



Faculty of Engineering

Department of Textile Engineering

Thesis Title:

**Comparative study between export merchandising and
boutique-house merchandising.**

Course Title: Project (M.Eng)

Course Title: TE- 519

Supervised By

Professor Dr. Md. Mahbubul Haque

Professor

Department of Textile Engineering

Faculty of Engineering

Daffodil International University

E-mail: drhaque@diu.edu.bd, drhaque@alumni.manchester.ac.uk

Submitted By

Name

ID

Prosenjit Samaddar

181-32-364

Department of TE

Faculty of Engineering

Daffodil International University

This project submitted in partial fulfillment of requirement for the degree of Masters of Science
in Textile Engineering



Letter of Approval

November 06, 2020

To

The Head

Department of Textile Engineering

102, Sukrabad, Mirpur Road. Dhaka – 1207

Subject: Approval of Thesis Report of M.Sc. in TE Program.

Dear Sir,

I am just waiting to let you know that this thesis ‘comparative study between export merchandising and boutique-house merchandising’ has been prepared bearing ID: - 181-32-364 is completed for final evaluation. The whole report is prepared based on proper assessment and investigation. We were directly involved with our work.

Therefore, it will be highly appreciated if you kindly accept the Thesis report and considered for final evaluation.

Your Sincerely.

A handwritten signature in blue ink, appearing to read 'M. Haque', is written over a light blue grid background.

Dr. Md. Mahbubul Haque

Professor

Department of Textile Engineering

Daffodil International University

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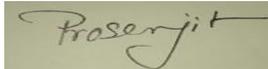
Declaration

We hereby declare that the work which is presented in this thesis entitled ‘comparative study between export merchandising and boutique house merchandising’ has been done under the supervision of Professor Dr. Md. Mahbulul Haque, Professor TE, Daffodil International University. We also state that this project has not been presented in any other universities and all the resource of information are totally acknowledged.

Supervised By

Professor Dr. Md. Mahbulul Haque
Professor Department of Textile Engineering
Daffodil International University

Submitted By

Name of Student	ID	Signature
Prosenjit Samaddar	181-32-364	

Department of TE
Faculty of Engineering
Daffodil International University

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At first I am grateful to Almighty who gave me the strength and determination to carry on. It has been a great experience for me and I believe that this project will surely help us for shaping Boutique-house merchandising structure in future.

I would like to express my special thanks of gratitude to my respected and supervising teacher Prof. Dr. Md. Mahbubul Haque, PhD (UK) CText FTI, for his exemplary guidance, constant encouragement and support in completing my project. He has enriched me with necessary ideas and concept for incessant improvement of the report.

I express my indebtedness to the Honourable Vice Chancellor, Chairman, Register and every Department of Daffodil International University for providing me the working facility for my project.

Last but not the least, thanks go to my precious family, specially my wife Eng. Senjuti Saha, for her never ending love and inspirations at every stages of my life.

I thank you all from the core of my heart.

Dedication

The study is whole heartedly dedicated to my family, who have been my source of inspiration and gave me strength when I thought of giving up, who continuously provide their moral, spiritual, emotional and financial support.

And lastly, I dedicated this book to the almighty God, thank you for the guidance, strength, power of mind, protection and skills and for giving me a healthy life.

Abstract

The work reported in this thesis is a comparative study between export merchandising and boutique house merchandising. The study was conducted by studying in detail about the two types merchandising procedures. Export merchandising deals with RMG export from Bangladesh. The boutique merchandising deals with the boutique houses or local fashion business houses who sells indigenous and locally made garments who sells their products mainly in Dhaka and other important cities of Bangladesh. For the study both types of merchandising were studied in detail and the compared. It was observed there are some activities common to both types of merchandising while there are activities which are not common or less important between them. In case of export merchandising, L/C opening and shipment must be done, but not required for boutique-house. For export merchandising, lab testing of final product is done by third party testing labs while boutique houses maintain quality through in-house facility. Working procedure is long in export, sampling process is also more complex but deals relatively with small number of products with large order quantity while the boutique-houses produce small quantity for each product but product range is huge which is very challenging for the merchandisers.

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Chapter: 1

Introduction:

A person who has sound knowledge on apparel manufacturing, raw materials and product knowledge, has dynamic product costing knowledge as well as knows about current market price of the material and finished product, has good communication skills, good co-ordination with other departments like quality assurance, production, distribution and logistics and has excellent knowledge about time and action plan about production, undoubtedly he/she is a good merchandiser.

In this topic I am going to describe about Export Merchandising and Boutique-house Merchandising. First of all, Merchandising is an important department for both Export oriented garments industries or buying houses and Boutique-houses. Though their duties and responsibilities may vary, but they play a significant role for an organization. The working responsibilities for Buying house merchandising and Garments factory merchandising are also different. But according to my subject line, I am going to discuss about overall merchandising activities regarding Export merchandising in the context of Bangladesh.

For garments export, according to the source of BGMEA (Bangladesh Garments Manufacturers and Exporters Association), Bangladesh has 4621 garments factories where 4.1 million workers are working and give their labor to produce the garments. In the fiscal year 2018-19, Bangladesh earned 34133.27 million US\$ which is 84.21% of total export of Bangladesh, among them 17244.73 million US\$ came from woven and 16888.54 million US\$ came from knit sector.

For boutique-house, current population of Bangladesh is 164.7 million and if the average consumes of apparel is 4 kg per head, then Bangladesh earns 942.08 million US\$ per year from local boutique houses. Bangladesh has more than 50 branded local boutique houses where a minimum of 150,000 artisans are working. There are some brands such as Aarong, Richman, Cats Eye, SaRa, Bishwa Rang, Easy, Yellow, Texmart, Trends, Kay Kraft etc which are in leading position. Some export oriented garments factories also came in local boutique-house business like SaRa brand is introduced by Snowtex, Sailor is introduced by Epyllion group, Yellow is introduced by Beximco etc. The products of local brands are mostly ethnic wears like Panjabi, pajama, salwar kamiz, saree, kurta, shirt, pant, t-shirt etc.

Regarding Export merchandising, for FOB order, main duties start from Order receiving from buyer and after completing shipment within the lead time, the duties are over. Mean time they need to do some routing work, such as product development, costing, checking the final BOM (Bill of Materials), checking the all terms and conditions of Purchase Order, keeping follow up about Master L/C, Back to back L/C, raw materials in-house status, pre-production meeting, production status, in line inspection and final inspection and receive payment. In every step of production for the order, concern merchandiser should make update myself otherwise product cannot ship timely.

Regarding Boutique-house Merchandising, this may also call local merchandising as there has no function for export. Products are produced locally and sold in local Boutique or retail shop. Products are mainly ethnic wears. So the duties and responsibilities of local merchandising differ

from export merchandising. But as a merchandiser of local merchandising generally they need to do costing, checking the final technical sheet, keep proper follow up in sampling, production and timely delivery of product. For a branded boutique house, there have to follow the complete package of supply chain management such as business planning, production, procurement, logistics support, warehousing, customer service and feedback from customer. Though merchandising is one of the main part of production and merchandiser directly involved with production team, but merchandiser should maintain liaison with all related departments. After displaying the product at the outlet, if customer provide any negative feedback regarding design, pricing or quality related issues, outlet sales manager inform to the concern merchandiser and he/she check and try to solve the issue. So regarding boutique-house merchandising, merchandiser's duty is not end until the products are sold out.

For export merchandising, generally the main product designer seat on abroad. Buyers are coming from different countries such as head office of Zara is located in Spain, head office of H&M is located in Sweden, head office of Walmart is located in United states, head office of Kmart is located in Australia, head office of Carrefour is located in France, head office of Sainsbury's is located in United Kingdom etc. These brands have outlets globally. The main head office of this branded house is situated in one country, products are produced in another country and sales and distribution is done in others multiple country which all are controlled by branded head office. So for an export merchandiser in Bangladesh, he is only the part of production but he/she is not directly involved with yearly sales forecast, product designer, distributor or sales team. On the other hand, for boutique house merchandising in Bangladesh, all products are designed by own designer with global concept, products are originally produced in Bangladesh and also sold in Bangladesh. Not only having the sound knowledge on capability of collaborative sales forecasting over the year with marketing and forecasting team but also they analysis the information about sales growth, customer satisfaction and product stock.

For both export and boutique-house merchandising, proper quality control is important. Merchandiser works closely with quality control department to produce goods with good quality. To stay ahead in the competitive market, to make customers satisfaction and to reduce product wastage, quality control is important.

The major challenge for export merchandising is big quantity shipment within short lead time where number of design or style is less. But for boutique-house merchandising, the ex-factory quantity is not as much as export but number of design or style is many more. Every design has very short order quantity such as 150 pcs to 300 pcs. This is the major challenge for production because production cost goes high due to the short order quantity in one design. So that merchandiser should give his close follow up to the production to reduce the production cost.

Chapter: 2

Literature Review:

Regarding merchandising, a popular quote from Morris Hite, an American businessman that advertising moves people towards goods, merchandising moves goods towards people.

The role of a merchandiser in textile industry has been vital since the beginning of the trade, the only thing that changed in the shape of supply chain in modern world which is clearly in a process of shifting from supply chain concept to value chain, or in other words, from brand oriented to customer oriented. [1]

In the apparel industry, merchandiser is the bridge between the management (or) industry and the buyer. Merchandiser is the person responsible to make the product according to the buyer's parameters and satisfaction. Merchandisers coordinate various functions like buying the raw materials (which is required to finish the product), making the apparel, finishing the apparel, documentation (over all view), finally shipping. [2]

In today's marketplace, consumers have numerous options when it comes to the purchase of goods and services, both in terms of the number of retailers and the variety of retail formats from which to choose. For this reason, retailers need to employ a variety of strategies relate to product, price, place, customer service and promotion in order to 'stand out' among the competition. [3]

According to Md. Azmir Latif, fabric technologist "The job requires interest in fashion, a close eye for detail, awareness of cultures and fashion through ages. Merchandisers need to work as part of a team hence team spirit is important. Communication and interaction skills are essential to the job. The work is stressful particularly when deadlines have to be met. Merchandisers have tremendous responsibilities hence they have to be completely involved in the production process. Often the success of the firm is attributed to the merchandising efficiency." [4]

Uniqlo, the famous Japanies brand, has 17 outlets in Bangladesh. During the opening retail shop in Bangladesh, Yukihiro Nitta, Chairman of Uniqlo Bangladesh, said that the economy is growing rapidly. There are 160 million people living in Bangladesh. So, we found that we have a great opportunity to start a retail business. [5]

Abhishek Ganguly, managing director of Puma India, said about the opportunity of Bangladesh that Bangladesh has a rapidly growing sporting culture and is a strategically important market for us to be in. We are excited to establish out presence. [5]

Showkat Aziz Russell, managing director of Amber lifestyle, a venture of Partex, said that one day Bangladesh would have one of the leading garments retail brands worldwide. People never imagined Bangladesh would be the second largest apparel exporter worldwide, but it is a reality now, although we don't produce cotton. We will be one of the leading garments retailers in future. [6]

Chapter: 3

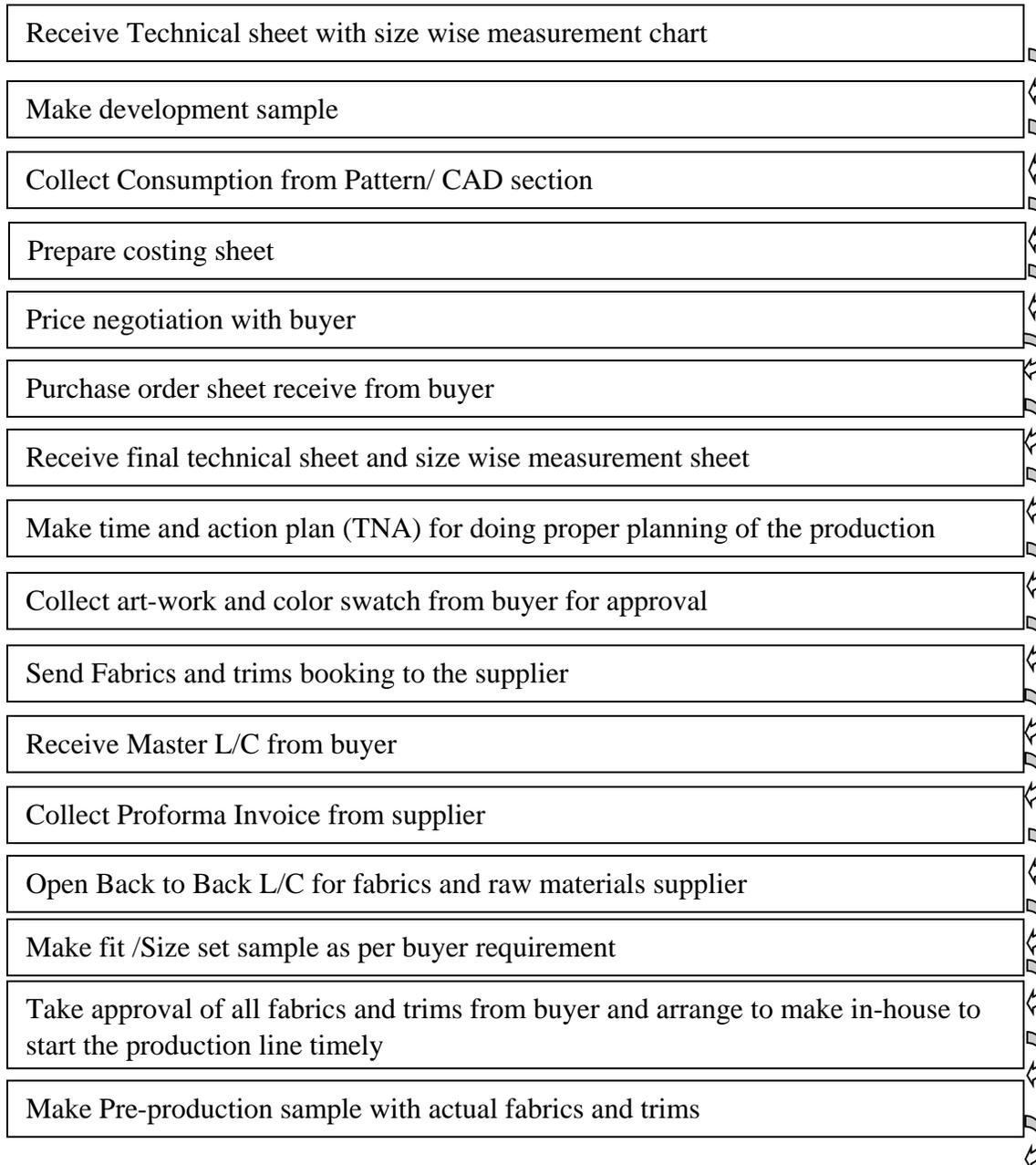
Methodology:

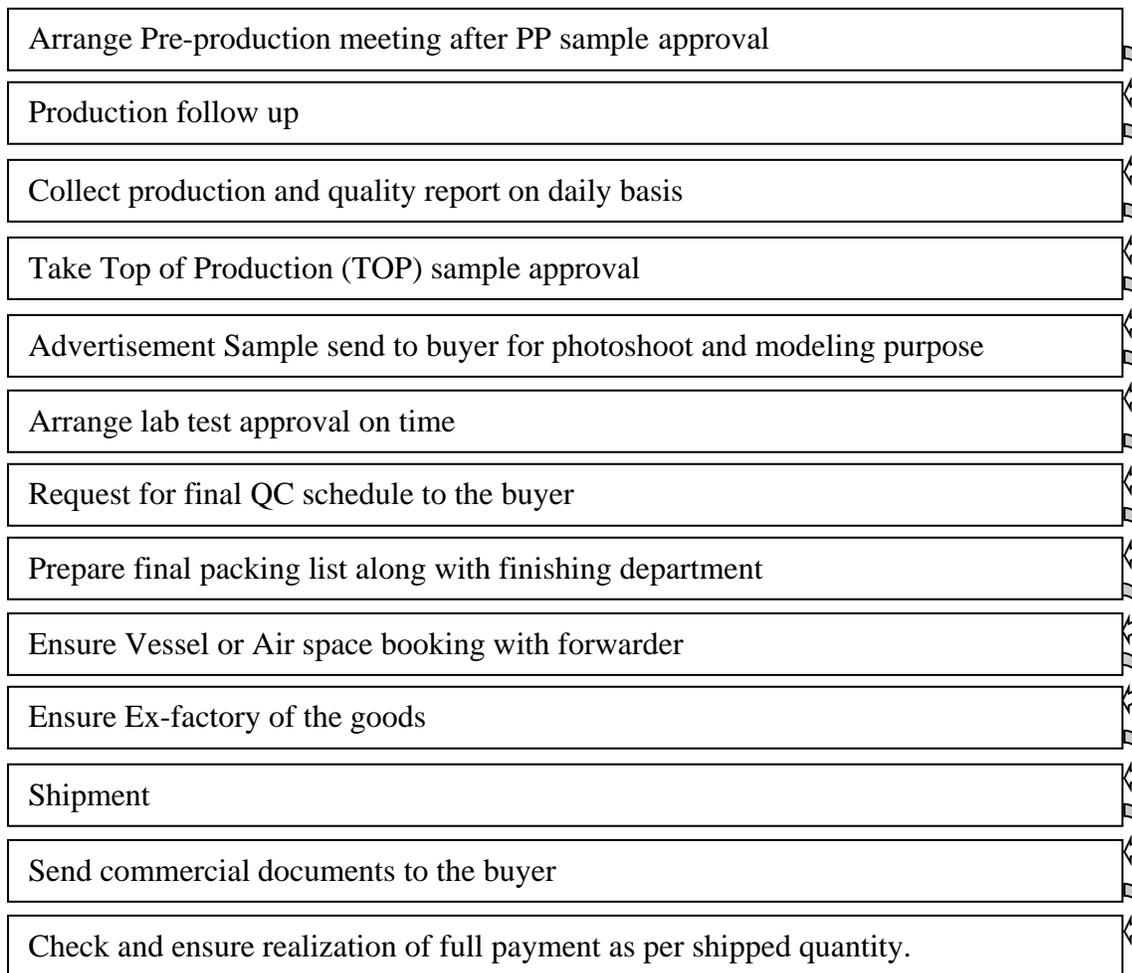
Working responsibilities of export merchandising and boutique-house merchandising can be described through process flow chart of both merchandising. There is difference in sampling

process, production process, documentation process etc. Described below the process flow chart of export and boutique-house merchandising:

3.1 Flow chart of Export merchandising:

Flow chart of working responsibilities of export merchandising is given below:





3.1.1 Briefly discussed about the Export merchandising process:

3.1.1.1 Receive Technical sheet with size wise measurement chart:

Export merchandiser receive technical sheet with size wise measurement chart from buyer for a design or style where should mention bill of material, technical sketch and all related information for this design.



Fig 1: Technical sheet (Page-01)



CREATE DATE :	12/20/2013	STYLE:	G82120	TECH DESIGNER :	ALLA PERTSOVA
REVISED DATE :	1/28/2014	DIVISION:	MENS OUTERWEAR	DESIGNER :	ANDREW IRISH
SEASON :	FALL 2014	LABEL:	ZERO XPOSUR	COORDINATOR :	MELANIE/INA
CUSTOMER :	KOHL'S,BURLINGTON	NAME:	DOZER	FACTORY :	

OUTER JKT FABRIC		QUALITY	WT/WD	CONTENT	COLOR 1	COLOR 2	COLOR 3	COLOR 4	
SHELL :		STORM SHIELD 240T POLYESTER	200gsm	100% POLYESTER w/polypongee PVC coating	SLATE	OAK	OLIVE	BLACK	
LINING 1:		POLAR FLEECE	200G/SM	100% POLYESTER	BLACK	SLATE	BLACK	BLACK	
INSIDE BODY, INSIDE HOOD		1 SIDE ANTI-PILL, 2 SIDE BRUSHED							
LINING 2:		190T POLYESTER	52gsm	100% POLYESTER	BLACK	SLATE	BLACK	BLACK	
SLEEVE LINING									
LINING 3:		SOFT TOUCH TRICOT TX-059	120g/m2 5.8/80	100% POLYESTER	BLACK	SLATE	BLACK	BLACK	
FILLING SLEEVE		3 OZ POLYFILL	3 OZ	100% POLYESTER	WHITE				
MAIN LABEL PATCH AT CB YOKE		STORM SHIELD 240T POLYESTER	200gsm	100% POLYESTER w/polypongee PVC coating	SHELL				
INTERLINING: INSIDE COLLAR, CUFF TABS, ALL 3 WELTS		DOUBLE PELON AT ALL AREAS	-	-					
OUTER JKT ZIPPERS :		QUALITY	SIZE	QTY	LOCATION	COLOR 1	COLOR 2	COLOR 3	COLOR 4
CF ZIPPER		DERLIN	#5	1	CF (OPEN END)	DK PEWTER			
TEETH		TWILL	REGULAR			SLATE	SLATE	BLACK	BLACK
TAPE		METAL (AUTO-LOCK)	REGULAR		SLIDER ON WEARER'S RIGHT SIDED	SLATE	SLATE	BLACK	BLACK
PULL		ZX-ZP112B	METAL/PLASTIC		WITH RAISED LOGO	SLATE	SLATE	BLACK	BLACK
CHEST ZIPPER		NYLON COIL	#5	2	CLOSED ENDED - CHEST PKTS	SLATE	OAK	OLIVE	BLACK
TEETH		TWILL	REGULAR		REVERSED SIDE	SLATE	OAK	OLIVE	BLACK
TAPE		METAL (AUTO-LOCK)	REGULAR			SLATE	SLATE	BLACK	BLACK
SLIDER		ZX-ZP71	REGULAR			SLATE	SLATE	BLACK	BLACK
PULLIE		ZX-ZP12				SLATE	METAL	SLATE	SLATE
ATTACHED PULL									
ACC/TRIM		QUALITY	SIZE	QTY	LOCATION	COLOR 1	COLOR 2	COLOR 3	COLOR 4
LOGO SNAP		ZX-SN53	26L	2 SET	1-AT CF OF BOTTOM, 1-AT CF OF TOP	BLACK	SLATE	BLACK	BLACK
HIDDEN SNAP 1		REGULAR	24L	2 SET	AT FRT POCKET	DK PEWTER			
HIDDEN SNAP 2		REGULAR	19L	2 SET	COLLAR FLANGE AT BACK	DK PEWTER			
EYELET		ZX-M-EY-005	8mm	8	HOOD(4)& BTM HEM (4)	BLACK	METAL	SLATE	SLATE
DRAWCORD 1		ELASTIC CORD	3mm	3	HOOD TUNNEL, JKT HEM TUNNEL, FACING LOOP	BLACK	SLATE	BLACK	BLACK
DRAWCORD 2		ZX-M-DC-032	1/8" / 2mm	1	CB HANGER / LOCKER LOOP	SLATE	METAL	SLATE	SLATE
STOPPER 1		ZX-ST23M		2	AT BTM	BLACK	SLATE	BLACK	BLACK
STOPPER 2		ZX-A-ST-034		2	AT HOOD	BLACK	SLATE	BLACK	BLACK
ELASTIC BAND		WEBBED	1 1/2"	2	SLEEVE CUFF	WHITE			
VELCRO 1:		REGULAR	1" W X 2" L	2	CUFF TAB (TOP)	BLACK	SLATE	BLACK	BLACK
HOOK		REGULAR	1" W X 3 1/2" L	2	SLV CUFF (BTM)	BLACK	SLATE	BLACK	BLACK
LOOP		REGULAR	1/2" W X 1 3/8" L	4 SET	BELOW NK SEAM AT CF PLKTT(1), 3 - in the middle	BLACK	SLATE	BLACK	BLACK
VELCRO 3		REGULAR	3/4" W X 1 3/4" L	1 SET	INSIDE WELT PKT CLOSURE	BLACK	SLATE	BLACK	BLACK
VELCRO 4		REGULAR	1" W X 2 1/4" L	2 SET	HOOD CLOSURE ATCF	BLACK	SLATE	BLACK	BLACK
VELCRO 5		REGULAR	1/2" W X 2 1/2" L	1 SET	INSIDE COLLAR FLANGE&HOOD	BLACK	SLATE	BLACK	BLACK
VELCRO 6		REGULAR	1/2" W X 1 3/4" L	2 SET	CHEST PKT CLOSURE	BLACK	SLATE	BLACK	BLACK
VELCRO 7		REGULAR	1/2" W X 1" L	2 SET	CHEST PKT CLOSURE	BLACK	SLATE	BLACK	BLACK
VELCRO 8		REGULAR	3"	1	WEARER'S RIGHT CHEST	IRON	SLATE	BLACK	SLATE
LOGO EMBROIDERY		ZX-EM229			WEARER'S LEFT SLEEVE	BLACK	GREY	BLACK	BLACK
RUBBER PATCH		ZX-M-PA-001		1					
MAIN PRINTED LABEL		ZX-M-NL-001		1	SEWN ON PATCH AT CENTER BACK YOKE, 1" BELOW NECK SEAM	CLEAR WITH METALLIC SILVER PRINT			

