles Ltd.	Fabric-2	100% BCI COTTON S/J	1,250.00	0%		1,250	Kg	7.07	8,838	
Net CAD Consumption Dan-3	Aboni Textiles Ltd.		1		0%			Kg			
Net CAD Consumption Dzn-4	Aboni Textiles Ltd.				0%			Kg			
Net CAD Consumption Dan-5	Aboni Textiles Ltd.				0%			Kg			
Collar & Cuff With 4mm double appling	Aboni Textiles Ltd.	Fabric-3	Tipping Collar/Cuff	20,833.33	5%	1,042	21,875	DZN	6.00	131,250	
Collar & Cuff	Aboni Textiles Ltd.		-			200		DZN	1.00		

Considering Yarn Price \$4.90 (24s)

Net CAD Consumption Dzn-5	Aboni Textiles Ltd.	7-1-5			0%			Kg			
Collar & Cuff With 4mm double tipping	Aboni Textiles Ltd.	Fabric-3	Tipping Collar/Cuff	20,833.33	5%	1,042	21,875	DZN	6.00	131,250	
Collar & Cuff	Aboni Textiles Ltd.							DZN	1.00		
G. Direct Accessories Budget:											
Sewing thread	APEX/BHT		DTM	15,000.00	2%	300	15,300	Cone	0.6000	9,180	
Care Label HM30039	Swiss/Next Acc		WHITE/BLACK	250,000.00	3%	7,500	257,500	Dzn	0.0096	2,472	
Hering bone tape	Open		GREY	150	0%	0.50		Dzn			
UY/TH/ He Label	Swiss/Next Acc		AS PER CARE LABEL	250,000.00	3%	7,500	257,500	Dzn	0.0032	824	
PT/RF	Check Point			250,000.00	3%	7,500	257,500	Dzn	0.0250	6,430	
IT Tag	Check Point			250,000.00	3%	7,500	257,500	Dzn	0.0060	1,545	
SUTTON	IMPRESS			434.03	5%	22	456	Dzn	7.0000	3,190	
Deal Tag :	Al Muslim				0%	- 5	10	Dzn	-		
Poly:	Advance		1.	20,000.00	2%	400	20,400	Вох	0.0225	459	
CTN 54X35X38 CM	UNIGLORY PAPER			2,500.00	2%	50	2,550	Dzn	1.4000	3,570	
MAIN LABEL: HM18566	Swiss/Next Acc		1:	250,000.00	5%	12,500	262,500	Dzn	0.0320	8,400	
SIZE LABEL: HM22221	Swiss/Next Acc			250,000.00	5%	12,500	262,500	Pcs	0.0174	4,575	
Gum Tape:	Master Acc		1	144.53	3%	4	149	Dzn	1.8500	275	
Super Dry :	Mc. Dry		10	250.00	3%	8	258	Dzn	0.2290	59	
TAG PIN/ 13	Open			50.00	3%	2	52	Dzn	1.5000	77	
Mobilon Tape					0%	21	20	N/A	20		
RFID tag (Dual)	Check Point				2%		•	Dzn		-	
Interlinning	T&M			10,000.00	2%	200	10,200	Yds	0.4500	4,590	
H&M Shipping Box label Sticker	Check Point			5,000.00	2%	100	5,100	Pcs	0.0189	96	
Rubbon for Shipping	Check Point			5,000.00	2%	100	5,100	Pcs	0.0174	89	
						-	*	\vdash			
							- 20	\vdash			
								\vdash			
						-		\vdash		-	
							**)				

Printing	Babylon Printers	Print	20,833	3%	023	21,430	DZn	2.23	40,201	
Embroidery: Fancy Emb at Bk Pkts	Babylon Embroidery	Embroidery		2%			Dzn			
L Direct Expenses:										
Testing & Inspection Charge	BV/ ITS		20,833	0%	- 5	20,833	Pcs	0.06	1,250	
Local Agent Commission/TCS/Service Charge	Buying		1.50	0%		<u> </u>	Pcs	-		
Local Agent Commission/TCS/Service Charge	Buying			0%	•		FOB Pcs		-	
Couner Charge	DHL			0%			PCS		•	
J. Air Freight Cost:										
Air Freight Cost				0%			Pcs	0.02		
							Pcs			

J. Air Freight Cost:				 				
Air Freight Cost			0%		Pcs	0.02		
- noye ou	_				Pcs			
		Total Materials & Direct Expense	s (F+G+H+I+J)				702,701	

Checked by

T & A Plan: Particulars	Date
Yam Inhouse Date	Date
	_
Knutting Date	
Dycing Date	
Fabrics Delivery Date	
Allocated Sewing Line	
Input Date	
Dutput Start Date	
Working Hour Day	
Production/Day	
Sewing Complete Date	
Total Working Day	
Final Inspection Date	
Ex Factory Date	-
ETD (BD) Date	

O Wise Ex-factory:			
PO No	Qty	Ex. Date	% Qty
			0.00%
			0.00%
			0.00**
			0.00**
			0.00%
Total	0 Pes		0.00*



Varified By

Sales Value	927,500	100.00%
Direct Materials	653,170	70.42%
Embellishment	48,281	5.21%
Direct Expenses (LAC, Express, Testino)	1,250	0.13%
Contribution Margin (CM)	224,799	24.24%
Factory Overhead	117,985	12.72%
Finance Cost	3,710	0.40%
Admin & General Expenses	31,813	3.439
Commercial Expenses	27,825	3.009
Selling Expenses	7,420	0.80%
Air Freight Cost		0.009
Deffered Interest		0.009
Operational Profit	36,046	3.89%
CI Amount		0.009
Net Profit	36,046	3.89%

Comment:

Operational profit to meet X%.

otherwise it will go to next level for approval.

2. PI shall be operated from approved pre-cost sheet.

Le extraction required information from approved pre-cost sheet.

Comment of Concern Merchandiser
THIS IS BLOCK ORDER CONFIRMATION
FROM H&M
AFTER RECEIVING THE O/S, BASED ON
COUNTRY AND SIZE WISE QTY NET PROFIT
MAY DIFFER
MENTION QTY IS PROJECTED
CONFIRMATION TO PROCEED THE YARN

FABRIC COST SHEET

Color	Items	1	Xa .	yar	n details		yarn px		Comm	nercial	Cost	Knitting		age %	Dyeing &	Peach/	Total	Wastage ⁴	6		Total px	Margin	Total Usd/kg	Quote Px in kg	Color Wise Qty(Pt)
0.000		Finshed	Cuttable	count	Type	Cot	Elas	Total		%		Charge	Kni	tting	Finishing	Brush(w/finish)		Dyeing		Cost			USU/KG	PA III AG	daller
solid dyed-	5/j-200 GS	of other contract	10200000	-		4.85		1						5								_			
	1	T				0.00											Total				-	_			
White	PK-200	66"/62"	Solid	24/s		\$ 4.85	\$ -	\$4.85	1%	5	0.049	\$ 0.20	1.00%	\$ 0.051	\$ 0.90	\$ -	\$ 6.05	11%	\$0.67	5-	\$ 6.71	\$ -	\$6.71	5 6.71	66,663
verage		66"/62"	Solid	24/5		\$ 4.85	\$ -	\$4.85	1%	1 1	0.049	\$ 0.20	1.00%	\$ 0.051	\$ 1.35	\$.	\$ 6.50	10%	\$0.65	5-	\$ 7.15	\$ -	\$7.15	\$ 7.15	66,66
slack		66"/62"	Solid	24/5		\$ 4.85	4 -	\$4.85	1%	1 8	0.049	\$ 0.20	1.00%	\$ 0.051	\$ 1.80	s .	\$ 6.95	8%	\$0.56	5-	\$ 7.50		\$7.50	\$ 7.50	66,66
nack.	FR-200	00 / 02	DOM												\$ 1.35				100000					\$ 7.12	250,00
Color	Items		a 1	vari	details		yarn px		Comm	nercial	Cost	Knitting	Wast	age %	Dyeing &	Peach/	Total	Wastage	%	AOP	Total px	Margin	Total	Quote	Color Wise
COIG	1005	Finshed	Cuttable	count	Type	Cot	Elas	Total		%		Charge	Kn	tting	Finishing	Brush(w/finish)	Dyeing	927	Cost			Usd/kg	Px in kg	Qty(Pc)
allet dyede	/j-150 GSM	NAMES	Calculate.			4.85			7																
																	Total						1	1	
out a pec					Cotton	\$ 4.85		\$4.85	1%	8	0.049	\$ 0.15	1.00%	\$ 0.050	\$ 0.90	s -	\$ 6.00	11%	\$0.66	5 -	\$ 6.66	\$ -	\$6.56	\$ 6.66	66,66
	5/3-150	66"/62"	Solid	24/5																					
Vhite				24/s 24/s	Cotton	\$ 4.85	5 -	\$4.85	1%	5	0.049	\$ 0.15	1.00%	\$ 0.050	\$ 1.35	s -	8 6.45	10%	\$0.64	1 3 -	\$ 7.09	\$ -	\$7.09	\$ 7.09	66,66
White iverage	S/J-150	66"/62" 66"/62"	Solid Solid Solid				š -		1%		0.049	\$ 0.15	1.00%	\$ 0.050 \$ 0.050	\$ 1.35 \$ 1.80	\$ -	s 6.45 s 6.90	10%	\$0.64		\$ 7.09	5 -	\$7.45		66,66

FABRIC COST SHEET

															0.35			\$ 1.20	Chimodella State Committee											
н&м																		\$ 2.40					_							
Color	Items	Dia ·		vpe		yar	n details		A 31 (8)	yarn (XC		Comme	cial Cost	Knitting		stage %	Dyeing &		Total		stage			Total px	Margin	To		Quote Px in kg	
		Finshed Cutta	ble C	ount	34/		16/5	75D	Cot	Elas	T	otal		16	Charge	K	nitting	Finishing	Brush(w/finish)		-	yeing	-	Cost			08	D/Kg	PX IN KG	PX III III
/C Solid Co	lor dyed-Flo	eece 260 GSM	Fee	ting %	459		42%	13%												_	-	-	-		1	_	-	_		
South	Both Part D	yed	Yan	Price	\$ 3	.90	\$3.60	\$2.20														١.	0.52		\$5.71		1.	5.71	\$ 5.71	0.00
White	Fleece-260	68"/62"	V	ortex	\$	1.76	\$ 1.51	\$ 0.29	\$3.55	\$.	\$	3.55	1%	\$0.036	\$ 0.24	0.50%	\$ 0.0190	\$ 1.00		\$5.19				3 -			1.			0.00
Average	Fleece-260		V	ortex	4	1.76	\$ 1.51	\$ 0.29	\$3.55	\$ -	5	3.55	1%	\$0.036	\$ 0.24	0.50%	\$ 0.0190	\$ 2.00					0.62	\$ -	\$6.81	3 -	13		\$ 6.81	
					-	1.76		\$ 0.29			1 .	3.55		\$0.036		0.50%	\$ 0.0190	\$ 2.40	\$ 0.34	\$6.59	8%	1 \$	0.53	\$ -	\$7.11	\$ -	1 \$	7.11	\$ 7.11	0.00
Black	Fleece-260	68 /62	ı v	ortex	,	1./6	3 1.51	3 0.29	\$3.33	, .	13	3.33	170	\$4.030	4 0.24	0.5078	÷ 0.0130	1 2.10	1	1		1							\$ 6.54	

Color	Items	Di			details Type	Cot	yarn px Elas	Total	Comme	ercial Cost	Knitting Charge			Dyeing &	Peach/ Brush(w/finish)	Total	Wastage 9	%	Cost	Total px	Margin	Total Usd/kg	Quote Px in kg	Color Wise Ctv(Pc)
olid dyed- S	/6-140 GSN	Finshed	Cuttable	count	Type	4.65	Lius	1000	1	1	Charge	101	I	Timesiming	DIOUS (IN INCIDENT)									-
na ayea 3) 2 TO GO.														8	Total _			0		_			
		66"/62"	0.51	34/s	Vortex	\$ 3.90		\$3.90	1%	\$ 0.039	\$ 0.15	0.50%	\$ 0.020	\$ 1.00	4 .	\$ 5.11	10%	\$0.51	\$-	\$ 5.62	\$ -	\$5.62	\$ 5.62	500,0
hite			Solid				3 .		170				\$ 0.020		1	\$ 6.11	10%	\$0.61	5-	\$ 6.72	\$ -	\$6.72	\$ 6.72	500,0
verage	S/J-145	66"/62"	Solid	34/5	Vortex	\$ 3.90		\$3.90	170	\$ 0.039	\$ 0.15	0.50%						\$0.52	1	\$ 7.03		\$7.03	\$ 7.03	500,0
lack	S/J-145	66"/62"	Solid	34/s	Vortex	\$ 3.90	5 -	\$3.90	1%	\$ 0.039	\$ 0.15	0.50%	\$ 0.020	\$ 2.40	5 -	\$ 6.51	8%	\$0.52	3.	\$ 7.03		\$7.03		1,500,00

