



Faculty of Engineering

Department of Textile Engineering

REPORT ON

Study on the Merchandising Procedure of Being Human Buyer for Knit Items

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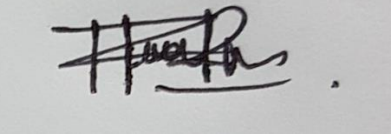
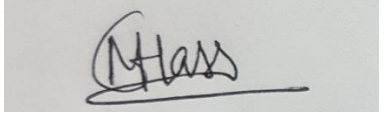
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Advance in Apparel Manufacturing Technology

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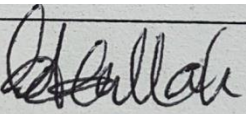
DECLARATION

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APPROVAL SHEET

This research entitled “Study on Merchandising Procedure of Being Human Buyer for Knit Items” at Daffodil International University, Dec 2019” prepared and submitted by **Md. Rasel Rana (ID:171-23-4929)** & **Gazi Md. Mahedi Hassan (ID:171-23-4963)** 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.



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Now we wish to take this excellent opportunity to thank a lot of people who have assisted and inspired us in the completion of our research period.

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DEDICATION

Every difficult job needs self-endeavors and in addition direction of elders especially the individuals who were very close to our heart.

Our unassuming exertion we devote to our sweet and adoring

Father & Mother,

Whose love, affection, support and prayers of day and night make us able to get such achievement and respect,

*Along with all dedicated and regarded
Teachers.*

Abstract

This research paper shows the overall process of a knit garments merchandising. In garments merchandising, there are many formal activities start from communicating the buyer to confirm the order and end up with order execution by delivering, that we have tried to discover in this paper step by step. The main purpose of this research is to make a clear conceptual idea about garments merchandising, by which anyone can easily get the clear view that how to execute merchandising related work. To complete this project we have collected many important and confidential documents, information, and advice from a knit composite garment industry. Genuine documents of an order are used to prepare this paper, are attached also. While preparing the paper we have found many obstacles that are usually happened in merchandising work, such as- developing sample and approval, linger in storing fabrics and accessories, improper production follow up and so on. In addition, if anyone wants to learn or understand the whole procedure of merchandising, one can go through this project and improve own self.

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CHAPTER-01

INTRODUCTION

1.1 Introduction

The development and progress of a country largely depend on export performance. In case of Bangladesh, among the export sector, the ready-made garments are the main earning source of foreign currency. In the garment and textile industry, merchandisers have been playing a vital role for the execution of export orders. The term merchandising is the most commonly pronounced word when someone wants to talk about garments trade. To do the garments trade smartly, one should have clear vision about merchandising. If one wants to be a good merchandiser, he/she needs to focus on the terms and keywords of merchandising and clarify those at first. The main purpose of this project is to learn about the merchandising procedure and understand the practical responsibilities of a merchandiser. Another very important purpose of this project is to find out and understand what kinds of problems are faced in the industry level to execute a specific order and how challenging is the merchandising profession. In this paper, we discuss every aspect of merchandising and its procedure. Basically, we have developed this paper by analyzing a knit garments order. But it would not be thought that this paper only provides knowledge of knit merchandising but also whole merchandising. In merchandising, there are three main points to draw our attention including buying, producing and selling of any goods or services or products for the local and international marketplace. Merchandising procedure involves activities like communicating with buyer, confirming order of a particular quantity of different or specific design, developing sample and approval, preparing consumption and costing sheet, negotiating with buyer, maintaining Time and Action plan (TNA), in-housing fabrics and accessories, arranging pre-production meeting, bulk production, inspecting products quality, delivery or shipping and so on. Those all activities are executed by a group of merchandiser. To accomplish the merchandising procedures, merchandisers should have good knowledge about the business legal documents, such as- Letter of Credit (L/C), Bill of lading (B/L), Commercial Invoice (CI), Proforma Invoice (PI), Packing List (P/L), Shipping documents and many more. With the help of those pictorial documents, merchandising procedure of knit garments has been visually understandable who wants to go through this paper.

1.2 Aim of the Study

This project will exhibition of a merchandiser, product development, product improvement, price negotiation, order confirmation, accessories booking, production, quality and marketing, shipment. In total the working procedure of merchandiser will be presented through the project.

1.3 Objectives

The major objective of this thesis is to have an appreciation about overall activities of merchandiser in garments industry. How they purchase order, provide shipment delivery etc. More objectives are given below-

- To know about Social Audit & Technical Audit of M&S Buyer.
- To know about Enquiry Sheet of M&S Buyer.
- To know about commercial activities.
- To have knowledge on Sample Development of M&S Buyer.
- To understand order sheet of M&S Buyer.
- To gain some idea about PP Meeting & when it is arranged.
- To have knowledge about shipping process.
- Gathered idea about knitting, dyeing, finishing and shipment.
- To gain knowledge about RMG sector related other organization.
- To acquire new concept about knit garment manufacturing process.
- To have knowledge about the management and technical process of apparel industry.
- To have quality labor for quality product.
- To do a merchandising drills in the factory.
- Scope of behavioral principle practice in our garments sector.

1.4 Scopes

This report have completed through wide discussion with team (Being Human merchandiser) in Alliance Knit Composite Ltd. We had best scope to have depth knowledge of all operation of merchandiser.

- ❖ Factory
- ❖ Internet
- ❖ Previous literatures
- ❖ Discussion
- ❖ Collect some information from various books.

1.5 Limitations

- Deficiency of organizing chain of order.
- We may have patience for lack of supply chain management.
- Because of employee turnover rate and deficiency of good reporting practices in the factory.

CHAPTER-02

LITERATURE REVIEW

2.1 Previous Work

We reviewed some literature which are worked on merchandising procedure of knit garments. We have tried to show their findings with mentioning name and session respectively

2.1.1 Literature-01

Name	Session
1. Md. Belal Hossain	Fall-2019

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

Findings: In this literature he researched on merchandising procedure of knit garments for Being Human buyer. From that we have found some information about P&C buyer and merchandising process.

- Supplier – Preen outfits.
- Buyer- Being Human
- Sample Style No: #BHKTP2070
- Color Details- Black & Military Green
- Fabric Type – Interlock
- Fabric Composition- Poly cotton melange fabric
- Fabric GSM- 280

Consumption

- Marker Consumption is 9.03 kg/dz
- Marker efficiency is: 85.2%
- Marker wastage is: 14.8%
- Fabric Consumption is 8.13 kg/dz

Costing

- Costing for the garments is \$ 81.48 per dozen.
- Total accessories cost is \$ 5.48 per dozen

- CM is \$ 14 per dozen
- Fabric cost is \$ 68.51per dozen

Name	Session
1 Md. Mahi Uddin 2 Asaduzzaman	SUMMER-2019

2.1.2 Literature-02

In this literature they researched on merchandising procedure of knit garments for RENNER buyer. Our Findings given below

Findings

In this literature he researched on merchandising procedure of knit garments for M&S buyer. From that we have found some information about M&S buyer and merchandising process.

- **PO Number:** The order number is **2295425**
- **Buyer's Name and Address:** Name of the company is **THE MANDHANA RETAIL VENTURES LTD.** Address: Polt No-E-132, TARAPUR INDUSTRIAL AREA, MIDC, TALUKA PALGHAR, BOISAR. India
- **Quantity:** 2559.
- **Unit Price:** The unit price of the order is \$7.53.
- **Extended Price/ Total Price:** The total price of the order is \$1893.66.
- **Accessories:** Main label, Price tag, hanger, size label
- **Deliver To:** BENAPOLE PORT, BANGLADESH.

Consumption

Fabric Consumption- 2.51kg/dz

Table2. 1: Costing

Name	Cost
Fabric cost per dozen	\$68.51/Dz
Trims and accessories	\$5.59/Dz
CM per dozen	\$14/Dz
EMB	\$2.0Dz

Total FOB	90.40\$/
-----------	----------

2.1.3 Literature-03

Name	Session
1. Md. Omar Faruk Pias 2. Md. Kamrujjaman	Summer-2018

Consumption

- Body Fabric Consumption = 9 kg/dozen
- Neck Rib Consumption = 0.03 kg/dozen
- Total Consumption = 9.03kg/dozen

Therefore, total Fabric required for 2559 pcs Track Pant is 1925.64 kg

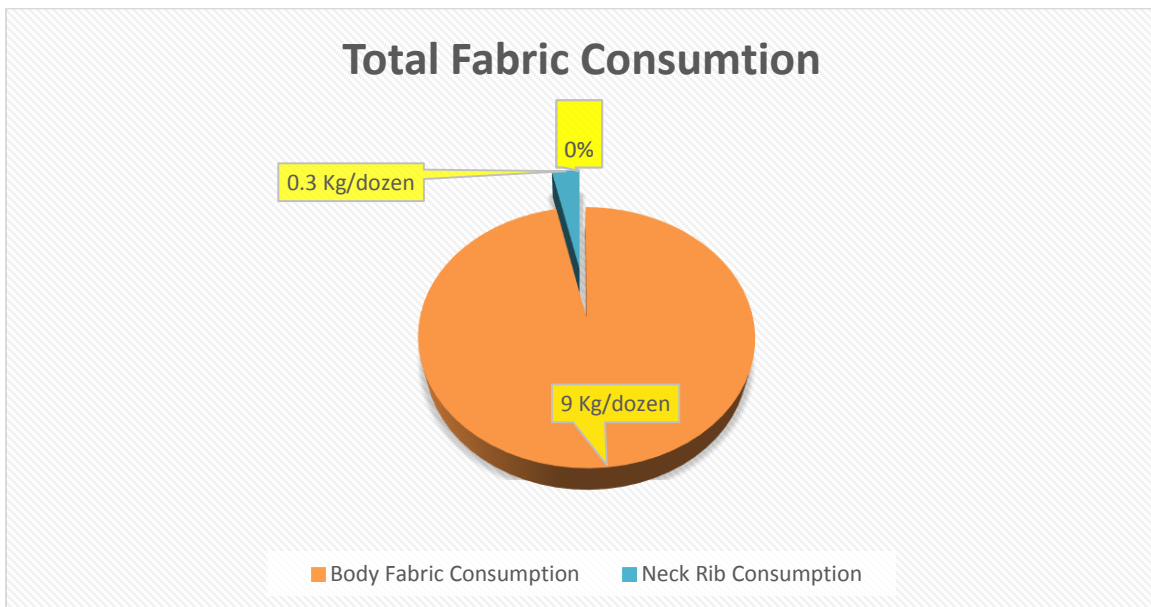


Figure2. 1 Total fabric Consumption

Costing

- Fabric cost = \$ 68.51/dz
- Accessories cost = \$ 5.59/dz
- Cost of Manufacturing (CM) = \$ 14/dz
- Indirect cost = \$2.0dz
- Profit = \$8.88/dz
- Unit Price in FOB for Men's Track Pant is \$ 7.53

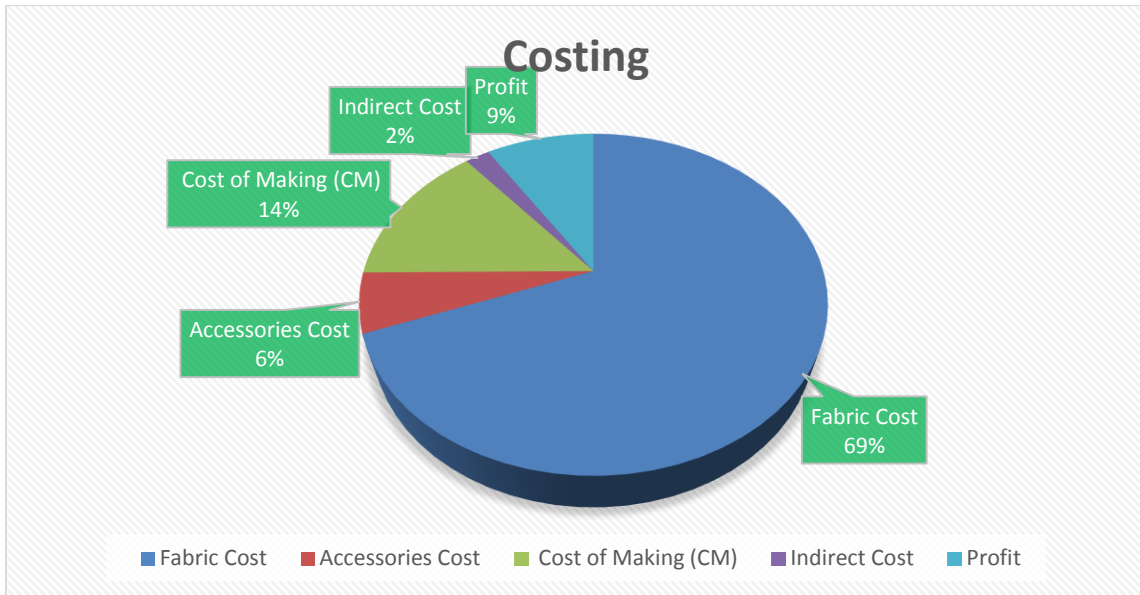


Figure2. 2 Costing

2.2 Apparel Merchandising

Merchandising comes from the word merchandise. Merchandise means supplies or goods to be bought and sold. In the textile and apparel industry, merchandisers have a chiefly important role owing to the total nature of product range. The practice of buying and selling materials and services is called merchandising. Merchandising activity involved different departments in the apparel industry. It creates a valuable relationship with the buyers. It builds an excellent relationship with the buying houses and the merchandiser concentrates on queries, order processing and assessment of apparel products. All these aspects make the merchandising activity an important role in the garment industry.

The action of merchandising differs relying on whether it is performed in retail or manufacturing. It involves the conceptualization, development, obtainment of raw materials, sourcing of production and dispatch of product to buyers.

2.3 Types of merchandising

There are two kinds of merchandising practiced in the export of garment units

1. Marketing merchandising
2. Product merchandising

The main objective of marketing merchandising is product development and costing of particular product. Product merchandising comprises all the responsibilities from sourcing of materials to dispatching of finished goods and is done in the garment unit itself.

Types of Merchandising (according to the type of garments product):

- **Woven Merchandising:** It can be defined as the merchandising activities deal with the garment products that are produced from woven fabric. Such as shirt, Pant, etc.
- **Knit Merchandising:** It can be defined as the merchandising activities deal with the garment products that are produced from knit fabric. Such as t-shirt, polo t-shirt, track pant, sweater etc.

The merchandising can also be classified depending on the type of apparel business establishment.

1. **Buying House Merchandising:** Buying house merchandising can be divided into two types, e.g.
 - Trading buying house merchandising and
 - Liaison office merchandising
2. **Factory Merchandising**

2.4 Objectives of Merchandising

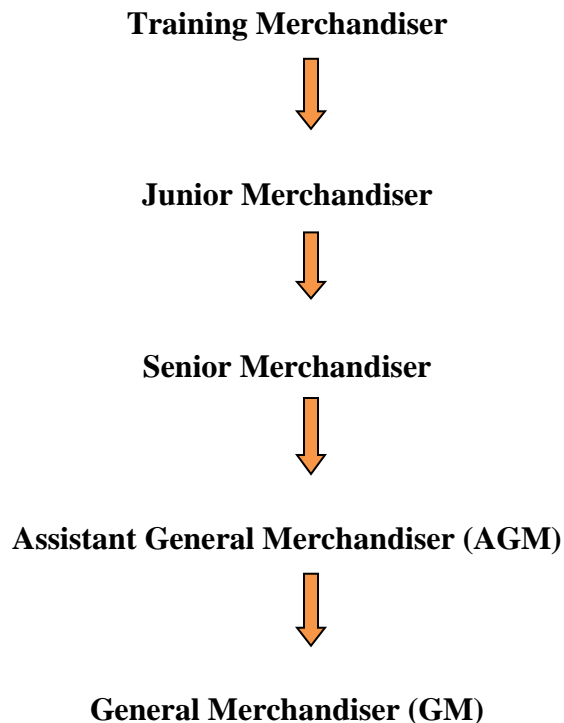
Effective merchandising management always should focus on enlarge of sales of products. In order to increase the sales of products, the management should have concentrate on productivity. There are some basic purposes or objectives of merchandising management. These are listed below-

- Company authority sets some goals or targets. The main object of this department to accomplish those by satisfying buyer to the company.
- To keep up merchandising framework for effective and smooth production and deals activities.
- Another most important purpose is to reduce cost of the products as much as possible and ensure the highest profit.