Fig 2: Technical sheet (Page-02)

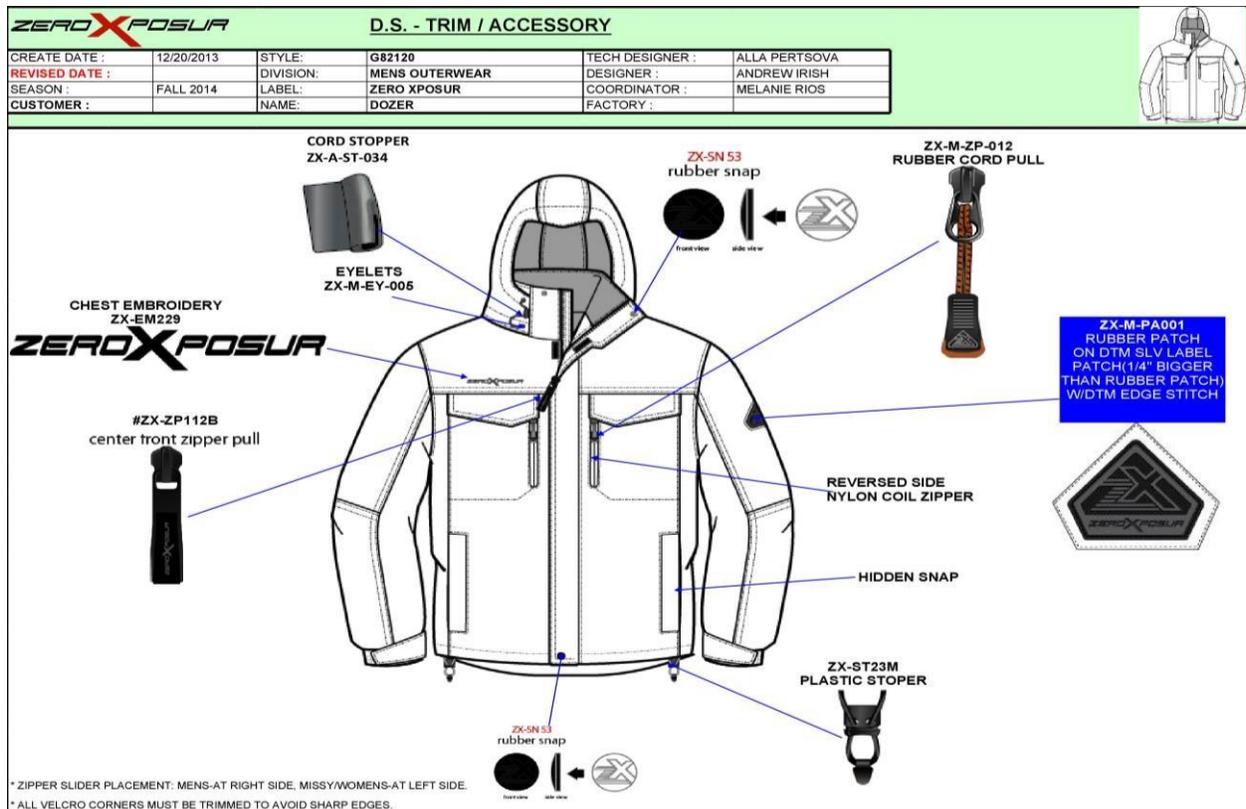


Fig: Technical sheet (Page-03)

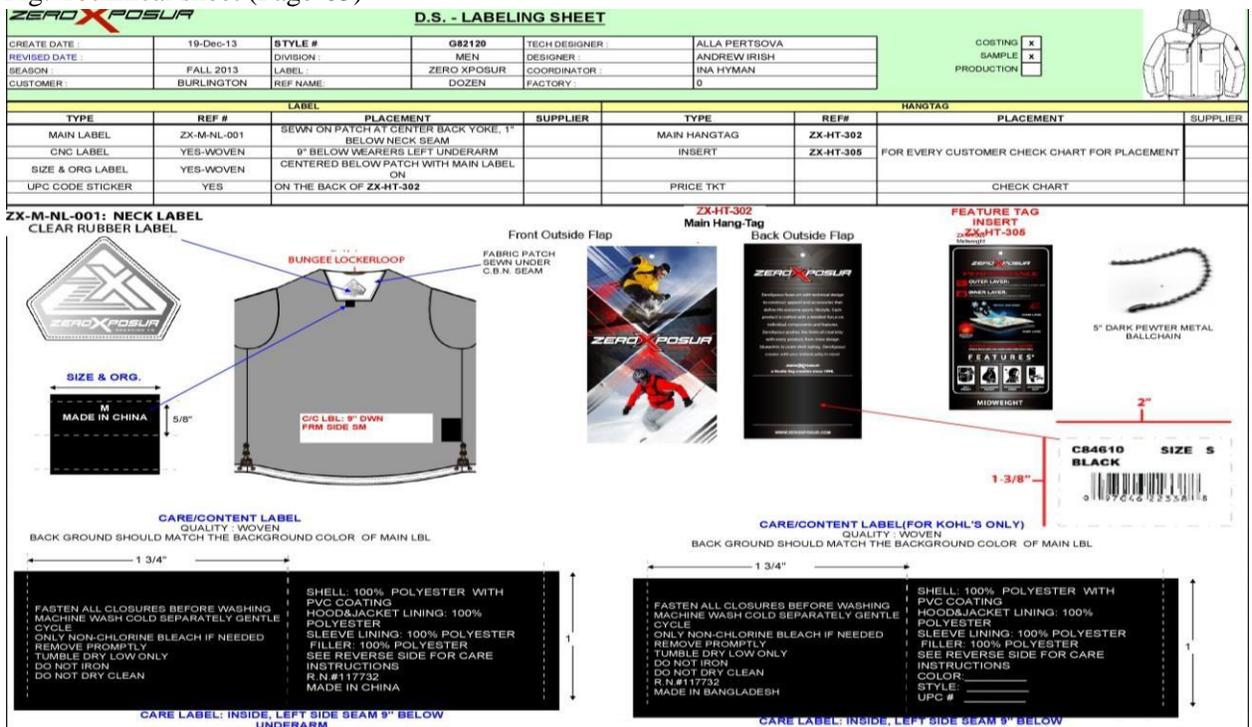


Fig 3: Technical sheet (Page-04)

ZERO X POSUR		D.S. - SPECIFICATION				COSTING		PRELIMINARY SPEC							
CREATE DATE :	2-Jan-14	STYLE # :		G82120	TECH DESIGNER :	ALLA PERTSOVA	<input type="checkbox"/>								
REVISED DATE :		DIVISION :		MENS	DESIGNER :	CATERINA CHIVU	<input type="checkbox"/>								
SEASON :	FALL 2014	LABEL :		ZERO XPOSUR	COORDINATOR :	INA HYMAN	<input type="checkbox"/>								
CUSTOMER :		REF NAME :			FACTORY :										
CODE	MEASUREMENTS	S	M	L	XL	XXL	TOL (+/-)	CODE	MEASUREMENTS (ACCESS / TRIM)	S	M	L	XL	XXL	TOL (+/-)
001	CENTER BACK LENGTH	29 1/2	30	30 1/2	31 1/2	32 1/2	1/2	030	CF HOOD OPENING	14	14	14	14	14	1/8
002	FRT LENGTH FROM HPS	- 1/2		1	2	3	1/2	031	HOOD HEIGHT @ HPS	13 1/2	13 1/2	13 1/2	13 1/2	13 1/2	1/8
003	ACROSS SHOULDER	18 1/2	19	19 3/4	20 1/2	21 1/4	1/4	032	HOOD WIDTH @ WIDEST POINT	10	10 1/4	10 1/2	10 3/4	11	1/8
MIS	SHOULDER SLOPE	0		0	0	0	1/8	033	HOOD HEM WIDTH	1	1	1	1	1	1/8
004 A	ACROSS BACK (MID ARMHOLE)	17 1/2	18	18 3/4	19 1/2	20 1/4	1/4	034	COLLAR TAB LXW	0		0	0	0	1/8
004 B	ACROSS FRONT (MID ARMHOLE)	16 1/2	17	17 3/4	18 1/2	19 1/4	1/4	035	CF BESOM WIDTH EACH SIDE	2 1/2	2 1/2	2 1/2	2 1/2	2 1/2	1/8
005	CHEST 1" BELOW A/H	47	49	52	55	58	1/2	036	STORM FLAP WIDTH	0		0	0	0	1/8
006	SLEEVE LENGTH FROM CBN	36 1/4	36 3/4	37 1/2	38 1/4	39	1/2	037	WAIST RELAXED	-2		3	6	9	1/2
008	RAGLAN ARMHOLE - FRONT	- 1/2		5/8	1 1/4	1 7/8	1/4	038	WAIST EXTENDED	-2		3	6	9	1/2
009	RAGLAN ARMHOLE - BACK	- 1/2		5/8	1 1/4	1 7/8	1/4	039	WAIST LENGTH - FROM HPS	- 1/4		1/4	1/2	3/4	1/8
012	ARMHOLE - CIRCUMFERENCE	24 1/2	25 1/2	26 3/4	28	29 1/4	3/4	040	WAIST TUNNEL WIDTH	0		0	0	0	1/8
013	UPPERARM WIDTH - 1" BELOW A/H	18 1/2	19	19 3/4	20 1/2	21 1/4	1/2	041	ZIPPER - CF	28	28 1/2	29	30	31	1/2
014	CUFF OPENING RELAXED	10 1/4	10 1/2	11	11 1/2	12	1/4	042	ZIPPERS - FRT PCKTS	0		0	0	0	1/4
015	CUFF OPENING EXTENDED	12 3/4	13	13 1/2	14	14 1/2	1/4	043	ZIPPER - CHEST PCKT	6 3/4	6 3/4	6 3/4	6 3/4	6 3/4	1/4
016	CUFF HEIGHT	1 1/2	1 1/2	1 1/2	1 1/2	1 1/2	1/8	044	ZIPPER - SLV PCKT	0		0	0	0	1/4
MIS	STORM CUFF OPENING RELAX	- 1/4		1/2	1	1 1/2	1/4	045	ZIPPER - CONCEALED HOOD	- 1/2		1/2	1	1 1/2	1/2
MIS	STORM CUFF HEIGHT	0		0	0	0	1/8	046	ZIPPER - INSIDE PCKT	0		0	0	0	1/4
017	SWEEP RELAXED	44	46	49	52	55	1/2	047	ZIPPER - CUFF	0		0	0	0	1/4
018	SWEEP EXTENDED	-2		3	6	9	1/2	048	ZIPPER - BACK PCKT	0		0	0	0	1/4
019	SWEEP HEIGHT	1	1	1	1	1	1/8	MIS	DRAWSTRING LENGTH - HOOD	0		0	0	0	1/8
020	CF COLLAR HEIGHT	4	4	4	4	4	1/4	MIS	DRAWSTRING LENGTH - SWEEP	-2		3	6	9	1/2
021	CB COLLAR HEIGHT	3	3	3	3	3	1/4	MIS	DRAWSTRING LENGTH - WAIST	-2		3	6	9	1/2
022	NECKLINE CIRCUMFERENCE	- 1/2		3/4	1 1/2	2 1/4	1/4								
023	NECK WIDTH	7 1/2	7 3/4	8 1/8	8 1/2	8 7/8	1/8								
024	COLLAR EDGE (ZIP TO ZIP)	21 1/2	22	22 1/2	23 1/4	23 3/4	1/4								
025	FRNT NECK DROP FROM HPS	4 3/8	4 1/2	4 5/8	4 3/4	4 7/8	1/8								
026	BCK NECK DROP FROM HPS	- 1/8		0	0	0	1/8								
027	FRONT PCKT L X W	0		0	0	0	1/8								
	OPENING	7 1/2	7 1/2	7 1/2	7 1/2	7 1/2	1/8								
	PLACEMNT FR HPS	- 1/4		1/4	1/2	3/4	1/8								
028	CHEST PCKT L X W	0		0	0	0	1/8								
	OPENING	0		0	0	0	1/8								
	PLACEMNT FR HPS	- 1/8		1/8	1/4	3/8	1/8								
029	SLEEVE PCKT L X W	0		0	0	0	1/8								
	OPENING	0		0	0	0	1/8								
	PLACEMNT FR SLV CAP	- 1/8		1/8	1/4	3/8	1/8								
MISC	INSIDE CHEST PCKT L X W	0		0	0	0	1/8								
	OPENING	0		0	0	0	1/8								
	PLACEMNT FR HPS	- 1/8		1/8	1/4	3/8	1/8								

Fig 4: Size wise measurement chart

3.1.1.2 Make development sample:

Prior to submit order, buying merchandiser develop sample from factory as per designer created the design. Before the sample development stage, there have two important step, fashion forecasting and design development. Fashion forecasting team research about the upcoming fashion trends and understand the new fashion concept and customer taste. Design is developed by design team as per new theme using new color, line, texture, rhythm, unity, shapes and fabrication. So in sample development stage, brand houses are developed sample from factory. Merchandiser always responsible for developing sample. They get proper instruction about the design, fabric quality, stitch, embellishment like print, embroidery or tie-dye, measurement and all related things and submit the development sample to the buyer.

ZERO XPOSUR		GARMENT EVALUATION - FIT									
DATE	January 10, 2014	STYLE #:	G82120	TECH DESIGNER	ALLA PERTSOVA	APPRVD					
SAMPLE STAGE	FIT	DIVISION:	MENS	DESIGNER	ANDREW IRISH	APPRVD W/ CMNTS					
SEASON	FALL 2014	LABEL:	ZEROXPOSUR	COORDINATOR:	INA HYMAN	REJECTED					
CUSTOMER:		NEXT SAMPLE	2nd FIT	FACTORY:		RESUBMIT					
CODE	MEASUREMENTS	(M)	TOL (+/-)	ACTUAL	RVSD SPEC	CODE	MEASUREMENTS (ACCESS / TRIM)	(M)	TOL (+/-)	ACTUAL	RVSD SPEC
001	CENTER BACK LENGTH	30	1/2			030	CF HOOD HEIGHT	14	1/8	- 1/2	
002	FRT LENGTH FROM HPS*		1/2			031	HOOD HEIGHT @ HPS*	13 1/2	1/8	- 1/4	
003	ACROSS SHOULDER	19	1/4			032	HOOD WIDTH - 1/2 @ WIDEST POINT	10 1/4	1/8		
MIS	SHOULDER SLOPE		1/8			033	HOOD HEM WIDTH	1	1/8		
004 A	ACROSS BACK (MID ARMHOLE)	18	1/4			034	COLLAR TAB LXW		1/8		
004 B	ACROSS FRONT (MID ARMHOLE)	17	1/4			035	PLACKET WIDTH	2 1/2	1/8		
005	CHEST 1" BELOW A/H	49	1/2			036	STORM FLAP WIDTH		1/8		
006	SLEEVE LENGTH FROM CBN	36 3/4	1/2			037	WAIST RELAXED		1/2		
008	RAGLAN ARMHOLE - FRONT		1/4			038	WAIST EXTENDED		1/2		
009	RAGLAN ARMHOLE - BACK		1/4			039	WAIST LENGTH - FROM HPS*		1/8		
012	ARMHOLE - CIRCUMFERENCE	25 1/2	3/4			040	WAIST TUNNEL WIDTH		1/8		
013	UPPERARM WIDTH - 1" BELOW A/H	19	1/2			041	ZIPPER - CF	28 1/2	1/2	- 1/4	
014	CUFF OPENING RELAXED	10 1/2	1/4			042	ZIPPER - FRT PKCTS		1/4		
015	CUFF OPENING EXTENDED	13	1/4			043	ZIPPER - CHEST PKCT	6 3/4	1/4		
016	CUFF HEIGHT	1 1/2	1/8			044	ZIPPER - SLV PKCT		1/4		
MIS	STORM CUFF OPENING RELAX		1/4			045	ZIPPER - HOOD		1/2		
MIS	STORM CUFF HEIGHT		1/8			046	ZIPPER - INSIDE PKCT		1/4		
017	SWEEP RELAXED	46	1/2	- 1/2		047	ZIPPER - CUFF		1/4		
018	SWEEP EXTENDED		1/2			048	ZIPPER - BACK PKCT		1/4		
019	SWEEP HEIGHT	1	1/8			MIS	DRAWSTRING LENGTH - HOOD		1/8		
020	CF COLLAR HEIGHT	4	1/4	- 1/4		MIS	DRAWSTRING LENGTH - SWEEP		1/2		
021	CB COLLAR HEIGHT	3	1/4			MIS	DRAWSTRING LENGTH - WAIST		1/2		
022	NECKLINE CIRCUMFERENCE		1/4			MIS	DRAWSTRING LENGTH - COLLAR		1/4		
023	NECK WIDTH	7 3/4	1/8								
024	COLLAR EDGE (POINT TO POINT)	22	1/4								
025	FRNT NECK DROP FROM HPS*	4 1/2	1/8								
026	BACK NECK DROP FROM HPS*		1/8								
027	FRONT PKCT L X W		1/8								
	OPENING	7 1/2	1/8	- 3/8	REV. 7						
	PLACEMNT FR HPS*		1/8								
028	CHEST PKCT L X W		1/8								
	OPENING		1/8								
	PLACEMNT FR HPS*		1/8								
029	SLEEVE PKCT L X W		1/8								
	OPENING		1/8								
	PLACEMNT FR SLV CAP		1/8								
MISC	PKCT L X W		1/8								
	OPENING		1/8								
	PLACEMNT FR		1/8								

ZERO XPOSUR		GARMENT EVALUATION - FIT									
DATE	January 10, 2014	STYLE #:	G82120	TECH DESIGNER	ALLA PERTSOVA	APPRVD					
SAMPLE STAGE	FIT	DIVISION:	MENS	DESIGNER	ANDREW IRISH	APPRVD W/ CMNTS					
SEASON	FALL 2014	LABEL:	ZEROXPOSUR	COORDINATOR:	INA HYMAN	REJECTED					
CUSTOMER:		NEXT SAMPLE	2nd FIT	FACTORY:		RESUBMIT					
FIT COMMENTS											
BRING TO SPEC ALL MEASUREMENTS.											
1. ADD TOP STITCH TO SHOULDER SEAM.											
2. POCKET OPENING WAS REVISED TO 7".											
3. MOVE FRT PKT BY 1/2" DOWN. PKT WILL BE 3 1/4" FRM HEM. PKT OPENING WAS REVISED TO 7".											
4. CUFF FLAP IS TOO WIDE. SEE BELOW HOW TO FIX. MAKE SLV FLAP 1/2" LONGER - 5 1/2"											
6. DROP CF BY 1/2". PLACE CORRECT ZIPPER LENGTH - 28 1/2" AND START ZIPPER - 1/4" BELOW TOP EDGE.											
5. NO SLEEVE INSERT FOR THIS SEASON. INSERT CUFF TAB TO SLEEVE INSEAM.											
SUBMIT FIT SAMPLE FOLLOW ALL COMMENTS.											

Fig 5: Fit Sample comments from buyer.

3.1.1.3 Collect Consumption from Pattern/ CAD section:

Technical and measurement sheet send to CAD section for making consumption. Considering fabric construction and fabric width, technical sketch, cut and sew, different value additions like print, embroidery etc, concern person of pattern and CAD section provide consumption to the merchandiser.