Color	Items	Dia	yarı	details		yarn px		Commi	ercial Cost	Knitting		tage %	Dyeing &	Peach,		Total	Wastage *	%	AOP	Total px	Margin	Total Usd/kg	Quote Px in kg	Color Wis
		Finshed Cuttable	count	Type	Cot-95%	Elas-5%	Total		%		Kn	itting	Finishing	Brush(w/fi	nish)	_	Dyeing		Cost		_	Usurny	ramag	400.00
olid dved- C	otton Elast	ane 1X1 Rib-330	GSM		\$ 4.80	\$10.00									_	_					_	_		
													\$ 1.00		-	6.52	10%	\$0.65	4-	\$ 7.17	s -	\$7.17	\$ 7.17	500,
	LY RIB-330		25/s 70D	CTN/ELAS		\$ 0.50	\$5.06	1%	\$ 0.051	\$ 0.38	0.50%	\$ 0.027	\$ 1.60	4		7.12	10%	\$0.71	4.	\$ 7.83	\$ -	\$7.83	\$ 7.83	500.
Average	LY RIB-330	68"/62"	26/s 70D	CTN/ELAS				1%	\$ 0.051	\$ 0.38	0.50%		\$ 1.80	*		7.32	8%	\$0.59	4.	\$ 7.90	4 .	\$7.90	\$ 7.90	500.
Black	LY RIB-330	68"/62"	26/s 70D	CTN/ELAS	\$ 4.56	\$ 0.50	\$5.06	1%	\$ 0.051	\$ 0.38	0.50%	\$ 0.027	\$ 1.80	,	- 13	7.32	010	\$0.33	-	7 1.50		71.10	\$ 7.63	1.500.

Product Name	SIVIV	FOB	COUNT	CONSUMPTION/PCS	CONSUMPTION/DZN
BUFFER	5.08	\$1.81	30/1	0.210	2.52
RONNY RG RN T-SHIRT	5.08	\$2.15	30/1	0.210	2.52
ROY SM RN T-SHIRT	6.2	\$2.15	\$0/1	0.210	2.52
RYAN RG VN T-SHIRT	5.94	\$2.15	30/1	0.210	2.52
PETAR RX RN SWEATSHIRT	8.68	\$4.40	34/1	0.560	·6.72
DOMINIC RG JOGGERS	12.28	\$4.40	34/1	0.510	6.12
BENNY RG MID-L BRUSHED SHORTS	14.27	\$4.33	34/1	0.371	4.4496
Fav polo 3 pack	12.05		30/1	0.270	3.24
Fav regular polo	12.05		30/1	0.270	3.24
LUX RELAXED TEE	5.08	\$3.20	20/1	0.340	4.08
LUX RELAXED TEE - CASUAL	5.08	\$3.20	20/1	0.340	4.08
MUSHROOM POLO	11.03	\$3.71	24/1	0.27	3.24
ELVIN 3P henley ss KB	9.78	2.03	30/1 slub	0.12	1.44
EQ BASIC HENLEY	9.78	2.03	30/1 slub	0.11	1.32

3.8 Original PO Sheet & Tech Pack

Purchase Order Supplier Original H&W Product No: 517665-7668 Order No: EDWARD S/S Henley Product Name: 36736 PT Prod No: T-shirt - Garment Upper body Product Description: Date of Order: 14 Feb. 2023 8-2023 Season: 0054 Supplier Code: Customs Customer Group: Boys Supplier Name: ABONI KNITWEAR LTD Jersey Type of Construction: 9GP00 Option No: 1179973D Development Flat Packing Mode: Country of Production: Bangladesh Bangladesh No of Pieces: Country of Delivery: Single Sales Mode: Bangladesh Country of Origin: EOM+63 Terms of Payment: SE, DK, DE, NL/BE, US, NL/PL, CH, CA, TR, MX, MY, PH, IN, CO, VN, EC, HR, ME, DC, IX, TH, RS, ID, PA
Transport by sea flatpacked. Terms: Free carrier Chattagram (Direct/via River Terminal/via Rail). Service Provider: Damco. Incoterms 2010. % Total Qty Time of Delivery Planning Markets 4776 10% US (PM-US), MX (PM-MX), CO (PM-CO), EC (PM-EC), DC (PMNAF), IX (PM-IX), PA (PM-PA) 13 Mar, 2023 4912 10% CH (PM-CH), CA (PM-CA), ME (PM-ME), ID (PM-ID) 20 Mar, 2023 24% DK (PM-DK), NL/PL (PMEEU), TR (PM-TR), IN (PM-IN) 27 Mar. 2023 47% 23635 SE (PMSCA), DE (PMCEU), NL/BE (PMSEU), HR (PM-HR), RS (PM-RS) 03 Apr, 2023 2% 980 PH (PM-PH) 17 Apr, 2023 1% 422 24 Apr, 2023 VN (PM-VN) 2% 915 01 May, 2023 TH (PM-TH) 4% 2017 08 May, 2023 MY (PM-MY) 50038 100% Quantity per Article Qty/Article GraphicalAppearance Cost PT Article Number Colour H&M Colour Code 1.50 USD 50038 Blue Light Stripe 01 001 Total Quantity: Country Invoice Average Price TH, ID 1.55 USD SE, DK, DE, NL/BE, US, NL/PL, CH, CA, TR, MX, MY, PH, IN, CO, VN, EC, HR, ME, DC, IX, RS, PA 1.57 USD By accepting and performing under this Order, the Supplier acknowledges;
(i) that he has recieved H&M Standard Purchase Conditions including the other standard conditions referred to therein; and (ii) that the Conditions apply to the sale and purchase of Goods comprised in this Order; and (iii) that the Supplier is bound by the terms set forth in the said Conditions. Puls Trading Far East Ltd, buying agent for, and part of The H&M Group
Visiting Address:
Suite 2102B, 21st Floor, Tower 6,
China Hong Kong City
33 Canton Road, Tsim Sha Tsui Created: 14 Feb, 2023 1:18 PM Suite 2102B, 21st Floor, Tower 6, China Hong Kong City 33 Canton Road, Tsim Sha Tsui

Page: 1/1

Telephone: Fax:

Kowloon, Hong Kong

+852 2736 6688 +852 2116 0365

Purchase Order Detail Supplier Original M&H 1166272 Product No: Order No: 517665-7668 EDWARD S/S Henley PT Prod No: 36736 Product Name: T-shirt - Garment Upper body Product Description: Date of Order: 14 Feb, 2023 8-2023 Supplier Code: 0054 Customs Customer Group: Boys ABONI KNITWEAR LTD Supplier Name: Jersey Option No: 9GP00 Type of Construction: 1179973D Development

Flat Country of Production: Bangladesh Packing Mode: Bangladesh No of Pieces: Country of Delivery: Sales Mode: Single Country of Origin: Bangladesh Terms of Payment: EOM+63

Terms of Delivery CA
Transport by sea flatpacked. Terms: Free carrier Chattagram (Direct/via River Terminal/via Rail). Service Provider: Damco. Incoterms 2010.

Quantity per	Article					
Article No	H&M Colour Code	PT Article Number	Colour	GraphicalAppearance	Cost	Qty/Article
001	77-302	01	Blue Light	Stripe	1.57 USD	813
		1			Total Quantity:	813
Invoice Aver	age Price	Country				
1.57 USD	a management of the second of	CA		And the second s		

By accepting and performing under this Order, the Supplier acknowledges:

(i) that he has recieved H&M Standard Purchase Conditions including the other standard conditions referred to therein; and (ii) that the Conditions apply to the sale and purchase of Goods comprised in this Order; and (iii) that the Supplier is bound by the terms set forth in the said Conditions.

H&M Hennes & Mauritz Inc. 1 Dundas Street West, Suite 1808 Toronto, Ontario M5G 1Z3 Canada

BUYER:

Puls Trading Far East Ltd, buying agent for, and part of The H&M Group Postal Address: Suite 2102B, 21st Floor, Tower 6, China Hong Kong City Visiting Address:

33 Canton Road, Tsim Sha Tsul

Kowloon, Hong Kong +852 2736 6688 Telephone: +852 2116 0365

Suite 2102B, 21st Floor, Tower 6, China Hong Kong City 33 Canton Road, Tsim Sha Tsui Kowloon, Hong Kong

Created: 14 Feb, 2023 1:18 PM

Page: 1/1

Purchase Order Detail H&M

Supplier Original

Order No: PT Prod No: 36736 Date of Order: Supplier Code: 0054 Supplier Name: Option No: 9GP00

517665-7668 14 Feb, 2023 ABONI KNITWEAR LTD

1179973D

Product No: Product Name: Product Description: Season: Customs Customer Group: Type of Construction:

EDWARD S/S Henley T-shirt - Garment Upper body 8-2023

Boys Jersey

1166272

Country of Production: Country of Delivery: Country of Origin:

Development

Bangladesh Packing Mode: Bangladesh No of Pieces: Bangladesh Sales Mode: EOM+63

Flat Single

Terms of Payment: Terms of Delivery

PH
Transport by sea flatpacked. Terms: Free carrier Chattagram (Direct/via River Terminal/via Rail). Service Provider: Damco. Incoterms 2010.

Article No	H&M Colour Code	PT Article Number	Colour	GraphicalAppearance	Cost	Qty/Article
001	77-302	01	Blue Light	Stripe	1.57 USD	980
				_	Total Quantity:	980

By accepting and performing under this Order, the Supplier acknowledges:
(i) that he has recieved H&M Standard Purchase Conditions including the other standard conditions referred to therein; and
(ii) that the Conditions apply to the sale and purchase of Goods comprised in this Order; and
(iii) that the Supplier is bound by the terms set forth in the said Conditions.

BUYER:

1.57 USD

H&M Hennes & Mauritz INC 30/F Zuellig Bldg. Makati Avenue Cor Paseo de Roxas Makati City 1226 Philippines

Puls Trading Far East Ltd, buying agent for, and part of The H&M Group Visiting Address: Suite 21028, 21st Floor, Tower 6, Postal / China Hong Kong City 33 Canton Road, Tsim Sha Tsul

Postal Address:

Suite 2102B, 21st Floor, Tower 6, China Hong Kong City 33 Canton Road, Tsim Sha Tsul Kowloon, Hong Kong

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Telephone: Fax:

Kowloon, Hong Kong +852 2736 6688 +852 2116 0365

Page: 1/1

Purchase Order Detail Supplier Original H&W 1166272 517665-7668 Order No: Product No: EDWARD S/S Henley PT Prod No: 36736 Product Name: T-shirt - Garment Upper body Date of Order: Product Description: 14 Feb, 2023 8-2023 Supplier Code: 0054 Season: ABONI KNITWEAR LTD Customs Customer Group: Boys Supplier Name: Jersey Option No: 9GP00 Type of Construction: Development 1179973D Flat Packing Mode: Country of Production: Bangladesh No of Pieces: Country of Delivery: Bangladesh Single Country of Origin: Bangladesh Sales Mode: Terms of Payment: EOM+63 Terms of Delivery

Quantity per Article Qty/Article Cost Article No H&M Colour Code PT Article Number GraphicalAppearance Colour 1.57 USD 633 77-302 Blue Light Stripe Total Quantity: 633 Invoice Average Price Country 1.57 USD IN

Transport by sea flatpacked. Terms: Free carrier Chattagram (Direct/via River Terminal/via Rail). Service Provider: Damco. Incoterms 2010.

By accepting and performing under this Order, the Supplier acknowledges:
(i) that he has recieved H&M Standard Purchase Conditions including the other standard conditions referred to therein; and
(ii) that the Conditions apply to the sale and purchase of Goods comprised in this Order; and
(iii) that the Supplier is bound by the terms set forth in the said Conditions.