Merchandising denotes all the planned activities to execute and dispatch the merchandise on time, taking into consideration of the 4 R's to replenish the customer.

- **Right Quantity:** To dispatch right quantity of product what buyer ordered.
- **Right Quality:** It should be with right quality as accepted both parties.
- **Right Cost:** Everybody wants more from what they are paid.
- **Right Time:** No one wants to wait idle even in a Restaurant. Keeping delivery schedule is mandatory.

2.5 Structure of Merchandising Department



2.6 Function of Merchandising Department

Purpose of merchandising department can be divided into two major categories. They are-

- Pre-order merchandising
- Post order merchandising

Pre-order merchandising: Mainly Pre-order merchandising deals with marketing department.

Basic functions under Pre-order merchandising are-

- Buyer searching
- Inquiry receive
- Costing & quoting
- Negotiation
- Price confirmation
- Order confirmation
- Receive L/C
- Shipping

Post order merchandising: All production related work is done under post order merchandising.

Functions under Post order merchandising are-

- Sampling
- Development
- Size set/ PP sample
- Banking
- Supplier
- Receive PI
- Opening BB
- Booking fabric and accessories
- Approval of raw materials by buyer

- Raw material production follow up
- Raw material in-house.
- Production follow up
- Documentation
- Payment & feed back
- File closing

2.7 Core Merchandising Rules

Merchandising department always follows some basic rules to execution any order of a buyer. The following rules are-

- Try not to receive any order which will be hard to deal with.
- Try not to receive any order which requires plan of which is difficult and needs exceptional device/machine and labor to deal with.
- Be adaptable managing any buyer for orders and styles.
- Try not to overload the factory with excessive order.
- At the point when the order is running in the floor; preserve constant attention to look what's taking place.
- By no means push any order to its extreme. If so, catastrophe is imminent.
- Before production, approval ought to be secured in all conditions.
- Receive order in amazing and adjusting as the year progressed.
- Before beginning production guarantee that you are all around prepared; such as- well equipped.
- If any order is rare and uncommon in nature, then try to avoid accepting.
- Try not to receive any order with high hazard.

2.8 Merchandiser

Merchandiser is the interface between Buyer & Exporter. Merchandiser is an individual who is related in merchandising activity is called merchandiser. He is the responsible from order analysis

to shipment. The merchandiser coordinates with the design team to effectively present the product or product line. He or she develops colors and specifications, and performs market research to determine the most effective ways to sell and promote the product. This person needs strong communication and negotiation skills and visual and analytical abilities. He or she also needs to be a creative and innovative thinker.

2.9 Qualities of merchandiser

Planning capability: Merchandiser must be competent enough to plan the activities based on the order that is to be followed. Otherwise, it will directly affect the delivery time of the order.

Decision making: It is a very important quality required for the merchandiser to deliver the product on time to buyers.

Communication skills: Oral as well as written communication are important to endorse the business activity as well as to have a good relationship with the buyers.

Loyalty: It is a crucial character of human beings, particularly for business persons.

Technical knowledge about the field: The merchandiser must have ample knowledge about the garment production activities, and technical knowledge to communicate with different levels of persons in the apparel industry.

Coordinate and cooperate: The merchandiser is the person who coordinates with the various departments in an apparel industry to get the job done.

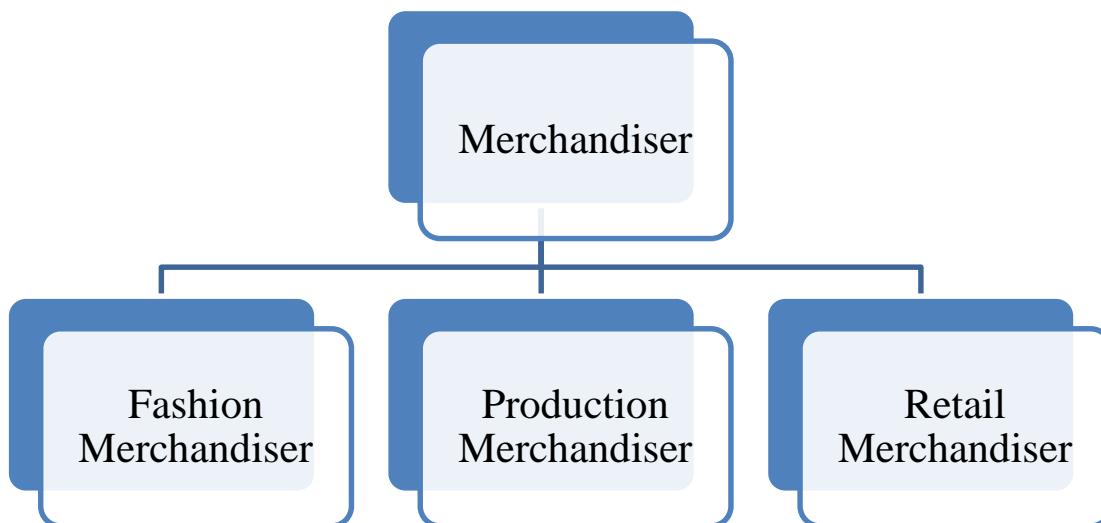
Monitoring ability: He or she must supervise the various activities in different departments to speed up the orders to dispatch it on time to the buyers.

2.10 Responsibilities of a Merchandiser

- Expansion of new garment styles and samples and execution of the same
- Garment costing based on the order
- Arrangement of raw materials, accessories and trims for execution of an order
- Production scheduling
- Approval of patterns and various samples
- Follow up of preproduction activities
- Coordinating with inspection agencies

- Production controlling
- Identification of bottlenecks in the process and materials and resolve the same
- Monitoring of in-house production activities as well as follow-up of subcontract work given outside
- Reporting the progress of orders to the buyer as well as top management
- Maintenance of proper records for individual garment styles
- Ensuring constant production rate by taking preventive as well as corrective actions
- Attending meetings with superiors and furnishing the required details about merchandising

2.11 Types of Merchandiser



2.12 Major Roles of a Fashion Merchandiser

- ❖ Details / Samples from the customer's buyer.
- ❖ Conversation with designers and understanding the desires.
- ❖ Fashion predicting process for trend analysis.

- ❖ Development of other designing requirement.
- ❖ Developing prototype.
- ❖ Sample development.
- ❖ Product specification development.
- ❖ Merchandising planning.

2.13 Major Roles of the Production Merchandiser

- ❖ Product development and order negotiation.
- ❖ Sample making and submission for approval.
- ❖ Conduct pre-production meeting and responsibility allocation. Continuous follow-ups.
- ❖ Negotiation with supplier for further approval and order booking.
- ❖ Preparation of TNA chart.
- ❖ Performing consumption & costing.

2.14 Major Roles of a Retail Merchandising

- ❖ Buyer analysis.
- ❖ Investigating and developing a fashion image of the retail store.
- ❖ Developing merchandise strategies.
- ❖ Presentation
- ❖ Sales promotion activities
- ❖ Customer service
- ❖ Sales evaluation.

2.15 Apparel merchandising with details

2.15.1 Social Audit

Social Compliance is now a vital issue for any export oriented Industry. It is not only importance on comply with existing labor law of country & buyers code of conduct as well. It also makes a working environment safer & comfortable for workforce. Compliance with all nation laws and regulations.

Important social compliance parameters

- Compliance with all national laws and regulations
- Employment practices
- Wages & Benefits
- Working Hours
- Child Labor
- Forced Labor
- Nondiscrimination / Human Rights
- Freedom of Association
- Working Conditions

2.15.2 Technical Audit

Technical Audit (TA) is a very essential task of garments manufacturing. Every buyer (Customer) does a technical audit before hiring an order to any garments factory. Many garments buyer have their own technical audit checklist, Audit must be done routine wise time to time. Through Technical Audit, auditors actually assurance of ability to make export quality garments of garments maker. Technical audit check list vary buyer to buyer.

Objectives of Garments Buyer Technical Audit

1. Ensure the QMS is effectively.
2. Audit quality control system.
3. Ensure compliance with customer quality standard.
4. Ensure customer manufacturing and process control requirement.

5. Apply best practice in garments manufacturing.
6. Ensuring effectiveness, efficiency, improvement and customer satisfaction.
7. To get excellence & sustainable results in the long run of customer product quality and as a supplier.

Technical Audit Categories/Sections for Apparel

1. Factory Storeroom (Incoming Goods Storage)
2. Trims & accessories area
3. Fabric Inspection
4. CAD
5. Cutting
6. Pre-Production
7. Fusing
8. Sewing
9. Finishing
10. Final Inspection
11. Quality Control 12. Packing/ Finished Goods

2.15.3 Receive Tech Pack

Tech Pack: Commonly known as technical specification sheet or order specification sheet or product specification sheet. It is the collected data of a specific order with full detailed description of the order. This document usually made by buyer and developed by the merchandiser.

Tech pack contains:

1. **Fashion flat and sketch:** It shows the front and back side view of the garment style (if required). Technical designers must be given importance to create fashion flats as this is the base and is main interface of apparel spec packages and further makes base for tech pack and sample development, pp and garments production.

2. **Color combo:** In a tech pack the color variation for a particular style has to be given. The particular style of garment can be produced in different colors and accordingly to the graphics. Printing and embroidery of the style has to match the colors as per base color of the style. As per the requirement style the color combos are prepared. The color combos for any particular style depend on the buyer.
3. **Fabric details:** The composition of fabric and its yarn counts, construction, weight and GSM. Also fabric consumption for the style.
4. **Stitching and garments construction detailing:** Tech pack shows how the garment should be stitched and its construction procedure. Garments wrongly stitched can affect considerably on its look and may hamper the garment. Technical designers and experienced employee understand the sewing technique and construction details. They can apply it on the particular garment.
5. **Graphic or print details:** If a particular design of garment has any prints on it then the detailing of the prints has to be given in separate sheet in tech pack. This sheet contains printing techniques, chemical to be used and avoid, print size and placement etc. This sample has to approve by the merchandiser from the buyer.
6. **Graphic or print placement details:** This is also a very crucial part of the tech pack designing. Designing a print is not enough. The print should be placed correctly, its feasibility and complexity of placing the print is an art. A good print placed in wrong place makes the total garment disaster.
7. **Embroidery details:** Embroidery details are given the similar to the print details. Types of embroidery that differs to the print. This is also complex work and creative directors thought that leads to the outcome. The embroidery is designed and counted in the number of stitch that is being done for a specific embroidery design.
8. **Trim detailing:** Although trims are the part of apparel branding. However, detailing of the trims are always very important for any style. Which trim to be used in which style is given by the buyer and most brands used the detailing very effectively to make the garment more attractive and also look expensive. Buyer also gives the placement of the trims and that should follow the manufacturer.
9. **Washing details:** Every garments weather it is a knitted or woven or denim has certain processing and that comes in terms of garments washing. Especially when it comes to

denim that washing details comes out to be quite important. There are different types of wash depending on the type of garment that is requisite.

- 10. Measurement details and size chart:** This part is the most crucial part of any tech pack design. There have no tech pack should be designed without measurement details. Furthermore the measurement specification sheet has to be 100% accurate. Besides, to apply the 100% accuracy there needs to be a lot of experiment and error process which goes because measurement always differs from person to person.
- 11. Graphical representation of measurement:** This is also crucial part of the tech pack design and specifying the measurements graphically. This is most important for the factories to follow. Usually the factories while following the spec sheet finds it difficult to understand from the spec sheet because of lack of understanding. So if this is given with graphical instructions would help the factories to make out what needs to be done and how to measure.

2.15.4 Sample Development

The buyer also requires different types of samples after placing an order. In production, stage exporter needs to submit a few more samples to the buyer at different stages as per the need. A sampling includes details like a style code or a reference number, color specifications, kind of fabric and its composition and details of embroidery, buttons, zippers or any other sort of accessories used. Hence it can be said that samples of garments work as a bridge between buyers and the exporter. Special care should be taken while making samples. Broadly garment samples are categorized as follows.

- 1. Proto Sample:** It is also known as a proto – type sample. Proto samples are made after receiving the order sheets from the buyer. This is the first sample developed by a designer or as per the artwork in the product development stage. The design and style of a sample are communicated and the fit, color and fabric details are not being considered.
- 2. Fit Sample:** Once the proto samples are approved, fit samples are developed. The fit sample is made with actual measurement based on the original product and

- specification sheets given by the buyer. FIT samples are considered as a very important factor in sample development. The fit sample is being inspected on a live model or a dress form to verify the fit and feel of the garment.
3. **Size Set Sample:** Once the proto sample and fit sample are approved, based on the pattern of the approved sample the grading for the other sizes are done and then patterns for the other sizes will be made. Size-set samples are sent to the buyer once the fitting is approved in S-small, M-medium, L- large, XL-extra-large and other sizes as per the requirement. Size set samples are made to check the fit and workmanship of each size. Mass cutting of mass production begins only after the final approval of size set samples.
 4. Different size format for garments
 5. **Pre-Production Sample:** The exporter manufacturer's pre-production sample with the actual fabric, trims, and accessories once all the above samples are approved by the buyer. It is also called as a pilot run sample. PILOT RUN is a trial run, which should be developed before starting the bulk production. After a final approval is received from the preproduction sample the actual production can proceed.
 6. **Production Sample:** Once production is going on a few sample garments are taken in the middle of the production. The purpose to send the production sample to the buyer when production is online being to inspect that the garments are being manufactured as per the approval and decided specifications. This sample is also termed as GOLD SEAL SAMPLE by some buyers. Without gold seal sample approval, the shipment or final inspection cannot be done.
 7. **Shipment Sample:** This sample is required by the buyer after the final inspection is passed. Shipment samples are sent to the buyer when the finished and packed garments are ready to be shipped. These samples are sent in case when the garments are directly delivered from the warehouse of the buyer, to view the final product and its packing. But some buyers will insist the exporter send the shipment sample first and after approval of the same shipment, the exporter can deliver the final shipment.
 8. Ready for garments shipment

9. **Salesman Sample:** These samples are made to put on a display in the retail stores or showrooms. It is also called as PROMOTIONAL SAMPLE. It gets developed by the exporter on the buyer's demand to procure orders from the local retailers. These kinds of buyers are known as WHOLESALE BUYERS because of the import the goods and sell it to other retail stores through their salesman. Buyer pays for these samples to the exporter.
10. **Photo Shoot Sample:** This sample is required by the buyers who are having their own retail chain stores throughout the country. These buyers regularly make a catalogue of their products. They are normally known as CATLAOUGE BUYERS. This catalogue will have all the details about the product like season style, style no, price range and also will carry the photos of the models who wear those garments for the shoot.

2.15.5 Consumption Calculation:

Consumption calculation is the most important thing to handle any order. If consumption calculation is not done correctly then production will be affected & hampered.

Machine Wise Sewing Thread Consumption/Inches:

Table 2. 2 Machine Wise Sewing Thread Consumption/Inches.

Machine Name	No. of Needle	Thread Consumption/Inch
Plain machine	1	2.5''
Over Lock machine	3	14''
Over Lock machine	4	17''
Flat Lock machine	3	18''
Flat Lock machine	5	23''

Basic information relevant To Consumption:

1. Measurement with technical specification.
2. Style description.
3. Fabric description.
4. Fabric GSM.
5. Washing shrinkage if any.

2.15.6 Costing (Price Quotation):

Costing is the process of assessing and then determining the total cost of producing a garment, including the cost of materials, labor and transportation as well as the general expenses of the operating the business. Merchandiser has to have thorough understanding of costing.