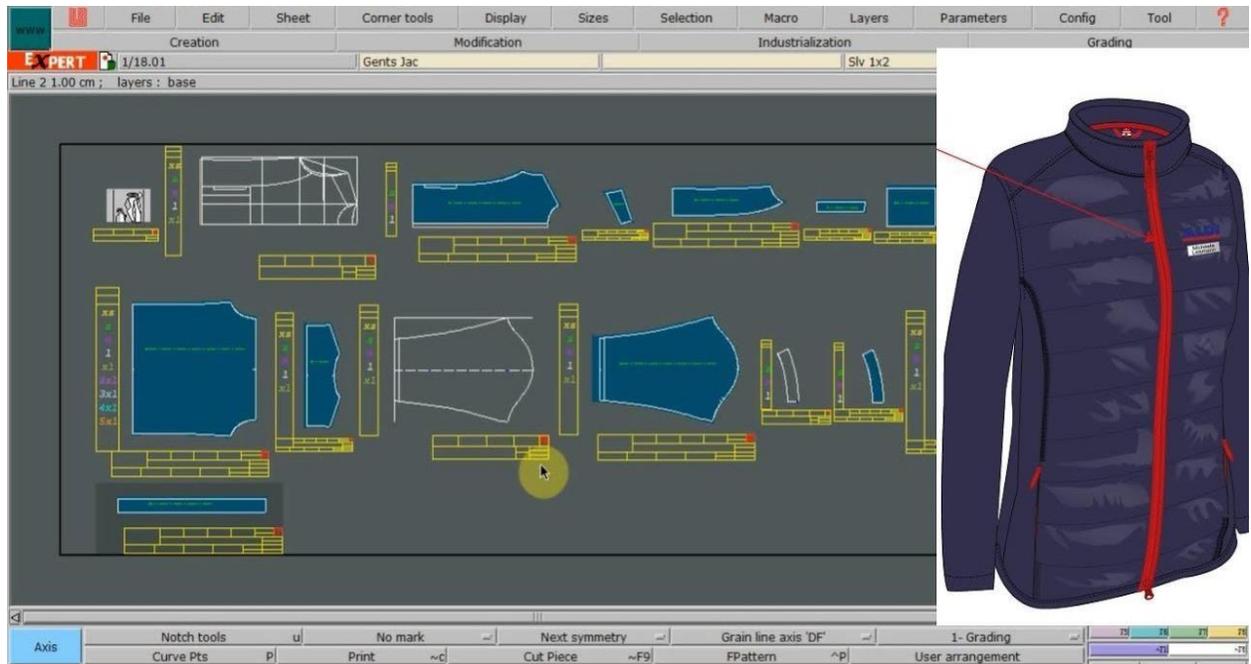


Fig 6: Pattern making

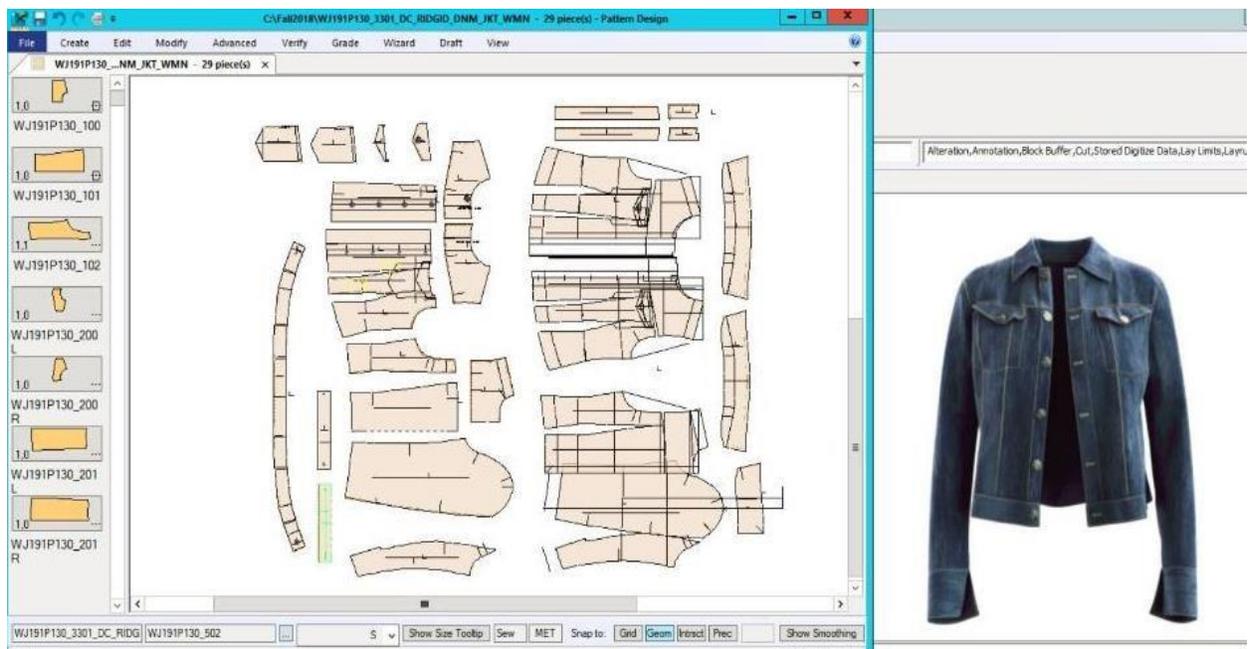


Fig 7: Pattern making

3.1.1.4 Prepare costing sheet:

Merchandiser prepare costing sheet of the product based the materials are used in production, wages of worker and order quantity. The market of garments trade is very much competitive. So that right costing of the product is necessary to get the order from buyer.

COST SHEET

Buyer **Studio Ray**
 Style # : **DOZZER G82120**
 Description :
 Season : **MEN'S FALL'15**

DATE: 30/10-14

Sl#	Area	Item Description	Width	Consmpt	U/Price	Total	Remarks
1	SHELL	STORM SHIELD, 240T 100% POLYESTERw/polypongee PVC coating 200GSM	57/58"	2.650	1.180	3.13	SOLID
2	COM1	STORM SHIELD, 240T 100% POLYESTERw/polypongee PVC coating 200GSM	57/58"		1.180	0.00	
4	INNER LINING	100% POLY EMBOSED 210T MNZX AP 354	57/58"	1.15	1.200	1.38	
5	SLEEVE LINING	100% POLY 190T 52GSM	58/60"	0.70	0.600	0.42	
6	POCKT LINING	TX-059 SOFT TOUCH TRICOT 100% POLY 120GSM	57/58"	0.56	0.980	0.55	
7	COLLAR FACING	POLAR FLEECE, 100% POLYESTER 1 SIDE ANTI-PILL, 2 SIDE BRUSHED 200GSM	57/58"	0.88	1.900	1.67	
8	PADDING	3 OZ POLYFILL 100% POLY		2.10	0.450	0.95	
9	Paper lining	Pellon quality(wB+pkt welt+belt loop+pkt flap+fly placket)		0.90	0.200	0.18	
						8.27	
10	FLY DELRIN ZIPPER# 5	ZX-ZP112B	1 pcs	1.03	0.380	0.39	
11	NYLON ZIPPER #5	ZX-ZP-012	2PCS	2.06	0.130	0.27	
12	ZIPPER PULL	ZX-M-ZP 012	2PCS	2.06	0.110	0.23	
13	LOGO SNAP	ZX-SN53	2 SET	2.1	0.070	0.15	
14	REGULAR SNAP		4SET	4.1	0.050	0.21	
15	EYELET	ZX-EY-005	8SET	8.1	0.015	0.12	
16	DRAWCORD		CON	0.75	0.070	0.05	
17	DRAWCORD	ZX-M-DC-032	CON	1.5	0.050	0.08	
18	STOPER-1	ZX-ST23M	2SET	2.06	0.050	0.10	
19	STOPER-2	ZX-A-ST-034	2SET	2.06	0.050	0.10	
20	ELASTIC		CON	0.8	0.040	0.03	
21	VELCRO		14SET	14.1	0.110	1.55	
22	VELCRO HOOK		2SET	2.06	0.150	0.31	
23	EMBO	ZX-EM229	1 PCS	1.03	0.080	0.08	
24	CORDING				0.020	0.00	
25	CORD STOPER				0.050	0.00	
26	RUBBER PATCH	ZX-M-PA-001	1 pcs	1.03	0.080	0.08	
27	MAIN PRINTED LABEL	ZX-M-NL-001	1 pcs	1.03	0.140	0.14	
28	SAMPLING DETAILS LABEL	ZX-M-WL-027	1 pcs	1.03	0.150	0.15	
29	MAIN HANGTAG	ZX-HT302	1PCS	1.03	0.040	0.04	
30	HANG TAG -2	ZX-HT 305	1PCS	1.03	0.040	0.04	
31	CNC LABEL		1PCS	1.03	0.040	0.04	
32	SIZE & ORIGIN LABEL	WOVEN	1PCS	1.03	0.030	0.03	
33	UPC STICKER		1PCS	1.03	0.020	0.02	
34	PRICE STICKER		1PCS	1.03	0.020	0.02	
35	HANGER/SIZER		1PCS	1.03	0.180	0.19	
36	METAL BALL COIN		1SET	1.03	0.018	0.02	
37						0.00	
38		Poly Bag	1 pcs	1.03	0.140	0.14	
39		Packing(Carton, Guntape, S. Tape Tag pin)		1.03	0.200	0.21	
						4.80	
		Total PC Goods price/Pc+ 3% commercial cost				13.46	
		CM				4.15	
		FOB/PC				17.61	

Fig 8: Costing sheet

3.1.1.5 Price negotiation with buyer:

This is very important stage because if price is below profit margin then factory will face lose and if the proposed price is more than the buyer expectation then factory will not get the order. So that the proposed price should make the company's profit as well as buyer also satisfied.

3.1.1.6 Purchase order sheet receive from buyer:

As per the pre-costing sheet and price negotiation, order is confirmed and placed it to the vendor. If order is confirmed then an order sheet is generated by buyer which is called Purchased Order where style/design no, order no, order quantity, color, size, delivery date, port of delivery and all related necessary information is specified. The outlook of order sheet may change from buyer to buyer.

STUDIO RAY LLC 512 Seventh Ave New York, NY 10018 Tel: (212) 768-5420 Fax: (212) 719-4890				PO# 535831									
PO No. 535831				Date 01/02/14									
Division ZM MENS-ZERO XPOSUR	Maker LYRIC INDUSTRIES (PVT)LTD												
Season Fall 2014	Address 69/B-1.MALIBAGH CHOWDHUR	PARA DHAKA-1219											
Agent Quota 0.00 %	Country Of Origin BANGLADESH												
Style #: G82120	Terms FOB												
	Duty 7.10 %	HTS # 6201933000											
Color	Price	XSM	SML	MED	LGE	XLG	XXL	AST	Qty	Amount	Delivery		
BLACK	\$13.25		80	160	160	80			480	\$6,360.00	04/15/14		
OAK	\$13.25		59	118	118	59			354	\$4,690.50	04/15/14		
OLIVE	\$13.25		72	144	144	72			432	\$5,724.00	04/15/14		
SLATE	\$13.25		72	144	144	72			432	\$5,724.00	04/15/14		
Total Qty										1,698			
Total Amount										\$22,498.50			
LABEL:													
MERCHANDISE DESCRIPTION: DOZER STORMSHIELD													
CUSTOMER INFORMATION:													
Customer Name: BURLINGTON COAT													
Ship To: STUDIO RAY LLC WHSE #09													
Freight Forwarder: STUDIO RAY FORWARDER													
Sample Requirement: SAMPLES REQUIRED													
Special Hanger: SEE HANGER GUIDE													
Packing Instructions:													
Packing: SOLID COLOR/ASSORTED SIZES													
Case Pack: 6 PCS													
Pack Ratio: S-M-L-XL, 1-2-2-1													
Special Requirements: AS PER PRODUCTION													
<ol style="list-style-type: none"> 1. Seller warrants that it shall ensure that the goods are manufactured in the country or territory specified herein and that such manufacture and the supply of the goods to Purchaser shall in all respects comply with local and the United States' laws as to origin of the goods. 2. Seller warrants that the goods are manufactured in the country or territory specified herein and that such manufacture shall have been conducted in compliance with all applicable laws and regulations of the United States and the country of manufacturer including but not limited to employment laws and regulations, all wage and benefit laws, all child labor laws, all regulations governing the safety and health of workers and all laws and regulations concerning discrimination in employment. Seller warrants that it will also not knowingly utilize prisoner, forced labor. 3. All shipments must be accompanied by a Manufacturer's Certificate executed by an officer of the manufacturer certifying that the merchandise was manufactured at a specified factory, identified by name, location, and country, and that neither convict labor, forced labor, or indentured labor, nor illegal child labor, was employed in the manufacture of the merchandise. 4. Seller shall have no right to subcontract any part of the manufacture of the merchandise [or to change factory location] without prior written approval from Studio Ray LLC or its agents. 													
PO# 535831		<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Confirm and accepted by _____</td> <td style="width: 50%;">Date _____</td> </tr> </table>										Confirm and accepted by _____	Date _____
Confirm and accepted by _____	Date _____												
<small>For and On Behalf of STUDIO RAY LLC IT IS OUR COMPANY POLICY NOT TO PAY FOR EXTRA QTY FROM OUR PO NOR UNEVEN PACK. 01/02/14 2:29:14PM</small>													

Fig 9: Purchase order sheet

3.1.1.7 Receive final technical sheet and size wise measurement sheet:

Buyer send final technical sheet and size wise measurement sheet to the merchandiser with making some corrections from initial technical sheet.

OUTER JKT FABRIC		QUALITY		WTW/D	CONTENT	COLOR 1	COLOR 2	COLOR 3	COLOR 4
SHELL 1:		STORM SHIELD 240T POLYESTER		200gsm	100% POLYESTER w/polypongee PVC coating	SLATE	OAK	OLIVE	BLACK
LINING 1: INSIDE BODY, INSIDE HOOD		POLAR FLEECE 1 SIDE ANTI-PILL, 2 SIDE BRUSHED		200G/SM	100% POLYESTER	BLACK	SLATE	BLACK	BLACK
LINING 2: SLEEVE LINING		190T POLYESTER		52gsm	100% POLYESTER	BLACK	SLATE	BLACK	BLACK
LINING 3: ALL POCKET BAGS		SOFT TOUCH TRICOT TX-059		120g/m2 59/60	100% POLYESTER	BLACK	SLATE	BLACK	BLACK
FILLING SLEEVE		3 OZ POLYFILL		3 OZ	100% POLYESTER	WHITE			
MAIN LABEL PATCH AT CB YOKE		STORM SHIELD 240T POLYESTER		200gsm	100% POLYESTER w/polypongee PVC coating	SHELL			
INTERLINING: INSIDE COLLAR, CUFF TABS, ALL 3 WELTS		DOUBLE PELON AT ALL AREAS		-	-				
OUTER JKT ZIPPERS :		QUALITY	SIZE	QTY	LOCATION	COLOR 1	COLOR 2	COLOR 3	COLOR 4
GF ZIPPER		TEETH	DERLIN	#5	1	C.F. (OPEN END)			
		TAPE	TWILL	REGULAR		DK PEWTER			
		SLIDER	METAL (AUTO-LOCK)	REGULAR		SLATE	SLATE	BLACK	BLACK
		PULL	ZX-ZP112B	METAL/PLASTIC		SLATE	SLATE	BLACK	BLACK
CHEST ZIPPER		TEETH	NYLON COIL	#5	2	CLOSED ENDED - CHEST PKTS REVERSED SIDE			
		TAPE	TWILL	REGULAR		SLATE	OAK	OLIVE	BLACK
		SLIDER	METAL (AUTO-LOCK)	REGULAR		SLATE	SLATE	BLACK	BLACK
		PULLIE	ZX-ZP71	REGULAR		SLATE	SLATE	BLACK	BLACK
		ATTACHED PULL	ZX-ZP012			SLATE	METAL	SLATE	SLATE
ACC/TRIM		QUALITY	SIZE	QTY	LOCATION	COLOR 1	COLOR 2	COLOR 3	COLOR 4
LOGO SNAP		ZX-SN53	28L	2 SET	1-AT CF OF BOTTOM, 1-AT CF OF TOP	BLACK	SLATE	BLACK	BLACK
HIDDEN SNAP 1		REGULAR	24L	2 SET	AT FRNT POCKET	DK PEWTER			
HIDDEN SNAP 2		REGULAR	19L	2 SET	COLLAR FLANGE AT BACK	DK PEWTER			
EYELET		ZX-M-EY-005	8mm	8	HOOD(4)& BTM HEM (4)	BLACK	METAL	SLATE	SLATE
DRAWCORD 1		ELASTIC CORD	3mm	3	HOOD TUNNEL, JKT HEM TUNNEL, FACING LOOP	BLACK	SLATE	BLACK	BLACK
DRAWCORD 2		ZX-M-DC-032	1/8" / 2mm	1	CB HANGER / LOCKER LOOP	SLATE	METAL	SLATE	SLATE
STOPPER 1		ZX-ST23M		2	AT BTM	BLACK	SLATE	BLACK	BLACK
STOPPER 2		ZX-A-ST-034		2	AT HOOD	BLACK	SLATE	BLACK	BLACK
ELASTIC BAND		WEBBED	1 1/2"	2	SLEEVE CUFF	WHITE			
VELCRO 1:		HOOK	REGULAR	1" W X 2" L	2	CUFF TAB (TOP)	BLACK	SLATE	BLACK
		LOOP	REGULAR	1" W X 3 1/2" L	2	SLV CUFF (BTM)	BLACK	SLATE	BLACK
VELCRO 3		REGULAR	1/2" W X 1 3/8" L	4 SET	BELOW NK SEAM AT CF PLKT(1), 3 - in the middle	BLACK	SLATE	BLACK	BLACK
VELCRO 4		REGULAR	3/4" W X 1 3/4" L	1 SET	INSIDE WELT PKT CLOSURE	BLACK	SLATE	BLACK	BLACK
VELCRO 5		REGULAR	1" W X 2 1/4" L	2 SET	HOOD CLOSURE ATCF	BLACK	SLATE	BLACK	BLACK
VELCRO 6		REGULAR	1/2" W X 2 1/2" L	1 SET	INSIDE COLLAR FLANGE&HOOD	BLACK	SLATE	BLACK	BLACK
VELCRO 7		REGULAR	1/2" W X 1 3/4" L	2 SET	CHEST PKT CLOSURE	BLACK	SLATE	BLACK	BLACK
VELCRO 8		REGULAR	1/2" W X 1" L	2 SET	CHEST PKT CLOSURE	BLACK	SLATE	BLACK	BLACK
LOGO EMBROIDERY		ZX-EM229	3"	1	WEARER'S RIGHT CHEST	IRON	SLATE	BLACK	SLATE
RUBBER PATCH		ZX-M-PA-001		1	WEARER'S LEFT SLEEVE	BLACK	GREY	BLACK	BLACK
MAIN PRINTED LABEL		ZX-M-NL-001		1	SEWN ON PATCH AT CENTER BACK YOKE, 1" BELOW NECK SEAM	CLEAR WITH METALLIC SILVER PRINT			

1/2/14 - BW SKETCH WAS UPDATED FOR SLEEVE DESIGN LINES
 1/7/14 - PKTS PULLERS WERE DIVIDED IN 2 PARTS
 1/8/14 - HOOD CONSTRUCTION WAS UPDATED

Fig 10: Buyer make some corrections mentioned in blue typing

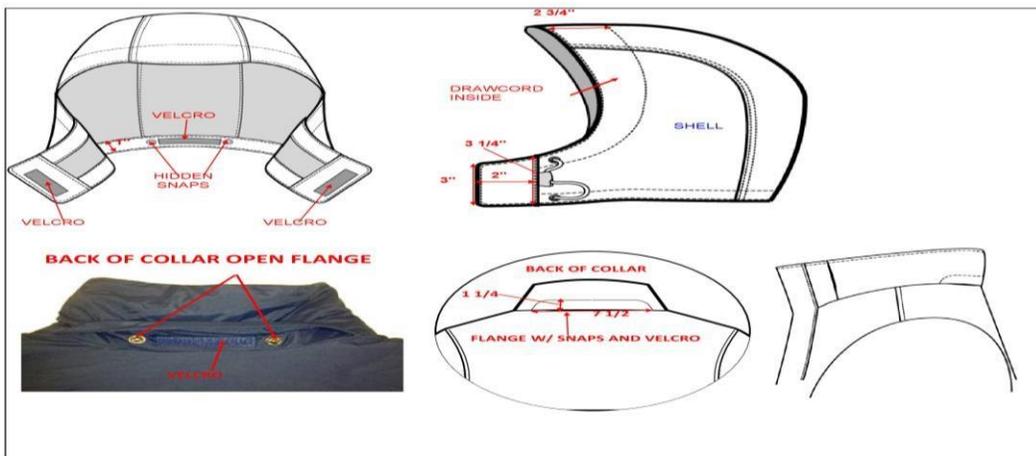


Fig 11: Correction in hood construction

3.1.1.8 Make Time and Action Plan (TNA) for doing proper planning of the production:

For smart merchandising, Time and Action plan helps to make the critical tasks, helps to make proper execution of the process, helps to know the current status of order processing and it helps to make sure that shipment will go on within the delivery date.

Time and Action Plan (Tentative)			
Buyer: Studio Ray Bangladesh Limited			
Product: Boy's Swim Short			
Order Quantity: 18530 pcs			
Sl. No	Operation	Date/ Schedule	Remarks
01	Order confirmation	1/1/2014	
02	Received Purchase Order sheet	2/1/2014	
03	Fabric Booking	5/1/2014	
04	Trims and Accessories Booking	6/1/2014	
05	Styling/Fit sample approval	10/1/2014	
06	Lab dip approval	15/01/2014	
07	Print/Emb strick off approval	20/01/2014	
08	Lable approval	24/01/2014	
09	Master L/C received and BBL/C open	25/01/2014	
10	Fabric in-house	5/2/2014	
11	Fabric shade approval	12/2/2014	
12	Accessories in-house	14/02/2014	
13	Lab test approval for raw materials	18/02/2014	
14	Pre-production sample Approval	20/02/2014	
15	Pre-production meeting	22/02/2014	
16	Fabric Cutting	24/02/2014	
17	Sewing	28/02/2014	
18	TOP sample approval	20/03/2014	
19	Pre-final inspection	24/03/2014	
20	Final Inspection	27/03/2014	
21	Product Ex-factory	28/03/2014	

Fig 12: Sample chart of Time and Action plan

3.1.1.9 Collect art-work and color swatch from buyer for approval:

Merchandiser should collect swatch and art-work for different essential items from buyer such as color fabric swatch, trims swatch, art-work for print and embroidery and others items which are related with the design or order. Before proceed for bulk, every item need to get buyer approval.



Fig 13: Fabric swatch

**FALL 2011 OUTERWEAR TRIM
LOGO EMBROIDERY
(ON THE BACK OF THE JACKET)**

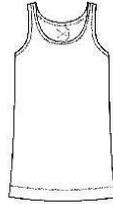
ZX-EM 229

AS OF 2/24/2011

**NEW
ACTUAL SIZE**

OLD

Fig 14: Embroidery art-work

DETAILS FOR ORDER		KappAhl	
Style name	Style no	Last modified	
Jenny 12 tanktop	123341	2012-02-07 16:39:24	
Collection	MPG	Brand	
Female [39]	Top [17]	Basics	
Buyer	Buyer Assistant	Designer	
Anne Faxen	Barbara Matanovic	Cecilia Petersson	

ARTWORK

Neck print

Our Best Tops

36/38

Design by KappAhl



Size range:

32/34 36/38 40/42 44/46 48/50

For all colours except greymelange:



ash grey
0300K

For greymelange colour:



white
0100K

Fig 15: Print art-work.

3.1.1.10 Send Fabrics and trims booking to the supplier:

Merchandisers receive the purchase order sheet with size wise ratio and final product technical sheet from buyer. Pattern and CAD section make the consumption of the fabric based on size wise ratio. Merchandisers submit requisition/booking of the fabric and trims to the right supplier (right supplier means who supply materials with right price, right quality and timely delivery). Based on approved swatch, supplier proceed for bulk and deliver the goods timely as per preplanned schedule.