H&M Hennes & Mauritz Retail Private Limited A - Wing, 2nd floor D-3, District Center Saket New Delhi - 110017 India

Puls Trading Far East Ltd, buying agent for, and part of The H&M Group

Visiting Address:

Suite 2102B, 21st Floor, Tower 6, China Hong Kong City 33 Canton Road, Tsim Sha Tsui

Postal Address:

Suite 2102B, 21st Floor, Tower 6,

Kowloon, Hong Kong

Kowloon, Hong Kong Telephone: Fax:

+852 2736 6688 +852 2116 0365 China Hong Kong City 33 Canton Road, Tsim Sha Tsui

Page: 1/1

1:18 PM

Created: 14 Feb, 2023

Purchase Order Detail Supplier Original H&M 1166272 Product No: 517665-7668 Order No: EDWARD S/S Henley Product Name: PT Prod No: 36736 T-shirt - Garment Upper body Product Description: 14 Feb, 2023 Date of Order: 8-2023 Season: Supplier Code: 0054 Customs Customer Group: Boys Supplier Name: ABONI KNITWEAR LTD Type of Construction: Jersey Option No: 9GP00 1179973D Development Flat Packing Mode: Country of Production: Bangladesh No of Pieces: Country of Delivery: Bangladesh Single Sales Mode: Country of Origin: Bangladesh EOM+63 Terms of Payment: Terms of Delivery Transport by sea flatpacked. Terms: Free carrier Chattagram (Direct/via River Terminal/via Rail). Service Provider: Damco. Incoterms 2010. Quantity per Article Qty/Article GraphicalAppearance H&M Colour Code PT Article Number Colour Article No 1.57 USD 422 001 77-302 01 Blue Light Stripe 422 Total Quantity Country Invoice Average Price VN 1.57 USD By accepting and performing under this Order, the Supplier acknowledges:
(i) that he has recieved H&M Standard Purchase Conditions including the other standard conditions referred to therein; and (ii) that the Conditions apply to the sale and purchase of Goods comprised in this Order; and (iii) that the Supplier is bound by the terms set forth in the said Conditions. H&M Hennes & Mauritz Vietnam LLC Metropolitan Building, No. 235 Dong Khoi Street Ben Nghe Ward, District 1 Ho Chi Minh City Vietnam SELLER: H&M Hennes & Mauritz GBC AB Mäster Samuelsgatan 46A

SE-106 38 Stockholm

Puls Trading Far East Ltd, buying agent for, and part of The H&M Group Suite 2102B, 21st Floor, Tower 6, Postal Address: Visiting Address:

China Hong Kong City 33 Canton Road, Tsim Sha Tsul Kowloon, Hong Kong

+852 2736 6688 +852 2116 0365 Fax:

Suite 2102B, 21st Floor, Tower 6, China Hong Kong City 33 Canton Road, Tsim Sha Tsui Kowloon, Hong Kong

Created: 14 Feb, 2023 1:18 PM

Page: 1/1

Purchase Order - Sales Sample

Sales Sample Order No:

Supplier Original

Purchase Order No: Date of Order: Supplier Code: Supplier Name:

343428 517665-7668 14 Fob, 2023 0054

ABONI KNITWEAR LTD

Product Name: Product Description: Season:

Customs Customer Group: Type of Construction:

Product No:

1166272 EDWARD S/S Henley T-shirt - Garment Upper body

8-2023 Boys Jersey

Terms Of Delivery

Transport by Courier: DHL

Account number to be used at shipment: 959169904.

Destination

H & M Hennes & Mauritz GBC AB Palermogatan 18 115 56 Stockholm

Sales sample type US to be sent directly to the photo studio in Los Angeles, address details available in the Sending Sales Sample guideline in Supplier Portal.

Sales Sample Terms

The Sales Samples should be picked from bulk production of above mentioned Purchase Order no. Supplier is responsible to pick and send the Sales Samples from the first shipment batch after approved Final Inspection.

All Sales Samples should have correct hang tags and price tags attached before shipping. The Sales Samples should be packed with individual Polybags and have IT stickers (online) attached to each bag as in packing instructions — PIM.

All Sales Samples should be packed and shipped together in one parcel and sent by the Courier. If Sales sample from different Orders have the same Time of Delivery they can be shipped together in one parcel and sent by the Courier.

Costs for Sales Samples are included in the total price for the above mentioned Purchase Order no.

If the Supplier fails to deliver Sales Samples at the Time of Delivery, the Buyer has a right to cancel the above mentioned Purchase Order no, without any liability to the Supplier and the Supplier shall reimburse the Buyer for any and all costs in relation to such cancellation.

Time Of Delivery

As soon as possible after approved Final Inspection of Order no. 517665-7668 and no later than TOD for each sample

Article No	H&M Colour Code	PT Article Number	Colour	Graphical Appearance	Size	Qty	TOD	Sales Sample
001	77-302	01	Blue Light	Stripe	98/104	2	13 Mar, 2023	Global
001	77-302	01	Blue Light	Stripe	110/116	1	13 Mar, 2023	Global

^{**} China Sample must be taken from China Bulk and with China Labels.

By accepting and performing under this Order, the Supplier acknowledges:

(i) that he has received H&M Standard Purchasing Conditions including the other standard conditions referred to therein; and

(ii) that the Condition apply to the sales and purchase of Goods comprised in this Order; and (iii) that the Supplier is bound by the terms set forth in the said Conditions.

Created: 14 Feb, 2023 1:19 PM

3.9 TNA

TNA

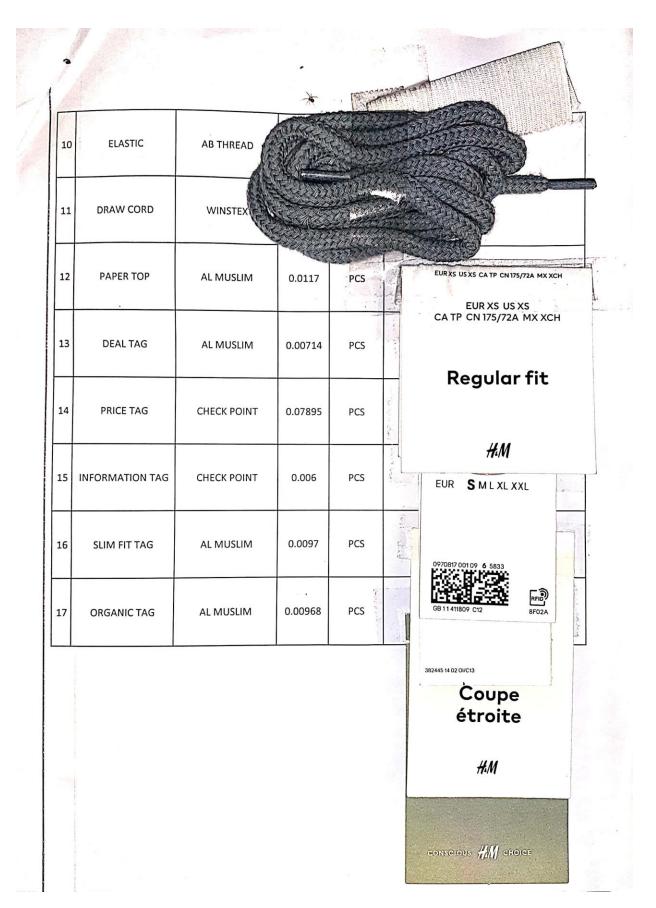
Aboni Knitwear Limited

		T&A		Tracking Number: Date:	H&M-867 21-Mar-23
Customer:	H&M-7	ATL	504K(2022)	Total Event	21
Order No	438233-5833	Order Qty (Kg)	548 Kg	On-time	20
Style	PETAR RX RN SWEATSHIR	OPD:	14-Mar-23	Delay	0
Order Qty (Pcs)	1038	TOD:	29-May-23	Pending	1
Non Operational Lead Time	22 (28.57%)	Order Type	Confirmed	AOP	no
Operational Lead Time	55 (71.43%)	Yarn Status		Peach Finish	no
Total Lead Time	77 (100%)	Fabrication Type	0/40 CVC Fleece, FL	Carbon (Brush)	no

Event Name	Relative To	T&A Date	Planned Date	Actual Date	Advance/Delay
1. Order Confirm & Sample					
OPD	OPD	14-Mar-23, Tue		14-Mar-23, Tue	0
Labdip/Strike off Approval	OPD+08	22-Mar-23, Wed		27-Sep-22, Tue	176
PP Approval	OPD+18	1-Apr-23, Sat		27-Sep-22, Tue	186
File Handover	OPD+19	2-Apr-23, Sun	Eller	27-Sep-22, Tue	187
PP Meeting	OPD+20	3-Apr-23, Mon		27-Sep-22, Tue	188
2. Fabric Status	E.				
Fabric booking	OPD+03	17-Mar-23, Frì		14-Mar-23, Tue	3
Yarn Booking	OPD+03	17-Mar-23, Fri		27-Apr-22, Wed	324
Yarn Rcv Start	OPD+05	19-Mar-23, Sun		15-Jun-22, Wed	277
Yarn Rcv End	OPD+10	24-Mar-23, Fri		5-Jul-22, Tue	262
Knitting Start	OPD+05	19-Mar-23, Sun		19-Mar-23, Sun	0
Knitting End	OPD+10	24-Mar-23, Fri		24-Mar-23, Fri	0
Dyeing Start	OPD+06	20-Mar-23, Mon		20-Mar-23, Mon	0
Dyeing End	OPD+15	29-Mar-23, Wed		29-Mar-23, Wed	0
Bulk Hanger Approval	OPD+12	26-Mar-23, Sun		27-Sep-22, Tue	180
Fabric Delivery Start	OPD+12	26-Mar-23, Sun		26-Mar-23, Sun	0
Fabric Delivery End	OPD+18	1-Apr-23, Sat		1-Apr-23, Sat	0
3. Trims Status				20-Mar-23, Mon	9
Sewing Accessories In-house	OPD+15	29-Mar-23, Wed		22-Mar-23, Wed	12
Finishing accessories In-house	OPD+20	3-Apr-23, Mon		22-Mar-23, Wed	12
Cartoon and poly In-house	OPD+20	3-Apr-23, Mon		zz-iviar-23, Wed	12
4. Production Status	OPD+22	5-Apr-23, Wed		5-Apr-23, Wed	0
PCD (Bulk)	TOD	29-May-23, Mon	29-May-23, Mon	5 Apr. 25, Wed	Pending
Garments TOD	TOD	29-IVIAY-23, IVIOII	23-1viay-23, 1vi0ii		· chang

3.10 Fabric & Accessories collection & Swatch Card

SN	ITEM	SUPPLIER	PRICE	UNIT	
1	SEWING THREAD	FABIAN, BHT, APEX	0.51/0.52	PER CONE	
2	POLY	ADVANCE	0.225		KR SET ATTENDED IN OPPORTUDING NIL OPPORTUDING
3	TWILL TAPE	WINSTEX	0.04		#55 UPO COL
4	FLAT DRAWSTRING	WINSTEX	0.04	YDS	
5	HEAT SEAL	NEXT ACCESSORIES	0.01145	PCS	2000 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
6	MAIN LABEL	R PACK	0.032	PCS	US M CA M CN 175/100A MX M
7	SIZE LABEL	R PACK	0.0174	PCS	H _e M RELAXED FIT
8	CARE LABEL	R PACK	9.5	per 1000	TIPVS
9	BUTTON	DEKKO, VISION	7.21	PER GG	ES LAVAR CON PARECIDO. 100%



Main Fabric	Trims Fabric	Sewing Thread	Tape
PK-100/. 20TON			
12 100/. 20 10 11		COL'. 05-030 (50/2)	
PK-100/. COTON	4	COL: 76-22A (50/2)	
PK-100/ COTON			
		120 (50/2)	
PK-100/ COTON		20L: 10-100 (50/2	
·			
		, and the second	

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Machine an Binglindesh. Machine an Binglindesh. DIN 463814		1000	LD/MX	0L TH	ā
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	RECULAR FIT DOGE STANDARD OUT S	USEA	WELOA WELOA	METODISC METODI	WETODISC LD I WX OLITH