Cost calculations of fabric in garment:

Considering the knitted fabric and t-shirt as an end product, then fabric consumption can be calculated as

$$\text{Fabric consumption in kg} = \frac{(\text{Body length} + \text{Sleeve length} + \text{allowance}) \times (\text{Chest} + \text{allowance}) \times 2 \times \text{GSM}}{10000}$$

And for woven fabric and shirt as an end product, then the fabric consumption can be calculated as

$$\text{Fabric consumption in Meters} = \frac{(\text{Full length} + \text{Sleeve length} + \text{allowance}) \times (\text{Chest} + \text{allowance}) \times 2 \times \text{Fabric Width}}{39.37}$$

2.15.7 Negotiate with Buyer

Profit depends on negotiation. After costing negotiation plays vital role. A merchandiser has to do lot of work to negotiation the buyer.

Buyer Negotiation Process Followed by Garment Merchandiser:

An effective buyer negotiation can be made by following some key factors which are mentioned in the below:

1. Researching the needs of both parties,
2. Preparation,
3. Offer,
4. Discussion,
5. Counter and revised offers,
6. Summaries,
7. Agree and commit.

2.15.8 TNA

Time and Action Calendar or TNA, a popular tool used in apparel manufacturing industry is a technique for tracking and following up of important milestones in preproduction processes to ensure timely delivery within stipulated delivery date. Garment preproduction and merchandising functions are characterized by people in an organization doing multiple activities. While some of the activities are dependent and follow each other, a few others are independent. Every garment company takes enormous care during the planning of an order. Every little detail is interwoven into the planning system. Making a TNA Calendar is not just entering activity names and duration in tabular forms; it is also about scientifically working-out the activity duration, logically determining the preceding and succeeding activities. Time and action calendar consist of the short term and long term plans so carefully laid out.

Importance of TNA

The importance of TNA can be summarized.

1. It helps to streamline the pre-production activities.
2. Easy understanding of order processing.
3. Clear understanding of timelines given by buyer.
4. It gives the clear idea about the minor or sub activities that need to perform during order processing at different level.
5. TNA gives the idea about the status of running order and talks about delay or deviation, if any
6. TNA gives the dates at which raw material need to be sourced, in a way it helps to optimize the inventory.
7. TNA also reduces the risk of delivery delay.

2.15.9 Letter of Credit (L/C)

A letter of credit - at some point called 'documentary credit' - is fundamentally an assurance from a bank that a specific vendor will get an installment due from a specific buyer. The bank ensures that the vendor will get a specified amount of money inside a predefined time. As an end-result of

ensuring the installment, the bank will require that strict terms are met. It will need to get certain documents; for example, shipping confirmation as verification.

Actually, LC is such kinds of commercial letter which a bank issue on behalf of foreign seller (exporter) according to the direction of the (importers) purchasers. The documents shown under are known as export documents form the importer's side. These are:

1. Bill of exchange
2. Bill of lading
3. Airway bill / Railway receipt
4. Commercial invoice
5. Insurance policy
6. Certificate of origin
7. Packing list
8. Bill of entry

If we see the following picture carefully then we can learn how to operate L/C in apparel exporting business.

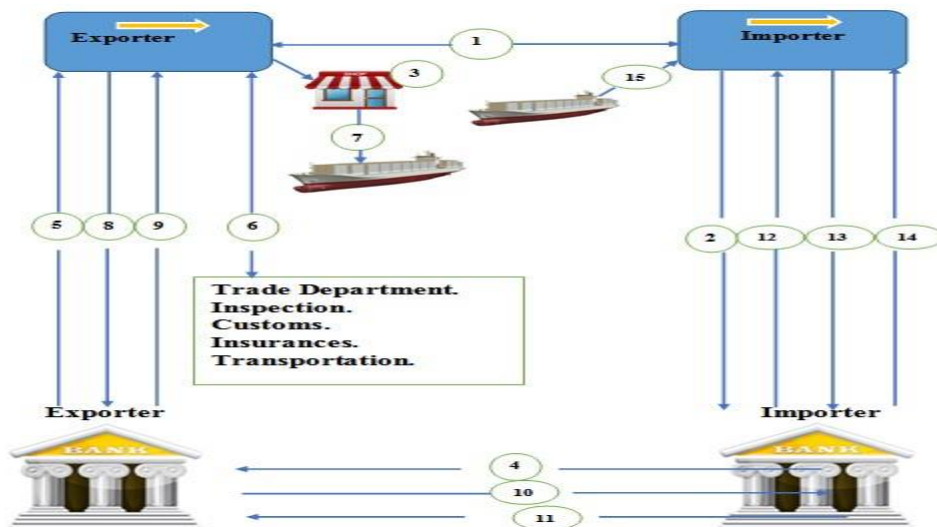


Figure2. 3: Operation of LC

Explain of the above image:

1. Exporter ↔ Importer: Negotiation.
2. Importer → Importer Bank: Import license, L/C
3. Exporter: Commodity
4. Importer Bank → Exporter Bank: L/C
5. Exporter Bank → Exporter: L/C
6. Exporter ↔ Trade department, inspection, custom, insurance. Shipper: License, Documents.
7. Exporter: Shipping
8. Exporter → Exporter Bank: Documents
9. Exporter Bank → Exporter: Payment
10. Exporter Bank → Importer Bank: Documents
11. Importer Bank → Exporter Bank: Payment
12. Importer Bank → Importer: Notification
13. Importer → Importer Bank: Payment 14. Importer Bank → Importer: Documents
14. Importer → Customs: Claiming.

2.15.10 Production Planning

Production planning is the very important department in garments industry. Production planning is the controlling aspect of garments industry. It involves everything & every task in the process to execution the delivery of goods within time frame. So production planning department must follow some of the important tasks in the following.

1. Capacity planning.
2. Time & Action (TNA)
3. Scheduling.
4. PP meeting.
5. Order Allocation.
6. Man power & M/C allocation.
7. Execution Of every tasks.

8. Materials planning & In-house follow up.
9. Delivery Meet.

2.15.11 Pre-Production Meeting (PPM)

Before start bulk production pre-production are held. This order PP Meeting was held at 28 Oct. Pre-Production meeting is arranged for reminding everyone who are involve to make that product. Without PPM it has great chances to go wrong track in bulk production. So PPM are held before start bulk production.

Matter of the discussion in PP meeting:

1. Production schedule.
2. Pattern review.
3. Size set sample review.
4. Inventory of raw materials.
5. Testing detail about fabric
6. Cutting detail
7. Accessories inventory.
8. Sewing and stitching info
9. Line layout design.
10. Machine layout
11. Operator per line & name
12. Skilled operator in each machine
13. Q.C. application
14. Finalizing & selection skilled operators
15. Q.C. selection, names & card number etc.
15. Embroidery review
16. Wet processing review
18. Print special attachment review.
19. Finishing & Packing process.
20. Others

2.15.12 Production

Production Follow Up:

In production period, production follow up plays a vital role. We know every order has specific order quantity, lead time, color, size. And it is must to complete production in time. It is also remind how days are later. To ensuring order delivery in time production follow up is very important fact.

Production Quality:

During production time must be concern about quality. Because if the item are not get pass mark in quality check time then item will converted to wastage.

Quality control in garment manufacturing technology:

In the apparel industry quality controls practiced right from the initial stage of sourcing raw materials to the stage of final finished garment. Quality control in garment industry is very complex and lengthy task. There are several stages to control quality in garment manufacturing. They are given below:

1. Pre-production quality control
2. Quality control during production
3. Final inspection
4. Quality control to developing a sampling plan
5. Post-production quality evaluation

2.16 Commercial Terms

2.16.1 Bill of Lading

Bill of lading is a legal document between the shipper of particular goods and the carrier itemizing, amount and destination of the products being carried. The bill of lading also consists as a receipt of shipment when the products are conveyed to the foreordained goal.

The term bill of lading comprises of two words – 'bill' and 'lading', the term 'bill' implies the cost for any services provided and the term 'lading' intends to load a cargo onto a ship or transport. A

bill of lading is a record which recognizes that the precise items have been loaded on board as freight for transporting to an exact address to the distinguished exporter of those products.

It is issued by the Transportation organization or carrier to a shipper and the document is additionally signed by the captain of the board.

The following points are given in bill of exchange-

- Shipper
- Consigner
- Notify party
- Shipping line
- Delivery agent
- Port of loading
- Port of discharge
- Fright place
- Main mark
- Container no
- Seal no
- Size
- Mode
- Quantity
- Weight

Types of Bill of Lading

There are basically four types of Bill of Lading. These are below-

1. Straight BL
2. Memo BL
3. Express BL
4. Sea way BL

2.16.2 Bill of exchange

A written, unconditional order by one party (the drawer) to another (the drawee) to pay a specific aggregate, either promptly (a sight bill) or on a settled date (a term bill), for installment of products and services obtained.

2.16.3 Commercial Invoice

Document required through customs to decide actual cost of the imported items, for evaluation of responsibilities and taxes. A commercial invoice (similarly to other data), have to pick out the buyer and vendor, and without a doubt indicate the (1) date and terms of sale, (2) amount, weight and/or volume of the shipment, (3) kind of packaging, (4) entire description of products, (5) unit price and overall price, and (6) insurance, shipping and other costs (as relevant).

2.16.4 Packing List

Itemized listing of articles generally incorporated into every shipping package, giving the amount, portrayal, and weight of the substance. Arranged by the shipper and dispatch to the consignee for exact counting of the conveyed products.

In a packing list below information is mentioned-

- Exporter name
- Applicant name
- Invoice no
- L/C no
- Exp no
- Payment date
- Port of loading
- Transportation to
- Final destination
- Shipment way
- Issuing bank
- Exporter bank
- Description of goods
- Assortment

- Cartoon quantity
- Cartoon no
- Net wt
- Gross wt
- Total garments quantity
- Cartoon measurement
- Authorized signature

Details Packaging list: Details contents of a package is described in the Details Packing List.

2.16.5 Certificate of Origin

In international trade Certificate of Origin (CO) is a vital document that guarantees products in a specific export shipment are entirely acquired, produced, manufactured or prepared in a specific country. They additionally serve as an affirmation by the exporter.

2.16.6 Beneficiary Certificate

Beneficiary certificate is a report that gives beneficiary admittance that the activity or the occasion stipulated in the credit has been satisfied.

2.16.7 Inspection Certificate

A document confirming that products, (for example, perishable items)) was in great condition and right amount at the time of inspection, generally quickly before shipment. It contains following information-

- Byer name
- Product type
- Composition of the goods
- Date of examination
- Style no

- Invoice no
- Invoice date
- Date of shipment
- Total shipped quantity
- B/L no
- L/C no
- Examined quantity
- Comments
- Examiner
- Results of examination

2.16.8 Lab Test Report

Before shipping it is necessary to do the lab test to ensure that the products maintain highest quality and there are no hazardous chemicals, insects or metal things in the garments and accessories. By following buyers' testing requirements lab test will be conducted and will be tested by the buyer approved testing lab.

2.16.9 EXP

EXP is the document that is permitting to export of specific types of products, usually issued by a government authority.

2.17 Terms of Trade

Cut & Make (CM): CM means Cut and Make. The manufacturer only bears the manufacturing cost of the order. All the materials need for manufacturing provided or supplied by the buyer.

Cut, Make & Trim (CMT): The term CMT denotes Cut, Make and Trim or Cut Make and Thread. In CMT, sourcing trims is only responsible of the manufacturer including cut and make. Basically, buyer provides the fabric and manufacturer makes the garments.

EX-W (EX-Works)/ Ex-Factory:The manufacturer or supplier delivers the products to the purchaser at his premises, for example, factory, warehouse, and so forth. He has the minimum obligation and does not need to give least documentation except if upon particular demand. The buyer bears all expenses and risks concerned upon supply of the products until the desired destination.

Free on Board (FOB): This terms signifies "Free on Board" The supplier is liable for all the costs (including export licenses, export taxes, and so on) and risks till the products have handed over the ship's rail at the port of cargo; the products should be cleared for trade. The buyer contracts and pays for the cargo and bears all dangers for misfortune or harm to the products when the goods passes the ship's rail. The buyer likewise pays for all import obligations and clears the merchandise through customs at the point of destination.

FOB Airport (FOA):This is like the term FOB with the exception of that the method of transportation is an air carrier. The supplier satisfies his commitments after he has conveyed the products to the air transporter. The merchandise must be cleared for export through the supplier.

Cost and Freight (C&F / CFR): The vender/supplier consents to contract the freight and pay "cost and freight" for loading the products, cleared for export, on board a vessel and the charges to send the merchandise to destination. The buyer bears the risk of the products from the time they pass the ship's rail at the port of shipment and pay for the insurance coverage, and for the unloading costs at the port of destination.

Cost Insurance, Freight (CIF):The seller's charge includes all expenses, freight and insurance as much as the point where the ship conveying the products arrives at the port of destination; the products need to be cleared for export by means of the seller. From that point the buyer has to manage all expenses and risks, including unloading expenses.

2.18 Shipping Terms

Consignee: The person whose name shows up on the bill of lading or airway bill as the party to whom the products are to be conveyed by the carrier.

Full Container Load (FCL):A completely loaded container which might be measured in weight or cubic terms and all products inside the container will be listed on one Bill of Lading, contracted by one shipper, and conveyed to one consignee and to one destination.

Less Container Load (LCL): Less Container Load means share container space with others and space will be measured by the volume of goods in weight or cubic measurement. This also helps to reduce the shipping cost for small cargo because the cost will be share with others also.

Shipper: A transportation company or person who transports goods to the right destination by the sea, air or land. Bill of lading contains the shippers name also.

Shipping Marks: These are marks vital to figuring out cargo and linking that cargo with particular documents. Due to the fact these marks are essential as identifiers, the marks and numbers have to be as simple as possible. Shipping marks consist of the abbreviated name of customer, reference number, destination, package number, and container number.

Garment on Hangers (GOH): The garments are packed into the container on hangers.

2.19 Being Human

2.19.1 History of Being Human

The **Being Human Foundation** is a Mumbai-based charity, founded by Bollywood star Salman Khan in 2007, that provides education and healthcare services for the underprivileged in India. The organization is primarily funded by sales of Being Human-branded merchandise, which amounted to sales of Rs 2460 crore till 2018 August.^[31]

The foundation performs many charitable activities. It funds the education of 200 children at the Akshara High School in Mumbai and another 300 through Aseema, a Mumbai-based non-profit. The foundation supports the VEER Initiative, a program to train differently-abled people. As of December 2015, the program has trained 1909 individuals, 1194 of whom have gained employment. The organization has set up programs to improve basic skills for students and career development centers.

Being Human has provided funding to treat children with congenital heart defects and craniofacial deformities. It has provided drought relief in Maharashtra and blankets for flood victims in Kashmir, conducted free eye camps to provide cataract surgeries, and helped conduct bone-marrow donor registration camps in Mumbai.

In 2018, the Municipal Corporation of Greater Mumbai threatened to blacklist the foundation for failing to set up dialysis machines in Bandra. The project was a public-private partnership where the municipal government would provide the space while the foundation was to maintain and staff the low-cost dialysis facility. The foundation's representative denied that the organization signed any formal contract with the civic body.

1.4.1 Logo



Figure2. 4 Being Human Logo

CHAPTER-03

METHODOLOGY

3.1 Data Collection

Data collection has done by different ways. In merchandising department, we worked on M&S order and we collected the data from different sources.