GRAPHICS TEXTILES LIMITED SREERAMPUR, SUTIPARA, DHAMRAI, DHAKA												
Finish fabric booking												
						FOR BODY AND NKTAP,FABRICATION		: 95% Comb Cotton, 5% Elastane S/J				
						GSM		: 160				
								: GSM				
REVISE	25/04/2012											
DATE	: 12-Mar					GARMENTS SHIP DATE		: 16-May				
BUYER	: Kappahl					YARN COUNT		: 36S+20D				
STYLE NO	: 127452											
GTL	: 1953											
Order Num	: 40378											
WORK ORDER NO.	:											
ORDER QTY.	: 24483 PCS											
STYLE / ITEM	: Mia Basic top											
			Cad									
			Usage	CAD+3%	Actual CAD							
			Solid		1.5244	1.48						
			AOP		1.5244	1.48						
			YD stripe		1.854	1.80						
Lab No #	SIZE	86/92	98/104	110/116	122/128	TOTAL	SAMPLE	GRAND TOTAL	YARN REQ	COTTON KG	ELASTANE KG	
	WORKABLE DIA	YD = 65" , Solid = 70"										
1577/11	GARMENTS QTY/PCS	580	948	932	865	580						
7024C It Turquoise(Solid)	FABRIC QTY/KGS (BODY & NECK TAPE)	74				74	5	79	91			
Lab No # New	GARMENTS QTY/PCS	885	1448	1419	1320	885						
4600C Pink	FABRIC QTY/KGS (BODY & NECK TAPE)	112				112	5	117	137			
4573C Lt Pink(AOP) , see art work next page	GARMENTS QTY/PCS	874	1429	1400	1302	874						
	FABRIC QTY/KGS (BODY & NECK TAPE)	111				111	10	121	148	673	28	
7133C Turquoise (Y/D), see art work next page	GARMENTS QTY/PCS	952	1548	1516	1410	952						
	FABRIC QTY/KGS (BODY & NECK TAPE)	147				147	10	157	187			
Lab# 1235/11	GARMENTS QTY/PCS	901	1478	1449	1345	901						
0100K White	FABRIC QTY/KGS (BODY & NECK TAPE)	114				114	5	119	139			
TOTAL Garments QUNTIY(PCS),						4192						
TOTAL FABRIC QUNTIY(KGS),						559		594	702			
PROCESS LOSS-DYEING & FINISHING-14% , AOP 4% YD 2%												

Fig 16: Fabric booking.

Date : 06-08-2012

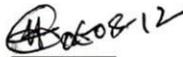
To FKN Group
Attn Mr.Reza

Subject : AOP bulk production against GTL # 2322 and 2323

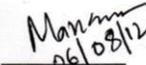
Dear Mr.Reza

Below are the work order against Style # Energy Leggings and Energy singlet for AOP to proceed in bulk .

GTL	Style Name	Fabrication	Finish Dia Req.	Fab Color (Base)	Fab color (AOP)	AOP quality	Order Qty. in Kgs	Price/Kgs	Total Amount
2322	Energy Singlet	95% cottn 5% Elastane S/J 170 Gsm	63"	White	Lilac (Warding)	AOP design # (As per approved quality)	1000	\$1.70	\$1,700.00
2323	Energy Leggings	95% cottn 5% Elastane S/J 200 Gsm	67"	White	Lilac (Warding)		1255	\$1.70	\$2,133.50
				White	Pink (Ball)		1030	\$1.50	\$1,545.00
Total							3285		\$5,378.50


Prepared by
Gulzar


6/8/12


Team Leader


Approved By
6/8/12

Fig 17: Work order for All-Over print.

3.1.1.11 Receive Master L/C from buyer:

For export merchandising this is very common word. L/C means Letter of credit which is technically called 'Documentary Credit', is generally used for international sales transactions. The buyer is known as applicant and seller is known as beneficiary where the bank that issues the L/C on behalf of applicant is called issuing bank and the bank advises L/C to the seller is called advising bank. Master L/C is opened by the buyer to import the goods directly from exporter or manufacturer and have high financial value.

Reprint From MFA-0000-000000

Instance Type and Transmission

Original

received from SWIFT

Priority : Normal

Message Output Reference : 1325 200303PUBABDDHA2154758808476

Correspondent Input Reference : 1525200303PNBPKHKKHXXX4542941774

Message Header

Swift Output: FIN 700 Issue of a Documentary Credit
Sender: PNBPKHKKHXXX
WELLS FARGO BANK, N.A., HONG KONG BRANCH
HONG KONG HK
Receiver: PUBABDDH215
PUBALI BANK LIMITED
(KARWAN BAZAR BRANCH)
DHAKA BD
MUR: 13532089MT700

Message Text

E27: Sequence of Total
Number: 1/
Total: 1
F40A: Form of Documentary Credit
IRREVOCABLE
F20: Documentary Credit Number
IC6052266HK
F31C: Date of Issue
200303 2020 Mar 03
F40E: Applicable Rules
Applicable Rules: UCP LATEST VERSION
F31D: Date and Place of Expiry
Date: 200505 2020 May 05
Place: BANGLADESH
F50: Applicant
HYBRID PROMOTIONS LLC
10711 WALKER STREET
CYPRESS, CA 90630
F59: Beneficiary
Name and Address:
DIRD COMPOSITE TEXTILES LTD.
DHALADIA, SHATIABARI, RAJENDRAPUR
SREEPUR, GAZIPUR
F32B: Currency Code, Amount
Currency: USD US DOLLAR
Amount: 229938, #229938,#
F41D: Available With ... By ... - Name and Address - Code
Name and Address: ANY BANK
Code: BY NEGOTIATION
F42C: Drafts at ...
SIGHT
FOR 100 PERCENT OF INVOICE VALUE
F42D: Drawee - Party Identifier - Name and Address
Name and Address:
WELLS FARGO BANK, N.A.
7/F, 12 TAIKOO WAN ROAD
TAIKOO SHING, ISLAND EAST, HONG KONG
F43P: Partial Shipments
ALLOWED
F43T: Transshipment
ALLOWED
F44A: Place of Taking in Charge/Dispatch from .../Place of Receipt
BANGLADESH
F44E: Port of Loading/Airport of Departure
CHITTAGONG, BANGLADESH

62/2020
ADVISE THROUGH
PUBALI BANK LIMITED
KARWAN BAZAR CORP. BR
REF NO PBL/KAWRAN

SUI TALUK SAHEYDA JAHAN
B-294

Fig 18: Master L/C (page-01)

F44F: Port of Discharge/Airport of Destination
 LOS ANGELES PORT/LONG BEACH PORT, CA
 F44B: Place of Final Destination/For Transportation to .../Place of Delivery
 LOS ANGELES/LONG BEACH
 F44C: Latest Date of Shipment
 200414 2020 Apr 14
 F45A: Description of Goods and/or Services
 COVERING ASSORTED JUNIORS LS CREW NECK TEE UNDER HYBRID
 PO NO.
 130307 4J03814 BLACK 100PCT COTTON 153292 PCS AT USD1.50
 FOB BANGLADESH

F46A: Documents Required
 +ORIGINAL AND 2 COPIES OF COMMERCIAL INVOICE.
 +ORIGINAL AND 2 COPIES OF PACKING LIST.
 +FULL SET ORIGINAL CLEAN ON COMBINED TRANSPORT BILL OF LADING
 ISSUED THRU GLOBAL CONTAINER LINES, MADE OUT TO THE ORDER OF L/C
 NEGOTIATING BANK IN BANGLADESH AND FURTHER ENDORSE TO THE ORDER
 OF WELLS FARGO BANK, N.A., MARKED FREIGHT COLLECT, NOTIFY
 HYBRID PROMOTIONS LLC, 10711 WALKER STREET, CYPRESS, CA 90630
 ATTN BRENT VIDAL AT BVIDALATHYBRIDAPPAREL.COM AND GLOBAL
 TRANSPORTATION SERVICES, INC INDICATING THE NAME OF THE
 CARRIER AND INDICATING THE GOODS HAVE BEEN LOADED ON BOARD OR
 SHIPPED ON A NAME VESSEL.
 +ORIGINAL AND 2 COPIES OF THE CERTIFICATE OF ORIGIN
 +ORIGINAL AND 2 COPIES OF THE MID VERIFICATION
 +BENEFICIARY STATEMENT THAT ONE COMPLETE SET OF SHIPPING
 DOCUMENTS TO INCLUDE COPIES OF THE BILL OF LADING, COMMERCIAL
 INVOICE, AND PACKING LIST WERE SENT HYBRID APPAREL ATTN BRENT
 VIDAL AT BVIDALATHYBRIDAPPAREL.COM
 +ORIGINAL AND 2 COPIES OF BENEFICIARY'S SIGNED AND DATED
 STATEMENT CERTIFYING THAT NO LATER THAN 5 DAYS AFTER THE ON
 BOARD DATE, +COPY OF THE BILL OF LADING, ORIGINAL CERTIFICATE OF
 ORIGIN, ORIGINAL COUNTRY DECLARATION, MID VERIFICATION STATEMENT
 AND COPY OF THE PACKING LIST WERE SENT BY EMAIL TO GLOBAL
 TRANSPORTATION SERVICES, INC. BSBCHERTSHIPGLOBAL.COM

F47A: Additional Conditions
 +CONTINUED FROM FIELD 59: BANGLADESH
 +ALL DOCUMENTS MUST BE IN THE ENGLISH LANGUAGE.
 +DOCUMENTS MUST BE SENT TO US IN ONE LOT VIA COURIER.
 +IF A STEAMSHIP GUARANTEE IS ISSUED DUE TO LATE DOCUMENT
 PRESENTATION UNDER THIS LC INDEMNITY FEES WILL BE FOR THE
 ACCOUNT OF BENEFICIARY.
 +INSURANCE COVERED BY APPLICANT
 +DRAFTS TO INCLUDE THE NUMBER AND DATE OF THIS CREDIT.
 +NEGOTIABLE BILL OF LADING SUGGESTING RELEASE OF GOODS BY THE
 CARRIER OR ITS AGENT WITHOUT SURRENDER OF ORIGINAL BILL OF
 LADING IS NOT ACCEPTABLE IN CASE THIS CREDIT CALLS FOR
 NEGOTIABLE BILL OF LADING.
 +A HANDLING CHARGE OF USD75.00 WILL BE DEDUCTED FROM THE
 PROCEEDS OF EACH SET OF DOCUMENTS HEREUNDER WHICH CONTAINS
 DISCREPANCIES AND WHICH WE ELECT TO HONOR.
 +UNLESS OTHERWISE STIPULATED IN THIS LC, THE DATE OF CARGOES
 RECEIVED BY THE FORWARDER WILL BE CONSIDERED AS THE SHIPMENT
 DATE IN CASE THIS LC CALLS FOR PRESENTATION OF FORWARDER CARGO
 RECEIPT. DOCUMENTS MUST BE PRESENTED WITHIN THE NUMBER OF DAYS
 INDICATED IN FIELD 48 OR WITHIN 21 DAYS IN THE ABSENCE OF FIELD
 48, AFTER THE SHIPMENT DATE SHOWN IN THE FCR.
 +IF ANY INSTRUCTIONS ACCOMPANYING A DRAWING UNDER THIS LETTER OF
 CREDIT REQUEST THAT PAYMENT IS TO BE MADE BY TRANSFER TO AN
 ACCOUNT WITH US OR AT ANOTHER BANK, WE AND/OR SUCH OTHER BANK
 MAY RELY ON AN ACCOUNT NUMBER SPECIFIED IN SUCH INSTRUCTIONS
 EVEN IF THE NUMBER IDENTIFIES A PERSON OR ENTITY DIFFERENT FROM
 THE INTENDED PAYEE.
 +UPON RECEIPT BY US OF CONFORMING DOCUMENTS FROM THE
 NEGOTIATING/COLLECTING BANK, WE SHALL REIMBURSE THEM IN
 ACCORDANCE WITH THEIR INSTRUCTIONS.
 +SHOULD ANY NOMINATED BANK FORWARD TO US DRAWING DOCUMENTS WHICH
 IT HAS DETERMINED ARE IN COMPLIANCE WITH THE TERMS OF THIS
 LETTER OF CREDIT AND SUCH DOCUMENTS ARE LOST IN TRANSIT TO US,
 WE SHALL BE OBLIGATED TO HONOUR OR NEGOTIATE THE DRAWING, OR
 REIMBURSE THAT NOMINATED BANK, ONLY UPON (1) OUR RECEIPT OF THE
 NOMINATED BANK'S CERTIFICATION OF SUCH DETERMINATION AND LOSS IN
 TRANSIT TOGETHER WITH COPIES OF THE LOST DOCUMENTS AND (2) OUR

ADMISE THROUGH
 PUBALI BANK LIMITED
 KAWRAN BAZAR CORP BR
 REF NO PSL KAWRAN
 6/2020

SUEKMA SAEYDA JAHAN
 B-294

Fig 19: Master L/C (page-02)

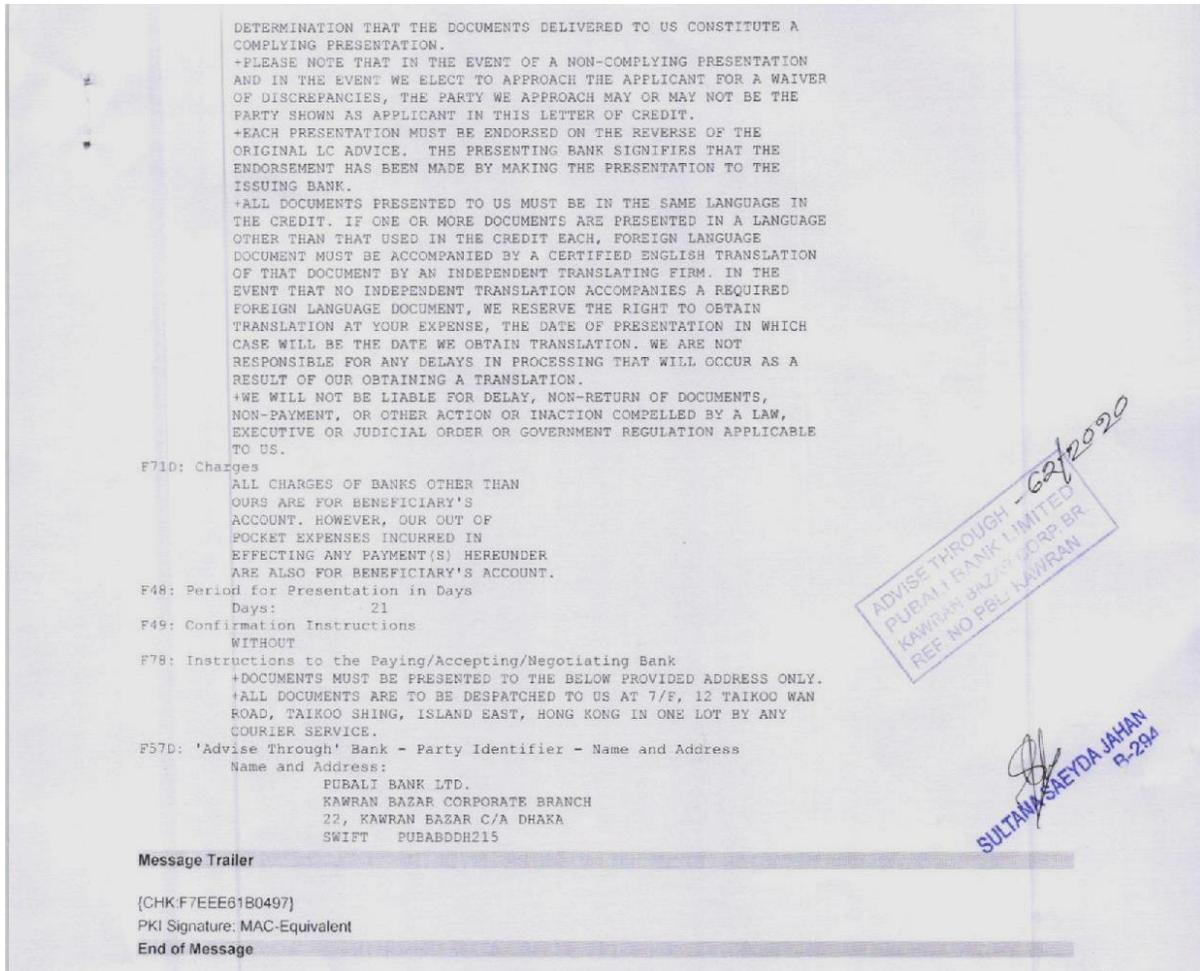


Fig 20: Master L/C (page-03)

3.1.1.12 Collect Proforma Invoice from supplier:

Raw materials suppliers send Proforma Invoice (PI) to the merchandiser. Proforma Invoice is a document where supplier name, factory name, product name, price, quantity and some important terms and conditions are mentioned. Merchandiser open Back to back L/C for supplier by considering PI amount.

**Bengal Plastics Ltd.Unit-3**

Zerabo, Savar, Dhaka.

Tel: (H/O) +880 2 8827441, 8829859, FAX: + 880 2 882 7507, E-mail: plastic@bengal.com.bd

**MAINETTI**
SHAPING FASHION**Proforma Invoice**

PI NO : 21420915	PI Issue Date : 21/05/2014
Shipment From : Dhaka	Ship To : V & R Fashion Ltd.
Bill To : V & R Fashion Ltd. Plot# SA-434; RS-567; Engr. Ashraful Bari Mansion Peyra Bagan, Bogra, Gazipur, Bangladesh.	Plot# SA-434; RS-567; Engr. Ashraful Bari Mansion Peyra Bagan, Bogra, Gazipur, Bangladesh.
Buyer Name : Studio Ray	Contact Persons : Mr. Titu
Gar. Ord. No : Sty # G1 2503X;G12503;G10503X;G10503;G12492X;G12492;G10492X;G10492;G42497;G12497;G10497;G57101	Tel : 7216252 Cell :

Model	Description	Store	Color	Qty in Pcs	Price Per 1000 Pcs US	Amount US \$
UES	Triangular Side Sizer (MRK39)	SHOPKO	Colored	10,125	\$12.000	\$121.50
6010	10" Wire Hook Pinch Grip Bottom Hanger	REGULAR	Black	5,525	\$120.000	\$663.00
485	15" Top Hanger Med WT with Metal Hook	REGULAR	Black	1,225	\$90.000	\$110.25
472	15" Top Hanger Plastic Hook	REGULAR	Black	910	\$65.000	\$59.15
KH6110	10" Bottom Hanger Pinch Grip Plastic Hook Metal Clip	KOHLs	White	66,500	\$90.000	\$5,985.00
6110	10" Bottom Hanger Pinch Grip Plastic Hook Metal Clip	FREED MEYE	White	1,535	\$90.000	\$138.15
210	Outwear HVY.WT 15"	REGULAR	White	2,080	\$100.000	\$208.00
1200	10" Bottom Hanger with Metal Hook & Metal Clip TPR Pad	REGULAR	Black	640	\$130.000	\$83.20
498	12" Top Hanger Metal Hook	REGULAR	Black	17,925	\$80.000	\$1,434.00
KH496	Top Hanger 12" Plastic Hook	KOHLs	White	6,895	\$49.000	\$337.86
495	10" Top Hanger Plastic Hook	REGULAR	Black	2,540	\$47.000	\$119.38
496	12" Top Hanger Plastic Hook	REGULAR	White	325	\$49.000	\$15.93
CS1Q	Crown Sizer with Four Side Print	REGULAR	Black	17,795	\$15.000	\$266.93
SH496UEPWS	12" Med. Wt Top Hanger	SHOPKO	White	4,738	\$60.100	\$284.75
41	Side Sizer (ST1)	KOHLs	White/Black	86,070	\$8.000	\$688.56
SH6110UEPB	10" Pinch Grip Bottom Hanger	SHOPKO	Black	5,045	\$113.300	\$571.60
KH476	15" PP Tops Hanger	KOHLs	White	11,295	\$75.000	\$847.13

Owner: Zahangir Alam

Printed by : Zahangir Alam

21-May-2014

Page 1 of 3

Fig 21: Proforma Invoice (page-01)

Fig 22: Proforma Invoice (page-02)

Fig 23: Proforma Invoice (page-03)

3.1.1.13 Open Back to Back L/C for fabrics and raw materials supplier:

Back to back L/C is prepared by the manufacturer for the supplier from where they collect raw materials, trims and accessories like fabrics, button, zipper, label, carton etc. Supplier send PI (Proforma Invoice) to the factory merchandiser and merchandiser open Back to back L/C for supplier against the Master L/C. Though this operation is done by commercial department but merchandiser should be well informed.

		Page:1 / 5
SEQUENCE OF TOTAL:	1/1	
FORM OF DC:	IRREVOCABLE	
DC NO:	BBCDAK985620	
DATE OF ISSUE:	191114	
APPLICABLE RULES:	UCP LATEST VERSION	
EXPIRY DATE AND PLACE:	191221INDIA	
APPLICANT:	REFAT GARMENTS LTD 144, 147-148 EAST NARASHINGPUR, ASHULIA, SAVAR, DHAKA, BANGLADESH	
BENEFICIARY:	K G DENIM LIMITED THREE STAR EXPORT HOUSE THEN THIRUMALAI, JADAYAMPALAYAM, METTUPALAYAM 641 302, INDIA.	
DC AMT:	USD8959,60	
AVAILABLE WITH/BY:	ANY BANK BY NEGOTIATION	
PARTIAL SHIPMENTS:	ALLOWED	
TRANSHIPMENT:	ALLOWED	
LOADING PORT/DEPART AIRPORT:	ANY PORT, INDIA	
DISCHARGE PORT/DEST AIRPORT:	BENAPOLE LANDPORT, BANGLADESH	
LATEST DATE OF SHIPMENT:	191130	
GOODS:	CPT BENAPOLE BY ROAD, BANGLADESH + FABRICS FOR 100 PCT EXPORT ORIENTED READYMADE GARMENTS INDUSTRY AS PER BENEFICIARY'S PROFORMA INVOICE NO. PI-0368/2019-2020 DATED 01OCT2019.	
DOCUMENTS REQUIRED:	+ ONE ORIGINAL AND FIVE COPIES OF INVOICE DULY SIGNED BY THE	

Fig 24: Back to Back L/C (page-01)



BENEFICIARY CERTIFYING THAT THE GOODS ARE OF INDIA ORIGIN. ACTUAL PREPAID FREIGHT AMOUNT HAS TO BE SHOWN SEPARATELY ON COMMERCIAL INVOICE.

+ ONE ORIGINAL AND THREE COPIES OF DETAILED PACKING LIST DULY SIGNED BY THE BENEFICIARY MENTIONING GROSS AND NET WEIGHT OF THE GOODS. A CERTIFICATE TO THIS EFFECT ISSUED BY THE BENEFICIARY MUST ACCOMPANY THE SHIPPING DOCUMENTS.