3.11 Production Planning

Aboni Knitwear Ltd Production Planning

_		Update	A													Ing	ut	Output	Start	Outpu	it End			
New	M/P	BUYER	Styling	Style	COLOR/LOT/P	ATL	SMV	Eff.	O/QTY	O/Qty +%	Line Allo. Qty+%	Producti on	Target As SMV	Avg. Target	Days Req.	Day	Date	Day	Date	Day	Date	Ship Date	Fab Req	Fab balance
ine L-3	28	H&M	Henly	Edward S/S Henley	517664+65	96A	8.6867	0.65	57,463	59187	29,593		126	1800	16.4	Sun	Mar-19	Tue	Mar-21	Mon	Apr-10	13-Mar	5297.0	-492.8
1-3	28	н&м	Henly	Edward S/S Henley	522582+09	968	8.6867	0.65	63,773	65686	32,843		126	1800	18.2	Sun	Apr-09	Tue	Apr-11	Wed	May-10	20-Mar 13-Mar	5859.0 8202.0	-1998
-4	24	нам	BT	Ronny Tee Regular	520384+13	483M	5.08	0.7	40,541	41757	16,971	3,908	198	2500	6.8	Tue	Mar-14	Thu	Mar-16	Thu	Mar-23 Apr-02	06-Mar	22880.0	-759 -392.2
4	24	H&M	BT	Roy T-Shirt	518783+84+85	411F	6.2	0.613	109,233	86677	17,335		142	2500	6.9	Thu	Mar-23	Sat	Mar-25 Mar-28	Thu	Mar-30	27-Mar	1275.0	-332.
5	28	H&M	v-neck	RYAN RG VN T-SHIRT	520438-5832	484D	5.94	0.67	5,889	6066	6,066	1	189	2500	2.4	Sun	Mar-26 Mar-30	Tue	Apr-01	Wed	May-03	D3-Apr	22135.0	-
-5	28	H&M	R-neck	Lux relaxed tee	527737	594H	5.4	0.69	75,787	78061	39,030		215	1800	21.7	Thu		Thu	Mar-16	Wed	Mar-22	27-Mar	4356.0	0
-6	37	H&M	Pant	Dominic Reg Joggers	432443	505G	13.13	0.5	10,100	10403	7,022	3,381	85	1400	5.0	Tue	Mar-14	Thu	Mar-16	Mon	Mar-20	00-Jan	#N/A	#N/
7	44	H&M	Polo	Kai Polo	522094+800	648R+Q			11,530	11876	6,411	5,465		1700	3.8	Tue	Mar-14 Mar-19	Tue	Mar-21	Wed	Mar-22	13-Mar	5309.0	-
7	44	H&M	Polo	Fav regular 3pk polo	511374+77+79	647K	12.05	0.59	21,066	21698	1,838	19,860	129	1600	1.1	Sun	Mar-21	Thu	Mar-23	-	Mar-25	_	432.0	-2
7	44	H&M	Polo	Fav regular polo	440243	647L	12.05	0.59	1,749	1801	1,801		129	1600	1.1		Mar-23	Sun	Mar-26	_	Mar-28	-	1055.0	-380
7	44	H&M	Polo	Fav regular 3pk polo	528375+76	647M	12.05	0.59	3,993	4113	4,113		129	1600	2.6	Thu	Mar-23	Sun	Mar-15	-	Mar-29		8202.0	_
4	28	H&M	BT	Ronny Tee Regular	520384+13	483M	5.08	0.7	40,541	41757	20,879		231	2500	8.4	Thu	Mar-14	Thu	Mar-16	-	Mar-18		3175.0	0
16	28	H&M	Henly	Idris henly 3PACK	516276+15	488G	9.78	0.65	14,374	14805	2,259	12,546		1500	1.5	Tue	Mar-16	Sun	Mar-19	-	Mar-20	_	425.0	0
16	28	н&м	Henly	Elvin slub 3PACK	499078	487L	8.69	0.65	2,843	2929	2,929		126	1500	2.0	Sun	Mar-19	Tue	Mar-2		Apr-10		5297.0	-49
16	28	н&м	Henly	Edward S/S Henley	517664+65	96A	8.6867	0.65	57,463	59187	29,593	-	126	1800	16.4	Sun	Apr-09	Tue	Apr-11	-	May-10	20-Mar	5859.0	-19
16	28	н&м	Henly	Edward S/S Henley	522582+09	96B	8.6867	0.65	63,773	65686	32,843		126	1800	18.2	Sun	Аргоз	100	1.0	1		20-Mor	3175.0) (
19	30	H&M	BT	Idris henly 3PACK	516276+15	488G	9.78	0.65	7,079	7292	2,797	4,495	120	1500	1.9	Thu	Mar-16	Sun	Mar-1	9 Sun	Mar-19	20-Mar	425.0	
27	28	H&M	Henly	Elvin slub 3PACK	499078	487L	8.69	0.65	1,422	1464	1,464	_	126	1500 2500	13.9	Sat	Mar-18	Man	Mar-2	0 Wed	Apr-05	06-Mar	22880.	.0 -39
27	28	н&м	BT	Roy T-Shirt	518783+84+85	411F	6.2	0.613	109,233	86677	34,671		166	1500	2.3	Tue	Mar-14	Thu	Mar-1		Mar-1	9 06-Mar	16057	.0 0
34	37	H&M	Shorts+Pkt	Benny Shorts	514001+06+53	503D	13.201	0.517	48,870	50336	3,391	46,945	126	1800	16.4	_	Mar-16	Sun	Mar-1	9 Sat	Apr-Ci	13-Mar	5297.0	0 -49
41	28	H&M	Henly	Edward S/S Henley	517664+65	96A	8.6867	0.65	57,463	59187	29,593	-	126	1800	18.2		Apr-06	Sun	Apr-0	-	May-0	8 20-Mar	5859.0	0 -19
41	28	H&M	Henly	Edward S/S Henley	522582+09	968	8,6867	0.65	63,773	65686	32,843	21.10	-	2500	5.8	-	Mar-14	Thu	Mar-1	6 Wes	Mar-2	2 06-Mar	13821	.0 -11
43	28	H&M	R-neck	Lux relaxed tee	508505	594F	5.4	0.69	47,323	48743	14,579	34,164	215	2500	15.6		Mar-21	Thu	Mar-	23 Tue	Apr-1	1 03-Apr	22135	.0 -171
43	28	H&M	R-neck	Lux relaxed tee	527737	594H	5.4	0.69	75,787	78061	39,030	-	125	1500	_	_	Mar-14	Thu	Mar-	16 Sur	Mar-1	9 03-Apr	2778	.0 -1
45	30	H&M	Sweat	Petar sweat shirt	527589	5043	8.68	0.603	5,279	5437	3,000	-	125	1500	_	_	Apr-06	Sat	Apr-0	08 Sur	Apr-0	9 03-Apr	2778.	.0 -1
46	30	H&M	Sweat	Petar sweat shirt	527589	504J	8.68	0.603	5,279	5437	2,437	181	124	1500	-	_	Apr-08	Mon	Apr-	10 Sur	Apr-3	03-Apr		_
-46	30	H&M	Sweat	Petar sweat shirt	430291	5041	8.68	0.6	16,000	16480	3,338	4,384	_	1500	-	-	Apr-29	Mon	May-	01 We	d May-	07-Aug	3969.	
-46	30	H&M	Sweat	Petar sweat shirt	508698	504H	8.68	0.6	7,497	7722 86677	34,671	4,364	178	2500	-	-	Mar-14	Thu	Mar-	16 Su	Apr-C	06-Ma	r 22880	0.0 -3
40	30	HOLIVI	BT	Roy T-Shirt	518783+84+85	411F	6.2	0.613	109,233	85677	34,671		1/6	1 200	1	1		_	_					

Prepared By:

3.12 Pre-Production Meeting

Here we have attached pre-productivity analyzing sheet which was discus in Pre-production meeting.

					Pre Pro	ductivity	y analy	sis Sheet (Cutting	Sewing & F	nishing)										
4-Mar-2	3					1100	ene.	den	Sewing		Considering	in the second		Cutting				M/C	Finishing	SMV	Efficie
SL	Buyer	Style Name	Condition	Item	Quantity	Man	M/C	Productivity	SMV	Efficiency	Line	Man	M/C	Productivity	SMV	Efficiency	Man	M/C	Productivity		-
1	PULL & BEAR	BASE IZI SUDADERA CREWNECK IZICREWNECKO	Shoulder Join, Nock vib Make, Join, TSL Jong Cin, Mirk, & Leel, Main Label Join, Back type Join, TSL Stowe Join, Armiteck, Fin, Side Seam, Culf & Bettom Rib Make, Join, Tin Liber, America, Stock	慮	100000	40	32	142	10.28	60.85%	2.84	14	2	784	0.75	70.00%	34	4	821	1.74	70.0
2	PULL & BEAR	MUSCLE FIT SHORT SLEEVE (Revised)	NE RIB TACK & JODN, BK TAPE JOIN, T.ST. SLEEVE FOLD TACK, SLEEVE JODN, BTN 1984, BTM, SLEEVE FOLD TACK, BTM LABEL ATTACK		100000	34	26	200	7.20	70.50%	2.40	14	2	905	0.65	70.00%	34	4	881	1.62	70.0
3	PULL & BEAR	OTTOMAN LONG SLEEVE	Shoulder Join, Neck rib Make, Join, Back type Join, thi, Sleeve Join, Side Seam, Cuff Join, Bottom Hom, Bertom Batch Libel Atlath.		100000	31	25	175	6.82	64.20%	2.19	14	2	784	0.75	70.00%	34	4	821	1.74	70.0
•	PULL & BEAR	LONG SLEEVE HOODE	Shoulder Join, Td., Front Kangaroo Pecket Join, Bartack, Slove Join, Ornifolis T. G. Sido Senn, Tu., Culf de Britom Rich Niske, Asie, Td. Herman Label, Astrody, Horsel Niske Upper & Jones Part E. d. Pyka (1888), Horsel Join, Horsel Jone, Park, Tapa Join, T Nd., Tu., Proventing Jacob;	1	10000	50	40	81	17.96	48.20%	4.74	14	2	482	1.22	70.00%	34	4	535	2.67	70.0
5	PULL & BEAR	OFFICIAL SHORT SLEEVE	Shoulder Join, Neak vib Make, Join, Bark type Join, List, Sleeve Join, Side State, Colf Join, Botton Hon, Butten Batch Label Attach.	146	100000	31	25	180	6.72	65.20%	2.13	14	2	905	0.65	70.00%	34	4	921	1.55	70.
6	PULL & BEAR	OTTOMAN SHORT SLEEVE (SLEVE)	Shoulder Join, Nock th Miske, Join, T.St, Back tape Join, 15t, Slauve Jose, Armhole T M. Side Sean, Cuff & Bettern Rib Misk Join, T M.		100000	32	26	151	7.65	60.20%	2.50	14	2	363	1.62	70.00%	34	4	921	1.55	70.0