- 1. Primary sources:** Primary sources include cooperating with employees and face-to-face meetings with the personnel through an open-ended survey. We worked maximum time of internship period in merchandising department and interacted with them nicely and collect lot of data and information.
- 2. Secondary sources:** Secondary sources are company website, brochure, outlets, other research reports, literatures/magazines and the internet. We collected lot of information through internet about the buyer.
- 3. Observation:** We took the daily work routine of the company and observed their working procedure and took many data and sample

3.1.1 Data Collection


✓ **Abc Ltd.**
Dhaka ✓

✓ **Internal audit**
✓ **Audit Date- 03/07/2019**

✓ **Visited By** **Abc, Compliance Manager** ✓
Meq, DM HR

✓ **CAP Update Date-10/07/2019** ✓

[CAP]

Sl	Location as per Report	Question	NC	Root Cause	Corrective Action Plan	Responsible Person	Evidence/Status	Timeline
01	1.1	Trade License has been expired		Government limitation. As usual Government office works, it will take time to issue or renewal permission.	We are communicating with the concerned authority to get the license	Md. Abc Hossain, DGM (HR, Admin & Compliance)	Inprogress	30/07/2019
02	1.2	Factory License has been expired (factory management already applied for renewal certificate)		Government limitation. As usual Government office works, it will take time to issue or renewal permission.	Applied for renewal but not yet get. From our end we are communicating with the concerned authority for getting necessary approval	Md. Kaaaaa Hffn, AGM (Admin, HR & Compliance)	Inprogress	30/07/2019
03	1.3	Fire License has been expired (factory management already applied for renewal certificate)		Government limitation. As usual Government office works, it will take time to issue or renewal permission.	We have got the necessary approval on 04/07/2019	Md. Abc Hossain, DGM (HR, Admin & Compliance)		04/07/2019
04	1.10	Facility license approval was found 4.25 KW but approval needed 6.925 KW. Facility has already applied on 17.01.19.		Government limitation. As usual Government office works, it will take time to issue or renewal permission.	Applied for necessary approval On 16/01/2019 but not yet get. From our end we are communicating with the concerned authority for getting necessary approval	Md. Kaaaaa Hffn, AGM (Admin, HR & Compliance)	Inprogress	31/08/2019
05	1.11	IRC has been expired (factory management already applied for renewal certificate)		Government limitation. As usual Government office works, it will take time to issue or renewal permission.	We are communicating with the concerned authority to get the license	Md. Abc Hossain, DGM (HR, Admin & Compliance)	Inprogress	30/07/2019
06	1.12	ERC has been expired (factory management already applied for renewal certificate)		Government limitation. As usual Government office works, it will take time to issue or renewal permission.	We are communicating with the concerned authority to get the license	Md. Kaaaaa Hffn, AGM (Admin, HR & Compliance)	Inprogress	30/07/2019
07	1.13	EPB has been expired (factory management already applied for renewal certificate)		Government limitation. As usual Government office works, it will take time to issue or renewal permission.	We are communicating with the concerned authority to get the license	Md. Abc Hossain, DGM (HR, Admin & Compliance)	Inprogress	30/07/2019
08	1.16	Acid License has been expired (factory management already applied for renewal certificate)		Government limitation. As usual Government office works, it will take time to issue or renewal permission.	We are communicating with the concerned authority to get the license	Md. Kaaaaa Hffn, AGM (Admin, HR & Compliance)	Inprogress	30/07/2019

Page 1 of 1

3.2 Enquiry Sheet

We got a technical pack sheet from ALLIANCE KNIT COMPOSITE Ltd. This spec sheet contains style details. Following specification given below

- ✓ Being Human Brand
- ✓ Product Type- Men's TRACK PANT
- ✓ Style Number-BHKTP2070

		Product Specification				STYLE#
		Men's TRACK PANT				
Trim Code	Description	Position	Col	Col	Supplier Name	
			MILITARY GREEN	BLACK		
			INDIA QTY:1281 PCS	INDIA QTY:1281 PCS		
						NOTE BH
FABRIC						
Body Fabric	INTERLOCK	300-305 - AS SAMPLE - LOOER FRENCH TERRY POLY - COTTON MELANGE FABRIC (pOLY NOT MORE THAN 10-15%)	MILITARY GREEN	BLACK	PREEN OUT FITS	SEND FABRIC FOR OUR APPROVAL FIRST
RIB	1x1 RIB	NECK RIB			PREEN OUT	SEND

	COTTON- LYCRA COMPACT 220 GSM				FITS	FABRIC FOR OUR APPROVA L FIRST
PRINT	AS SAMPLE	HD PRINT - AS SAMPLE	AS SAMPLE	AS SAMPLE	PREEN OUT FITS	SEND FABRIC FOR OUR APPROVA L FIRST
Wash	GARMENT	GARMENT	GARMENT	GARMENT	PREEN OUT FITS	
WL-7020- GL	Main LBL	AS PER ORIGINAL SAMPLE			PREEN OUT FITS	
WL-7020- GL	Size LBL	To be attach back neck drop			PREEN OUT FITS	
BARCODE LABEL	BARCODE LABEL	WITH WASHCARE			PREEN OUT FITS	
BHMT-49	Hangtag	Attached on size label	BLK-GOLD	BLK-GOLD	PREEN OUT FITS	
BHMT-48	CARE TAG	Attached with main tag	Yellow-BLK	Yellow-BLK	PREEN OUT FITS	
10*12+2" flap	Poly Bag	For Packing	Printed	Printed	PREEN OUT FITS	
HM Poly Warp	LD	Outer Carton Warping	Transparent	Transparent	PREEN OUT FITS	







		PRODUCT SPECIFICATIONS					STYLE # BHKTP2070
		Men's TRACK PANT					
Trim Code	Description	Position	COL	COL	Supplier Name.		
			MILITARY GREEN	BLACK			
			INDIA QTY : 1281 PCS	INDIA QTY : 1278 PCS			
							NOTE - BH
FABRIC							
Body Fabric	INTERLOCK	300-305 - AS SAMPLE - LOOER FRENCH TERRY POLY - COTTON MELANGE FABRIC (POLY NOT MORE THAN 10-15%)	MILITARY GREEN	BLACK	PREEN OUT FITS		SEND FABRIC FOR OUR APPROVAL FIRST.
RIB	1X1 RIB COTTON -LYCRA COMPACT 450-470 GSM WITH TIPPING	AT WAISTBAND & BOTTOM RIB	DTM WITH BLK TIPPING	DTM WITH TIPPING	PREEN OUT FITS		SEND FABRIC FOR OUR APPROVAL FIRST.
PRINT	AS SAMPLE	HD PRINT - AS SAMPLE	AS SAMPLE	LT. GREY	PREEN OUT FITS		SEND STRIKOFF FOR OUR APPROVAL
Wash	GARMENT	GARMENT	GARMENT	GARMENT	PREEN OUT FITS		
WL-7242-GL	Main LBI	As per original sample	 black	 black	PREEN OUT FITS		
WL-7242-GY	Size Label	To be attach below main label	 black	 black	PREEN OUT FITS		
Drawcode (COTTON - POLY)	Drawcode - show lace rope	Inside wait band - MSMT AS PER SPEC	DTM	DTM	PREEN OUT FITS		REGULAR - COTTON- POLY - BUT NOT TOO THICK
Elastic	Size to be 5 CM	Inside Waistband	BLK	BLK	PREEN OUT FITS		
BHME-1	Eyelet	15 mm eyelet at front waist band	MATT BLK	MATT BLK	Prominent		
BHMT-1 (28mm)	Metal Tipping	At both sides drawcord	MATT BLK	MATT BLK	MIRACLE		
BARCODE LABEL	BARCODE LABEL	WITH WASHCARE	WHITE- BLK(TAFFETA MATERIAL)	WHITE- BLK(TAFFETA MATERIAL)	PREEN OUT FITS		
Code will be provide after the lab testing (India only one label)	Washcare	Washcare label should be insert in side seam at distance of 4cm on wearer left side when worn.	White/Black	White/Black	PREEN OUT FITS		
BHMT-41	Hangtag	Attached on size label bottom layer with LOCK PIN	BLK-GOLD	BLK-GOLD	PREEN OUT FITS		
BHMT-46	CARE TAG	ATTACHED WITH MAIN TAG	YELLOW-BLK	YELLOW-BLK	PREEN OUT FITS		
12*16+2" flap	Poly bag (Printed Flat pack)	For Packing	Printed	Printed	PREEN OUT FITS		
BHTP-2 (9.5X14.5)	TISSUE PAPER	INSIDE GARMENT FOR PACKING	BROWN WITH BLUE PRINT	BROWN WITH BLUE PRINT	PREEN OUT FITS		
60*40*40	7 Ply carton LD	Printed Outer Carton wrapping	Printed	Printed	PREEN OUT FITS		
HM Poly Wrap			Transperant	Transperant	PREEN OUT FITS		
Prepared by	Ujwala.						

Figure3. 1: Technical Sheet

3.3 Product Specification:

		PRODUCT SPECIFICATION											
		The Mandhana retail veatures ltd					Styles BHKTP-2070						
		Spec Date					Based on Zara Original sample BHTP-5003						
Product Specification		28	30	32	BLACK	Diff	MILITARY	Diff	34	36	38	40	Toll
W	1/2 Waist Relax	35	37.5	40	41.5	1.5	41.5	1.5	42.5	45	47.5	50	±1.0
	1/2 Waist Stretched	43	45.5	48	48	0	48	0	50.5	53	55.5	58	±1.0
H	1/2 Hips Circ	45.5	48	50.5	51	0.5	51.2	0.7	53	55.5	58	60.5	±1.0
H1	Hips Position from waist	17	17	17	17	0	17	0	17	17	17	17	±0
TH	1/2 Thigh 5cm from crotch	27.1	28.3	29.5	29.5	0	29.5	0	30.7	31.9	33.1	34.3	±.75
KN	1/2 knee circs, 35cm from crotch	19.4	20.2	21	22	1	21.5	0.5	21.8	22.6	23.4	24.2	±0.5
BT	1/2 leg opening relax	11.8	12.4	13	14	1	13.5	0.5	13.6	14.2	14.8	15.4	±0
	1/2 leg opening above rib joint	13.8	14.4	15	16	1	15.5	0.5	15.6	16.2	16.8	17.4	±0
	Bottom rib height	5.5	5.5	5.5	4.8	-0.7	5.5	0	5.5	5.5	5.5	5.5	±0
	Waist rib height	5.5	5.5	5.5	5	-0.6	5.5	0	5.5	5.5	5.5	5.5	±0
FR	Front rise - include WB	31	32	33	33	0	33	0	34	35	36	37	±0.5
FS	Fly stitch from waist joint to J stitch	15	15	15	15.5	0.5	15.5	0.5	15.5	15.5	15.5	15.5	±0
	Fly length from waist joined to bar tack	13	13	13	13	0	12.5	-0.5	13.5	13.5	13.5	13.5	±0
	Fly width	4.5	4.5	4.5	4.5	0	4.5	0	4.5	4.5	4.5	4.5	±0
IN	In seam length	73	73	73	73	0	73	0	77	77	77	77	±1
BR	Back rise - include WB	35.5	36.5	37.5	37.5	0	38.5	1	38.5	39.5	40.5	41.5	±0.5
P1	Front pocket width along waistband	4	4	4.5	4.5	0	4.5	0	4.5	5	5	5	±0
P2	Front pocket length along side seam	16	16	16.5	16.5	0	16.5	0	16.5	17	17	17	±0
	14 Back pocket width	12.5	12.5	13	13	0	13	0	13	13.5	13.5	13.5	±0
P5	Back pocket length	14.5	14.5	15	15	0	14.5	-0.5	15	15.5	15.5	15.5	±0
	Back pocket from waist band joint	8	8	8	8	0	8	0	8	8	8	8	±0
	Back pocet from cb	3.5	4	4.5	4.5	0	4.5	0	5	5.5	6	6.5	±0
	Distance wetbeen eyelet	6	6	6	6	0	6.5	0.5	6	6	6	6	±0
	Visible drawstring length	25	25	25	25	-8	17.5	-7.5	25	25	25	25	±0
	Front pocket bag length	28	28	28	28	-0.5	27.5	-0.5	29	29	29	29	±0
	Front pocket bag width	16.5	16.5	16.5	16.5	1.5	18	1.5	17.5	17.5	17.5	17.5	±0
	HD print from pocket edge	2.5	2.5	2.5	2.5	1.5	4.5	2	2.5	2.5	2.5	2.5	±0
	HD print from side seam	3	3	3	3	0	2.5	-0.5	3	3	3	3	±0

Figure3. 2: Measurement Sheet

3.4 SMV

ALLIANCE KNIT COMPOSITE LIMITED
Zirabo, Ashulia, Savar, Dhaka

Date-28-08-2019

Operation Bulletin

Style No:	LW062	Target/Hr:	153	Tar/10hrs:	1535	75%	90%	100%
Buyer:	HANBURY	SMV:	7.330	Helpers:	7		184	205
Description:	TROUSER	R-SMV:	9.773	Operators:	18	153		
LINE	6	Utilization:	75%	Td MP:	25			

A	B	C	D	E	F	G	H	I	J	REQUIRED		REMARKS	
S/N	M/C	Attachment	Operation	SMV	Tar/Hr	Cap/Hr	Tack Time	Efly %	Reqd MP	W.Place	Operator	Helper	
1	MAN		MATCH FRONT & BACK PART	0.250	240		0.250	0%	#DIV/0!	1	0	1	
2	LS1		MAKE CARE LABEL	0.200	300		0.200	0%	#DIV/0!	1	1	0	
3	OL4		CLOSE SIDE SEAM	0.600	100		0.300	0%	#DIV/0!	2	2	0	
4	MAN		MARK FOR ATTACH WAIST BELT	0.300	200		0.300	0%	#DIV/0!	1	0	1	
5	OL4		INSEAM	0.500	120		0.250	0%	#DIV/0!	2	2	0	
6	LS1		MAKE LEGG CUFF	0.360	167		0.360	0%	#DIV/0!	1	1	0	
7	MAN		CUFF FOLD	0.350	171		0.350	0%	#DIV/0!	1	0	1	
8	OL4		ATTACH LEGG CUFF	0.650	92		0.325	0%	#DIV/0!	2	2	0	
9	MAN		ELASTIC CUT ACC TO MEASURE	0.200	300		0.200	0%	#DIV/0!	1	0	1	
10	LS1		ELASTIC TACK & MARK	0.300	200		0.300	0%	#DIV/0!	1	1	0	
12	LS1		WASIT BELT MAKE	0.300	200		0.300	0%	#DIV/0!	1	1	0	
13	BH		HOLE MAKE	0.300	200		0.300	0%	#DIV/0!	1	1	0	
14	MAN		WASIT BELT MARK FOR MAKE	0.300	200		0.300	0%	#DIV/0!	1	0	1	
15	LS1		WASIT BELT MAKE	0.600	100		0.300	0%	#DIV/0!	2	2	0	
16	OL4		WASIT BELT SERVICING & MARK	0.300	200		0.300	0%	#DIV/0!	1	1	0	
17	4		ATTACH WASIT BELT	0.600	100		0.300	0%	#DIV/0!	2	2	0	
18	MAN		DRAWSTRING CUT & INSERT	0.300	200		0.300	0%	#DIV/0!	1	0	1	
19	LS1		DRAWSTRING MIDDLE TACK	0.300	200		0.300	0%	#DIV/0!	1	1	0	
20	LS1		DRAWSTRING END POINT TACK	0.320	188		0.320	0%	#DIV/0!	1	1	0	
21	MAN		FINAL THREAD CUT	0.300	200		0.300	0%	#DIV/0!	1	0	1	

Minimum Operation 0

SKETCH:

Machine Requirement:

LS1	8	BA			
LS2		BH	1		
OL		EH			
OL4	9	BI			
FLT2		KANSAI			
FLT3		SNAP		IRON	
FLT4		FOA		MAN	10
FLT5		ZZ			

Figure 3. 3: SMV

Full elaboration of **SMV** is standard minute value. It is defined as the time which is allowed to perform a job without delaying. It is also known as Standard Allocated Minute (SAM).