+ TRUCK RECEIPT ISSUED BY ANY TRANSPORT AGENCY APPROVED BY INDIAN BANKER'S ASSOCIATION, CONSIGNED TO THE ORDER OF 'THE HSBC LTD., BANGLADESH, BIN: 000002671-0203' SHOWING FREIGHT PREPAID, NOTIFY APPLICANT MENTIONING FULL NAME, ADDRESS, DC NO. AND DATE.

+ CERTIFICATE OF ORIGIN ISSUED BY CONCERNED GOVERNMENT AGENCY/ APPROVED AUTHORITY/ORGANIZATION/CHAMBER OF COMMERCE OF EXPORTING COUNTRY.

+ FABRICS SHOULD NOT BE LESS THAN 70-80 YDS IN CONTINUOUS LENGTH. MAXIMUM 5PCT LENGTH OF TOTAL FABRICS BELOW 70-80 YDS BUT NOT LESS THAN 19 METERS IS ACCEPTABLE. A CERTIFICATE FROM THE BENEFICIARY TO THIS EFFECT REQUIRED.

+ DATED SHIPMENT ADVICE SHOWING THE CARRIER DETAILS, DATE OF SHIPMENT, BILL AMOUNT, NO. AND DATE OF THIS DC MUST BE SENT BY ANY INT'L COURIER/FAX TO THE APPLICANT THROUGH (FAX NO. 880-2-8826090) AND SONAR BANGLA INSURANCE LIMITED., LOCAL OFFICE, 82, MOTIJHHEEL (4TH FLOOR), DHAKA, BANGLADESH (FAX: 9573797) EMAIL: SBIL0777(AT)GMAIL.COM) MENTIONING INSURANCE COVER NOTE NO. SBIL/LO/MC-0082/01/2019 (OPEN) DATED 15JAN2019 WITHIN 03

Fig 25: Back to Back L/C (page-02)

HSBC 

Page:3 / 5

(THREE) WORKING DAYS SHIPMENT. COURIER RECEIPT/FAX CONFIRMATION REPORT AND BENEFICIARY'S COMPLIANCE CERTIFICATE TO THIS EFFECT REQUIRED.

+ BENEFICIARY'S CERTIFICATE CONFIRMING THE COPY OF COMMERCIAL INVOICE, PACKING LIST, DETAILS PACKING (DULY SIGNED BY THE BENEFICIARY), COPY OF TRUCK RECEIPT (DULY SIGNED BY SHIPPING AGENT) HAVE BEEN SENT THROUGH E-MAIL TO RELATED MERCAHANDISER OF HA-MEEM GROUP WITHIN ONE OR TWO/THREE DAYS FROM THE SHIPMENT DATE.

+ BENEFICIARY CERTIFICATE CERTIFYING THAT THERE IS NO JOINED PIECE OF FABRICS SHIPPED IN ANY ROLL/BALE. A CERTIFICATE FROM THE BENEFICIARY TO THIS EFFECT REQUIRED.

ADDITIONAL CONDITIONS:

+ THIS DC IS AVAILABLE AT 120 DAYS FROM THE DATE OF TRUCK RECEIPT.

+ ALL DOCUMENTS MUST MENTION ABOVE DOCUMENTARY CREDIT NUMBER, BANGLADESH BANK DC NO.0000285919063166, LCA NO.319737, H.S.CODE NO.5209.42.00, APPLICANT'S TIN:694696994020, E-BIN NO. 00284534-0403, IRC NO.BA-145595 AGAINST SALES CONTRACT NO. LF/RGL/NAU/2019/0004 DATED 28OCT2019.

+ A FEE OF USD95.00 OR EQUIVALENT WILL BE DEDUCTED FROM THE REIMBURSEMENT CLAIM FOR EACH PRESENTATION OF DISCREPANT DOCUMENTS UNDER THIS DOCUMENTARY CREDIT BEING OUR DISCREPANCY HANDLING FEES, IF ANY, ON THE ACCOUNT OF BENEFICIARY.

+ INDIAN EXPORT APPLICATION FORM DULY PASSED BY THE INDIAN CUSTOMS AT PETRAPOLE BORDER AND EXCHANGE CONTROL COPY OF IMPORT APPLICATION/CERTIFIED INVOICE DULY PASSED BY BANGLADESH CUSTOMS

Fig 26: Back to Back L/C (page-03)

AT BENAPOLE BORDER TO ACCOMPANY THE ORIGINAL DOCUMENTS.

+ SHIPPING MARK MUST BE MENTIONED ON EACH ''ROLL/CARTON/PACKAGE/BALE'' WITH APPLICANT'S NAME AND COUNTRY OF ORIGIN. IN CASE OF WRONG APPLICANT'S NAME AND COUNTRY OF ORIGIN IN THE SHIPPING MARK A FEE OF USD50.00 WILL BE DEDUCTED FROM THE REIMBURSEMENT CLAIM FOR EACH PRESENTATION FOR THIS DISCREPANCY.

+ UNLESS OTHERWISE EXPRESSLY STATED, ALL DOCUMENTS CALLED FOR UNDER THE CREDIT MUST BE IN THE LANGUAGE OF THE CREDIT.

+ TRANSPORT DOCUMENTS DATED PRIOR TO THE DATE OF THIS DC NOT ACCEPTABLE.

+ BENEFICIARY SHOULD CERTIFY ON THE INVOICE(S) THAT THE QUALITY, QUANTITY, OTHER PARTICULARS AND UNIT PRICE OF THE MERCHANDISE SUPPLIED ARE STRICTLY IN CONFORMITY WITH THE ABOVE PROFORMA INVOICE(S).

+ IN ACCORDANCE WITH THE PROVISIONS OF ARTICLE 16 C III B OF UCP 600, IF WE GIVE NOTICE OF REFUSAL OF DOCUMENTS PRESENTED UNDER THIS CREDIT WE SHALL HOWEVER RETAIN THE RIGHT TO ACCEPT A WAIVER OF DISCREPANCIES FROM THE APPLICANT AND, SUBJECT TO SUCH WAIVER BEING ACCEPTABLE TO US, TO RELEASE DOCUMENTS AGAINST THAT WAIVER WITHOUT REFERENCE TO THE PRESENTER PROVIDED THAT NO WRITTEN INSTRUCTIONS TO THE CONTRARY HAVE BEEN RECEIVED BY US FROM THE PRESENTER BEFORE THE RELEASE OF THE DOCUMENTS. ANY SUCH RELEASE PRIOR TO RECEIPT OF CONTRARY INSTRUCTIONS SHALL NOT CONSTITUTE A FAILURE ON OUR PART TO HOLD THE DOCUMENTS AT THE PRESENTER'S RISK AND DISPOSAL, AND WE WILL HAVE NO LIABILITY TO THE

Fig 27: Back to Back L/C (page-04)

PRESENTER IN RESPECT OF ANY SUCH RELEASE.

DETAILS OF CHARGES: ALL CHGS OUTSIDE COUNTRY OF ISSUE
FOR ACCOUNT OF BENEFICIARY/EXPORTER

PERIOD FOR PRESENTATION: 021/AFTER THE DATE OF SHIPMENT

CONFIRMATION INSTRUCTIONS: WITHOUT

INSTR TO PAYG/ACPTG/NEGO BK:+ ALL DOCUMENTS ARE TO BE DISPATCHED IN ONE (1) LOT BY ANY INT'L
COURIER SERVICE TO THE HONGKONG AND SHANGHAI BANKING CORPORATION
LIMITED, LEVEL-12, SHANTA WESTERN TOWER, 186 BIR UTTAM MIR SHAWKAT
ALI ROAD (TEJGAON-LINK ROAD), TEJGAON I/A, DHAKA-1208, BANGLADESH.
+ UPON RECEIPT OF DC CONFORMING DOCUMENTS AT MATURITY WE
UNDERTAKE TO EFFECT PAYMENT IN ACU DOLLAR AS PER NEGOTIATING
BANK'S INSTRUCTION LESS OUR REIMBURSEMENT COMMISSION USD120.00.

ADVISE THRU: INDIAN BANK
COIMBATORE MAIN BRANCH, 31, VARIETY
HALL ROAD, COIMBATORE-641001,
INDIA. SWIFT:IDIBINBBCBE

SENDER TO RECEIVER INFO: BILL PRESENTATION SCHEDULE MUST
BEAR OUR AND BANGLADESH BANK DC NO.

Fig 28: Back to Back L/C (page-05)

3.1.1.14 Make Fit /Size set sample as per buyer requirement:

As per buyer requirement merchandiser make Fit or Size-set sample with using available fabrics and trims. Normally fit sample makes in one size but size set sample cover all sizes. Buyer check the fitting of the sample and change the point of measurement and pattern if necessary.

COMMENTS 1st STYLE SAMPLE						KappAhl		
Style name	Energy singlet	Fabric	95% Cotton, 5% Elastane					
Style no	129216	Composition	Cotton stretch					
Coll	Girl [18]	Pattern No	G7828g					
MPG	Top [77]	Buyer	Madeleine Löwing					
Brand	KappAhl	BuyerAss	Katarina Källö					
Prod type	Singlet	PT	Veronica Nicolajsen-Ullvin					
Supplier	Graphics Textiles Limited	Last modified	2012-07-17					
Samp. prio	1 - Normal							
Buyers comments								
2012-07-16 JT								
FABRIC: Noted available.								
WASH/FINISH: Make softer								
PRINT: Noted available								
COLOURS: Noted available.								
STYLE: Almost ok, pls see PT coments and send CS.								
LABELS: Corect labels are missing.								
STITCHES/THREAD: Ok as on sample.								
OTHERS:								
MEASUREMENT: Pls see PT comments below and adjust fro next sample!								
Revised	Date	Measurements	M/list 134-140	Sample	Deviation	M/list 158-164	Sample	Deviation
	2012-07-17	A ½ Chest	35,00	35,80	0,80			0,00
		B HPS to waist	30,00	30,00				0,00
- -		C ½ Waist	35,00	35,50	0,50			0,00
- -		F ½ Bottom	42,00	42,50	0,50			0,00
- -		G Back length fr. HPS	60,00	60,00				0,00
		I Shoulder	2,50	2,50				0,00
- -		L Armhole depth	15,00	14,70	-0,30			0,00
		P Neck width across	18,00	18,00				0,00
		Q Neck drop front	10,00	10,40	0,40			0,00
- -		R Neck drop back	4,00	3,30	-0,70			0,00
		S MINIMUM. neck circumf. stretched	57,00	57,00				0,00

Fig 29: Fit sample comment (page-01)

COMMENTS 1st STYLE SAMPLE						KappAhl	
Style name	Energy singlet	Fabric	95% Cotton, 5% Elastane				
Style no	129216	Composition	Cotton stretch				
Coll	Girl [18]	Pattern No	G7828g				
MPG	Top [77]	Buyer	Madeleine Löwing				
Brand	KappAhl	BuyerAss	Katarina Källö				
Prod type	Singlet	PT	Veronica Nicolajsen-Ullvin				
Supplier	Graphics Textiles Limited	Last modified	2012-07-17				
Samp. prio	1 - Normal						
	T	Front width	22,00	21,70	-0,30	0,00	
	U	Back width	10,00	10,00		0,00	
--	W	Binding	0,80	0,80		0,00	

PT comments

2012-07-17 FT

thank you for the samples.
1, pls adjust armhole, see pic.
fitting was ok

best regards Frida

Fig 30: Fit sample comment (page-02)

COMMENTS 1st STYLE SAMPLE						KappAhl	
Style name	Energy singlet	Fabric	95% Cotton, 5% Elastane				
Style no	129216	Composition	Cotton stretch				
Coll	Girl [18]	Pattern No	G7828g				
MPG	Top [77]	Buyer	Madeleine Löwing				
Brand	KappAhl	BuyerAss	Katarina Källö				
Prod type	Singlet	PT	Veronica Nicolajsen-Ullvin				
Supplier	Graphics Textiles Limited	Last modified	2012-07-17				
Samp. prio	1 - Normal						

PT comments sketch 1



Pls adjust the armhole seam so the side dosen't stand out som much.

Fig 31: Fit sample comment (page-03)

3.1.1.16 Make Pre-production sample with actual fabrics and trims:

After Fit and Size set sample approval, merchandiser make pre-production sample with actual fabrics and trims. Without pre-production sample approval, factory cannot go for bulk production.

ZERO X POSUR		SAMPLE EVALUATION PAGE - PRE-PRODUCTION SAMPLE					
CREATE DATE :	21-Oct-09	STYLE #:	82020-8, 82021-8	TECH DESIGNER :	JENNY MAK	APVD	<input type="checkbox"/>
REVISED DATE :		DIVISION :	MENS	DESIGNER :	CATERINA CHIVU	APVD W/COMMT	<input checked="" type="checkbox"/>
SEASON :	SPRING 2010	LABEL :	ZERO X POSUR	COORDINATOR :	INA HYMAN	SEND PP	<input type="checkbox"/>
CUSTOMER :	BURLINGTON	NEXT SAMPLE:	TOP SAMPLE	FACTORY:	WEN HUA	REJECTED	<input type="checkbox"/>

9/4/2009						
CODE	MEASUREMENTS	SIZE L	PP			YOL (in)
001	CENTER BACK LENGTH	29				1/4
002	ACROSS SHOULDER	20				1/4
003	ACROSS BACK (MID ARMHOLE)	19				1/4
004 A	ACROSS FRONT (MID ARMHOLE)	18				1/4
004 B	CHEST 1" BELOW A/H	53				1/4
005	SLEEVE LENGTH FROM CBN	37 1/2				1/2
006	ARMHOLE - CIRCUMFERENCE	26 3/4				1/2
012	UPPERARM WIDTH - 1" BELOW A/H	21 1/2				3/8
013	CUFF OPENING RELAXED	10 1/2				1/4
014	CUFF OPENING EXTENDED	14				1/4
015	CUFF HEIGHT	1 5/8				1/4
016	SWEEP RELAXED	51				1/8
017	SWEEP HEIGHT	1				1/2
019	CF COLLAR HEIGHT	4	1/8			1/8
020	CB COLLAR HEIGHT	3 1/2				1/8
021	NECKLINE CIRCUMFERENCE	23 1/2				1/8
022	NECK WIDTH	8				1/4
023	COLLAR EDGE (W/O ZIPPER)	24 1/2				1/8
024	FRNT NECK DROP FROM HPS	4 3/4				1/4
025	FRONT PKT OPEN	7 3/4	1/4			1/8
026	WELT WIDTH	1 1/2				1/8
	CHEST PKT OPENING L X W	6 3/4				1/8
	ZIPPER LENGTH	7				1/8
	PLACEMNT FR CF NECK	3 1/2				1/8
028	CF HOOD OPENING	15 1/2				1/8
	HOOD WIDTH @ WIDEST POINT	11				1/8
029	ZIPPER - CF	29	1/4			1/8
MISC						1/8
						1/8
						1/8
						1/8
						1/8
						1/8
						1/8
						1/8
						1/8

PP COMMENTS

PP SAMPLE WITH BABITHA, LANA, ROMAN & ED

- 1) NEED TO KEEP ON IMPROVING ON WORMENSHIP
- 2) CHEST PKT PLMT: RAISE 1/2"
- 3) FRNT PKT OPENING: MAKE SURE IT IS ONLY 7 3/4" BECAUSE RIGHT NOW IT IS 8". TOO BIG, TAKE OUT 1/4" FRM THE BTM OF PKT
- 4) PLS CONFIRM IF U CAN ADD HIDDEN VELCRO ON FRNT PKT FOR CLOSURE AT THIS POINT? JUST PLAIN REGULAR HIDDEN VELCRO SAME AS CONCEAL HOOD VELCRO?...
- 5) CB BODY WAS HIKING: DROP 1/2" AT CENTER AND BLEND PLS HELP TO CORRECT ALL MISTAKE ABOVE AND HELP TO SEND TOP SAMPLES WHEN READY.

THANK YOU SUE KYOUNG

Fig 34: Pre-production sample comments

3.1.1.17 Arrange Pre-production meeting after PP sample approval:

After pre-production sample approval, merchandiser arrange pre-production meeting where buying quality controller, merchandiser, factory merchandiser, quality in-charge, concerned pattern/CAD person, cutting in-charge, production manager, mechanical person and others related person should present. All of them are discussed about the product, any critical points and how to solve if problem arise and how to finished the goods properly.

STUDIO RAY LLC

DHAKA OFFICE

PRE - PRODUCTION MEETING

BUYER:- Studio Ray	SEASON:- F' 11 / S'11	DATE:- 3/13/11
STYLE:- G82120	DESCRIPTION:- Woven Padding Men's Jacket	
PRESENT WAS BELOW CONCERN PERSON.		
BUYER / ASSIGN Q. A : Mr. Masud Anwar		
SALES / CUTTING / PATTERN:- Mr. Robiul Hasan		
PM / FL. Q.C / TECH / MAINT:-		
1. FACTORY MUST KEEP PP SAMPLE IN FRONT OF SEWING LINE WHILE START PRODUCTION, IF THE SAME STYLE PRODUCING DIFFERENT FLOOR/LINE, WHICH FLOOR/LINE ARE PRODUCING FIRSTLY, NEXT/OTHER FLOOR/LINE SHOULD FOLLOW SAME CONSTRUCTION OR GET APPROVAL FROM UNIT QA MANAGER/CONCERN SALES BEFORE ISSUING INPUT IN THE SEWING FLOOR/LINE.		
2. FACTORY MUST REVIEW WITH US (STUDIO RAY/ASSIGN QA) FIRST PRODUCTION GARMENTS MEANS BEFORE BULK CUTTING/PRODUCTION.		
3. FIRST PRODUCTION SAMPLE SHOULD BE WITH ACTUAL ACCESSORIES AS PER APPROVED SWATCH CONFIRM BY SALES.		
4. MASTER SWATCH BOARD MUST KEEP IN FRONT OF SEWING LINE.		
5. EACH AND EVERY GMTS MUST CHECK MEASUREMENT KEY POINT IN FRONT OF SEWING LINE QA TABLE, LIKE FOR PANTS WAIST, INSEAM, HIP ETC. FOR JKT CHEST, BOTTOM, SLEEVE LENGTH, BACK LENGTH ETC.		
6. BEFORE START PRODUCTION SHOULD BE ADJUST ALL SEWING MACHINE. ALSO USE NDL# / SIZE AS REQUIREMENT WITH THE FABRIC ITEM.		
7. FOR WASH ITEM GMTS FACTORY MUST GET APPROVAL FROM S.R QA FOR WASH STANDARD BEFORE START BULK WASHING.		
8. WASHING GMTS MUST CUT AS PER STYLE/COLOR WISE REQUIREMENT AND WASH ALL COLOR AND CHECK MEAS IF ANY VARIATION SPECS / COLOR WISE.		

Signature:

Production
Manager

Quality
Manager

CAD/Pattern
Incharge

Cutting
Incharge

Merchandiser

Finishing
Incharge

Fig 35: Pre-production meeting format

3.1.1.18 Production follow up:

Production follow up is very important for merchandiser and it is key role of order execution from order confirmation till shipment. Number of design is less in export merchandising. Generally minimum order quantity is 10k-100k pcs per design. One merchandiser follows 5 to 20 design/style at a time. Merchandiser prepare TNA when order is confirmed. TNA have time limitations. Merchandiser follow up the production as it is going on as per TNA. Cutting, sewing, finishing, packing and others related value added process like printing, embroidery, garments dyeing and washing, every process should be done in definite time frame.



Fig 36: Garments sewing line.

3.1.1.19 Collect production and quality report on daily basis:

Communicate with production and quality team on daily basis and collect the report or data from them. If there found any discrepancies, then need to take necessary actions immediately.

STUDIO RAY												DATE: 23/05/14		
INITIAL / INLINE INSPECTION REPORT														
SUPPLIER:			FACTORY: VnR Fashion			OR/ NO: 537895			TOD:					
Order Qty: 3600 pcs		Cutting: 3216 pcs		Sewing: 2550 pc		Finishing: 150 pcs		Packed: No		Checked: 50 pcs				
FABRIC	OK	NOT OK	PRODUCTION	OK	NOT OK		OK	NOT OK		OK	NOT OK		OK	NOT OK
Woven	ok		Pattern			Pocket		not ok	Trimming		not ok	Labels		ok
Knit			Thread	ok		Button / Button Hole			Belt			Retail Packaging		
Sweater			Stitch		ok	Snap Button			Pressing			Transport Marking		
Interfacing			Seams			Zipper			Washing			Price Tags		
Lining	ok		Neck Shape		not ok	Waist band / Loop			Stain			Nickel Test		
Sequence			Shoulder / Strape			Bartake	ok		Sport / Dirt	ok		Needle Detector		
Print			Sleeve / Cuff	ok		Velcro			Knitting			Broken Needle Record		
Embroidery	ok		Hem			Elastic			Linking			SafQ Button & AccTest		
Wash Test			Pull Test			Shade			Contrast			Barcode		
# Does the production correspond to the approved Counter Sample ? Yes:														
COMMENTS												CRITICAL	MAJOR	MINOR
1. Pocket shape not ok.													Yes	
2. Puckering at front top stitch.														Yes
3. Label, zipper ok.														Yes
4. Neck shape measurement short 1".													Yes	
5. Workmanship not good. Need to improve.														Yes
Sub Total														
Total														
RESULT														
Pass												Yes	Fail	
Supplier Signature												QC / Buyer Representative		

Fig 37: In-line QC inspection report.

3.1.1.20 Take Top of Production (TOP) sample approval:

Top of Production sample is the production sample that represents how production is going on. Without TOP sample approval, factory cannot ship the goods. Regarding pre-production sample, sometimes buyer provide approval to start the product with giving some comments which must implement in production. When TOP sample send to the buyer, buyer check this sample very carefully as this sample is representing the production. If they are not satisfied with this sample, they reject it and ask for resubmit. Besides, they also inform to buying QC to monitor this production.

On Sat, 14 Sep 2019, 3:29 am Alice Chernovetsky, <ACHernovetsky@studioray.com> wrote:

Hi Masud,

I'm sending you ZX TOP commts, which have been already done by today and sent to the factory..

[US.COM](#) & UK commts have been sent you before.

Some TOP points match to MTS test report, but some of them are new.

1st - We noted the factory used for some TOP smpls the same length of Shoulder elastic – it could be elastics match the sz Large or Medium, or etc.
But using long Shoulder elastic for the sz XS – unacceptable.

There is very important note about suspenders in our CHILD SAFETY WARNING:

SUSPENDERS MAY BECOME CAUGHT
IF NOT WORN PROPERLY.
ADJUST TO FIT CLOSE TO THE BODY,
AND NEVER LEAVE HANGING LOOSE.

So, please, check on this point to avoid that problem in the bulk snow pants.

2nd - There is at least one pant w/twisted Shoulder elastic in each TOP set.

3rd - Main label print is peeling off, cracked and shifted.

I hope those points above are exist in our TOP sets only.

Please conf. upon receipt and keep me posted.