3.13 Lab Test

H&M (BDPC	O) - Speed Orde	rs H&M	Date Re	ABORATORY USE stick BV sample s eccived:	ONLY ticker here)
4955	FORM	10,100	Report I Due Da		
VERITAS	1		Sub Ca		
SERVICE REQUIRED: RE	EGULAR or 3 or 4 working days)	· (Sa	UTTLE me day)		
APPLICANT INFORMATION * mark rofe *APPLICANT:	% surcharge) Sample received before rs to mandate information needed for test	start Buyer:	0% surcharge) Sam	ple received before	cut-on time
Company Name: Aboni Knitwear	יודט	Company Name:			1
Supplier Name: Supplier Tier:		Contact Person:			
T2 - Fabric mill / Tri	m / Component supplier	Tel:			
Address:	enin/Aanmoon	Email: H&M Ref Info. :		-	
aanmoon@babylon-bd lenin@babylon-bd.com atlla atllab3@babylon-bd.com n	aim@babylon-bd.com n rezveekhalid@babylon-bd.com t:	Send Email To:	ant	Default as applicant	if not selected)
For reference, Please Provide Previous	Report Number	,			•
*Product End Use: Outdoor Blous	ses Blazers S Shirts Skirts Dresses	*H&M Sample Type: *Age Group:	Adult (>14 year	Finished Product r-old)	
Overall / Jumpsuit	t ☐ Tank Top	*H&M Sample Stage:	Child 0-3 year-	old 4-14 year-old	ation sample)
*Product Name: Mens SS Tee		-H&M Sample Stage:	C/S (Counter sa	ample) A P/S (Prod	fuction Sample)
*Order Placement Date: (If n	ot provided, new requirement will be used)	*H&M Product	☐ R/S (Random s	Bags & Belts	Accessories
*Color Code: 82-107		Category:	☐ Intimates ☐ Fe	ootwear 🗌 Home	1
*H&M Order No.: 520413- *Country of Origin: BD	5832	*Fiber Composition:	Others, please	CTN	
*Country of Destination:	REG RN T-SHIRT	*Material Category: *Product size range:	Natural S	ynthetic Mixed	1
*Season: 07		*Department:	5832		
*Product Code: 06858	816	*Wash information: *Product Development	☐ Washed ☐ I	Non-washed N/A	3
*Fabric weight 150 *No. of sample provided: 1	, F	No.		A -7(
Brands: COS OS		- Care Instruction:		$\triangle \Box$	
Composite Test Requested, if not: PSIA General Conformity Certificat	Request Individual e / Children's Product Certificate	e (CPC / GCC) (Below info	ormation must be provide	ded if CPC / GCC is re	quired)
*Product Number:		*Article Number: *Date of Manufactu			
*Place of Manufacture: City / Region Country:	1:	Date of Manufactu	Year:	-	
TEST REQUEST FOLLOW H&M	STANDARD if not: Others, plea	se state: Dimethylformamide	(DMEa)	☐ Heavy Metal	
Chemical Test: AP & APEO APEO APEO APEO APEO APEO APEO AZO Dyes Navy Blue Dye related compound - Aniline AZO Dyes (IN69 Market) Phthalates PAH	☐ Formaldehyde ☐ JIS L 1041-2011 / ☐ ISO 14184-1 / ☐ EN 554 & EN 1541 ☐ DIN ISO/TS 17226/ ☐ EN 717-3 ☐ PH ☐ Cationic Surfactants ☐ Flame Retardants ☐ CFCs, HFCs ☐ PVC test ☐ Organotin ☐ Phenols (PCP, TeCP, OPP, TriCP)	☐ Dimethylfumarate (☐ Dimethylfumarate (☐ Chloroparaffins (SC☐ Bisphenol A (BPA) ☐ Total ☐ Extract ☐ Heavy Metal (Total ☐ Antimony (Sb), ☐ Chromium (Cr), ☐ ☐ Lead (Pb), ☐ Cac default set as above selected	(DMFu) CCP's & MCCP's) able I) Arsenic (As) I Mercury(Hg), dmium (Cd)	(Extractable: Sb, As Nickel Spot Test Nickel Release E Chromium VI (wit Chromium VI (wit Triclosan Sensory Test Mould Test Odour Test	N1811:2011 hout aging) h aging for leather material)
	CF to Hot Pressing (Iron Temp CF to PVC Migration CF to Ozone CF to Foodstuff (EN646)) Pilling Resistance Method: ICI Pilli Martino Tear Strength Zipper Test (Gene	ing box-Knitted textile dale-Woven textile	☐ Twisting (Spirali ☐ Corrosion - Dip T ☐ Flammability Method: ☐ 16 C ☐ ISO 12952-1-C	est for swimwear decorations
☐ CF to Rubbing	☐ Fiber Content ☐ Fabric Weight ☐ DS to Household Laundering	Conditioning Test		☐ EN 14878 ☐ Pile Loss ☐ Elongation, Mod	Julus & Recovery of
	Appearance after 5 times wash	☐ Bursting Strength	1/1/	Elastic Tensile Strength	
	☐ Appearance after Dryclean ☐ Appearance of Fabric & Seam	Seam Slippage Pull Force test	Mail		
*Test Package: ☐ CN Test Package ☐ Fiber Content ☑ pH ☑ Formaldehyde	☐ QQ69 Package ☐ Fiber Content (Only Wool Fiber) ☐ Azo Dyes	☐ JP Test Package ☐ Formaldehyde	10	Selective Test	

6.H&M BV RONNY 520413-5832

16 Dec 2019

Lab Test (RAS)

And the second		RISK ASSESSME	NJ	3/20/20/20	and the second second	
Charles and the Assessment of the same of the		TEXTILE	articles of the control of the		PLIER INPUT TO RISK ASSES	District O
VIP D SPEED D	I TARKET MOV	T. Company	NEW PRODUCT D	a property of the party of the		SWENT U
roduct development number:	1179973D-BDDH		Supplier/Production unit: Treatment type:	Aboni Knitwear	Lid.	
roduct numbers roduct Developments	1179973D-BDDH EDWARD Henley T-Shirt KB		Intended Age of User:	Boys (92-170)		
ason!	8		Product classification:	Tee Shirt		
rder number:	1179973D-BDDH					
	A NUMBER OF THE PARTY OF THE PA	Composition / Fabric weight	/ Color		Contract to the second	
lty: 100% ORG cotton, Slub 150gsm	, Neck Rib 1*1 100% organic cotton CVC, PC, Color:	White, Solid Light, Solid Dark, Yarn D	yeo, AOP Stripe print, Melange, CVC. 60/40	, 65/35PC 80/20		
		Comments / Others				Acres and
		RISK ASSESSMENT				
and the second s	RISK	And the same and t	ACTION	2500000000	SAMPLE	DAT
hat are the risks with the design?			Please ensure stripe matching at sdie seam	Q/S		2/22/20
/hat are the risks with the	Button		Have to secure as per safety guideline	Q/S		2/22/20
/hat are the risks with the						
/hat are the risks with the	Self fabric neck trim will be lose at back neck line		Please follow porper PP length and mark	Q/S		2/22/20
roduction/Process Technique?			at neck operation to avoid losenees at			.,
hat are the risks with the						
eatments?						
nes the product involve any risks	Garmrnts measurment will be deviation same pack		Please control proper fabroc shirinkge	Q/S		
at require special packaging? If			from dye house and do trail cutting			2/22/20
es, please specify.			perfectly to ensure all GMT			
/hat are the other risks?						
Control of the Control of the Control	1			argruming of the Section Color	characteristic of secretarial	
		CHANGES	1824001860066618618666		Charles and the Control of Control States	and the state of the state of the
nat require special packaging? If es, please specify.	Garmints measurment will be deviation same pack					2
		CHANGES			EVENT TO SERVE	
	1					
				er a source acceptable	COLUMN TO THE PARTY OF THE PART	INCHESTORS AND ADDRESS AND ADD
		SIGN OFF				
	The state of the s			STATE STATE OF STATE OF STATE	CONTRACTOR OF THE PARTY OF THE	C1000000000000000000000000000000000000
	DEVELOPMENT STAGE		QUOTATION STAGE	DATE	COUNTER STA	SULMINIST DESIGN
	DEVELOPMENT STAGE NAME H&M Mchandiser name	DATE	A STREET, MAN AND ADDRESS OF THE PARTY OF TH	DATE 23/01/22 Md	NAME I. Didar Morshad	2/22/2

TEST PLAN 1179973D-BDDH Supplier/Production unit: Aboni Knitwear Ltd. Product number: Product Development: Treatment type: Intended Age of User: 1179973D BDDH EDWARD Henley T-Shirt KB Boys (92-170) Season: Product classification; 1179973D-BDDH Composition / Fabric weight / Color Qlty: 100% ORG cotton, Slub 150gsm, Neck Rib 1*1 100% organic cotton CVC, PC, Color: White, Solid Light, Solid Dark, Yarn Dyed, AOP Stripe print, Melange, CVC. 60/40, 65/33PC (QUALITY AND SAFETY WARNINGS Quality Attentions: Safety Warnings: CARE INSTRUCTION SUGGESTED CARE INSTRUCTIONS Part of set: EXTRA CARE INSTRUCTIONS EXTRA CARE INSTRUCTIONS WWSC=For Solid Dk Color
Do not Iron on print (placement rubber, puff, photo print)
Iron on reverse(Aop, rubber, puff, photo print) Choose from list SUGGESTED CARE INSTRUCTIONS Part of set: EXTRA CARE INSTRUCTIONS EXTRA CARE INSTRUCTIONS Other Care instructions (if a set or program): SUGGESTED CARE INSTRUCTIONS Part of set: Select Select Select Other Care Instructions (if a set or program) EXTRA CARE INSTRUCTIONS Choose from list PHYSICAL TESTS By taking this order, the H&M supplier has agreed to follow all H&M requirements. We consider below ticked tests as risks for this style and quality. If and when requested, hard copies of test reports shall be sent to H&M together with tested D/S, Q/S, C/S or P/S. H&M via Supplier via
H&M 3rd party SUPPLIER 3rd party
lab lab ARTICLE/PARTS TO BE TESTED TEST D/S Q/S C/S P/S OTHER Shell, Rib (For Mix Compos Deviation of Fibre Content COLOUR FASTNESS

Shell Rib

Shell+Rib

Shell (For Contrast Color)

White & Light Color Only Shell+Rib

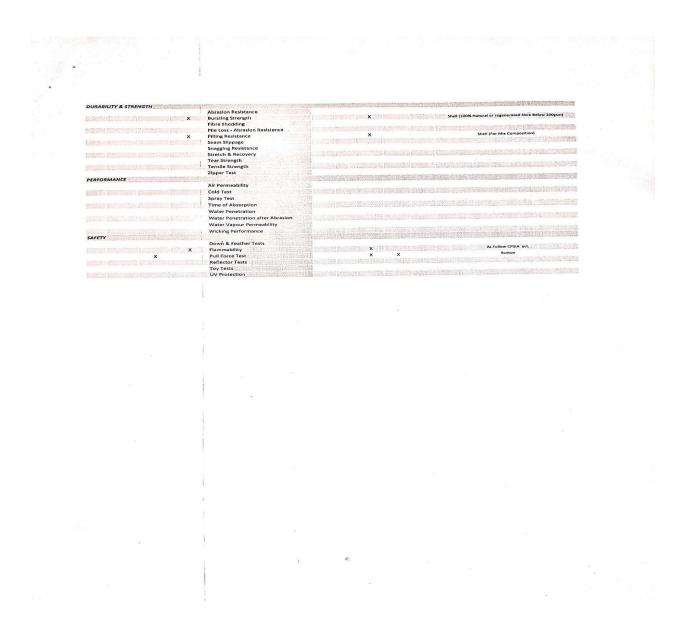
CF to Artifical Light

CF to Perspiration

CF to Chlorinated Water CF to Dry & Wet Rubbing CF to Dry Cleaning

CF to Dye Transfer In Storage CF to Ozone

CF to Phenolic Yellowing



ADDITIONAL TESTS

Comments:

CHEMICAL TESTS

By taking this order, the H&At supplier has agreed to follow all H&At requirements. We consider below ticked tests as risks for this style and quality. If and when requested, hard copies of test reports shall be sent to H&At together with tested D/S, D/S, C/S or P/S.

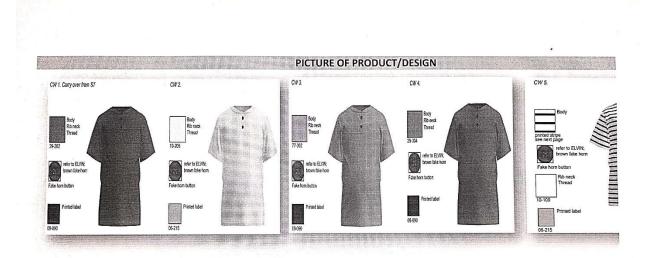
Note: Marked items are only the most risky, the order must fulfil all H&At chemical restrictions

H&M via 3rd party lab	SUPPLIER	Supplier via 3rd party lab	TEST	D/S	Q/s	c/s	P/S	OTHER	ARTICLE/PARTS TO BE TESTED
			AP (NP/OP)						
			APEO (NPE/OPE)	X					
		x	Azo			X			Shell, Rib
		X	Bisphenol – A (BPA)			X			Plastic Button
			Cationic Surfactants						
			Chloroparaffins (SCCP & MCCP) Chromium VI						1000 - 001 / 11 TEN 1025 / 108
			Disperse Dyes DMFa						
		X	Extractable Elements Formaldehyde ISO 1418-1			Χ			Shell, Neck Print, Print
		X	Formaldehyde JIS L 1041-1983 Isocyantes		E-156	X	X		All applicable parts
			Nickel						
			Organotin Compound	X			traces and		
		1000 E 1000 E	PAH	X					
			PFC's						
	X	X	pH			X	X		Shell,Rib
			Phenols (PCP, TeCP, TRCP, OPP)	X					
		X	Phthalates			X			Plastic Button
			PVC						
		X	Total Lead			X			Shell (As Follow CPSIA act)
			Total Metal	. X					
			Triclosan						
		TATALE !		ADDITION	AL TESTS				
		x	Styrene	988		×			Plastic Button
				e inches					

CHILDREN SAFETY RISK ASSESSMENT

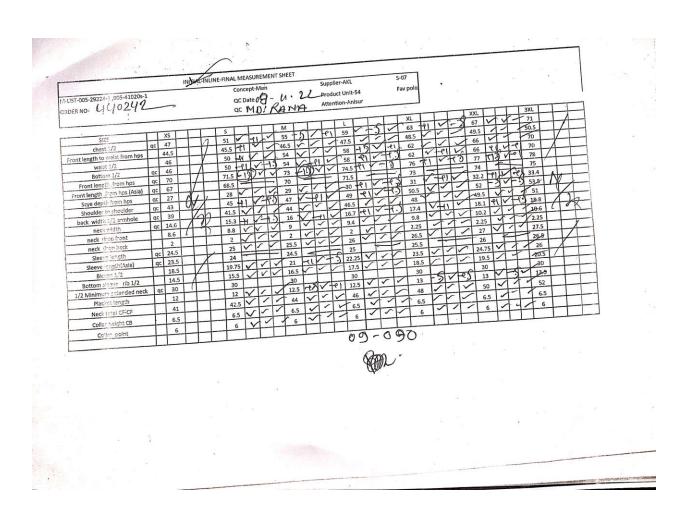
RISKS	ACTION	SAMPLE	DATE
How does this product present a choking risk to children © Button. 3 years?	Have to pass under 90N pull test	Q/s	1/18/2022
How does this product present a suffocation risk to children?			
How does this product pose a strangulation risk to children?			
How does this product pose an abrasion or laceration risk Button edges. to children?	Will not accept any sharp edges in production	n Q/s	1/18/2022
How does this product pose an entrapment risk for Neck extend measurement children?	Have to achieve extended m.ment as per m.	list Q/5	1/18/2022
What are other risks associated with the use of this product?			