IE department calculated the SMV of this style. We collect it from them. Here we have found total SMV for this style,

Total SMV 7.330

3.5 Costing Sheet

ALLANCE KNIT COMPOSITE LTD. PRICE QUOTATION									
Buyer Name :MANDHANA (Being Human)								DATE:	
Buying House :Being Human									
Style :Man's TRACK PANT									
Size :28, 30, 32, 34, 36, 38, 40								GSM 260	
Order Qty :3600								BODY LENGTH	
Item :T-Shirt								SLV LENGTH	
Fabrication :Cotton(100%)								CHEST	
								CONS	
FABRIC	YARN	KNITTING	DYEING/F INISH	LYCRA	OTHERS/ AOP	TOTAL	WITH PROCESS LOSS	CONSUP	TOTAL FAB PRICE
COTTON	3	0.3	1.8	0	0.35	5.45	6.21	8	\$ 49.70
POCKET	3	0.3	1.8	0	0.35	5.45	6.21	1.5	\$ 9.32
1X1 RIB	3	0.35	1.8	0	0.4	5.55	6.33	1.5	\$ 9.49
TOTAL									\$ 68.51
TRIM AND ACCESSORIES									
MAIN LABLE	0.4								
SIZE LABLE	0.12								
CARE LABLE	0.2								
HANG TAG+PRICE	0.5								
BARCODE STICKE	0.3								
DARCORD	0.7								
EYELET	0.8								
PRINTING GUM T	0.2								
POLY	0.4								
CARTON	0.6								
PACKING	0.2								
OTHERS	0.3								
TOTAL TRIM COS	5.32								\$5.59
PRINT									\$0.00
EMB									\$2.00
CM									\$14.00
SGS/COM									\$0.00
WASH									\$0.00
COMMERCIAL									\$0.30
TOTAL COST/DZN									\$90.40
TOTAL COST/PC									\$7.53
FOB/PC									\$7.53

Figure3. 4: Costing Sheet

3.5.1 Costing Analysis


Costing sheet is an important factor in apparel sector. It is that one which contains all the necessary information about the order. A garment merchandiser must have proper knowledge about costing. We worked with a merchandising team for M&S buyer. We have observed longer period of time and we did assessment about costing. A senior merchandiser has to prepare costing sheet. That costing sheet is checked and approved by Sr. manager merchandiser. Then it has to send to M&S city office for negotiate.

For this style costing details,

Table: 3. 1 Costing Details

	\$/dz
Fabric Cost	68.51
Embroidery Cost	2.00
Print Cost	0
Trim Cost	5.59
CM per pcs	14
Final FOB in US	90.40

3.5.2 Buying Comment



Design ref:		Garments Description	MS 103350750D
Stroke			
FIRST BUYING COMMENT			
PP Sample comments for preen outfits as one 06/12/2019 COL-BLACK MEL & MILITARY GREEN			
<ul style="list-style-type: none">• Specs marked with red found out tolerance N/A Please go back to spec.• Eye let placement should be in rib centre and in your sample found centre out N/A• Both side pocket should be straight & in sample found card N/A• Front print placement should be as per spec & in your sample found not ok• Green drawstring color should match the body color & your sample found not ok• Rectify all above comments in bulk			

Figure3. 5: Buying Comment

3.6 Fabric Requirement Sheet


DATE : 03.10.2019		F / FABRIC BOOKING SHEET		FINISH FABRIC DELIVERY DATE :12-Nov-2019										
Revised date : 12/10/2019						Revised-1 due to yarn confirmation, FOR - BULK BOOKING								
Job No: : AKCL-						Marketing Cad: 7.00 kg								
Buyer : MANDHANA (Being Human)						Bulk Cad : 6.98 Kg								
Style/Order No : BHKTP 2062						PO Rcvd date:30/09/2019								
Garments Item : TRACK PANT						Shipment date:05/12/2019								
Garments Qty : 3,411 Pcs		Normal Garments wash												
Print Type	FABRIC COLOUR	Approved Lab Ref	Description	Fabric Dia	Cons.	SIZE	Fabric Description	GMT QTY (Pcs)	Finished Fabric (kg)	P. Loss	Grey Fabric (kg)	YARN QTY (KG)	ELASTANE (KG)	Yarn Count
				Open					Bulk	PP				
Leg Embo	BLACK	TBA	Body	75"	5.84	XS-XL	100% Combed Cotton Loop French Terry 290 GSM (as swatch)	1651	836	10	13%	945	945	28/1com(55.50%)-525 kg 16/1 kh(44.50%)-420 kg
	BLACK		Waist+Heg Cuff Lyc Rib-2x1	25" Tube	1.14		2X1 Lycra Rib (as swatch)		163	5	13%	189	189	7
Leg Embo	WINE	TBA	Body	75"	5.86	XS-XL	100% Combed Cotton Loop French Terry 290 GSM(as swatch)	1760	884	5	13%	999	999	28/1com(55.50%)-555 kg 16/1 kh(44.50%)-444 kg
	WINE		Waist+Heg Cuff Lyc Rib-2x1	25" Tube	1.14		2X1 Lycra Rib-400 gsm		172	3	13%	195	195	7
GRAND TOTAL=								3,411 Pcs	2,056 Kgs		2,329 Kgs	2,329 Kgs	14 Kgs	
REMARKS:														
1. FABRIC BATCH TO BATCH COLOUR & QUALITY AS PER BUYER APPROVAL. NO DEVIATION ACCEPTED														
2. FABRIC S/B CLEANED & HEAVY SILICON HEAVY ENZYME PROPERLY														
3. FABRIC MUST BE PASSED BUYER TEST REQUIREMENT														
4. DIA UP DOWN NOT ACCEPTED														
5.SHRINKAGE TOLERANCE : 2% - 5%														
PREPARED BY	CHECKED BY	CHECKED BY	CONFIRMED BY	CHECKED BY	CHECKED BY	APPROVED BY	APPROVED BY							
Asst. Merchandiser	Manager (M&M)	AGM (M&M)	Fabric store	Knitting Dept.	AGM(Dyeing)	DGM	GM							

Figure3. 6: Fabric Requisition Sheet

3.7 L/C Receive from Buyer

Reprint From MFA-0000-000000

Instance Type and Transmission

Original

received from SWIFT

Priority : Normal

Message Output Reference : 0922 190522MBLBBDDHA0069569851001

Correspondent Input Reference : 1643190521MIDLGB22BXXX9736191905

Message Header

Swift Output: FIN 707 Amendment to a Doc Credit

Sender : MIDLGB22XXX

HSBC BANK PLC

(ALL U.K. OFFICES)

LONDON

GB

Receiver : MBLBBDDH006

MERCANTILE BANK LIMITED

(DHANMONDI BRANCH)

DHAKA BD

MUR : GEJ3X000TT7M

Message Text

F27: Sequence of Total

Number: 1/

Total: 1

F20: Sender's Reference

DPCMAN101147

F21: Receiver's Reference

NONREF

F23: Issuing Bank's Reference

DPCMAN101147

F52A: Issuing Bank - Party Identifier - Identifier Code

Identifier Code:

MIDLGB22

HSBC BANK PLC

(ALL U.K. OFFICES)

LONDON GB

Figure3. 7: Letter of Credit

LONDON GB

F31C: Date of Issue
 190507 2019 May 07

F26E: Number of Amendment
 002

F30: Date of Amendment
 190521 2019 May 21

F22A: Purpose of Message
 ISSU

F32B: Increase of Documentary Credit Amount
 Currency: USD US DOLLAR
 Amount: 9090,00 #9090,00#

F45B: Description of Goods and/or Services
 Line1: Line 1
 Code: /ADD/
 Lines2to100: Lines 2-100
 Lines2to100: Lines 2-100: Narrative
 Narrative: ADD PO 2011552853

F47B: Additional Conditions
 Line1: Line 1
 Code: /ADD/
 Lines2to100: Lines 2-100
 Lines2to100: Lines 2-100: Narrative
 Narrative: THIS AMENDMENT IS CONTINGENT UPON THE BENEFICIARY PAYING YOUR
 Lines2to100: Lines 2-100: Narrative
 Narrative: CHARGES AND OUR COMMISSION OF USD31.75 PLUS USD19.05 CABLE
 Lines2to100: Lines 2-100: Narrative
 Narrative: COSTS WHICH WILL BE DEDUCTED UPON NEXT UTILISATION OF THIS
 Lines2to100: Lines 2-100: Narrative

Page 1 of 2

Narrative: DOCUMENTARY CREDIT.

Message Trailer

{CHK:17ADF714CECB}
 {DLM:}
 PKI Signature: MAC-Equivalent

End of Message

Figure 3. 8: Letter of credit

3.8 Purchase Order Sheet

The Purchase Order sheet simply can be defined as a written sales contract between client and trafficker particularization the precise merchandise to be bused from one marketer. It is a commercial document and first official offer issued by a buyer to a seller specifying types, quantities, and agreed prices for products or services. A contract to get merchandise might embody variation of P.O. sheets shaping them color-wise and size-wise amount or as per buyers' would like.

3.8.1 The Buyer Include PO Sheet followings

- PO no/date
- Buyer/Consignee
- Order no
- Measurement
- The description of the garment
- L/C date
- Last date within which shipment to be reach the destination.
- Sign and seal
- Order validity date

Purchase Order

The Mandhana Retail Ventures Ltd
Formerly Known As "Mandhana Retail Ventures Ltd"

Reg. Add :- Plot No E-132, M.I.D.C., Tarapur Industrial Area, Boisar
Corp. Off :- 006-008, Peninsula Centre, Dr. S. S. Rao Road, Parel, Mumbai -400012, Mumbai, Maharashtra, India
E-Mail : info@mandhana.com, www.beinghumanclothing.com
GSTIN : 27AAHCM2029B1ZW GST State : 27 Maharashtra

MRVL

Purchase Order No. : IPO[TJ]19-20/0029 **PO Date** : 30/09/2019
Ref. No / PR No :

Supplier Name & Address
Alliance Knit Composite Ltd.
Holding # 08/118, Pukurpar, Zirabo, Ashulia Zirabo, Ashulia Savar, Dhaka-1341, Bangladesh -1341

Supplier GSTIN :
Supplier GST State : ()
Supplier PAN No : NA
Agent :

Consignee Name & Address
The Mandhana Retail Ventures Ltd - Tarapur WH
Formerly Known As "Mandhana Retail Ventures Ltd."
Plotno E-132, Midc.Tarapur Industrial Area ,Boisar - 401506-Maharashtra,India

SS20 INDIA SHIPMENT
VAT No : 27081172925 V
GST No : 27081172925 C
PAN No :
Agent :

Style Code	Desc Of Goods	Color	HSN	735 CM/2	76 CM/2	78.5 CM/29	81 CM/3	83.5 CM/3	86 CM/32	88.5 CM/3	91 CM/3	96 CM/36	101 CM/38	106 CM/40	Qty	Unit	Del. Dt.	Rate (Dollar)	MRP	Amt (Dollar)
BHKT20102	MENS TRACK PANT	ROYAL BLUE	61034200		207		330		511		446	261	113	20	1888	PCS	25/11/19	6.50	1,699.00	12272.00
1888.00																			12272.00	
Other Charges																			0.00	
Total Amt in (Dollar) :																			12272.00	

HSN Code	Taxable Value	Qty.	UOM	IGST		CGST		SGST		Cess GST	
				Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
61034200		1,888.00	PCS	0	0.00	0	0.00	0	0.00	0	0.00
Total :		1,888.00			0.00		0.00		0.00		0.00

Terms & Condition :
PAYMENT TERMS : 100% ADVANCE PAYMENT WITH 3% BUYING COMMISSION.
All invoices to be raised in the name of &coname .
Delivery Terms :
1. No penalty will be lieved delay of 7 days from date of delivery as per purchase order.
2. For delay between 7 to 10 days a penalty of 5% will be levied.
3. For delay between 10 to 15 days a penalty of 10% will be levied.
4. For delay between 15 to 21 days a penalty of 25% will be levied.
5. For delay between 21 to 30 days a penalty of 50% will be levied or goods might be cancelled depending upon the situation
6. Goods will be audited against PO before payment.

Shipping Info :
1. Packed goods / Merchandise should be strictly as per our Purchase Order only.
2. Excess Qty, any form of mis-match ratio & delayed delivery will be returned back at suppliers cost without waiting for any proposal.
3. All the carton boxes should carry the concerned packing details. 1 set document (i.e. Invoice, PO copy & packing) should be in carton no 1 & sale set of these copies in an envelope.
4. Please ensure that your Invoice matches with the purchase order in all respect i.e. basic cost, net cost, MRP, Style, Size, Dispatch, Location & Qty.
5. Please note the counter of waybill/road permit with all details mentioned duly signed & Stamped by authority must accompany with the goods were ever it is applicable.
6. Payment will bre done on the PO & Payment terms after receiving the original invoice at the accounts department.
7. If there is any complaint of quantity issue on bulk shipment then goods will be returned back to supplier
8. Po should be signed within 2 days of time after receipt of orders & PI should be as per the given standard format.
9. Once the order acceptance is given, supplier needs to deliver goods otherwise we will claim value loss amount to the respective supplier.
10. Shipment acceptance level +/- 2 % style colour and ratio wise is our standard terms.
11. If there is any variation in supply then the above terms then prior approval of Retail Operation & Buying team is required before shipping goods.
12. If there is short supply then the standard terms then vendors need to take prior approval and if required then they need to again produce short qty and fill in the gap on request of buyer.
This is computer generated copy, Signature is not required

PO Made By Mahesh	Buyer	Authorised By VARSHA RAGHURAM	Vendor's Signature Authorised Signatory	The Mandhana Retail Ventures Ltd
---------------------------------	--------------	---	---	---

Page 1 1

Figure3. 9: Purchase order Sheet

3.9 TNA

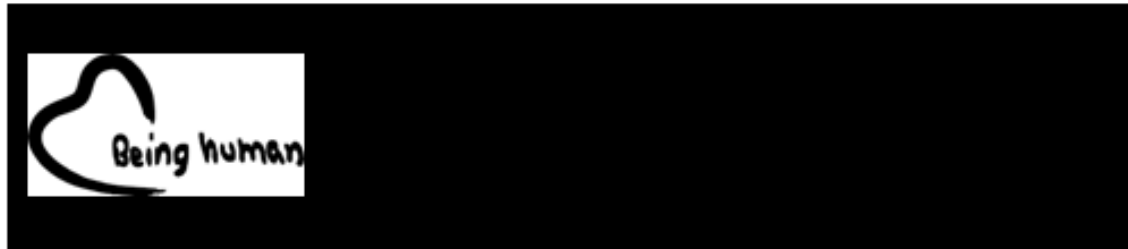
60 Days Calender(Yarn stock, submission pre-stage & without heatset/sueding/brushing/E.stp/Special fabric etc)							
	Sun	Mon	Tue	Wed	Thu	Fri	Sat
56							
57	Day	1	2	3	4	5	6
58	Event	Style Clarification	Order Handover	Style Capturing	Technical Confirmation	Yarn Requisition	Fabric P.P Meeting(Solid&AOP)
59	Vendor	PD TEAM	PD TEAM	Merchandising	RND	Fabric Planning	Fabric Planning
60	Client	BUYER	Merchandising	ERP	Fabric Planning	Warehouse	Knitting & Dyeing
61	Lead time	1 Days	1 day	1 Day	1 day	1 day	1 day
62	Event			FRS Issuance	Embellishment Development	Stock Yarn Checking	Trim Order Release
63	Vendor			Merchandising	Merchandising	Ware house	Merchandising
64	Client			Fabric Planning	Embellishment factory	Fabric Planning	Supplier
65	Lead time			1 day	1 day	1 Day	1 Day
66	Event			OFS Preperation		Lab Dip Comments	
67	Vendor			Merchandising		Merchandising	
68	Client			Audit		BUYER	
69	Lead time			1 Day		5days	
70	Event			Fit Sample Program		Y/D and AOP Sample Comments	
71	Vendor			Merchandising		Merchandising	
72	Client			Sample		BUYER	
73	Lead time			1 day		5days	
74	Day	8	9	10	11	12	13
75	Day	8	9	10	11	12	13
76	Event	Yarn Issue to knitting,YKNC(Solid&AOP)	Embellishment Submission	Trims PI Release		Fabric Receiving	Trims PI BBLC OPENING
77	Vendor	Ware house	Merchandising	Merchandising		Knitting	Commercial
78	Client	Knitting	BUYER	Audit		Fabric Planning	Merchandising
79	Lead time	10days	5 days	1 Day		1 day	3 days
80	Event	Grey Yarn Issue for YD		Fit sample submission			
81	Vendor	Warehouse		Merchandising			
82	Client	YD Team		BUYER			
83	Lead time	1 day		6 days			
84	Day	15	16	17	18	19	20
85	Event	Trims PI forwarding	LAB Re-match for Bulk		Batch Preparation	Embellishment Comments	
86	Vendor	Audit	Warehouse		Batching	Buyer	
87	Client	Commercial	LAB		Warehouse	Merchandising	
88	Lead time	1 day	2 Day		1 day	10 days	
89	Event	Grey Inspection & Fabric issue to dye house				FIT Sample Comments	PP SAMPLE Making
90	Vendor	Fabric Planning				Buyer	Merchandising
91	Client	Warehouse				Merchandising	Sample
92	Lead time	2 days				9 days	5 days
93	Event					Bulk Fabric dyeing(solid/AOP)	
94	Vendor					Fabric Planning	
95	Client					Batch/Dyeing	
96	Lead time					4days	
97	Day	22	23	24	25	26	27
98	Event	Knitting Quality	Template Grading Comments		Base send to AOP factory	Fabric Test Reports & Inspection(Solid)	
99	Vendor	Warehouse	Sample		Warehouse	Lab & QAD	
100	Client	QAD	BUYER		AOP team	Merchandising/QCC Team	
101	Lead time	1 day	3 days		2 day	3 days	
102	Event	Dyed Yarn Rec	Fabric Finishing(Solid)		PP SAMPLE SUBMISSION	YD Fabric Receiving	
103	Vendor	YD Team	Dyeing		Sample	Knitting	
104	Client	Warehouse	Fabric Finishing		Merchandising	Warehouse	
105	Lead time	7days	3days		1 day	1 day	