Thanks

Alice

Fig 38: TOP sample comment

3.1.1.21 Advertisement Sample send to buyer for photoshoot and modeling purpose:

Advertisement sample send to the buyer for photoshoot and modeling purpose. Quantity and size of the sample should be mentioned by buyer. If buyer have outlets in different countries and the product also sale in different countries, then the quantity of advertisement sample is increased.

3.1.1.22 Arrange Lab test approval on time:

All products need to get Lab test approval as per the buyer requirement from buyer nominated Lab test house such as Intertek, SGS, BV etc. Test sample should contain actual fabrics and trims that use in production.

· Fig Lab test report (page

Report Number : BGD20010512



ITS Labtest Bangladesh Ltd.

407, Tejgaon Industrial Area, Phoenix Tower, (2nd & 3rd floor), Dhaka - 1208, Bangladesh Telephone +8809666776669 www.intertek.com

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Fig Lab test report (page

Report Number : BGD20010512



ITS Labtest Bangladesh Ltd.

407, Tejgaon Industrial Area, Phoenix Tower, (2nd & 3rd floor), Dhaka - 1208, Bangladesh Telephone +8809666776669 www.intertek.com

TEST REPORT

Number : BGD20010512
Date : Jan 23, 2020
Expiration Date: Jan 23, 2021

Vendor: REFAT GMTS. LTD.
144,147& 48EAST
NARASHINGHPUR,ASHULIA,SAVAR, DHAKA, ..
BANGLADESH
Attn: Mr. Faishal Faruque

(X)	Pass
()	Marginally accepted
()	Fail

Sample Discription As Declared : Chino Long Pant
Weight: 205 GSM

No. Of Sample : 03 Pieces

Fabric Type : Woven

Fiber Content : 100% Cotton

Fabric/Garment Weight : 205 GSM

Material / Aero Fabric ID : Fabric Code: BT90171

Yarn Size : 32X20

Thread Count : 140X82

Finishing : -

End Uses : Apparel

Country Of Origin : -

Color : 2MT-Military Tan

Aero/Ref No. : Parent Style No: PR7302

Style Description : Parent Style No: PR7302

Nautica Style : -

Order No./PO No. : PO No. : 7169239A, 7169240A, 7168875A, 7170233A

No. of unit : -

Country of Distribution : US

Standard : NAU-07-WGmt

Buyer's Name : NAUTICA

Agent / Office Name : Li&Fung

Vendor Name : REFAT GARMENTS LTD.

Manufacturer's Name : Apparel Gallery Ltd.

Factory ID : R14

Brand/Division : Nautica

Wholesale : Yes, Nautica

Department/Merchant Name : Meheraj Uddin

Season : Sprin20, Summer 20, Fall 20

Previous Fabric Report No. : -

Certified Label Supplier : -

AUTHORIZED BY
ITS Labtest Bangladesh Ltd. [Textiles - Dhaka]



Neyamul Hasan
Country Business Line Leader, Softlines

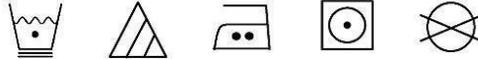
TEST REPORT

Number : BGD20010512

Certified Trim Supplier : -
Ref. : Garment Program: Garments + Softener
Finishing: -
Garment Maker: Refat Garments Ltd.
Department: Bottom

Azo Dye Certification : -
Phthalates Certification : -

Applicant's Provided Care Instruction/Label:



Machine Wash Cold
Gentle Cycle
Wash With Like Colors
Remove Promptly From Washer
Only Non-Chlorine Bleach When Needed
Tumble Dry Low
Warm Iron
Do Not Iron Decoration
Do Not Dry Clean

Date Received/Date Test Started : 21 Jan 2020
Date Confirmation Received : 21 Jan 2020

AUTHORIZED BY
ITS Labtest Bangladesh Ltd. [Textiles - Dhaka]



Neyamul Hasan
Country Business Line Leader, Softlines

42:

-04)



TEST REPORT



Number : BGD20010512

Conclusion :

pH Value	P
Formaldehyde	P
Dimensional Stability To Washing	P
Appearance After Wash	P
Color Fastness To Light	P
Seam Strength	P
Detection Of Amines In Dyestuff	N/A
Total Lead (Pb) Content In Surface Coating	N/A
Total Lead (Pb) Content For Substrate Materials	N/A
Phthalate Content Test	N/A
Flammability Test	P1

Note : P = Meet Buyer's Requirement F = Below Buyer's Requirement
= No Comment - = Did Not Perform
N/A = Not Applicable * = See Remark
C = Conform Label M = Marginally Accepted

Note: :

P1 = The Submitted Sample Is Exempt From Flammability Testing In Accordance With 16 CFR 1610.(1)(d).

Fig 43: Lab test report (page-05)

TEST REPORT

Number : BGD20010512

TEST CONDUCTED (AS REQUESTED BY THE APPLICANT)

1. pH Value

(ISO 3071): Temperature 22.4°C

		<u>Requirement</u>
1.	5.9	5.5-8.5
2.	5.8	
3.	5.8	
4.	6.1	

REMARK:

Tested On:

- 1= Beige Body
- 2= Blue Waist Contrast
- 3= Navy Piping
- 4= White Pocket

2. Formaldehyde Spot Test.

(Spot Test):

		<u>Requirement</u>
(1)	Negative	Negative
(2)	Negative	
(3)	Negative	
(4)	Negative	

REMARK:

Tested On:

- 1= Beige Body
- 2= Blue Waist Contrast
- 3= Navy Piping
- 4= White Pocket

44: -06)

TEST REPORT

Number : BGD20010512

3. Dimensional Stability To Washing

(AATCC 150:2018 , Machine Wash Cold At 80°F, Gentle Cycle, In 1993 AATCC Reference Detergent Solution, Followed By Tumble Dry Low):

	<u>Original</u> (Inch)	<u>After Three Dimensional</u> <u>Washes</u> (Inch)	<u>Change (%)</u>	<u>Requirement</u>
Waist	91.0	90.0	-1.1	0 to -3%
Inseam	75.0	74.2	-1.1	
Side Seam	101.4	100.8	-0.6	
Front Rise	28.0	27.4	-2.1	
Back Rise	43.0	42.8	-0.5	
Hip	112.0	110.8	-1.1	
Thigh	69.0	68.0	-1.4	
Bottom	42.0	41.8	-0.5	

REMARK:

(+) Means Extension And (-) Means Shrinkage

Fig 45: Lab test report (page-07)

Fig Lab test report (page

TEST REPORT

Number : BGD20010512

4. Appearance After Wash

(Washing Condition: Machine Wash Cold At 80°F, Gentle Cycle, In 1993 AATCC Reference Detergent Solution, Followed By Tumble Dry Low):

		<u>Requirement</u>
<u>After Three Washes</u>		
Color Change	4.5*	4.0
Color Change	4.0**	
Self Staining	4.5	4.0
Color Staining On	.	3.0
-Acetate	4.5	
-Cotton	4.5	
-Nylon	4.5	
-Polyester	4.5	
-Acrylic	4.5	
-Wool	4.5	

Observation :

- . No Significant Change Was Found On Zipper/Hook & Bow/Piping Of The Washed Sample After A Touch Up Warm Ironing. Satisfactory
- . No Significant Change Was Found On Embroidery Of The Washed Sample.
- . No Obvious Skewness Was Found Of The Washed Sample.
- . Tiny Creases Were Found On Body Of The Washed Sample, But Some Of Them Could Be Removed After Touch Up Warm Ironing.
- . Moderate Puckering Effect Were Found Along The Stitching Area Of The Washed Sample But Some Of Them Could Be Removed After Touch Up Warm Ironing.
- . Slight Colour Change Was Found On Body Due To Presence Of OBA In Detergent Solution.

The General Appearance Of The Washed Sample Was Satisfactory.

REMARK:

- *= Of The Embroidery/Pining/Contrast
- **= Of The Body

5. Color Fastness To Light

(AATCC 16.3-2014, Xenon-Arc Lamp) :

20 AFU

		<u>Requirement</u>
Grade	4.0	4.0

46: -08)

TEST REPORT

Number : BGD20010512

6. Seam Strength

(ASTM D1683-2018) :

		<u>Requirement</u>
<u>S.O. ¼"</u>		
Side Seam	*	25 Lbs
Inseam	*	
Back Rise	*	
Crotch	*	
 <u>Strength</u>		
Side Seam	72.1 Lbs (FR)	25 Lbs
Inseam	61.4 Lbs (FR)	
Back Rise	67.1 Lbs (FR)	
Crotch	98.5 Lbs (FR)	

REMARK:

S.O.¼ Inch = Seam Opened At ¼ Inch

* = The Seam Opening Was Less Than ¼ Inch Though The Ultimate Seam Strength Was Found As Stated.

FR = Fabric Ruptured

7. Flammability Test

(16 CFR Part 1610-2008) :

	<u>Requirement</u>
Exemption, Referred To Conclusion	Class 1

END OF THE TEST REPORT

This report is made solely on the basis of your instructions and/or information and materials supplied by you. It is not intended to be a recommendation for any particular course of action. Intertek does not accept a duty of care or any other responsibility to any person other than the Addressee in respect of this report and only accepts liability to the Addressee insofar as is expressly contained in the terms and conditions governing Intertek's provision of services to you. Intertek makes no warranties or representations either express or implied with respect to this report save as provided for in those terms and conditions. We have aimed to conduct the Review on a diligent and careful basis and we do not accept any liability to you for any loss arising out of or in connection with this report, in contract, tort, by statute.

For Terms and condition follow the link: <http://www.intertek.com/terms>.

Fig 47: Lab test report (page-09)

3.1.1.23 Request for final QC schedule to the buyer:

When products are finished properly and ready to ship, merchandiser send the proposal for final inspection to buying office. Buying office review the product pre-final inspection report and delivery date and suggest the best possible QC schedule to factory. Sometimes buying office ask self QC to the factory, sometimes they send own QC or they send third party QC for doing final inspection. Product quality is strictly maintained in export, because retail shop of any brand and the producers are not located in the same place or in the same country, when customer claim for any specific product, then they cannot exchange it. This make loss for retailers.

Buyer: ANNE FAXEN	Order No: 92577	Date: 02.07.12
Supplier: GRAPHICS TEX	Style: OTTILIA 4SLV	Or Qty: 5214 Pcs
Production Unit: " "	Description: TOP	Content: 95% CN
Mode of Shipment: Sea: <input checked="" type="checkbox"/> Sea/Air: <input type="checkbox"/> Air: <input type="checkbox"/> 5/1 ELSTN		
<input type="checkbox"/> Main label DESIGN BY KAPPAHL	<input type="checkbox"/> Assortment SOLID	
<input type="checkbox"/> Additional Care Label WASH WITH SIMILAR	<input type="checkbox"/> Washing instr. <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	
<input type="checkbox"/> Additional Label N/R	<input type="checkbox"/> Shipping mark OK	
<input type="checkbox"/> In house test OK	<input type="checkbox"/> Price tag 3+N=129 PL=47.90 F=14.95	
<input type="checkbox"/> Lab test OK	<input type="checkbox"/> Max carton size 58X34X30 CM C2=349	
<input type="checkbox"/> Colour BLACK - WHITE	<input type="checkbox"/> Min carton size -	
<input type="checkbox"/> Buttons N/R	<input type="checkbox"/> Zipper N/R	
<input type="checkbox"/> Weight 160 G/M	<input type="checkbox"/> Special tags N/R	
<input type="checkbox"/> Hanger N/R	<input type="checkbox"/> Packing K-500 4L	
<input type="checkbox"/> Hangtag CEKCIEX	<input type="checkbox"/> Other's N/R	
AQL 1.5% <input type="checkbox"/>	AQL 2.5% <input checked="" type="checkbox"/>	AQL 4.0% <input type="checkbox"/>
Comments	Major	Minor
(1) NECK SHAPE IRREGULAR	02	01
(2) SLV LENGTH UN-EVEN	02	-
(3) ARM HOLE SHAPE IRREGULAR	02	01
(4) DIRTY SPOT	02	01
SHIP QTY = 5158 Pcs		
SHORT QTY = 56 Pcs		
TOTAL CINS = 86		
Inspected Carton: 18 CINS	Inspected Quantity: 200 Pcs	
Inline <input type="checkbox"/>	Intermediate <input type="checkbox"/>	Final <input checked="" type="checkbox"/>
Re-Inspection <input type="checkbox"/>	Unacceptable <input type="checkbox"/>	Acceptable <input checked="" type="checkbox"/>
Req. Date: 09.07.12	Ext. Date:	
Signature: (KappAhl) D BAL 02.07.12	Signature: (Supplier) SUJON 02.07.12	

This certificate is provisional and detailed examination of the goods will/can be made at a later date. Accordingly, this certificate shall be entirely without prejudice and shall not absolve the supplier from liability in respect of any actions, claims demands or proceedings subsequently taken or made by our principal and/or their customers or sub-purchasers. Supplier confirms that they have received a copy of this inspection report.

Fig 48: Final inspection report

3.1.1.24 Prepare final packing list along with finishing department:

Merchandiser prepare final packing list along with finishing department. Considering the carton measurement, pc per carton and size ratio, merchandiser make the packing list and calculate CBM which is important to know for commercial department and also for buying office.

KAPPAHL															
FINAL PACKING LIST															
Order No :		43208		Style: Mia Basic Top				CTN Measurement: 47X32X30 CM			C.B.M :		2.06		
Carton No	Order Line	Barcode	Color	Size				Pcs / Pack	Pack / Ctn	Pcs / Ctn	Ttl Ctn	Ttl Pcs	Net Wt.	Gross Wt.	
ASSORTMENT				86/92	98/104	110/116	122/128								
1	- 25	43208 4	20770 - 20794	1	1	1	1	4	24	96	25	2400	264.00	291.50	
26	- 26		20795 - 20795	1	1	1	1	4	8	32	1	32	3.52	4.62	
SUB TOTAL											26	2432	267.52	296.12	
27	- 37	43208 5	20796 - 20806	0	1	1	1	3	30	90	11	990	108.90	121.00	
38	- 38		20807 - 20807	0	1	1	1	3	16	48	1	48	5.28	6.38	
SUB TOTAL											12	1038	114.18	127.38	
39	- 39	43208 6	20808 - 20808	38				2	38	76	1	76	6.84	8.14	
40	- 40		20809 - 20809	38				2	38	76	1	76	6.84	8.14	
41	- 41		20810 - 20810		42				2	42	84	1	84	7.56	8.86
42	- 42		20811 - 20811		41				2	41	82	1	82	7.38	8.68
43	- 43		20812 - 20812			32			2	32	64	1	64	5.76	7.06
44	- 44		20813 - 20813			31			2	31	62	1	62	5.58	6.88
45	- 45		20814 - 20814				22		2	22	44	1	44	3.96	5.26
46	- 46		20815 - 20815				21		2	21	42	1	42	3.78	5.08
SUB TOTAL				76	83	63	43				8	530	47.7	58.1	
GRAND TOTAL											46	4000	429.4	481.6	

MODE OF TRANSPORT :SEA		TOTAL C.B.M: 2.06				
Packing List Summary						
Style: Mia Basic Top						
ORDER NO	COUNTRY	COLOUR	ORDER QTY	SHIPT QTY	CTN QTY	SHORT/ EXCES
43208	04	RED	2432	2432	26	0
	05		1038	1038	12	0
	06		530	530	8	0
SUB TOTAL			4000	4000	46	0
GRAND TOTAL			4000	4000	46	0

End of the packing list

Fig 49: Packing list for T-shirt for Buyer: KAPPAHL

3.1.1.25 Ensure Vessel or Air space booking by communicating with forwarder:

After preparing packing list, merchandiser make vessel/cargo space booking and send it to buying office and forwarder. Calculating total CBM, forwarder confirm the space booking.

Vessel Booking														
Date:	3/22/2014													
Buyer:	Studio Ray LLC													
Factory:	V&R Fashion													
Product:	Woven Men's Padding Jacket													
HOD:	3/24/2014													
ETD:	3/27/2014													
ETA:	4/24/2014													
Destination:	Los Angeles, USA													
											Carton Measurement in inch			
Style No	PO No	Color	Qty	S	M	L	XL	XXL	Pc/Carton	Total Carton	Length	Width	Hight	Total CBM
G82120	535831	BLACK	480	1	3	3	2	1	10	48	24	20	8	3.020482
G82120	535831	OAK	340	1	3	3	2	1	10	34	24	20	8	2.139508
G82120	535831	OLIVE	430	1	3	3	2	1	10	43	24	20	8	2.705848
G82120	535831	SLATE	430	1	3	3	2	1	10	43	24	20	8	2.705848
G82120	535835	BLACK	600	1	3	3	2	1	10	60	24	20	8	3.775602
G82120	535835	OAK	450	1	3	3	2	1	10	45	24	20	8	2.831702
G82120	535835	OLIVE	540	1	3	3	2	1	10	54	24	20	8	3.398042
G82120	535835	SLATE	540	1	3	3	2	1	10	54	24	20	8	3.398042
G82120	535981	BLACK	100	1	3	2	2	2	10	10	24	20	8	0.629267
G82120	535981	OLIVE	30	1	3	2	2	2	10	3	24	20	8	0.18878
G82120	535839	BLACK	420	1	3	3	2	1	10	42	24	20	8	2.642922
G82120	535839	OAK	310	1	3	3	2	1	10	31	24	20	8	1.950728
G82120	535839	OLIVE	370	1	3	3	2	1	10	37	24	20	8	2.328288
G82120	535839	SLATE	380	1	3	3	2	1	10	38	24	20	8	2.391215
G82120	535983	BLACK	70		3	3	3	1	10	7	24	20	8	0.440487
G82120	535983	OLIVE	30		3	3	3	1	10	3	24	20	8	0.18878
			5,520							552				35

Fig 50: Vessel/Cargo space booking

3.1.1.26 Ensure Ex-factory of the goods

After completing final inspection successfully, product send to the forwarder. Merchandiser should follow up with concern person to ex-factory the product properly.

3.1.1.27 Shipment

Shipment is one of the most important term of export merchandising. For doing on time shipment, merchandiser set his product plan and act accordingly. After ex-factory the goods, merchandiser communicate with forwarder to catch the feeder vessel timely. Shipment samples are collected from final shipment lot and send it to the buyer for their reference and customs clearance purpose.

3.1.1.28 Send commercial documents to the buyer:

After the products are received by forwarder and placed it to the feeder vessel properly, commercial department send commercial documents to the buyer.

Bay Consolidation (Pvt.) Ltd.

(A DIVISION OF CHOWDHURY GROUP)
AS AGENT "CENTURY DISTRIBUTION SYSTEMS INC."

Chittagong Office
3/f, Jiban Bima Bhaban
1053, SK. Mujid Road
Chittagong-4100, Bangladesh
Tel#: (880-031)-711271/72
Email: bccl1@chowdhurygroup.com
: bccl2@chowdhurygroup.com

Dhaka Office
5/f, Chowdhury Centre
23-Ka-New Eskaton Road
Dhaka-1000, Bangladesh
Tel#: (880-02)8316860-61
Email: bcld1@chowdhurygroup.com
: bcld2@chowdhurygroup.com

To Whom It May Concern

THIS IS TO CERTIFY THAT FOLLOWING DOCUMENTS HAVE BEEN RECEIVED FROM VENDOR
M/S. PADMA WEARS LTD. PLOT NO#25, SEC NO#1 ROAD NO #04, CEPZ CHITTAGONG-4100, AGAINST FCR
NO. "FLTJ00080BD016" AND FORWARDED TO STUDIO RAY LLC, 18 ENGLEHARD AVENUE, N.J. 07001, USA
ATTN: ANTHONY MUL

<u>DOCUMENTS</u>	<u>ORIGINAL</u>	<u>COPY</u>
01. COMMERCIAL INVOICE	01	01
02. PACKING LIST	01	01
03. CERTIFICATE OF ORIGINE	01	01
04. BENEFICIARY'S CERTIFICATE	01	01
05. MULTIPLE COUNTRY DECLARATION	01	01

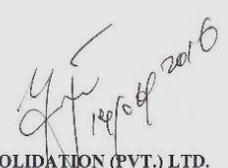

BAY CONSOLIDATION (PVT.) LTD.
AS AGENT: CENTURY DISTRIBUTION
SYSTEMS INC

Fig 51: Products are received by forwarder.



ORIGINAL

PAGE: 1 OF 2

BILL OF LADING
(NON NEGOTIABLE UNLESS CONSIGNED TO ORDER)

SHIPPER/EXPORTER
PADMA WEARS LIMITED.
PLOT NO# 25, SECTOR NO#1, ROAD NO#04,
CEPZ, CHITTAGONG, BANGLADESH. C/P: S.M.
FRABIR BISWAS PH: 88-01726-088848***

BOOKING NO.
DACSO1400700

BILL OF LADING NO.
NYKSDACS01400700

EXPORT REFERENCES (for the merchant's and/or carrier's reference only) See back clause 8(1)(b):

CONSIGNEE
TO ORDER
AL-ARAFHA ISLAMI BANK LTD.
AGRABD BRANCH, 96, AGRABAD, C/A,
CHITTAGONG, BANGLADESH

FORWARDING AGENT-REFERENCES
FMC NO.
BAY CONSOLIDATION (PVT) LTD
5/F, CHONDHURY CENTRE, 23-KA NEW ES
KATON ROAD, CHITTAGONG-1000

NOTIFY PARTY (It is agreed that no responsibility shall be attached to the Carrier or its Agents for failure to notify)
STUDIO RAY LLC.
18 ENGLEHARD AVENUE,
AVENEL, N.J. 07001, USA
ATTN: ANTHONY MUI

RECEIVED BY THE CARRIER
otherwise the goods are carried subject to all conditions of the Bill of Lading, acceptance of which is signed by him, or by all prior agreements. If required by the Carrier for the exchange for the Goods negotiable or a document of title, production of such receipt in witness whereof, it and/or her owner, has signed this Bill of Lading. Where issued as a Bill of Lading, delivery may be made against only one original Bill in which case, the others shall stand void.

It is negotiable (if it is issued as a Sea Waybill, this Bill is not negotiable) must be surrendered in full to the named consignee on arrival of the Goods. Nippon Yusen Kaisha and the Vessel named hereunder, all of this tenor and date. Where issued as a Bill of Lading, delivery may be made against only one original Bill in which case, the others shall stand void.