SIGN OFF.		医复杂物的复数形式
DEVELOPMENT STAGE QUOTATION STAGE	402450	COUNTER STAGE
NAME DATE NAME DATE	Annual Comments	NAME DATE.
Children Cafety Bernonrible	Rusho	2/22/2023



3.14 Production Follow Up (Inline Qc Report)

SUPPLIER: ABC	MII W	AND WILLIAMS	2	FACTORY: 6	T	7		0/N: 42	1020	12-5848	DATE : 0	
Order Qty.: 20 h	00 2	MII WED	2	wing/Lining 50	20	Dea 1 Wash	ed ·		Finishe	1.00	- Ch	ecked:
	03 8	PRODUCTION	OK Se	wing/Lining 77 C	OK	1 114311	ОК		ОК			OK N
FABRIC	OK	Pattern/gg paper	OK	Pocket/aplique	UK	Rubber/puff	-	Ring/slider		Labels		
Woven		Thread/sequins		Button/b.hole	1	Foil/flock		Belt/eyelet		Retail Packaging		
Knit Interfacing		Stitches/tapes	/	Snap button	+	Aop=pig/reac		Hook & eye		Transport Marking	-	-
Lining		Seams/embroi		Zipper/stud		Discharge		Washing		Price Tags / Rumba		_
Pique		Pressing	-	W. Band/b.loop		High density		Padding		Nickel Test		
Single jersey		Shoulder/strape		Bartack/stone		Gel/metal		Bow/wire/lace	-	Needle Detector		
Rib ·		·Sleeve/cuff		Velcro/h.loop		Gliter/transfer		Knitting	_	Broken Needle Record Safg Button & Zcc Test		-
Heavy knit		Hem/draw-string		Elastic/hanger#		Pigment	-	Linking	-	No of Lines Using		
		P/S picked	Y/N	Pull Test picked	Y/N	dry-rub	Y/N	Wash Test pic		Output / Line OR MACH	IINE	
How many shades total	/ How m	any approved:								Odipat / Line Or this tor		
How many need approv	al : A, B,	C, D, E, F, G, H, I,	J		7			- 78				
Does the production cor				Y	es \	No. —	CO	LOUR (S) O 9	-00)O		
GSM /W						1					MAJOR	MINO
	FOUND	COMMENTS :	1		0	langer en en en en en en en		. ^				1911140
19-190 180	TOONE	1 hundraha	710	hand	10	e Gism	SI	of cuity	in	acceptable	034	257 (
02-000 120					2	.0. 30.	, – 1	47, 000 170		010		
		STYLE	50	kay.				0	0	. 0	- 1	
		100/3/		1.000	1-01	Lound	at	- lengt	1-1	1.5cm) 165 (052e+	ully
	/	XX Meas	300	ement c	IEV.	Lound	al	Cengi	MG.	13000	30-1	/
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		han dt	1100	ZT .				-		-		
	2	han dt	1100	ZT .				-		-		
	2	han dt	1100	ZT .				-		nice shap		
	2	han dt	in E	ZT .				-		-		
	2	han de	1100	ZT .				-		-		
	2	han dt	in E	ZT .				-		nice shap	e ke	ep
		handle so of fi	in E	shape o	<u>.</u>	Side	stit	it m!	D 7	nice shap		ep
	4	handle so of fi	in E	shape o	<u>.</u>	Side	stit	-	D 7	nice shap	e ke	ep
		handle so of the	in E	shape o	202	Side	stit	it m!	D 7	nice shap	e ke	ep
		handle so of fi	in E	shape o	2+	Side	stit	it m!	D 7	nice shap	e ke	ep
		handle so of the	in E	shape o	2+	Side	stit	it m!	D ?	nice shap	e ke	ep



BABYLON ABONI KNIT WEAR LTD.

IPPLIER : ABONT	KMII	WBAR		FACTORY:	De	<u> </u>		O/N: 44	0249	1.324	201	48 200kgd	: 11200	OF Cher	-12
der Qty: 20563	う Cut/l	Knit 12400	Se Se	wing/Lining 1915	000	Washe		_	OK	1:127	00/2	Раскец	·		OK N
FABRIC		RODUCTION	OK		OK	Rubber/puff	OK	Ring/slider		Labels			_	-	
oven		attern/gg paper		Pocket/aplique	-			Belt/eyelet		Retail Pa	ackani	na		-	-
it ~		read/sequins		Button/b.hole	~	Foil/flock		Hook & eye		Transpo					
erfacing		itches/tapes	1	Snap button	-	Aop=pig/reac Discharge	-	Washing		Price Ta					
ning		ams/embroi	-	Zipper/stud	-	High density	-	Padding		Nickel T		annoa		_	
que		essing	-	W. Band/b.loop	-	Gel/metal	-	Bow/wire/lace		Needle		or		L	_
ngle jersey		oulder/strape		Bartack/stone	-	Gliter/transfer	+	Knitting		Broken			d		
) / / V		eeve/cuff	-	Velcro/h.loop	-		-	Linking		Safq Bu					
avy knit		em/draw string	/	Elastic/hanger#		Pigment	2//51	Wash Test pic	-	No of L			-		
		S picked	Y/N	Pull Test picked	Y/N	dry-rub	Y/N	wasii iest pic		Output			CHINE		-
w many shades total / Hor										Output	,				
w many need approval : A	, B, C,	D, E, F, G, H, I,	J						400	4					
es the production corresp	ond to t	the approved c/s	?	Y	es 🗸	No	COL	OUR (S) 09	- 09	<u> </u>					
GSM /WEIGH				2 [•	IN LINE					CRIT	CAL	MAJO)B	MIN
DLOR REQ FOL		COMMENTS		JUN2+1111€	7	IM RIVE					CKII	OAL		20,000	0.300.000
-090 180		HAY LOO	SE	THREAD) ,	AT GAR	ME	nts in	SIDE	3.			04		_
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					10 P		SLU	`.					-		51
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/ !	-	1111000	> -	NECES	nx	21				ASSESSED OF	1	70	06	1	0
		WHE	-	NE CES	21-4-1	7 *						50	04		6
	-	-			-	,				TAL =					

Pattern, Mgr.

Q. C. Mgr.

RPT Prod. Mgr.

ST-005-29224-1,005-41020s-			II	NITIAL	-INLIN	IE-FÍNAL	MEAS Concep QC Date	+ NAh	n .	and product	*	1	Produ	ier-AKL	-54	:		av polo		•					
ER NO. 4.70 12						(ac A	40	: K	AN	A		Atten	tion-Ar	nisur	•	-				1020		· · · · ·		
								- 1:		1	\	-	T	1		r:	ĽΙ	χL			, X		-	3XL	_
SIZE		XS .				S,		+		M 55	-5	<u></u>	71	59	14	V-	63	53		-		7 .	+++	71, 50.5	_
chest 1/2	qc.	47 .		41		51,	-+	+		16.5	_9		-	47.5	1			48.5				9.5.	+ +	70	_
nt length to waist from hps		44.5	_			45.5		+	_	54	+	-		58				62				66,	+++	70	_
waist 1/2		46 .	_	-		50	-+	+	+	54	À	-61	~	58	1-3	V-	1.9	52				56 .	+++	78.	_
Bottom 1/2	qc,	46 .	_	4	<u>.</u>	50	-+	-	+	73	1.4	V.	-5	74.5	1	-2		76	_			77 .	1 - 1	75	1.75
Front length , from hps .	qc,	70	_			71.5		14.6	4000 03	70	1. 1	-	1	71.5	04/8			73	100000	30,7		74	++	33.4	111-210
ont length from hps (Asid) .	qc.	67	46	8	0	68.5	99.		-	29	Δi	V.	13	30	~	1-3	V	31	-	1		52.2	+++	53.9	$\overline{}$
Scye depth from hps	qc.	27				28		-	\vdash	47	10	V	45	49	V	PI	V/	50.5		-		19.5	++-	51.	
Shoulder to shoulder	qc.	43	_	+	<u></u>	45		-	-	44	1	1	1	46.5	1	1	1	48	:	+		18.1	++	18.8	
back width 1/2 armhole .	qc.	39	_	+	-	41.5	-		-	16	1	V	1	16.7	1~	1	1	17.4	+	+		10.2	+	10.0	
neck width .	qc,	14.6	-	+-	-	15,3	-	-	-	9	-	1	+5	9.4	11-)	V	+0	9.8	+	+	-	2.25	+	2.25	
heck drop front	1	8.6	-	+				_	-	2	1	1	1	2	IV	1	1	2,25	-	+		27	+	27.5	T
heck drop back .		2	-	+	-	2,	-	_	+	25.5	1~	1		26	1	1	1	26.5	1	130	Devesor In	26	S 1	26.5	100
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Sleeve langth(Asia)	qc,		_	1.35	100	19.75		-03-540-	-	21	1	1	7	22.2		· V	1	2,3.5	+	++		19.5		20.5	T
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Bottom sleeve rib 1/2	1	14.5	-	4.	+	15.5	+	-	1	30	V	W	. 1	_	-	-	15	30	+	++	++	13		13.5	I
/2 Minimum extended neck	qc			+	++	12	-	\vdash		12.5	1	-	11	12.	5 -	·) V	1	13	+	+	+ +	50		52	1
Placket length .		12	-	+	++	-	+		1	44	1	~	1	46	1	1	1	48	+:-	++	+ +	-	++	6.5	T
- Neck total CF-CF		41		1.	+	42.5	++	-	+	6.5	1		1	6.	5 ~		1	6.5	+	+	+++	6.5	+	6	+
Collar height CB		6.5		1.	1.	6.5	+	-	+-	-	1	-17	-	- 6	1	1	1:	.6	١.	1	-	6.		+ 0	+
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			-1-										1	WA	7	- 0	0)-	000							

3.15 Final Inspection

Final

Submit date: Mar 20, 2023 Participant: Ratan Mondal

KNIT & JERSEY - INSPECTION FORM

SUMMARY

Inspection date	2023-03-16	Inspected by	Ratan Mondal
Inspection Type	Final	Order number	507365
Supplier name	ABONI KNITWEAR LTD	Production Unit name	ABONI KNITWEAR LTD
Pieces in production (pairs)	950	Finished pieces (pairs)	940
Pieces packed in cartons (pairs)	900	Checked pieces	32
Checked cartons	7	Fabric cross check	MATCH
Reason for fabric failure		Does the production correspond to the approved c/s?	YES

TODs

Planning Markets

2023-03-13

OL-KR, OL-IN

Articles

019, 98-119, Green Dusty Light, null, Green/White/Black - Pack 2

Field Tests

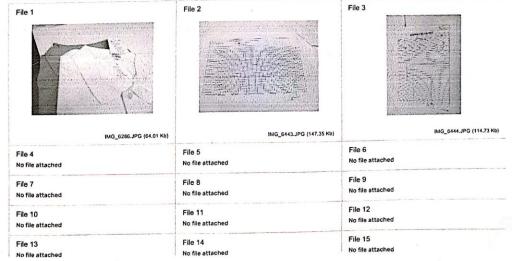
Moisture check OK
Measurement test OK
GSM OK

efects	Minor	Major	TOT
Finishing	0	1	1
ose threads inside garment		1	
TOTAL	0	1	1

Defect Comments

Inspection result ACCEPTED
OK to ship? OK
Reason for not OK to ship
Pieces to ship 900 pcs

Upload photos/files



Final

Submit date: Mar 20, 2023 Participant: Ratan Mondal

KNIT & JERSEY - INSPECTION FORM

SUMMARY

Inspection date Inspection Type 2023-03-16

Supplier name

ABONI KNITWEAR LTD

950

Pieces packed in cartons (pairs) Checked cartons

900

Reason for fabric failure

Pieces in production (pairs)

Inspected by Order number

Ratan Mondal 507365

Production Unit name

Finished pieces (pairs)

ABONI KNITWEAR LTD

Checked pieces

940 32

Fabric cross check Does the production correspond to the approved c/s?