Figure3. 10: TNA Report

106	Day	29	30	31	32	33	34	35
107	Event	Bulk Fabric Submission(Solid)	Trims inhouse	Mock-up App,QCC Team Check & Bulk Fabric delivery(Solid)		AOP Received		Solid Bulk Fabric Comments
108	Vendor	QAD	Merchandising	Fabric Finishing		AOP team		Merchandising
109	Client	Merchandising	Warehouse	Warehouse		Warehouse		QAD
110	Lead time	1 day	20 days	2days		8days		6 days
111	Event	YD Fabric Inspection & Issue to Dyeing			YD Batch Preparation,PP sample & washing	Trims card submission		YD Fabric Finishing
112	Vendor	Ware house			Dyeing	Warehouse		Dyeing
113	Client	Fabric Planning			Warehouse	Merchandising		Fabric Finishing
114	Lead time	2days			4days	1 day		3days
115	Event							PP Sample Comments
116	Vendor							Merchandising
117	Client							Sample
118	Lead time							10 days
119	Day	36	37	38	39	40	41	42
120	Event		AOP fabric Finishing/Test Report	YD/AOP Fabric Inspection		Size Set Program(without hanger app)		Mock-up App,QCC Team Check & Bulk Fabric delivery(AOP/YD)
121	Vendor		Fabric Finishing	Fabric Finishing		Planning		QCC Team
122	Client		QAD	QAD		Technical team		Warehouse
123	Lead time		3 Days	3 days		1 day		2days
124	Event			AOP/YD Bulk hanger Submission				
125	Vendor			QAD				
126	Client			Merchandising				
127	Lead time			1day				
128	Client			Trims Card Comments				
129	Vendor			Merchandising				
130	Client			QAD				
131	Lead time			5 days				
132	Day	43	44	45	46	47	48	49
133	Event		Size set report	PP Meeting	Cutting start	Cut panel for Embellishment		
134	Vendor		Planning	Planning	Planning	Planning		
135	Client		Technical team	Production and Related	Cutting	Embellishment factory		
136	Lead time		4 days	1 day	4 days	7 days		
137	Event		AOP/YD Bulk Hanger Comments					
138	Vendor		Buyer					
139	Client		Merchandising					
140	Lead time		6days					
141	Event		File handover					
142	Vendor		Merchandising					
143	Client		Technical					
144	Lead time		1 day					
145	Day	50	51	52	53	54	55	56
146	Event	Sewing start	Vessel booking		GMT washing	Finishing		
147	Vendor	Planning	Merchant + commercial		Sewing	Sewing		
148	Client	Sewing	Forwarder		Washing	FINISHING		
149	Lead time	9days	1 day		6 days	6 days		
150	Day	57	58	59	60	61	62	63
151	Event	Pre final			Final inspection			
152	Vendor	GPQ			GPQ			
153	Client	QAD			Buying QC			
154	Lead time	1 day			1 day			
155	Event				Goods release			
156	Vendor				Warehouse			
157	Client				Forwarder			
158	Lead time				2 days			

Figure3. 11: TNA Report

3.10 Receiving Buying Comment



Design ref:		Garments Description	MS 103350750D
Stroke			
FIRST BUYING COMMENT			
<p>PP Sample comments for preen outfits as one 06/12/2019 COL-BLACK MEL & MILITARY GREEN</p> <ul style="list-style-type: none"> • Specs marked with red found out tolerance N/A Please go back to spec. • Eye let placement should be in rib centre and in your sample found centre out N/A • Both side pocket should be straight & in sample found card N/A • Front print placement should be as per spec & in your sample found not ok • Green drawstring color should match the body color & your sample found not ok • Rectify all above comments in bulk 			

3.10.1 Order Breakdown

WINTER FLOW BREAKDOWN																
	PO	FOB	Quantity	3-4 Y	4-5 Y	5-6 Y	6-7 Y	7-8 Y	8-9 Y	9-10Y	10-11	11-12	12-13	13-14	14-15	15-16
T86 / 5101X	2011543979	28-Jul	3,562	186	196	206	245	305	293	344	307	380	314	341	227	218
	2011543954	28-Jul	999	20	32	40	70	90	100	99	108	119	121	90	60	50
	2030827200	1-Aug	675	0	0	29	41	91	0	133	0	162	0	129	0	90
	2011544026	18-Aug	1,000	36	43	51	72	87	93	94	100	108	108	86	64	58
	2011544003	1-Sep	1,000	3	31	40	71	91	101	102	111	122	123	91	63	51
	2011543965	22-Sep	1,650	24	24	59	119	152	170	172	186	204	203	154	100	83
	Total		8,886	269	326	425	618	816	757	944	812	1,095	869	891	514	550

Figure 3. 12: Order Breakdown

3.11 Size Set Sample

The main purpose of size set sample is to check the bulk feasibility to make the garments in all sizes. The size set sample is made from all actual fabric & embellishment technique. Based on the Sizeset Sample's shrinkage report Cutting Dept determine all size pattern correction for bulk cutting.

3.12 Sample Test Report

Being Humen Test Report

Report No **P5A/19050774**
Page **1 Of 2**

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

Sample Submitted By	: Interstoff Apparels Ltd. (Garment Division)
Sample Description	: Knitted Long Bottom
Submitted Fiber Content	: Body: 100% Cotton & Ribbing: 97% Cotton 3% Elastane
Fabric Construction	: Slub Single Jersey
Style No.	: 5101X
Colour	: Dark Indigo
Test Type	: C/S Sample
Department	: T-86
Age/Size	: 7-8 Years
Sample Received Quantity	: 02 Pcs Knitted Garments
Country of Origin	: Bangladesh
Country of Destination	: UK
Manufacturer	: Interstoff Apparels Ltd.
Sample Received Date	: 23-May-2019
Report Date	: 25-May-2019
Care Labels	:
Test(s) Performed	: Selective Test (s) As Requested by Applicant Against M&S Performance Standard
Test Results	: Please Refer to the Next Page(s)

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

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

Authorized Signatory

Being Human Test Report

Report No P5A/19050774
Page 2 OF 2

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



Figure3. 13: Sample Test Report

3.13 Production Planning

Production planning department plays vital role in the garments industry. Production planning is the controlling feature of garments industry. It contains everything & every task in the process to execution the delivery of products within time frame. So, production planning is the controlling of production & manufacturing process determined by time frame. Planning department do plan every style to execution the order within time limit. Without time frame garment cannot sustain so garment industry must follow every task by scheduling. Each order has a delivery date & production plan department follow production plan on the base of delivery date. They know when fabric & trims in-house in factory will. Basically some of fabric & trims come from Local & internationally .So, they plan both option on the base of delivery date. A buyer can judgment by shipment percentage & where the vendor current position? So production planning department must follow some of the important tasks in the following.

- Capacity planning.
- Time & Action (TNA)
- Scheduling.
- PP meeting.
- Order Allocation.
- Man power & M/C allocation.
- Execution Of every tasks.
- Materials planning & In-house follow up.
- Delivery Meet

3.14 Pre-production Meeting (PPM)

PP Meeting means “Pre-Production meeting”. PP meeting is very strategic meeting before bulk production in garments Sector. Production planning department check specific style fabric & trims status with store & merchandising department. If every items & approval is done then they do cooperate with all related department like as merchandising, production, store, cutting, finishing,

quality & buyer representative to make clear understanding for certain style for production. Before PP meeting they can check all approval, production file, trim card & ready size set.

Basically, Pre-Production meeting is arranged by factory. But, often time it can be held on buying house or Liaison office. A merchandiser notifies PP meeting schedule to all order related people. PP meeting held by a Quality controller (QC) in garments sector.

3.14.1 PP Meeting Arrange for Buyer Being Human

Subject: PP Meeting for Buyer M&S on dated 02/07/2019 of Style-5101X, 5018T, 5510T at SETL

Dear All,

We will conduct PP Meeting of below order on dated **(02/07/2019)** by **10.30 AM** at SETL Mother Care inspection room with **Buying QC ..**

Sketch	IAL	Style	Ex-Fty Date	Order Qty(Pk)	Line	Line Start Date
	891/19	5101X	21-Jul	8886	14,16	4-Jul

Figure3. 14: Pre-Production Meeting

So requesting all departmental Manager & Account holder merchant to attend on time.....

Below related person must need to present at PPM

- Sample QC- with total file and size set garments with report
- Garments Technologist
- Production guy- At least floor in charge level
- Production quality- At least Jr. Executive
- Mechanic
- Finishing guy- Supervisor level
- Print/EMB/Snap/Heat seal/ Wash related people if required
- Fabric representative with fabric inspection report, GSM, Shade continuity card
- Cutting quality in charge with fabric package inspection or representative
- Garments planning with proper CP allocated line and floor
- IE- with proper layout and SMV
- Related quality manager
- GPQ
- Trims inspection quality with report
- Related account merchandiser
- Trims & Fabric Store
- Cutting (production)

Best Regards,

S Sarkar

Garment Planning,

SETL.

Figure3. 15: Attended Person on PP Meeting

SUMMARY - Comments and Action Follow-up Required			
		UK Office on	
Product safety: Minimum neck stretch must be maintained. Waist elastic must be latex free.		Buying Sample Comments Please change laid on tape at sleeve to be 2cm deep. Please send revised buying sample and strike offs following updated artwork in PLM.	
Durability: C15 test required for print durability. P5A and P99A test required from first bulk to assess the after wash effect and shrinkage behaviour.		CS Comments Sample dated 23rd May	
Functionality: Elastic extendability and recovery to be checked and elastic to be washed/steamed before attaching on garment. Get test report from supplier for Latex free and modular extension.		Fit approved as block	
Aesthetic: Top - Shine mark to be avoided and no hard pressing. Submit digital image of hanging presentation before bulk pack.			
Construction: Follow CS as standard and incorporate CS comments. Sewing thread top stitch to be core spun gramex to be used for looper. SPI to be 15/16 per 3cm. Needle size to be 7 on body with ball point and on waist 9 with ball point.			
preflight comments: 1) Neck shape needs to be correctd as approval sample, 2) armhole needs to be symmetric, 3) Both sleeve needs to be mirror matched. 4. All top stitch needs to be dtm threads 5) Print must be soft & writing need to be clear, 6) waist joint s/b pakaring free. 7) waist elastic joint avoived gadhing 8) 2 pcs gmts 1top & 1btm in one pack.			
Personnel Present			
Name	Job Function	Name	Job Function
Yousuf Ali	M&S tech	Ahem	IAL mer
Tutul	QA	Raihan/Zarin	M&S mer
Alom	Sample Manager	Nazmul	Planing
Akter	Sr Qa officer	Mozzammel	Print tech
Sonju sarker	Sample Co-ordinartor		
Zakaria	PM		
Ismail	Cutting manager		

Figure3. 16: PP Meeting

MARKS & SPENCER plc
GARMENT PREPRODUCTION

Fabrics & Cutting	Yes	No	If Yes, please specify the details.
Are any of the fabrics for this style prone to specific problems such as snagging, needle damage, shrinkage variation, colour fastness on contact trim fabric etc?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	needle damage to be controll by checking needle hourley basis with taflon fabric.
Is there any specific cutting direction needed, e.g. pile up/ down, engineered print, one way print, list & end shading, check matching, stripe matching?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Is colour continuity likely to have variation? If yes, how to manage it? (e.g. small batches/ post garment finishing process, shade band)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Are there any "Promotional" or "Functional" claims made about this product eg. ETI, WR, Storm wear, Climate control? Have all the relevant test been established?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Responsibly sourced cotton(WITH LOVE)
Componentry (For Kidswear, please refer to supplier safety assessment form)	Yes	No	If Yes, please specify the details.
Are there any componentry need further follow up?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	N/A
Interlining - Recommendation Report	<input type="checkbox"/>	<input checked="" type="checkbox"/>	N/A
Popper/ Stud/ Eyelet - Data Sheet/ Nickel Free	<input type="checkbox"/>	<input checked="" type="checkbox"/>	N/A
Button - Need button whipping/ Lockstitching	<input type="checkbox"/>	<input checked="" type="checkbox"/>	N/A
Diamantes - Heat Seal/ Ultra Sonic Weld parameters	<input type="checkbox"/>	<input checked="" type="checkbox"/>	N/A
Embroidery and Embellishment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Print s/b follow as per app print strike off
Sequins - Group/ Individual Attachment	<input type="checkbox"/>	<input checked="" type="checkbox"/>	N/A
Sewing thread: Any special sewing thread required	<input type="checkbox"/>	<input checked="" type="checkbox"/>	As per contract seal sample
Zip insertion: Left insert or Right insert	<input type="checkbox"/>	<input checked="" type="checkbox"/>	N/A
Heat Seal label: Lamination parameters	<input type="checkbox"/>	<input checked="" type="checkbox"/>	N/A
Care label: 2part set, Position, Content	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2 part set and position Top: 10 cm up finish hem. Bottom: at back rise 4 cm below W/B.
Others:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
External Processes/ Sub Assembly	Yes	No	If Yes, please specify the details.