PRE-CARRIAGE BY
KOTA BINTANG BTG054

PLACE OF RECEIPT
CHITTAGONG

OCEAN VESSEL VOYAGE NO. FLAG
HANJIN DALLAS 0076E

PORT OF LOADING
CHITTAGONG

FINAL DESTINATION (for the Merchant's reference only)

PORT OF DISCHARGE
LOS ANGELES, CA

PLACE OF DELIVERY
LOS ANGELES, CA

TYPE OF MOVEMENT (IF MIXED, USE DESCRIPTION OF PACKAGES AND GOODS FIELD)
FCL / FCL CY / CY

(CHECK 'HM' COLUMN IF HAZARDOUS MATERIAL) PARTICULARS DECLARED BY SHIPPER BUT NOT ACKNOWLEDGED BY THE CARRIER

CONTR. NOS. WISEAL NOS. MARKS & NUMBERS	QUANTITY (FOR CUSTOMS DECLARATION ONLY)	HM	DESCRIPTION OF GOODS	GROSS WEIGHT	GROSS MEASUREMENT
NYKU0811202 / SG6685719	/	/	290 CARTONS / FCL / FCL/40HQ/6003.000KGS/64.000M3		
NYKU4864860 / SG6685716	/	/	289 CARTONS / FCL / FCL/40HQ/5982.300KGS/64.000M3		
MAIN MARK DISTRIBUTED BY SAM S WEST INC BENTONVILLE, AR 7 2716 888-746-7726 PO# CATEGORY: 22 ITEM: STOCK# LS7000A	579 CARTONS		READYMADE GARMENTS. BOYS' CVS WOVEN COATED SNOWPANTS, 7.1% DUTY RATE, GIRLS' CVS WOVEN COATED SNOWPANTS, 7.10 DUTY RATE HTS NO. 6203.43.3510 & 6204.63.30 10 PO NO: 549488, 549491 STYLE: LS7000A SIZE: 5/6-7/8, 10/12-14/16 INV. NO: PWL-107/2016 DT: 21.06.2016	11985.300GRS	128.000CBM

** TO BE CONTINUED ON ATTACHED LIST **

Declared Cargo Value US \$ _____ If Merchant enters a value, Carrier's limitation of liability shall not apply and the ad valorem rate will be charged.

FREIGHT & CHARGES PAYABLE AT / BY: CHITTAGONG, BANGLADESH

SERVICE CONTRACT NO. SC0120928

DOC FORM NO. _____

COMMODITY CODE _____

EXCHANGE RATE _____

CODE	TARIFF ITEM	FREIGHTED AS	RATE	PREPAID	COLLECT

(3) ORIGINAL BILLS(S) OF LADING HAVE BEEN SIGNED, WHERE DELIVERED AGAINST ONE, THE OTHER(S) TO BE VOID.

DATE CARGO RECEIVED _____

DATE LADEN ON BOARD 05 JUL 2016

PLACE OF BILL(S) ISSUE CHITTAGONG

DATED 05 JUL 2016

The printed terms and conditions on this Bill are available at its website at www.nykline.com

SIGNED BY: NYK LINE (BANGLADESH) LTD.

as agent for and on behalf of



Handwritten signature

NIPPON YUSEN KAISHA (NYK LINE), AS CARRIER



Fig 52: Bill of Lading (page-01)

ORIGINAL

PAGE: 2 OF 2

VESSEL VOYAGE: HANJIN DALLAS 0076E B/L NO.: NYKSDACS01400700

CHTR NOS. / SEAL NOS. MARKS & NUMBERS	QUANTITY (FOR CUSTOMS DECLARATION ONLY)	H M	DESCRIPTION OF GOODS	GROSS WEIGHT	MEASUREMENT
<p>CASE QUANTITY: 3 6 PCS CASE WEIGHT: 21. 00 KGS CASE VOLUME: 71X5 5X55 CM MADE IN BANGLADE SH SIDE MARK ITEM: STOCK#L57000A</p> <p style="text-align: center;">KIDS SNOW PANTS</p> <p>CASE QUANTITY: 36 PCS MADE IN BANGLADE SH</p>			<p>L/C NO: L544774 DT: 11-02-2016 EXP. NO: 1069-00450-16 DT: 26.06.20 16 CARGO COVERED BY FCR NO: FLTJ00080 BD016 ***A/C: CENTURY DISTRIBUTION SYSTE MS, INC</p>		




SIGNED BY: NYK LINE (BANGLADESH) LTD.
[Signature]
NIPPON YUSEN KAISHA
(NYK LINE), AS CARRIER

, as agent for and on behalf of

Fig 53: Bill of Lading (page-02)



THE CHITTAGONG CHAMBER OF COMMERCE & INDUSTRY

Chamber House, Agrabad C/A, Chittagong, Bangladesh.
 Tel : PABX : 031-713366 (4 Lines), Fax : 031-710183
 E-mail : info@chittagongchamber.com
 Web site: www.chittagongchamber.com

Invoice No. & Date :
PWL-10772016
 DT: 11.06.2016

L C/ ~~Cash~~ No. & Date :
1044704
 DT:11.02.2015

CERTIFICATE OF ORIGIN

Buyer STUDIO RAY LLC. 18 ENGLEHARD AVENUE AVENEL ,NJ 07001,USA.	Country of Origin Bangladesh	Country of Destination USA
Consignee / Notify Party (If other than Buyer) SAME AS ABOVE	Remarks	
Means of Transport and Route : BY SEA	Port/ Place of Shipment / Loading : LOS ANGELES, CA, CY	
Name of Carrier Voyage No. KOTA BINTANG V- 054	Port/ Place of Destination/ Delivery : CHITTAGONG	
	On Board / Sailed / Delivered : 05.07.2016	

DECLARATION OF EXPORTER

Marks and Numbers	Quantity	Description of Goods	Gross Weight	Net Weight	Value
MAIN MARKS DISTRIBUTED BY SAMS WEST INC BENTONVILLE AR 72718 883-746-7726 PO# CATEGORY 22 ITEM: STOCK#LS7000A CASE QUANTITY: 36 PCS CASE WEIGHT: 21.00 KGS CASE VOLUME: 71X55X55 CM MADE IN BANGLADESH	579 CTN 20844 PCS	READYMADE GARMENTS BOYS'&GIRLS' CVS WOVEN COATED SNOWPANTS 7.1% DUTY RATE HTS CODE NO: 6203.43.3510 & 6204.63.3010 STYLE:LS7000A SIZE:5/6-7/8,10/12-14/16 PO NO: 549488,549491 EXP.NO:1069-00450-16 DT:26.06.2016	11985.30 kgs	10016.7 kgs	\$128,607.48

Value (In Words) **(TOTAL U.S DOLLAR ONE LAC TWENTY EIGHT THOUSAND SIX HUNDRED SEVEN AND CENTS FORTY EIGHT ONLY)**

Declaration by the Exporter : The undersigned, duly authorized by the company, swears that the above mentioned goods have been produced or manufactured in Bangladesh and the particulars furnished are true, correct and be held liable for any default.

Certification : The Chittagong Chamber of Commerce & Industry hereby certifies, on the basis of relative invoice and other supporting documents that the above mentioned goods are of Bangladesh origin to the best of its knowledge and belief.

Signed on

Shipper's name : M/S.

Address:

(Signature with Seal)

PADMA WEARS LTD.
PLOT 25 SECTOR 01 ROAD 04
CEPZ CHITTAGONG BANGLADESH
PADMA WEARS LTD
Name & Designation

[Signature]
Authorized Signatory
Group Manager (Accounts)

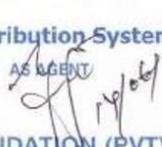
C.NO.
499
Dated :
13 JUL 2016



[Signature]
Mohammad Nurul Anwar
Deputy Secretary

VALID ONLY WHEN STAMPED AND SIGNED

Fig 54: Certificate of origin

SHIPPER		FORWARDER'S CARGO RECEIPT											
PADMA WEARS LIMITED. PLOT NO# 25, SECTOR NO#1, ROAD NO#04, CEPZ, CHITTAGONG, BANGLADESH. C/P: S.M. PRABIR BISWAS PH: 88-01728-088848		FCR NO. FLTJ00080BD016 B/L NO: NYKSDACS01400700  Century Distribution Systems, Inc.											
CONSIGNEE UNTO THE ORDER OF: AL-ARAFHA ISLAMI BANK LTD. AGRABD BRANCH, 96, AGRABAD, C/A, CHITTAGONG, BANGLADESH		RECEIVED BY CENTURY DISTRIBUTION SYSTEMS, INC. (hereinafter "Century") in good order and condition unless otherwise stated, the goods herein listed below, said to contain the goods herein marked and numbered as shown herein for shipment with explicit instructions of the owner of the goods, are hereby transferred to Century Distribution Systems, Inc. These packages may be shipped under a Bill of Lading which is to transport the packages to their destination under the conditions and clauses printed or otherwise indicated on the Bill of Lading to apply.											
NOTIFY PARTY STUDIO RAY LLC. 18 ENGLEHARD AVENUE, AVENEL, N.J. 07001, USA ATTN: ANTHONY MUI		See terms on reverse											
OCEAN VESSEL	PORT OF LOADING	CONSIGNEE'S ORDER NO.	NO. OF ORIGINAL ISSUED										
KOTA BINTANG V-054	CHITTAGONG, CFS		(03) THREE										
PORT OF DISCHARGE	PLACE OF DESTINATION	PARTICULARS FURNISHED BY SHIPPER											
LOS ANGELES, CA	LOS ANGELES, CA, CY	<table border="1"> <thead> <tr> <th>MARKS AND NOS.</th> <th>QUANTITY AND KINDS OF PACKAGE</th> <th>DESCRIPTION OF GOODS</th> <th>GROSS WEIGHT</th> <th>MEASUREMENT</th> </tr> </thead> <tbody> <tr> <td> MAIN MARK DISTRIBUTED BY SAMS WEST INC BENTONVILLE, AR 72716 888-746-7726 PO# CATEGORY: 22 ITEM: STOCK#L57000A CASE QUANTITY: 36 PCS CASE WEIGHT: 21.00 KGS CASE VOLUME: 71X55X55 CM MADE IN BANGLADESH SIDE MARK ITEM: STOCK#L57000A KIDS SNOW PANTS CASE QUANTITY: 36 PCS MADE IN BANGLADESH </td> <td>579 CTNS</td> <td> READYMADE GARMENTS. BOYS' CVS WOVEN COATED SNOWPANTS, 7.1% DUTY RATE, GIRLS' CVS WOVEN COATED SNOWPANTS, 7.10 DUTY RATE HTS NO. 6203.43.3510 & 6204.63.3010 PO NO: 549488, 549491 STYLE: L57000A SIZE: 5/6-7/8, 10/12-14/16 INV. NO: PWL-107/2016 DT: 21.06.2016 L/C NO: L544774 DT: 11-02-2016 EXP. NO: 1069-00450-16 DT: 28.06.2016 </td> <td>11,985.30 KGS</td> <td>128.00 CBM</td> </tr> </tbody> </table>		MARKS AND NOS.	QUANTITY AND KINDS OF PACKAGE	DESCRIPTION OF GOODS	GROSS WEIGHT	MEASUREMENT	MAIN MARK DISTRIBUTED BY SAMS WEST INC BENTONVILLE, AR 72716 888-746-7726 PO# CATEGORY: 22 ITEM: STOCK#L57000A CASE QUANTITY: 36 PCS CASE WEIGHT: 21.00 KGS CASE VOLUME: 71X55X55 CM MADE IN BANGLADESH SIDE MARK ITEM: STOCK#L57000A KIDS SNOW PANTS CASE QUANTITY: 36 PCS MADE IN BANGLADESH	579 CTNS	READYMADE GARMENTS. BOYS' CVS WOVEN COATED SNOWPANTS, 7.1% DUTY RATE, GIRLS' CVS WOVEN COATED SNOWPANTS, 7.10 DUTY RATE HTS NO. 6203.43.3510 & 6204.63.3010 PO NO: 549488, 549491 STYLE: L57000A SIZE: 5/6-7/8, 10/12-14/16 INV. NO: PWL-107/2016 DT: 21.06.2016 L/C NO: L544774 DT: 11-02-2016 EXP. NO: 1069-00450-16 DT: 28.06.2016	11,985.30 KGS	128.00 CBM
MARKS AND NOS.	QUANTITY AND KINDS OF PACKAGE	DESCRIPTION OF GOODS	GROSS WEIGHT	MEASUREMENT									
MAIN MARK DISTRIBUTED BY SAMS WEST INC BENTONVILLE, AR 72716 888-746-7726 PO# CATEGORY: 22 ITEM: STOCK#L57000A CASE QUANTITY: 36 PCS CASE WEIGHT: 21.00 KGS CASE VOLUME: 71X55X55 CM MADE IN BANGLADESH SIDE MARK ITEM: STOCK#L57000A KIDS SNOW PANTS CASE QUANTITY: 36 PCS MADE IN BANGLADESH	579 CTNS	READYMADE GARMENTS. BOYS' CVS WOVEN COATED SNOWPANTS, 7.1% DUTY RATE, GIRLS' CVS WOVEN COATED SNOWPANTS, 7.10 DUTY RATE HTS NO. 6203.43.3510 & 6204.63.3010 PO NO: 549488, 549491 STYLE: L57000A SIZE: 5/6-7/8, 10/12-14/16 INV. NO: PWL-107/2016 DT: 21.06.2016 L/C NO: L544774 DT: 11-02-2016 EXP. NO: 1069-00450-16 DT: 28.06.2016	11,985.30 KGS	128.00 CBM									
TOTAL NUMBER OF PACKAGES (IN WORDS) (FIVE HUNDRED SEVENTY NINE CARTONS)		SHIPPED ON BOARD DATE: 05 JUL, 2016 DOCUMENT RECEIVED DATE: 14 JUL 2016											
FREIGHT & CHARGES	PREPAID	COLLECT	IN WITNESS WHEREOF, the undersigned, signing on behalf of CENTURY DISTRIBUTION SYSTEMS, INC. has on the date indicated below affirmed to this cargo receipt. Century Distribution Systems, Inc. AS AGENT  BY BAY CONSOLIDATION (PVT) LTD.										
FREIGHT TO COLLECT LOCAL CHARGE NOT COLLECTED		FREIGHT TO COLLECT											
DESTINATION AGENT		BY											
PLACE OF RECEIPT CHITTAGONG		PLACE OF ISSUE CHITTAGONG											
DATE OF RECEIPT		DATE OF ISSUE											
01 JUL, 2016		14 JUL 2016											

THIS CARGO RECEIPT IS NOT A DOCUMENT OF TITLE

Fig 55: Forwarder cargo receipt

PADMA WEARS LIMITED.

PLOT NO#25,SECTRO NO#1,ROAD NO#04
 CEPZ,CHITTAGONG,BANGLADESH.
 Factory: SAME AS ABOVE
 Phone no.031-2519861-63/031-740288,740289
 Fax:031-2519860
 e-mail: ariful-commercial@unitexbd.com

COMMERCIAL INVOICE

SHIPPER/EXPORTER: PADMA WEARS LIMITED PLOT#25,SECTOR#1,ROAD#04 CEPZ,CHITTAGONG,BANGLADESH. e-mail: ariful-commercial@unitexbd.com CON. PERSON: MD.ARIFUL HAQUE		INVOICE NO: PWL-107/2016 EXP NO : 1069-00450-16 BEPZA REG NO : 301 L/C NO : L544774 DATE: 21.06.2016 DATE: 26.06.2016 DATE: 11.02.2016	
FOR ACCOUNT & RISK OF: STUDIO RAY LLC. 18 ENGLEHARD AVENUE AVENEL,NJ 07001,USA.		MID COAD NO BAPADMA25CTG L/C ISSUING BANK: ISRAEL DISCOUNT BANK OF NEW YORK NEW YORK,NY IDBYUS33AXXX	
NOTIFY PARTY: STUDIO RAY LLC. 18 ENGLEHARD AVENUE AVENEL,NJ 07001,USA.		BENIFICIARY BANK: AL-ARAFHA ISLAMI BANK LTD. AGRABD BRANCH,96 AGRABD,C/A TEL-88031-713373 713372 SWIFT -ALARBDH069	
PORT OF LOADING CHITTAGONG	VESSEL NAME KOTA BINTANG V-054	MODE OF SHIPMENT BY SEA	TERMS FOB CHITTAGONG
PORT OF DELIVERY LOS ANGELES ,CA	ETD DATE 05.07.2016	BL NO.: NYKSDACS01400700	DATE: 05.07.2016
COUNTRY OF ORIGIN : BANGLADESH			
MARKS & NUMBER	DESCRIPTION OF GOODS	QUANTITY/PCS	QTY CTN
SHIPPING MARK: DISTRIBUTED BY SAM'S WEST INC BENTONVILLE,AR 72716 888-746-7726 PO# CATEGORY:22 ITEM : STOCK# L57000A CASE QUANTITY:36 PCS CASE WEIGHT :21.00 KGS CASE VOLUME:71X55X55 CM MADE IN BANGLADESH SIDE MARK ITEM : STOCK# L57000A KIDS SNOW PANTS CASE QUANTITY:36 PCS MADE IN BANGLADESH	STYEL# P.O.# SIZE		
	BOYS' C/S WOVEN COATED SNOWPANTS, 7.1% Duty Rate, HTS No.6203.43.3510		
	L57000A	549488	5/6 -7/8, 10/12-14/16
			11260 PCS
			\$ 6.17
			\$ 6.17
			0
			\$ 69,474.20
	L57000A	549491	5/6 -7/8, 10/12-14/16
			320 PCS
			\$ 6.17
			\$ 6.17
			0
			\$ 1,974.40
	GRLS' C/S WOVEN COATED SNOWPANTS, 7.1% Duty Rate, HTS No.6204.63.3010		
	L57000A	549488	5/6 -7/8, 10/12-14/16
			9008 PCS
			\$ 6.17
			\$ 6.17
			0
			\$ 55,579.36
	L57000A	549491	5/6 -7/8, 10/12-14/16
			256 PCS
			\$ 6.17
			\$ 6.17
			0
			\$ 1,579.52
TOTAL:			20844 pcs
			579 Ctn
			\$ 128,607.48
INWORD: (SAY US DOLLAR ONE LAC TWENTY EIGHT THOUSAND SIX HUNDRED SEVEN AND CENTS FORTY EIGHT ONLY.)			
COMPONENT MATERIAL BREKDOWN IN PERCENTAGE BY WEIGHT.			
P.O.NO. 549488 & 549491			
1.SHELL NOT INCLUDING LINNING,COLLARS,CUFF OF			36%
2.LINNING			35%
3.FILLER			29%
FIBER COMPONENTS 100% POLYESTER PRINTED Z-TEXLITE NON-PHTHALATE LIGHT PVC CTG. 100% POLYESTER 200T EMBOSSED TAFFETA. 100% POLYESTER PADDING 04 OZ			
TOTAL CBM:	128.00	CBM	
TOTAL CTN :	579	CTN	
TOTAL G/WT :	11,985.30	kgs	
TOTAL NET/WT :	10,016.70	kgs	
		PADMA WEARS LTD.  Authorized Signature	

Fig 56: Commercial invoice

PADMA WEARS LIMITED.

PLOT NO#25,SECTRO NO#1,ROAD NO#04

CEPZ,CHITTAGONG,BANGLADESH.

Factory: SAME AS ABOVE

Phone no:031-2519861-63/031-740288,740289

Fax:031-2519860

e-mail: ariful-commercial@unitexbd.com

INVOICE NO. : PWL-107/2016

DATE: 21.06.2016

DETAILS PACKING LIST

DESCRIPTION OF GOODS BOYS' CVS WOVEN COATED SNOWPANTS, 7.1% Duty Rate, HTS No.6203.43.3510

GIRLS' CVS WOVEN COATED SNOWPANTS, 7.1% Duty Rate, HTS No.6204.63.3010

SIZE/RATIO

STYLE NO#	P.O. NO #	CTN#	TTL CTN	TTL QTY	COLOR	5/6	7/8	10/12	14/16	QNTY/POL Y(PCS)	TTL PC/CTN
L57000A	549488	1-563	563		BLK	2	4	3	2	11	
L57000A	549488	1-563	563		CAMO	2	2	3	2	9	
L57000A	549488	1-563	563		IRIS	2	2	2	1	7	20268 PC/563
L57000A	549488	1-563	563	20268 PCS	BLK	2	4	2	1	9	

STYLE NO#	P.O. NO #	CTN#	TTL CTN	TTL QTY	COLOR	5/6	7/8	10/12	14/16	QNTY/POL Y(PCS)	TTL PC/CTN
L57000A	549491	1-16	16		BLK	2	4	3	2	11	
L57000A	549491	1-16	16		CAMO	2	2	3	2	9	
L57000A	549491	1-16	16		IRIS	2	2	2	1	7	576 PC/16
L57000A	549491	1-16	16	576 PCS	BLK	2	4	2	1	9	

STYLE NO#	P.O.NO.#	COLOR	SIZE				TTL PCS	CTN	TTL CTN	N,WT/KG	G.WT/KG	TTL N.WT/KG	TTL G.WT/KG	MEAS/CM
			5/6	7/8	10/12	14/16								
L57000A	549488	BLK	1126	2252	1689	1126	11260	1-563	563	17.30	20.70	9,739.90	11,654.10	124.8509
L57000A		CAMO	1126	1126	1689	1126	9008							
L57000A		IRIS	1126	1126	1126	563								
L57000A		BLK	1126	2252	1126	563								
TOTAL							20268	1-563	563 ctn	17.30	20.70	9,739.90	11,654.10	124.85

STYLE NO#	P.O.NO.#	COLOR	SIZE				TTL PCS	CTN	TTL CTN	N,WT/KG	G.WT/KG	TTL N.WT/KG	TTL G.WT/KG	MEAS/CM
			5/6	7/8	10/12	14/16								
L57000A	549491	BLK	32	64	48	32	320	1-16	16	17.30	20.70	276.80	331.20	3.54816
L57000A		CAMO	32	32	48	32	256							
L57000A		IRIS	32	32	32	16								
L57000A		BLK	32	64	32	16								
TOTAL							576	1-16	16 ctn	17.30	20.70	276.80	331.20	3.55

CONTAINER WISE BREAK DOWN

BL NO.	PO NO.	CONT.NO.	SEAL NO.	TTL PCS	TTL CTN	CBM	TTL GR.WT	TTL NT.WT
NYKSDACS01400700	549488	NYKU0811202/40H	SG6685719	20268 PCS	563 ctn	124.85	11,654.10	9,739.90
	549491	NYKU4864860/40H	SG6685716	576 PCS	16 ctn	3.55	331.20	276.80
TOTAL				20844 PCS	579 ctn	128.00	11,985.30	10,016.70

TOTAL CTN QTY: 579 CTN
 TOTAL GR.WT : 11,985.30 KGS
 TOTAL N.WT : 10,016.70 KGS
 TOTAL MEAS : 128.00 CBM

PADMA WEARS LTD.