MATCH YES

TODs

Planning Markets

2023-03-13

OL-KR, OL-IN

Articles

019, 98-119, Green Dusty Light, null, Green/White/Black - Pack 2

Field Tests

Moisture check

ок

Measurement test GSM

OK ок

Defects		Mi
Finishing		
Lose threads inside gar	ment	
TOTAL		

Major TOT

Defect Comments

Inspection result OK to ship? Reason for not OK to ship ACCEPTED ОК

Pieces to ship

900 pcs

Upload photos/files



File 2



File 3



IMG_6444.JPG (114.73 Kb)

IMG_6286.JPG (64.01 Kb)

File 4 No file attached

File 7 No file attached File 10

No file attached File 13 No file attached

No file attached

File 8 No file attached

No file attached File 14 No file attached

File 11

IMG_0443.JPG (147.35 Kb)

No file attached

File 9 No file attached

File 12 No file attached File 15 No file attached

3.16 Delivery



Dekko Accessories Ltd **Button Unit**



Delivery Challan

LON GARMENTS LTD (Jesun)

23-24, UNION-TETULJHORA, HEMAYETPUR, SAVAR, DHAKA, BANGLADES

Buyer Ref: .

Buyer: H&m, Order No: 517665-7668, 517664-7668, Mr. Nalm, Del: Aboni Knitwear Ltd.

Buyer Style:

EDWARD S/S Henley (S-8)

RCS : BT5203/23

Challan No Challan Date : 01-03-23

Order Number: BTN-2482/23

Order Date

Sales Person : Mr SAHARIER

Buyer Name : H & M Customer PO Ref:

SL Description with Breakdown Quantity Unit 1) Horn Button 16 L,4H; Quality: Recycle; Design: APS; Colour: APS; Polish: APS; Layer: ; Thickness: cm; Weight: 0.36 kg/gg 68 gg

CTN Code: 203-F

CTN NO: 3C

Net Wt: 26.24 kg

Total: 68 gg

Pkg:

Gross Wt: 27.8 kg

DISCLAIMER: Please check all goods and received these goods in order and good condition. We can not Rack No...... Layer: One/Two CTN Position: Front/Back accept responsibility once our products are used.

Received By

Delivered By

100mi 01:03:23 Authorized By

Vehicle:

Vehicle No:

Driver/ Delivery Man:

Shimante Shambhar, 8th floor, Pilkhana Dhanmondi 2, Dhaka-1205. Phone: +8809066774400 di: del@dalbd.com, VVebsite: www.deltkobd.com, Factory, Hemoyespur,

AB THREAD & ACCESSURIES

20/13, Babli, Tejgaon I/A, Dhaka-1208, Cell: 01720-019112, E-mail: abthread123@gmail.com

Delivery Challan

Challan No: 194

To: Abon' Writwolowes Address: Henrycolfun - Sav	Itd.	Delvery D	ate: 21.0	3.23 M
SL No. Description of Goods	Color	Order Quantity	Del. Quantity	Remarks
Lorsel ASIA	Preint		30,000	Ps-1P
ATL				
				ρ
		Total=	30,000	15

Received above goods in good condition

For AB THREAD & ACCESSORIES

Receiver's Signature & Date

Authorized Signature

Challai To:			
SL. NO.	······································	QUANTITY	REMARK
//	00/11/16/16 62/16 -		NEWARK
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ני רגם	518765 - ETLE	70× 14 1	2021 15047
twee t	\$ 12/1/7 - 5/6/4	-DE 65 1	FAN 1550
H KOL	5/18/5/15 - 5(4)	SUFE I	1602
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	TOWN - 17 CERT		
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	LEXITY I LISE)	
		- Jr. 197	-1/4

Ref. No : ST/EDC/02 Version No. : 01 Revision No. : 00 Issue Date : 01/01/2018 BABYLON (A Concern of Babylon Group) Head Office: 2-B/1, Darussalam Road, Mirpur, Dhaka-1216 Phone: 9013449, 9023460, 9023495-6 Factory: Plot # 169-171, Union-Tetulzhora, Hemayetpur, Savar, Dhaka. Challan No.-22640 **EXPORT DELIVERY CHALLAN** Date: TRUCK NO. :.. DRIVER'S NAME : D/LICENCE NO. :.... REMARKS QUANTITY SL. NO. **DESCRIPTION OF GOODS**

Signature of Receiver

Store In-charge/Officer

Manager

3.17 Negotiation

C-invoice

						INV	DICE					
35							Involce No and Date: Exporters R					
Supplier:							Number:06662023OB					
ABONI KNITWEA	AR LT	D					Date: 2023-02-18 ABONI/0				54(GC	S), Dt.
TETULZHORA PLOT#169-171 HEMAYETPUR,SAVAR						20-09-2021, Exp No. 1558 006575-2023 Dt. 18-02-		. 18-02-				
1340 DHAKA Bangladesh				2023								
						495555-58						
				Country of	of Orlg	In of Good	s:					
						Banglades						
Buyer:			2 12				Remarks:					
H & M Hennes & Mäster Samuelsg 106 38 Stockholm Sweden	atan		C AB					€ €	6 2			
Consignee:												
H & M Hennes &	Maur	itz (Sh	anghai) Comn	nercia	al Co.						
Ltd. B1-3F, 645-6 District Shanghai	59 M Peop	liddle F	łuai Ha	i Road	Lu W	/an				9		
Mode of Transpo Sea	ort:		Final	Destina	tion:		Terms of	Delive	ery:FCA			
Sea			Mainl	and Chi	ina							
-			OB									
Port of Loading: Chittagong			Port of Shang	f Disch hai	arge	:	Terms of Payment: EOM+63 days					
Warehouse ID		No	o of Pk	gs	D	escriptio	n of Goods	s	Quantity	Price		Amount
CNW148		4 Carto	ons			ns Knitted Pack)	Polo Shirt (3	Packs	USD		USD
					100	% BCI Co	tton		45	9.25		416.25
Container No:	į.	OOLU HORAI V-150E	BRID		HS	Code: 610	0510					
Description	Cor	nposit	ion	HS Co	de	Quantity	Price	T	otal			416.25
		\times										
									ess Discou		•	0.00
								5		enter		0.00
								T	otal after Di	scount		416.25
Country of Manufacture:		Bangla	desh					T	o Pay	93		416.25
Net Weight:		29.70 H	KG									
Gross Weight:		32.31 F	KG									
Amount Charges	able	in Text	t:									
USD FOURHUND	DRED	SIXTE	EENAN	DTWE	NTYF	IVE CEN	TS ONLY					
Beneficiary:									Signatur	re:		
Declaration:	go	e decla ods de rrect.	re that scribed	this inv and th	oice s at all	shows the particular	actual prices are true a	e of th ind	e Date:	<u> </u>	((0)	

Page 1(0)

Invoice No: 06662023OB,HM Order No: 495555, Invoice Date: 2023-02-18

Supplier Name: ABONI KNITWEAR LTD

Consignee Name: H & M Hennes & Mauritz (Shanghai) Commercial Co. Ltd. B1-3F, 645-659 Middle Huai Hai Road Lu Wan District Sh

SHIPPER FORWARDER'S CARGO RECEIPT ABONI KNITWEAR LTD. PLOT 169-171 UNION-TETULZHORA RECEIPT NO. CGP7510462 HEMAYETPUR, SAVAR PORT AND COUNTRY OF ORIGIN DATE OF RECEIPT OF CARGO -1340 CHITTIACONG 24 FEB., 2023 THIS IS NOT A DOCUMENT OF TITLE CONSIGNEE UNTO THE ORDER OF PRIME BANK LIMITED MOTIJHEEL MAERSK Logistics & Services BRANCH 119-120, MOTIJHEEL C/A DHAKA-1000. APM Global Logistics Bangladesh Ltd. Gulshan Centre Point, 20th Floor, Plot-23-26, Road-90, Gulshan Dhaka-1212, Bangladesh Licence No. 101-08-30-217, Expiry Date: 31-Aug-2024
This forwarder's cargo receipt is to be issued upon presentation of the corresponding dock receipt. This document is issued only to all the shipper in seeking negotiation on the relevant letter of credit. This documents does not grant any title to the goods described. NOTIFY PARTY OOCL LOGISTICS (CHINA) LTD. 9 FLOOR, BLOCK B, ZPMC PLAZA 3261 DONGFANG ROAD, SHANGHAI, 200215 CHINA Cargo will be containerized and shipped under ocean Bill(s) of Lading, to be issued by the carrier, and subject to the terms and conditions thereof. Goods are received subject to delay or the carrier's nability to carry due to any reason whatsoever. Maersk Logistics & Services is acting as agent only. EXPORT LICENCE NO. RA-56701 VESSEL & VOYAGE (intended) HORAI BRIDGE SAILING DATE 10 MAR., 2023 150E PLACE OF RECEIP PORT OF DISCHARGE PLACE OF DELIVERY PORT OF LOADING CHITTAGONG CHITTAGONG SHANGHAI SHANGHAI **GROSS WEIGHT** MEASUREMENT NUMBER AND KIND OF PACKAGES DESCRIPTION OF GOODS MARKS & NUMBERS Chm: TO: Shirt Men Knitted 0.285 32.310 MENS 100% BCI COTTON KNITTED CNW148 4 POLO SHIRT (3 PCS PACK) ORDER NO: CONTRACT NO: ABONI/0054 (GG) SIZE: DATE: 2021-09-20 COLOUR: ORDER NO: 495555-5848 NO OF PCS IN INVOICE NO: 066620230B. CRTN: DATE: 2023-02-18 CRTN NO: EXP NO:1558-006575-2023 CRTN MSRMNT: DATE: 2023-02-18 HTS. CODE: 6105.10 610510 CONTAINER NO. OOLU1910173 FOUR CARTONS ONLY TOTAL: Received the goods described above, in apparent good order and condition unless otherwise noted. The goods are to be delivered to the Consignee at the place of delivery and the Consignee needs not surrender any Original of the Forwarder's Carge Receipt when they take cargo delivery. The Consignee has the irrevocable right to dispose of the goods once the goods are received by Maersk from the Shipper.