Are there any processes involved in the production of this garment not controlled by the supplier e.g. external laundries or embroidery subcontractor? If yes, please state the process and name of subcontractor.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Has discussion been held with Laundry on washing appearance, handfeel and Shade Variation control? Is there any concern?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Are there any pre assembled components e.g. adjustable straps, sleeve tabs, key ring, belt or corsage? Are these processors already established router/ procedures? If yes, do they meet M&S requirements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Manufacturing Newness/ Difficulty	Yes	No	If Yes, please specify the details.
Are there any design features or operations on this product that are new or innovative to the garment supplier?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Are there any design features or operations on this product that are difficult to achieve or likely to be problematic in production or wear?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Are there any design features or operations on this product that are going to need special or unusual machinery or additional controls/ procedures? If so please state.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Are there any machinery/ process requirements which may restrict production volumes e.g. hand button sewing, fagotting, zig zag stitch?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Please go through UK comments from 1st fit to the current sample.			
Are there any additional wearer trial requirements? When will be the result available?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Other comments: (Sewing Keypoints/ Difficulties. Please specify the details.)			
1) Minimun nk stretch s/b 100% achieved and checked.			
2) Print handfeel s/b as per approved s/off.			
3) Waist band joint must follow the marking.			
4) Pocket opening joint must be tack care			
5) Expose drewcord length top 14cm			
5) All measurement s/ b with in tol.			
Pressing/Packaging/ Transit Methods/ Miscellaneous	Yes	No	If Yes, please specify the details
Is there any special attention on Presentation? Eg. Pressing standard, Bow/Belt/Key ring presentation Any Promotional swing ticket	<input checked="" type="checkbox"/>	<input type="checkbox"/>	steam iron recommended, swing tag has " Cotton rich with stretch" promotion WITH LOVE
Is there anything unusual about the packaging/ labeling that may have an associated risk e.g. GOH in box, hanger mark/glazing?	<input type="checkbox"/>	<input type="checkbox"/>	

~ End ~

Figure3. 17: Garment Preproduction

3.15 Shipping Order

Ref. FE Circular No. 17/2019 Annexure-A

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. : 00001883 /002432 /2019 Date: 10-NOV-2019
 Name and address of the Authorized Dealer: One Bank Ltd.-Uttara Branch

Detail of Export

S1 No	Item	Particulars (to be filled in by exporter)	Code No. (to be filled in by Authorised Dealer)			
1.	Commodity to be exported	61102000 : JERSEYS,PULLOVERS,CARDIGANS,WAISTCOATS AND SIMILAR ARTICLES,KNITTED OR CROCHETED...-OF COTTON				
2.	Country of destination	GB	2000			
3.	Port of destination	UK				
4.	Quantity	Unit (bales/tons/lbs. etc.)	Number			
		Volume Weight/number etc)	3000			
5.	Value	Currency	US DOLLAR			
		Inco-terms Used	FOB			
		Invoice Value	5700	FOB	Insurance	Freight
		CMT value (if applicable)	0	5700	0	0
6.	Terms of sale (firm contract/LC or Consignment sale)	Contract-CERDA/ALLIANCE/2019-01-15/10/19				
7.	Name & address of importer/consignee	ARTESANIA CERDA S.L.				
8.	Name of carrying vessel					
9.	Bill of Lading/Railway Receipt/Airway Bill/Truck Receipt/ Post Parcel Receipt	DAC00462584 16/11/2019				
10.	Port of shipment/Post Office of dispatch	CHITTAGONG				
11.	Land Custom Post					
12.	Shipment date					
13.	Name of the exporter (in block letter) with address.	ALLIANCE KNIT COMPOSITE LTD., ZIRABO, ASHULIA, SAVAR, DHAKA				
14.	CCI &E's Registration Number and date of the exporter	91309				
15.	Sector (Public or Private) under which the Exporter falls	PRIVATE				

Declaration of undertaking by Exporter

I/We, the undersigned hereby declare that I/we am/are 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.

Date: ZAEEM AHMED
Authorised Signature & Stamp
of the Exporter with date.

(Signature)
Managing Director

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 fully documented 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

Figure3. 18: Shipping Order

COMMERCIAL INVOICE

APPLICANT: ARTESANIA CERDA S.L POL.IND.EL CARRASCO; CL ARTESANA 46850 L'OLLERIA, SPAIN NOTIFY PARTY F & F STORES LTD 30 ALSTON DRIVE, MK13 9HA MILTON KEYNES (I) UNITED KINGDOM	INVOICE NO.: AKC/AC/002/2019 DATE: 12.11.2019 EXPORT CONTRACT NO.CERDA/ALLIANCE/2019-01 DATE: 15.10.2019 EXP. NO.: 1883-002432-2019 DATE: 10.11.2019 CONTRACT ISSUING BANK: WELLS FARGO BANK, N.A. NEW YORK INTERNATIONAL BRANCH NEW YORK, NY US ERC. REG NO.: RA-0091309 CARRIER: BY SEA PORT OF LOADING: CHITTAGONG FINAL DESTINATION: UK PORT OF DISCHARGE: FELIXSTOWE B/L NO.: DT. SAILING ON OR ABOUT: CONDITION OF SALE: BY CONTRACT TERMS OF DELIVERY: FOB CHITTAGONG, BANGLADESH																																				
NEGOTIATING BANK: ONE BANK LIMITED.UTTARA BRANCH, HOUSE # 14, ROAD#14B, SECTOR #04, UTARA, DHAKA, BANGLADESH.SWIFT :ONEBDDH006. ONE BANK A/C # 006-1020007036																																					
Remarks: 0																																					
MARKS & NUMBERS OF PKGS. REF: DES: PCS CTN: CTN MEAS: SIZE: G.W. N.W. BOX NO.: ORDER NO.:	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">DESCRIPTION OF GOODS</th> <th>QUANTITY(PCS)</th> <th>UNIT PRICE IN US\$</th> <th>TOTAL AMOUNT IN US\$</th> </tr> <tr> <th>PO NO</th> <th>ORDER NO</th> <th>DESCRIPTION</th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>5500001242</td> <td>2200005703</td> <td>DRESS SINGLE JERSEY</td> <td>3,000 PCS</td> <td>1.90</td> <td>\$5,700.00</td> </tr> <tr> <td colspan="3" style="text-align: center;">TAT:04, H.S.CODE: 61102000</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3" style="text-align: right;">Total</td> <td>3,000 PCS</td> <td></td> <td>\$5,700.00</td> </tr> <tr> <td colspan="5" style="text-align: right;">TOTAL PAYABLE</td> <td>\$5,700.00</td> </tr> </tbody> </table>	DESCRIPTION OF GOODS			QUANTITY(PCS)	UNIT PRICE IN US\$	TOTAL AMOUNT IN US\$	PO NO	ORDER NO	DESCRIPTION				5500001242	2200005703	DRESS SINGLE JERSEY	3,000 PCS	1.90	\$5,700.00	TAT:04, H.S.CODE: 61102000						Total			3,000 PCS		\$5,700.00	TOTAL PAYABLE					\$5,700.00
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TOTAL CBM	1.34	CBM																																			

The Alliance knit composite Limited. Number of Registered Exporter BD00459 of the products covered by this document declares that, except where otherwise clearly indicated, these products are of Bangladesh preferential origin according to rules of origin of the Generalized System of Preferences of the European Union and origin criterion met is W 6109,6108, 6107

Alliance Knit Composite Ltd.

 Authorised Signature.

Figure3. 19: Shipping Order



1 Consignor/Exporter DIN: 001216384 ALLIANCE KNIT COMPOSITE LTD. ZIRABO, ASHULIA, SAVAR, Dhaka, 1341, Bangladesh TIN:625819166308					DECLARATION 301 EX 1 3 Page 1 5 Items 1 6 Tot pack 60.00 7 Agent Reference 2019 #287 Custom House Chittagong Registration C 1745824 13/11/2019 Manifest				
8 Consignee/Importer BIN ARTESANIA CERDA S.L. POL. IND EL CARRASCOT: CL ARTESANA 46850 L OLLERIA, N/P: F&F STORES LTD. 30 ALSTON DRIVE, MK13 9HA MILTON KEYNES UNITED KINGDOM.					9 N/A BIN				
14 Declarant/Agent AIN: 301620171 JABBAR & COMPANY. ARAG CHAMBER(4TH FLOOR), 68,AGRABAD,CTG.					15 Country of export Bangladesh 16 Country of origin Bangladesh 17 C.E. Code a BD b 17 C.D. Code a GB b 17 Country of destination Great Britain				
18 Name of Carrier / Nationality BY SEA SG no					19 C.F. 20 Delivery terms FOB				
21 N/A					22 Currency Total Invoiced Value USD 5,700.00 23 Exch. rate 84.6666 24 Nature of 1 0 transac.				
25 MOT 1 26 N/A 27 Place of loading/unloading BDCGP Chittagong					28 Financial and banking data Bank Code 029 Branch 00001883 LC No CERDA/ALLIANCE/2019-01 Bank Name One Bank Ltd. Sector & Fund 043 Garments Credit				
29 Office of Entry/Exit 301 Custom House.					30 Location of Goods 301OCCL				
31 Packages and description of goods Marks and numbers AS PER INVOICE. Fine/Penalty Nber of Pkgs 60.00 Pkg Code CT Carton Containers No(s) Description of Goods JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS & SIMILAR ART., DRESS SINGLE JERSEY					32 Item No. 1 33 HS Code 61102000 34 C.O. Code a BD b 35 Gross weight (kg) 341.08 37 CPC 1072 000 38 Net weight (kg) 283.48 39 Visa Ref 40 Line Number/SL Number - Cargo Lading No 41 Quantity/Units NMB 3,000.00 42 V.M. cod 43 V.M. cod 44 Rec.U.Price 1.90 45 Ass.U.Price 1.90 46 Adjustment 1.0000 47 Item Assessable Value 482,599.62				
44 Add. info Documents Produced Certificates and authorization CRF/EXP No 002432 10/11/2019 UP/UD 19/5838/037 131119 0.00-0.00 A.D. 203 101 102 INV AKC/AC/002/2019 DT-121119					48 Deferred payment 301P1737 49 Identification of warehouse				
47 Calculation of taxes Type Tax base Rate Amount MP Total 0.00					B ACCOUNTING DETAILS Mode of payment ACCOUNT PAYMENT Assessment number / Date Receipt number Date Guarantee 0.00 BDT Date DF/CVAT/FP 398.30 BDT Total declaration 398.30 BDT				
51. N/A					52. N/A				
53. N/A					54. N/A				
(FOR OFFICIAL USE ONLY)  					56. DECLARATION: I/We confirm that the documents relating to this consignment are genuine and correct. All these records and documentation will be preserved and produced before Customs authorities, if and when demanded, within three years				
Name of Examination/Assessment Officer Signature Date					Name of Importer/Exporting Designation Signature Date Customs Signat. Lic No N-50385 JABBAR & COMPANY Chittagong				
Name of Authorized Person Signature Date					Card No. Signature Date				

Figure3. 20: Shipping Order

igned from (exporter's business name, address,
EPB.REG.NO.BD00459
ANCE KNIT COMPOSITE LTD.
LDINGS# 08/118, PUKURPAR, ZIRABO,
ASHULIA, SAVAR, DHAKA, BANGLADESH.

Reference No **EPB/1039800**
A 1115492

**GENERALIZED SYSTEM OF PREFERENCES
CERTIFICATE OF ORIGIN
(Combined declaration and certificate)
FORM A**

Issued in **BANGLADESH**
(country)

See notes overleaf

2. Goods consigned to (consignee's name, address, country)
F & F STORES LTD.
30 ALSTON DRIVE,
MK 13 9HA MILLTON KEYNES()
UNITED KINGDOM.

3. Means of transport and route (as far as known)
CHITTAGONG BY SEA
E/L NO: DAC00462584 DT.16.11.2019
VESSEL NAME: KOTA WANGSA V-0394E
CONTR.NO. DFSU2799610

4. For official use

ISSUED RETROSPECTIVELY

5. Item number	6. Marks and numbers of packages	7. Number and kind of packages, description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
	SHIPPING MARKS AS PER COMMERCIAL INVOICE	60 CTNS DRESS SINGLE JERSEY PO NO: 5500001242 ORDER NO: 2200005703 CAT.NO. 5 CONT.NO: CERDA/ALLIANCE/2019-01 DT.15.10.2019 EXP NO: 1883-002432-2019 DT.10.11.2019 BGMEA.REG.NO. 5838 BIN NO: 001216384 S.B.NO. C 1745824 DT.13.11.2019	"W" 61.10	PCS 3,000 (THREE THOUSAND PCS ONLY)	AKC/AC/ 002/2019 DT. 12.11.2019

11. Certification
It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

[Signature]
Md. Akhtaruzzaman
Research Officer
Export Promotion Bureau
Dhaka

23 NOV 2019

12. Declaration by the exporter
The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in **BANGLADESH** (country) and that they comply with the origin requirements specified for those goods in the generalized system of preferences for goods exported to **U.K.** (importing country).

Alliance Knit Composite Ltd.
[Signature]
Zakir Ahmed
Director

DHAKA, 23.11.2019

Figure3. 21: Shipping Order

Packing List

Goods Description BUYER : SAND PLACE ITEM : Dress Single Jersey Peppa Pig STYLE NO : 2200005703 CODE NO : 5500001242 FABRIC : 100% Cotton Single Jersey 160 GSM ORDER QTY : 3,000 Pcs				Shipper / Exporter : ALLIANCE KNIT COMPOSITE LIMITED Holdings # 08/118, Pukurpar, Zirabo, Ashulia, Savar, Dhaka - 1341, Bangladesh.				Consignee: ARTESANIA CERDA, S.L Pol. land el carrascot, artesans1 46850, L'Olleria			
Port of Loading : Sea Port Chittagong, Bangladesh. Final Detination : United Kingdom				Ship Via : By Sea Country of Origin : Bangladesh.				Invoice No : AKC/AC/002/2019 Date : 12-Nov-2019			

Style NO	Carton NO	TTL CTN	Description	COLOR	Solid Color Assort Size							TTL Ratio	Blister In CTN	PCS / CTN	TTL QTY (Pcs)	N.WT (Kgs)	TTL N.WT (Kgs)	G.WT (Kgs)	TTL G.WT (Kgs)	L	W	H	TTL VOL	
					18/24 M	2/3 Y	3/4 Y	4/5 Y	5/6 Y	6/7 Y	Y													
2200005703	1 ~ 7	7	Dress Single Jersey Peppa Pig	Navy (648C)	50							50	1	50	350	4.06	28.42	5.02	35.14	43	26	20	0.1565	
	8 ~ 23	16			50								50	1	50	800	4.36	69.76	5.32	85.12	43	26	20	0.3578
	24 ~ 36	13			50				50				50	1	50	650	4.76	61.88	5.72	74.36	43	26	20	0.2907
	37 ~ 49	13							50				50	1	50	650	4.96	64.48	5.92	76.96	43	26	20	0.2907
	50 ~ 56	7									50		50	1	50	350	5.30	37.10	6.26	43.82	43	26	20	0.1565
	57 ~ 60	4										50	50	1	50	200	5.46	21.84	6.42	25.68	43	26	20	0.0894
Sub Total		60												3,000		283.48		341.08					1.3416	

Total Summary			
Total Order Qty	:	3,000	PCS
Total Shipment Qty	:	3,000	PCS
Shipment Qty (+ / -)	:	0	PCS
Total Carton	:	60	CTNS
Total Net Weight	:	283.48	Kgs
Total Gross Weight	:	341.08	Kgs
Total CBM	:	1.34	CBM

Alliance Knit Composite Ltd.

 Authorised Signature

 Authorize Signature

Figure3. 22: Packing List

3.15.1 Bill of Lading

COMPOSITE LTD PAR, ZIRABO, ASHULIA, BANGLADESH.		<h1>BILL OF LADING</h1>		Bill/Lading Number DAC00462584		
Assignee (if 'To Order' so indicate) TO THE ORDER OF: ONE BANK LIMITED, UTTARA BRANCH, HOUSE # 14, ROAD#14B, SECTOR #04, UTTARA, DHAKA, BANGLADESH.		COPY LETTER OF CREDIT (BANK RELEASE) Dart Global Logistics (PVT) Ltd.		Green Grandeur (13th floor), 506, Kemal Ataturk Avenue, Banani C/A, Dhaka 1213, Bangladesh. Tel: +88 02 8821453 Fax: +88 02 8823821 Email: info.bd@dartglobal.com Web Site: www.dartglobal.com Company Registration Number: C-24265(99)/93		
Notify party (No claim shall attach for failure to notify) F & F STORES LTD 30 ALSTON DRIVE, MK13 9HA MILTON KEYNES UNITED KINGDOM		Received by the Carrier, the Goods as specified below in apparent good order and condition unless otherwise stated, to be transported to such place as agreed, authorised or permitted herein and subject to all the terms and conditions appearing on the front and reverse of this Bill of Lading to which the Merchant agrees by accepting this Bill of Lading, any local privileges and customs notwithstanding. The particulars given below as stated by the shipper and the weight, measure, quantity, condition, contents and value of the Goods are unknown to the Carrier. In WITNESS whereof one (1) original Bill of Lading has been signed if not otherwise stated below, the same being accomplished the other(s), if any to be void, if required by the Carrier. One (1) original Bill of Lading must be surrendered duly endorsed in exchange for the Goods or delivery order.				
Vessel KOTA WANGSA / 0394E	PreCarriage COSCO SHIPPING AQUARIUS / OVA5FW1MA	Ocean Vessel & Voy COSCO SHIPPING AQUARIUS / OVA5FW1MA	Port of Loading CHATTOGRAM, BANGLADESH	Excess Value Declaration: Refer to Clause 11(4) + (5) on reverse side		
Port of Discharge FELIXSTOWE, UNITED KINGDOM	Destination (if on-carriage) FELIXSTOWE, UNITED KINGDOM	Freight Payable at: FELIXSTOWE, UNITED KINGDOM	No. of Originals 3 (THREE)			
Marks and Numbers REF: DES: PCS CTN: CTN MEAS: SIZE: G.W. N.W. BOX NO.: ORDER NO.:		Number and Kind of packages / Description of Goods 60 Carton(s) READYMADE GARMENTS DRESS SINGLE JERSEY PO NO: 550001242 ORDER NO: 2200005703 CAT: 04, H.S. CODE: 61102000		Gross Weight Kgs. 341.08 KG	Measurement M ³ 1.5 M ³	
		INV NO: AKC/AC/002/2019 CONTRACT NO. CERDA/ALLIANCE/2019-01 EXP NO: 1883-002432-2019	DT. 12.11.2019 DT. 15.10.2019 DT. 10.11.2019			
		/// FREIGHT COLLECT ///				
Container DFSU2799610	Seals ATIL7447	Type 20GP	weight (KG) 341.08	Volume (M ³) 1.5	Packages 60 CTN	Mode CFS/CFS
INCOTERM: FOB		Consol Ref: C00325040 SHIPPED ON BOARD 16-Nov-19				
Bill of Lading must be surrendered to: DIMERCO EXPRESS (U.K) LTD UNIT 4, RIVER GARDENS BUSINESS CENTRE RIVER GARDEN FELTHAM MIDDLESEX LONDON CITY Tw14 OSN Phone: +44-0203 6758980 Fax: +44-0203 6871764			Freight Details, Charges, etc.			
Place and Date of issue DHAKA BANGLADESH 16-Nov-19			Original Signed by: Mahfuz Uddin Dart Global Logistics (Pvt) Ltd.			
AS CARRIER						
Place of Receipt CHATTOGRAM, BANGLADESH		Place of Delivery FELIXSTOWE, UNITED KINGDOM				
LAW AND JURISDICTION CLAUSE The Contract evidenced by or contained in this Bill of Lading shall be governed by the law in Bangladesh and any claim or dispute arising hereunder or in connection herewith shall (without prejudice to the Carrier's rights to commence proceedings in any other jurisdiction) be subject to the jurisdiction of the Courts of Bangladesh.			Total No. of Packages (in words) SIXTY CARTON(S)			
			Note: The Merchant's attention is called to the fact that according to Clauses 10, 11 and 12 of this Bill of Lading, the liability of the Carrier is, in most cases, limited in the respect of loss of or damage to the goods and delay.			

Figure 3.15.1: Bill of Lading

3.16 Stuffing for vessel

Process in which cargo is loaded into an empty container which is then sealed (often in the presence of customs), and transported to the carrier for loading onboard a ship.

After having shipping approval from M&S Supply Chain, Buyer's Freight manager start stuffing for vessel

CHAPTER-04

RESULT & DISCUSSION

4.1 Costing

Table: 4. 1 Costing Analysis

	\$/pcs	\$/dz
Fabric Cost	5.71	68.51
Trim Cost	0.48	5.59
Print Cost	0	0
EMB	0.18	2
CM per pcs	1.16	14
Final FOB in US	7.53	90.40

4.1.1 Costing Analysis in Pie Chart

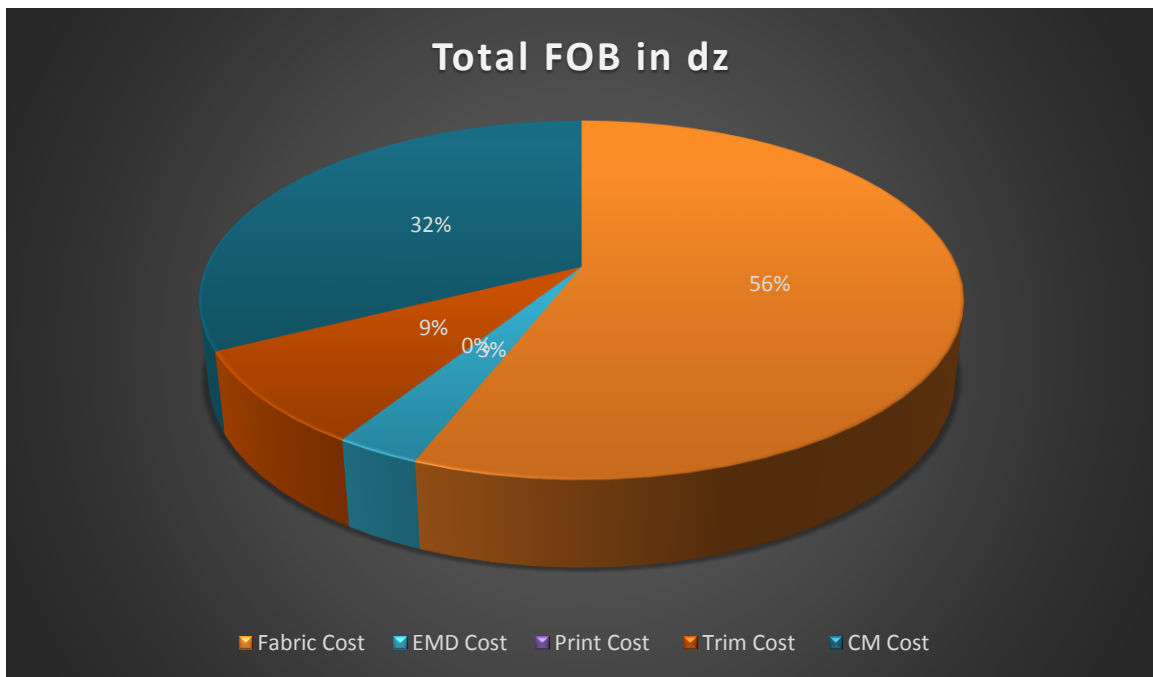


Figure4. 1: Total FOB in DZ

4.2 Fabric Consumption

Table: 4.1 Fabric Consumption considering wastage

Fabric Description	Wastage	Consumption
Interlock	8%	8.307kg
1×1 Rib 220 GSM	10%	2.49kg
Total Consumption		8.25kg

4.2.1 Consumption Analysis in Pie Chart

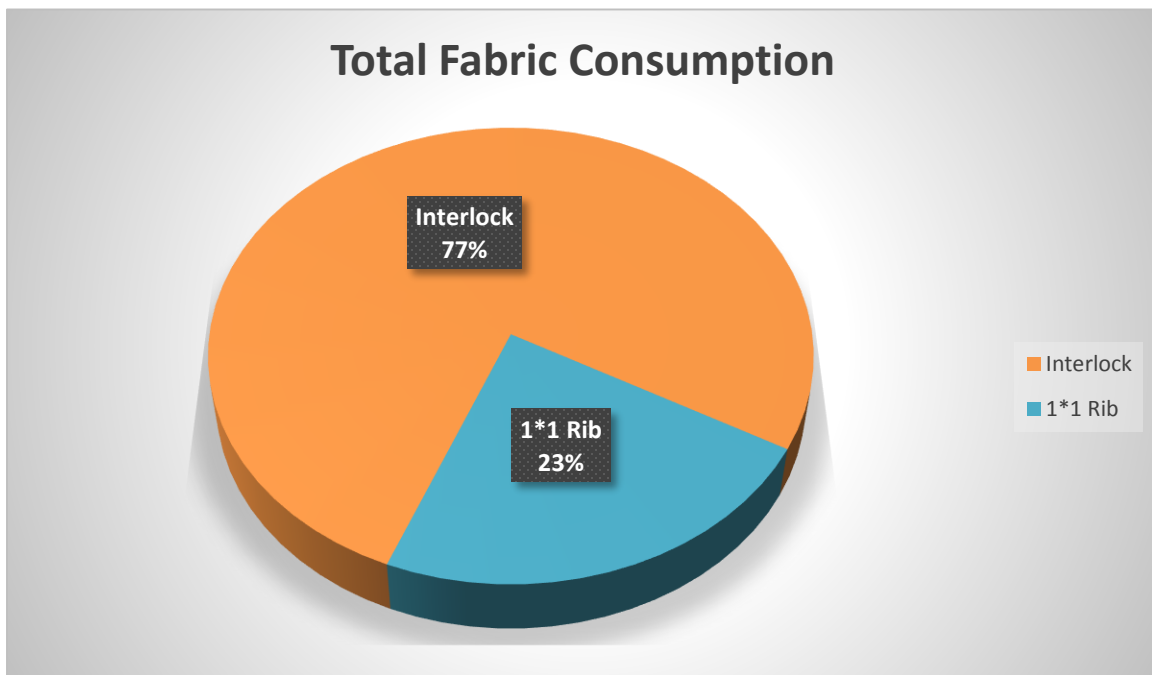


Figure4. 2 Pie Chart of Total Fabric Consumption

4.3 Operation Breakdown

Table: 4. 2 Operation Breakdown According to PO

PO Number	Quantity
BHKTP20102	1888
BHKTP2062	3411
BHKTP2070	2559
Total Quantity =7858	

4.3.1 Operation Breakdown is shown in Pie Chart

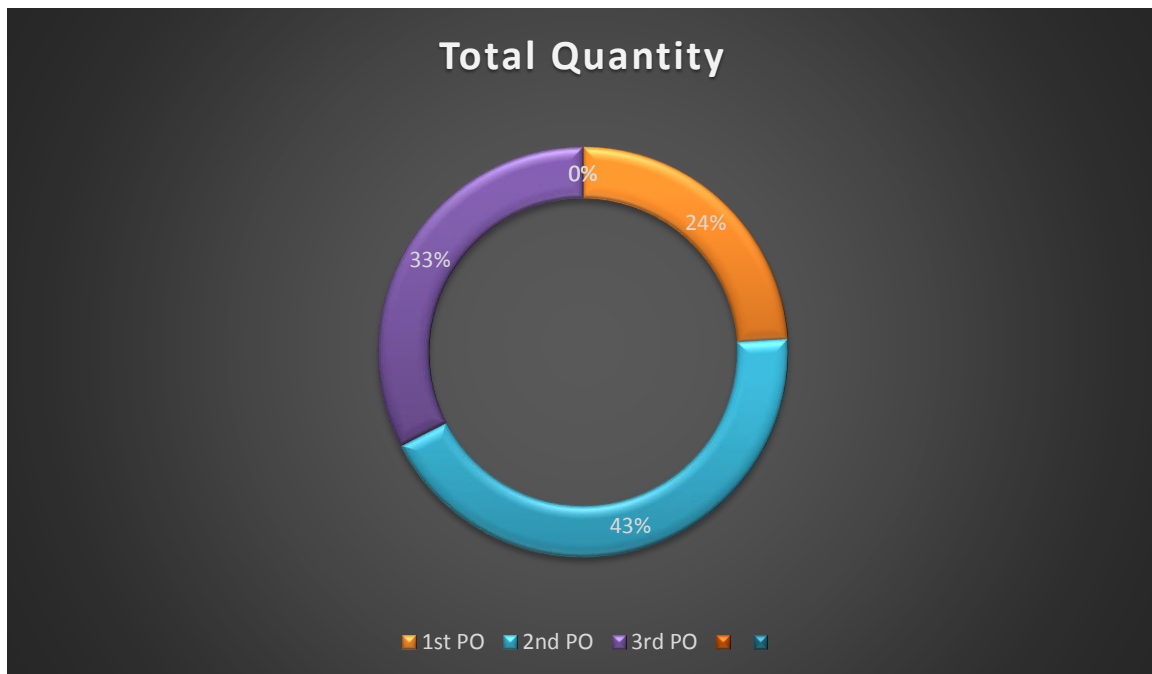


Figure4. 3: Operation Breakdown

4.4 Fabric Requisition

- Fabric Booking Quantity- 1935kgs
- Quantity Received – 1930kgs

4.5 Sample Test

Table: 4. 3 Fabric Cut Panel Test Result

Fabric Construction	Test Name	Test Standard	Result
Interlock	Print Durability	C15	P(Pass)
	Color fastness to Rubbing	C 8	P

Test Name	Standard	Result	Requirements
Washcator Stability to Wash	Being Human P1A	L-(-4.5%) W-(-6.2%) Shrinkage	L-(-5.0%) W-(-7.0%)
Measurement of Spirality	Being Human P1B	17mm Spirality	20mm
Weight per Square meter	Being Human P65	163GSM	-3% to +7 Claimed


4.6 Test To Failure Test

- Being Human Requirement is **Z value** Greater than or equal to 4
- The Z value is Z=10
- Result is Pass

CHAPTER-05

CONCLUSION

We have done my project from Interstoff Apparel Ltd. We have learnt a lot of thing about Merchandising. After completing project now we known about merchandising process like Technical file, Sample development stages, Consumption calculation, Costing, Order sheet, TNA, PP Meeting, Quality, PSI, L/C, buyer negotiation and so on. At first we collected Tech file. Then the goods we developed was KIDS Nightwear & style number MS10335076OB and color was Dark Indigo. Buyer was Being Human. This buyer was US. Total order quantity was 7886pics. Fabric was Slub single jersey knitted fabric. Costing for the garments is \$ 90.40 per dozen. Total accessories cost is \$ 5.59 per dozen. CM is \$ 14 per dozen. Fabric cost is \$68.51per dozen. Buyer lead time was 60 days. Plan lead time 58 days. This order term was FOB and shipment to BENAPOLE PORT, BANGLADESH 20 Dec, 2019.



Daffodil
International
University

Faculty of Engineering
Department of Textile Engineering

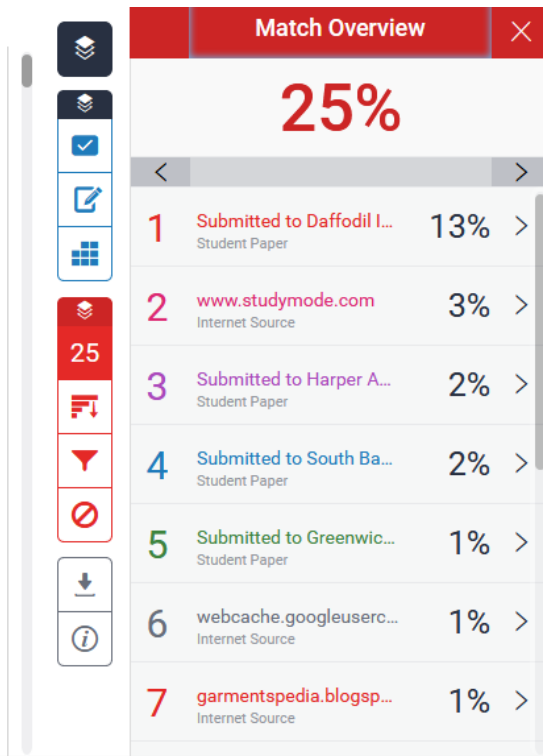
REPORT ON
Study on the Merchandising Procedure of Being Human Buyer for Knit Items

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

Supervised By
Md. Abdullah Al Mamun
Assistant Professor
Department of TE

Submitted By
Md. Rasel Rana ID: 171-23-4929
Gazi Md. Mahedi Hassan ID: 171-23-4963

This Report Presented in Partial Fulfillment of the Requirements for the
Degree of Bachelor of Science in Textile Engineering



Match Overview

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