In witness whereof (ONE) Forwarder's Cargo Receipt(s) all of this date have been issued. All transactions are subject to Maersk's standard trading conditions, available on https://terms.maersk.com/STC or on request. FREIGHT COLLECT
WACCORDANCE WITH INSTRUCTIONS FROM THE BUYER
WE HAVE RECEIVED THE FOLLOWING DOCUMENTS ON: 24 FEB., 2023 ORIGINAL COPY 0 1. COMMERCIAL INVOICE 1 0 2. PACKING LIST APM Global Logistics Bangladesh Limited AUTHORIZED SIGNATURE 12 BER.; 2023

illitt.

or other designated parties

The above documents plus Bill of Lading will be dispatched to consignee

A CONTRACTOR OF THE PARTY OF TH	BILL OF EN	TRY / EXPO	ORT					A OFFICI	E OF DISPA	TCH/EXE	PORT		
					1	DECLAR	RATION	301	2 01 01017	TOTILL			
	2 Consignor/E Aboni Knit V	EX			Custon	House,	Chatto	gram					
	Plot # 169-171,19	3 Page	41	N/A	-1	3658	2	24/02/20	23				
	n # Tetuljho	1 1 5 Items	5 1	Tot pack	Manifest	gent Refere							
		1	3 .	.00	202		B2925	i					
	8 Consignee/In H&M HENN LTD.CO.	9 N/A		(14.1)	81	N:							
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	OHANOHA	LOPLES	KEF OBLIC OF	CHINA	10 N/A		11 N/A					13 N	Ά
	14 Declarant/A	gent	AIN 301	053212	15 Count	v of ex	port	4,17	15 C.E.		17 C.D.	Cod	
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	HALISHAHA	AR HOUSIN	E-1,BLOCK-`L' IG ESTATE, C	TG.	16 Count Bangla		gin		17 Count	ry of dest	ination		
	18 Name of Car	rier / Nationali	ity	Jacobski sa	19 C. 20 Delive		5		China			Lieu.	
	BY SEA			SG r	no FCA		110	29.7		4.	i., ii	Ť.,	;
	21 N/A				22 Currer USD	416.2	tal Invoiced	d Value	10-00	h. rate		Vature o	
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 -	1 29 Office of En	to/Evit		GP Chittagong	Branch Bank Nar		0001558 Prim	LC No		11/0054(GG)		
		tom House,		OCCL	Sector &		. 043		nents Cre	edit			
31 Packages and	Marks and num		INVOICE	4 1, 5-15 (224) 1327	32	tem	33 HS	100	logo	1	100		
description of goods	Fine/Penalty	ASTER	INVOICE			enre l		0. Code	35 Gr	oss weigl	ht (kg)	36 Agr.	Cd.
	Nber of Pkgs	4.00	Pkg Code	CT			a BC		32.3			4	
				Carton		37 CPC 38 Net weight (kg) 3 1072 000 29.70			39 Visa	Ref			
	Containers No(s) Description of Goods										Lading No		
Men'S Or Boys' Shirts Of Cotton, Knitted Or Crocheted													
			Of Cotton, Knitt	ed Or Crocheted			41 Ou	antity/Unit	\$	I	- 11.	7	43 V.M
I4 Add. info	Men'S Or Bo	O SHIRT		white the terms of	625/01 29012	2	_	antity/Unit		416.2			
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EXP FORM .

(Submitted electronically by exporter)

Statutory declaration to be furnished by exporters under Foreign Exchange Regulation Act, 1947 before shipment of goods. An incorrect declaration constitutes offence under the said Act.

Electronic Declaration No. : Name and address of the Authorized Dealer:

00001558 /006575 /2023

Date: 18-FEB-2023

Prime Bank Ltd., Foreign Exchange Branch (00001558)

Detail		

-			Detail of Export					
S1 No	Item		Particulars (to be filled in by exporter)	Code No. (to be filled in by Authorized Dealer)				
1,	Commod	ity to be exported	61051000 : 61051000-MEN'S OR BOYS' SHIPTS KNITTED OR					
2.	Country	of destination	CROCHE IEDMen'S Or Boys' Shirts Of Cotton, Knitted Or Crochete					
3.	Port of destination		CN	1301				
		Unit (bales/tons//bs. etc.)	Discour					
4.	Quantity	Volume Weight/number etc)	Pieces 135					
		Currency						
	1	Inco-terms Used	US DOLLAR	2001				
5.	Value		FCA	E E				
-	, value	Invoice Value 416.25		FOB Insurance Freight				
_		CMT value (if applicable)	0	416.25				
6.			Contract, ABONI/0054(GG), 20-SEP					
7.	Name & a importer/c	onsignee	H AND M HENNES AND MAURITZ	100 All All All				
8.	Name of c	arrying vessel	459	A 10 10 10				
9.	Bill of Ladi	ng/Railway Receipt/Airway Receipt/ Post Parcel						
0.	Port of ship dispatch	oment/Post Office of	CHITTAGONG					
1.	Land Custo	om Post	and the					
2.	Shipment of	fate		100				
3.	Name of th with addres	e exporter (in block letter)	ABONI KNITWEAR LTD	3				
•	date of the		56701					
5.	Sector (Pub the Exporte	olic or Private) under which r falls	PRIVATE					

Declaration of untilertaking by Exporter

I/We, the undersigned hereby declare that like amfare the sellers/consignors of the goods described below in respect of which this declaration is made out and that the particulars given in the following items are true and that the invoice value declared in SI.No.5 in case of firm contract is full value as contracted with the buyers/in case of consignment sale, is a fair value of the goods which are being shipped on consignment sale.

NEESAR AHMED Authorized Signature & Stamp of the Exporter with date.

Certificate of Authorized Dealer

Certified that the above exporter(s)is/are known to us, that he/they is/are bonafide businessman/men in Bangladesh and that he/they has/have made arrangements with us for the realisation of the export proceeds of the goods declared on this form within four months from the date of shipment and that we are satisfied with the said arrangements. We have also satisfied ourselves about the bonafides of the importers/consignees abroad and their credentials etc.

"We undertake to ensure that export proceeds against shipment on firm contract shall be received by us within the stipulated period of four months. In the event of noncompliance due to reasons beyond our control we shall furnish to the Bangladesh Bank a full explanation as to the reasons and circumstances resulting in our inability to comply.

"We undertake that in the event of nonrealisation of export proceeds against shipment on consignment sale within the stipulated period of four months, we shall obtain from the exporter (s) and furnish to the Bangladesh Bank a full explanation as to the circumstances resulting in nonrealisation. We further undertake that in the event of short realisation, we shall obtain from the exporter(s) and furnish to the Bangladesh Bank a full ydocumented account sale certified by the consignees/Chamber of Commerce of the country of import.

"(Strike out the portion not applicable and authenticate with initials).

Date.

Stamp and Signature of Authorized Dealer

1



BHT Industries Ltd.

Factory: 959 Naojury, Joydevpur, Gazipur, Bangladesh

Phone: +880-2-9882899, 9871420, 9871407, FAX: +880-2-8826902

E-Mail: bht@bht-il.net

BIN (Old):18071000550, BIN (New):000427599-0103

PROFORMA INVOICE

ABONI KNITWEAR LTD.

PLOT: 169-171, TETULZORA, HEMAYETPUR, SAVAR, DHAKA.

BIN/TIN:

Proforma Invoice No :- 3005-23-R1

Date: 21/03/2023

Advising Bank: Al-Arafah Islami Bank Limited

Banani Branch

Tower Hamlet (1st & 2nd floor) 16, Kemal Ataturk

Avenue, Banani, Dhaka

SWIFT: ALARBDDH079

Buyer: H & M

Country of Origin: Bangladesh

Attention : Mr. Lenin

Order Ref No: 3499-23,3501-23,3519-23,4068-23,4937-23,4999-23

Item : Accessories for 100 PCT Export Oriented Industries: 100% SPUN POLYESTER SEWING THREAD H.S. Code 5401.10.00

Item	Style	Color	Quantity	Net Weight (KG)	Unit Price (US\$)	Value (\$)
12211		Dyed	118.00 Cone	15.46	0.510	60.18
50/2 4,000 MTRS	448420-5828 PO# HM-83		1,498.00 Cone		0.510	763.98
50/2 4,000 MTRS	518783-5832 PO# HM-77	Dyed	603.00 Cone	78.99	0.510	307.53
50/2 4,000 MTRS	520384-5832 PO# HM-76	Dyed		146.59	0.510	570.69
50/2 4,000 MTRS	520413-5832 PO# HM-76	Dyed	1,119.00 Cone		0.510	154.02
50/2 4,000 MTRS	522094-5828 PO# HM-78	Dyed	302.00 Cone		0.510	2270.52
50/2 4,000 MTRS	527737-5848 PO# HM-79	Dyed	4,452.00 Cone			437.07
50/2 4,000 MTRS	528674-5832 PO# HM-82	Dyed	857.00 Cone	112.27	0.510	5.74.55%
50/2 4,000 WITKO		T	otal 8949 Cone	1,172.32		4,563.99

Total Value

: U.S. Dollar Four Thousand Five Hundred Sixty-Three And Cents Ninety-Nine Only.

Freight Charge USD 0.05 , FOB on USD 4,563.94

Terms & Condition

Payment

: By confirmed irrevocable letter of credit at 90 days sight with interest for the usance period & overdue interest

Delivery

at the rate of 15% : Delivery within 30 days on receipt of L/C & Delivery challan is to be treated as truck receipt

: Payment should be made in US Dollar

Charges

: All bank charges including Handiling charge, Swift charge, Payment charge, Reimbursement claim etc. are on

Charges applicant account

Others

: Should issue (opening bank) Maturity letter within 30 days from the date of documents received. Certified copy

of the Master L/C and Utilization Declaration Certificate (UD) to be issued with in 3 days from the date of the

Validity

: The offer is valid for 15 Days

For and on behalf of .Bht Industries Ltd

Authorized Signature

Uniglory Packaging Industries Ltd. Gorai, Momin Nagar, Mirzapur, Tangail, Bangladesh.



Authorized Signature

					PROFOR				· ·	ALCOHOLD BY	TIN No. 889692	144 (A)
'I N	o : UPIL-3652/20	23				PI Dat	e : 21.03.	.2023				
Buyer: H & M Aboni Knitwear Ltd Plot: 169-171, Union: Tetulzhora Hemayetpur, Savar, Dhaka BIN/VAT No.					Seller: Uniglory Packaging Industries Ltd. Gorai, Momin Nagar, Mirzapur, Tangail, Bangladesh. BIN/VAT No. 000307861-0406 H.S Code: (Carton 4819.10.00)							
SL.	Description of Goods Size		Unit /Thikness (others if any)		Qty PCS/Rools	Qty DZN	GG	Rate (USD)		Amount(USD)	Aboni Ref:	Order No
1	Carton	580 X 300 X 380	мм	3 Ply	1,000	N/A	N/A	\$1.14	Pcs	\$1,140.00	HM-03	528674-583
=	Total=	Pcs			1,000					\$1,140.00		
F	Total PI Value :	\$1,140.00										
- 1	Total PI Quantity	1,000	Pcs	- 1/4								
- 1	Total Weight:	1,050.00	_									
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CHAPTER 4

RESULT & DISCUSSION

RESULT & DISCUSSION

4.1 Findings

Merchandising Techniques

The study showed that H&M uses a fast-fashion marketing strategy, concentrating on offering fashionable apparel at reasonable prices to a variety of clients. Their marketing plan places a focus on regular product launches, a wide range of products, and prompt responsiveness to market trends.

Merchandising Procedure

Market research and trend analysis, product design and development, sourcing and supplier selection, assortment planning, purchasing and ordering, inventory management, and store allocation among all steps in the merchandising process at H&M. For immediate delivery and inventory restocking, the organization has created a highly effective and simplified approach.

Communication and Interaction

In the merchandising process at H&M, effective teamwork and communication emerged as key components. The study discovered that efficient decision-making and product development are made possible by close coordination between the buying, planning, and design teams. For a supply chain to remain responsive and effective, regular contact with suppliers and logistical partners is also essential.

Data analytics and technology

For demand forecasting, inventory management, and assortment optimization, cutting-edge technology and software are used. The organization can use data analytics to track revenues, determine client preferences, and make data-driven decisions.

4.2 Discussion

The results of this study indicate how successful H&M's merchandising tactics and procedures are. H&M has been successful in fulfilling client needs effectively and maintaining competitive in the fast-moving fashion company by adopting a fast-fashion philosophy and putting a focus on collaboration, communication, and technology. Due to the company's focus on data-driven decision-making, they are able to manage their inventory more effectively and improve their product selection, which allows them avoid stockouts and markdowns.

Additionally, H&M's merchandising strategy advances its sustainability goals. The business focuses ethical business behavior, responsible sourcing, and circularity, which enables them to create apparel with little effect on the environment. H&M's capacity to react rapidly to market changes, modify their product lineup in keeping with shifting consumer preferences, and generate brand loyalty.

However, other difficulties were observed as well, including balancing the needs of cost and quality and managing the complexity of the supply chain. To maintain the reliability and effectiveness of H&M's merchandising process, these issues need constant attention.

CHAPTER 5

CONCLUSION

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By conducting a comprehensive study on the merchandising strategies employed by H&M, this study aims to add to the body of knowledge previously known in the field of retail management. In order to get a clear picture of the significance of the merchandising and marketing division of Aboni Textile Ltd. and the value of the H&M Buyer for the apparel sector, we tried to collect as much information as we could during our internship program.

The company's guiding principle is to establish and sustain solid, reliable relationships with customers and suppliers. The investigation will reveal Aboni Textile Ltd.'s current H&M merchandising structure and practices. We have gained a lot of knowledge regarding Merchandising. After project completion, we are now aware of the retailing process of H&M Buyer.

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Merchandising

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