Authorized Signature

Fig 57: Packing list

PADMA WEARS LIMITED.
 PLOT NO#25,SECTRO NO#1,ROAD NO#04
 CEPZ,CHITTAGONG,BANGLADESH.
 Factory: SAME AS ABOVE
 Phone no:031-2519861-63/031-740288,740289
 Fax:031-2519860
 e-mail: ariful-commercial@unitexbd.com

INVOICE NO. PWL-107/2016 DATE: 21.06.2016

PACKING LIST BY CONTAINER								
BL NO	PO NO.	COLOR	CONT.NO.	SEAL NO.	TTL CTN	CBM	TTL GR.WT	
NYKSDACS01400700	549488	BLK	NYKU0811202/40'H	SG6685719	290	64.00	6,003.00	
	549491	CAMO	NYKU4864860/40'H	SG6685716	289	64.00	5,982.30	
		IRIS						
		BLK						
TOTAL CTN QTY: 579 Ctn					TOTAL=	579	128.00	11,985.30
TOTAL GR. WT : 11985.30 KGS TOTAL N.WT : 10016.70 KGS TOTAL MEAS : 128.00 CBM								

PADMA WEARS LTD.

 Authorised Signature

Fig 58: Packing list by container

MULTIPLE COUNTRY DECLARATION							
INVOICE NO. : PWL-107/2016							
I, BELAL AHMED DECLARE THAT THE ARTICLES DESCRIBED BELOW AND COVERED BY THE INVOICE OR ENTRY TO WHICH THIS DECLARATION RELATES WERE EXPORT FROM THE COUNTRY IDENTIFY BELOW ON THE DETAILS LISTED AND WERE SUBJECT TO ASSEMBLING MANUFACT							
A) BANGLADESH (COUNTRY)		C) HONG KONG/INDIA (COUNTRY)		B) CHINA(HK) (COUNTRY)		D) (COUNTRY)	
Marks of Identification Numbers	Description of Articles & Quantity	Description of Manufacturing	Date & Country of Manufacturing Processing		Materials		
			Country	Date of Exportation	Description of Material	Country of Production	Date of Importation
SHIPPING MARK: DISTRIBUTED BY SAMS WEST INC BENTONVILLE AR 72716 888-746-7726 PO# CATEGORY: 22 ITEM: STOCK# L57000A CASE QUANTITY: 36 PCS CASE WEIGHT: 21.00 KGS CASE VOLUME: 71X55X55 CM MADE IN BANGLADESH SIDE MARK ITEM: STOCK# L57000A KIDS SNOW PANTS CASE QUANTITY: 36 PCS MADE IN BANGLADESH	READYMADE GARMENTS: BOYS' CVS WOVEN COATED SNOWPANTS, 7.1% Duty Rate, HTS No.6203.43.3510 GIRLS' CVS WOVEN COATED SNOWPANTS, 7.1% Duty Rate, HTS No.6204.63.3010 P.O.NO. 549488 5E+05 STYLE NO. L57000A L/C NO. : L544774 DATE : 11.02.2016	CUTTING SEWING TRIMING FINISHING PACKING CARTONING ETC	(A) BANGLADESH	5/7/2016	100% Polyester 200t Embossed Taffeta Solid Wet:55 Gsm,Width 57/58"	(B)CHINA(HK)	17.04.2016
	Accessories Carton.Poly	(A) Bangladesh	03.05.2016 21.04.2016				
DATE : NAME : BELAL AHMED SIGNATURE TITLE : MANAGING DIRECTOR COMPANY : PADMA WEARS LIMITED. PLOT NO.25,SECTOR NO.1,ROAD NO.4 ADDRESS : CEPZ,CHITTAGONG,BANGLADESH.			* Country or countries when used in this declaration includes territories and U.S. insular possessions. The country will be identified in the above declaration by the alphabetical designation appearing next to the named Country.				

Fig 59: Multiple country declaration

Certificate Of Compliance With Applicable Safty Rules ,Bans,Standards and Regulations	
<p>1) PADMA WEARS LTD ,hereby certify that ,based upon testing (description of goods BOY'S & GIRLS CVS WOVEN COATED SNOW PANT style Number:L57000A PO NO: 549488 & 549491 comply with the applicable safety rules ,bans standards and regulations administered by the consumer Product safety commission ,as specified in box 6 below.</p>	
<p>2)Date (s) of Manufacture :</p>	
<p>3) Name ,Address ,Telephone And E-mail Address Of Manufacturing Facility: Name :PADMA WEARS LTD Address: Plot no#25,Sector No#01,Road No#04 Chittagong EPZ, Bangladesh. Tel No:031-2519861-63/031-740288,740289 e-mail: ariful-commercial@unitexbd.com</p>	
<p>4) Name ,Address, Telephone and Email Address of Agent/Exporter : Name :PADMA WEARS LTD Address: Plot no#25,Sector No#01,Road No#04 Chittagong EPZ, Bangladesh. Tel No:031-2519861-63/031-740288,740289 e-mail: ariful-commercial@unitexbd.com</p>	
<p>5) Name, Address ,Telephone and Email Address of place (s) where this product was test for compliance with the regulation (s) cited below in Box 6. Date (s) Testing : lab report Number: Name of Testing Lab: Full Address : Phone Number : Fax Number : Email Address Test Report sing by:</p>	
<p>6)Above listed style number(s) was tested for and is compliant with the following rules,bans,standards and regulations. (Check ONLY applicable tests performed .) ___ <input checked="" type="checkbox"/> ___ Standard for Flammability of Clothing Textiles (16 CFR 1610) ___ Compliant with Standard for Flammability of clothing Textiles and exempt from testing under 16 CFR 1610.37(d) as product is composed of one or more of the following Class 1 Textiles (1) Plain surface fabrics regardless of fiber content, weighing 2.6 ounces per square yard or more and (2) All fabrics ,both plain surface and raised -fiber surface ,regardless of weight, made entirely from any of the following fibers or entirely from combination of the fibers ,modacrylic, nylon, olefin, polyester ,wool ___ Stander for Flammability of Vinyl Plastic Film (16 CFR 1644) ___ Children's Sleepwear Flammability Standards (16 CFR 1615,1616) ___ ASTM Standard for Drawstrings in Children's Garments (ASTM F1816) ___ Small Parts standard (16CFR 1501) ___ Mandatory Toy safety Standard (incl,ban on sharp edges) (ASTM F963-07) ___ Lead in paint Ban (16 CFR 1303) ___ General Lead Standard (CPSIA Sec.101) ___ Phthalate Content Standard (CPSIA Sec.108) ___ Other (please specify)</p>	
<p>7) Name ,Address ,Telephone and Email address of Importer: Studio Ray LLC. 512 Seventh Ave, New York NY 10018,U.S.A. Phone :212-768-5420 email:SRIMPORT@studioray.com</p>	
<p>8)Certified by: Name and Authorized Signature of Manufacturer :BELAL AHMED Date: And or Name and Authorized Signature of Agent/Exporter :BELAL AHMED Date:</p>	
<p>PADMA WEARS LTD.  Authorized Signature DATE:21.06.2016</p>	

Fig 60: Certificate of compliance

DATE : 21.06.2016
 FROM : PADMA WEARS LTD.
 TO : Studio Ray/Import Dept
 SRimport@studioray.com
 Fax: 212-398-1038

SHIPPING ADVICE

STYLE # L57000A
 MID code BAPADMA25CTG
 P.O. SHIP DATE 07.05.2016
 DEPARTURE DATE 07.05.2016
 E.T.A. DATE 08.04.2016
 SHIPPED QTY 20268 Pcs
 ORDERED QTY 20268 Pcs
 BALANCE QTY 0
 UNIT PRICE \$ 6.17
 INVOICE AMOUNT \$125,053.56

P.O. # 549488
 B/L OR HAWB # NYKSDACS01400700
 INVOICE # PWL-107/2016
 INVOICE DATE 21.06.2016
 TOTAL 563 CARTONS
 CONTAINER # NYKU0811202/40'H /NYKU4864860/40'H
 L/C # L544774
 QUOTA CAT # 22

PO NO: 549488
COLOR AND SIZE BREAK DOWN

Carton #	TOTAL	Size		5/6	7/8	10/12	14/16			Container #
		color								
1-563	563	BLK		2	4	3	2			NYKU0811202/40'H NYKU4864860/40'H
		CAMO		2	2	3	2			
		IRIS		2	2	2	1			
		BLK		2	4	2	1			
TOTAL		20268	PCS/563							

SUMMARY COLOR PER SIZE

PO NO.:	Size		5/6	7/8	10/12	14/16	TOTAL
	color						
549488	BLK		1126	2252	1689	1126	6193 PCS
	CAMO		1126	1126	1689	1126	5067 PCS
	IRIS		1126	1126	1126	563	3941 PCS
	BLK		1126	2252	1126	563	5067 PCS
TOTAL			4504	6756	5630	3378	20268 PCS

SHIPPING ADVICE

STYLE # L57000A
 MID code BAPADMA25CTG
 P.O. SHIP DATE 07.05.2016
 DEPARTURE DATE 07.05.2016
 E.T.A. DATE 08.04.2016
 SHIPPED QTY 576 Pcs
 ORDERED QTY 576 Pcs
 BALANCE QTY 0
 UNIT PRICE \$6.17
 INVOICE AMOUNT \$3,553.92

P.O. # 549491
 B/L OR HAWB # NYKSDACS01400700
 INVOICE # PWL-107/2016
 INVOICE DATE# 21.06.2016
 TOTAL 16 CARTONS
 CONTAINER # NYKU4864860/40'H
 L/C # L544774
 QUOTA CAT # 22

PO NO: 549491
COLOR AND SIZE BREAK DOWN

Carton #	TOTAL	Size		5/6	7/8	10/12	14/16			Container #
		color								
1-16	16	BLK		2	4	3	2			NYKU4864860/40'H
		CAMO		2	2	3	2			
		IRIS		2	2	2	1			
		BLK		2	4	2	1			
TOTAL		576 PCS/ 16 CTN								

SUMMARY COLOR PER SIZE

PO NO.:	Size		5/6	7/8	10/12	14/16	TOTAL
	color						
549491	BLK		32	64	48	32	176 PCS
	CAMO		32	32	48	32	144 PCS
	IRIS		32	32	32	16	112 PCS
	BLK		32	64	32	16	144 PCS
TOTAL			128	192	160	96	576 PCS

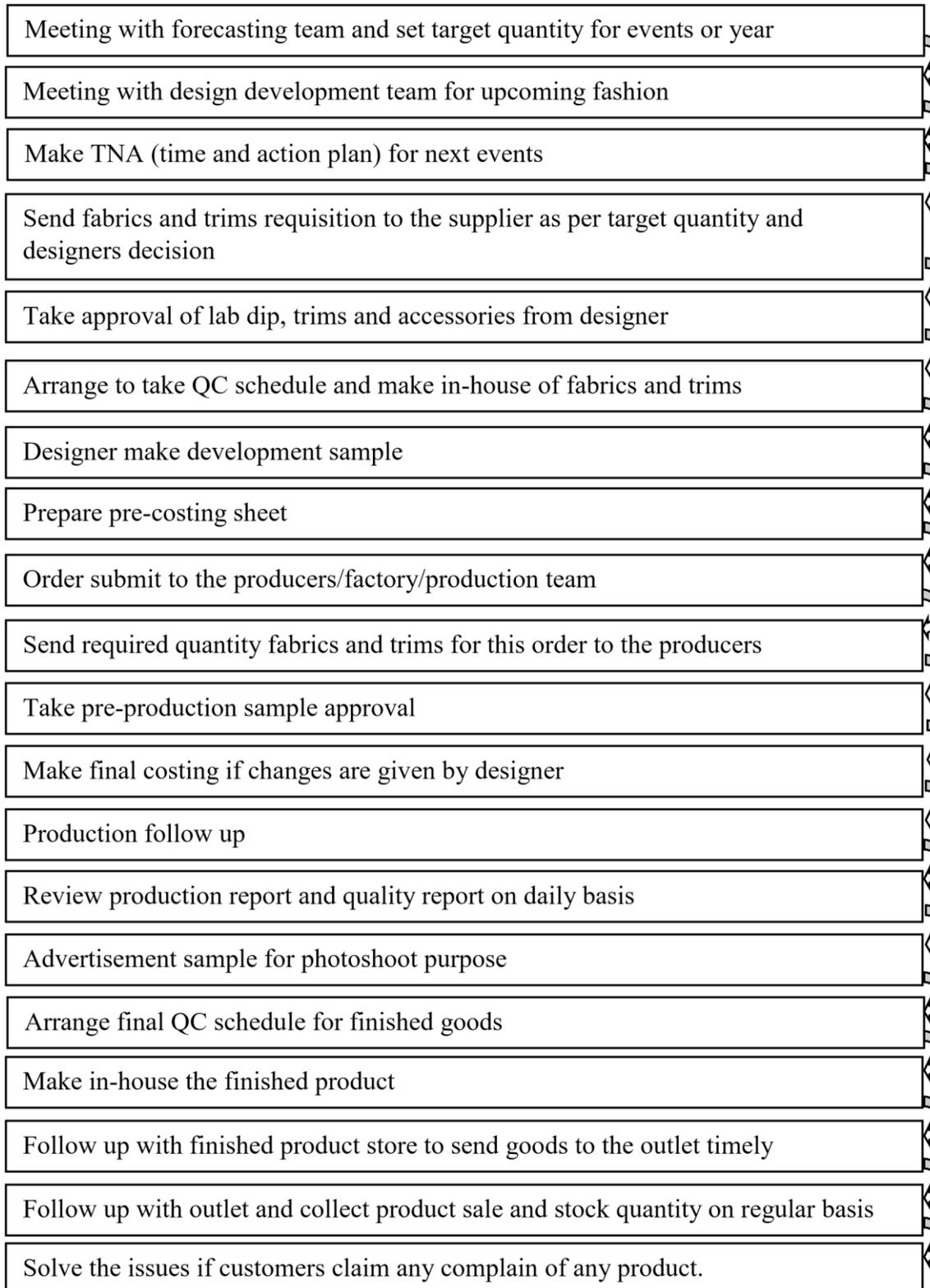
Fig 61: Shipment advice

3.1.1.29 Check and ensure realization of full payment as per shipped quantity:

Merchandise communicate with commercial department about the realization of full payment as per the shipped quantity. If there have any discrepancies, then merchandise informed to buying office accordingly and arrange to take necessary step to collect the payment.

3.2 Flow chart of Boutique-house merchandising:

Flow chart of working responsibilities of boutique-house merchandising is mentioned below:



3.2.1 Briefly discussed about Boutique-house merchandising:

3.2.1.1 Meeting with forecasting team and set target quantity for events or year:

Regarding Boutique house merchandising in Bangladesh, merchandiser working with forecasting team, analysis sales growth, customer satisfaction and product stock, they set the order quantity for next events or whole year. Total year projection is done at the beginning of the year. This quantity may change based on product sale and stock.

**2nd Revised Sales Product Requirement
January to December - 2020**

Description	Jan.	21st Feb	Falgun	Valentines Day	Feb.	Mar.	Pohela Boishakh	Apr.	May Eid-ul-Fitr'20	June	July Eid-ul-Azha'20	Aug	Sep	Oct.Puja	Oct.	Nov.	Dec.	Total Sale Req.
	Receiving last date 15th Jan'20	Receiving last date 15th Jan'20	Receiving last date 15th Jan'20				Receiving last date 28th Feb'20											
Normal Silk Panjabi	900	300	300	0	900	900	300	300	12900	300	2400	300	600	600	300	600	600	22500
Musive Silk Panjabi	600	0	0	0	600	600	0	300	6600	300	1200	300	300	300	300	300	300	12000
Musive Cotton Panjabi	150				300	150	0	150	2400	150	450	150	150	150	0	150	300	4600
Men's Silk Panjabi	1650	300	300	0	1800	1650	300	750	21900	750	4050	750	1050	1050	600	1050	1200	39150
Normal Joysree Silk Panjabi	600	300	300	0	300	900	1200	300	9000	300	1800	300	600	300	300	600	600	18000
Musive Joysree Silk Panjabi	300				300	300	0	300	3000	300	600	300	300	300	0	300	300	6600
Men's Joysree Silk Panjabi	900	300	300	0	600	1200	1200	600	12300	600	2400	600	900	600	300	900	900	24600
Normal Endi Panjabi	1500	300	300	0	1800	2400	300	1800	24000	300	4500	600	900	600	600	900	900	41700
Musive Endi Panjabi	600				600	900	0	600	11400	300	1500	300	600	300	300	300	600	16300
Men's Endi Panjabi	2100	300	300	0	2400	3300	300	2400	35400	600	6000	900	1500	900	900	1200	1500	60000
Normal Cotton Panjabi	6000	2400	2400	2400	4800	8400	21600	10800	175200	2400	26400	2800	6000	3000	3000	6000	7200	298000
Musive Cotton Panjabi	1200	300	300	0	1200	1800	0	1800	22200	300	4200	900	900	600	600	1200	1200	36700
Musive Cotton P.P.Set Panjabi	150	0	0	0	300	300	300	300	3000	150	450	150	150	150	150	150	300	6000
Men's Cotton Panjabi	7350	2700	2700	2400	6300	10500	21900	12900	200400	2850	31050	3850	7050	3750	3750	7350	8700	335000
Normal Addi Panjabi	300	0	0	0	600	900	300	600	15900	300	1800	600	300	300	0	0	0	10500
Musive Addi Cotton Panjabi	300				300	600	0	300	7500	0	600	300	300	300	0	0	300	33000
Men's Addi Panjabi	600	0	0	0	900	1500	300	900	23400	300	2400	900	600	600	300	300	300	49250
Men's Panjabi	12600	3600	3600	2400	12000	18150	24000	17550	293400	5100	45900	7000	11100	6900	5850	10800	12600	492500

Signature _____

Fig 62: Target order quantity set for next year.

3.2.1.2 Meeting with design development team for upcoming fashion:

Fashion is the major challenge as the fashion is changing very rapidly due to globalization; customers are generally influenced by popular culture as well as popular films, TV shows, books, music etc. If we considered some renowned local brand such as Aarong, Richman, SaRa, Bishwa Rang, Easy etc, all products are designed by own designer with global concept, products are originally produced in Bangladesh and also sold in Bangladesh.

3.2.1.3 Make TNA (Time and action plan/ Production Plan) for next events:

3.2.1.4 Send fabrics and trims requisition to the supplier as per target quantity and designer's decision:

For boutique-house merchandising, generally fabrics and trims are supplied by the brand. Design department select the theme of design for the next events and choose the fabrics and trims in advance. As per their demand and Target order quantity, merchandiser send fabrics and trims booking to the supplier. Some trims may need arrange at time of finished garments production, it depends on designer requirements.

Accessories Order Form

Producer Services

346, Tejgaon I/A, Phone: 8891451, 8891468., Ext: 2982, 2983

Delivery Date : 25-Aug-2019

Purpose : 04-2020-Pohela Boishakh (36)

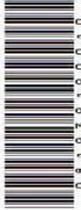
Uses : Men(taaga) (084)

Order/Job No : 081939190010

Order Date : 03 - August - 2019

Producer Code : 3919

Producer Name : MoonBoutique



0 8 1 9 3 9 1 9 0 0 1 0

Accessories		Size	Color	Unit	Quantity	Making Charge	Value Add	Disc. (%)	Cost Price	Total Price
00000020038001	Digital Ball Printed Viscose Fabric-White/Green(Navy-(w-52"))	52"	White/Gree	Yardage	525.00	260.00	-		260.00	136,500.00
Design Number : 31R20206001					Requisition No : R00000211726	Worksheet No :				136,500.00
Designers: 001113 (Abu Salah Mohammad/Farhad)					Sample Credit No :					
Remarks :										
Transferred from (Order) :										
Delivery Date	Quantity	Unit								
25 - Aug - 19	525.00	Yardage								
	525.00									
Quantity	Unit									
525.00	Yardage									
525.00										
Bleeding		Size Set Measurement		Alter Quantity		Remarks				
Accepted	Not-Accepted	Accepted	Not-Accepted	1st	2nd	3rd				

Fig 64: Fabrics order sheet

Trims & Accessories for Logistics Requisition						
Dhaka-1208 Bangladesh Tel: 8832139						
Design No	: 32R202114001	Department	: Taagaman	Order No		
Fashion Designer	: Abu Salah Mohammad Farhad	Category	: TAAGAMAN	Producer		
Month-Year-Event	: Dec 2020 Regular	Line	: Knit Full Sleeve Basics (Classic Fit)			
Theme	:					
Type	:					
Material	: Cotton					
Requisition Details						
Requisition No	: LR00000003621	Date:	23-Jan-2020			
Note(s)	: Delivery Date: 16-Feb-20					
Code	Type	Description	Swatch	Stock Qty	Required Qty	Measurme Unit
0000160005 44	Trims & Accessory	Woven Ethnic Main Label (Green) (0)/		15,399.00	12,000.00	Piece
0000160005 61	Trims & Accessory	Woven Regular(Regular) Fit Label(0)/		1,666.00	1,000.00	Piece
0000160005 63	Trims & Accessory	Woven Ethnic Size Label(S)/		2,826.00	2,000.00	Piece
0000160005 64	Trims & Accessory	Woven Ethnic Size Label(M)/		3,685.00	4,000.00	Piece
0000160005 65	Trims & Accessory	Woven Ethnic Size Label(L)/		5,500.00	4,000.00	Piece
0000160005 66	Trims & Accessory	Woven Ethnic Size Label(XL)/		3,658.00	4,000.00	Piece
0000001600 0570	Trims & Accessory	Taaga Man Care Label (Green Accessories)(0)/		28,444.00	50,000.00	Piece
0000160005 7	Trims & Accessory	Taagaman Exe. Shirt Main Hang Tag (N.Blue)(0)/		16,726.00	4,000.00	Piece
0000160005 3	Trims & Accessory	Taagaman Exe. Shirt Fit Hang Tag (N.Blue)-Slim Fit(0)/		9,018.00	2,000.00	Piece
0000160005 3	Trims & Accessory	Taagaman Exe. Shirt Fit Hang Tag (N.Blue)-Classic Fit(0)/		8,236.00	2,000.00	Piece

Fig 65: Trims requisition

3.2.1.5 Take approval of lab dip, trims and accessories from designer:

Before proceed for bulk, fabrics lab dip, trims and accessories need to take approval from designer. As per designer approval with desired quality, supplier go for production.



Fig 66: Trim card approval from designer.

3.2.1.6 Arrange to take QC schedule and make in-house of fabrics and trims:

After completing fabrics and trims production, merchandiser communicate with QC department and arrange to take QC schedule. Concern QC person check the fabrics and trims carefully. Trims store department make arrange to store the materials.

3.2.1.7 Designer make development sample and provide Technical sheet:

Merchandiser make development sample from finished product manufacturer as per designer instruction. Merchandiser submit the development sample to the designer. Designer check the sample and send product technical sheet to the merchandiser.

Production Sheet

Duplicate Copy

Finished

Requisition Date : 13 Jul 2019

Base Design No : 15E200317118	Department : PANJABI
Design No : 15E200317118	Category : MEN COTTON PANJABEE
Fashion Designer : Md. Mojammael Hossain Bipul (00175935)	Line : N/Khadi Cott.Men Panjabi
Production Officer : Avjit Saha (00175720)	Product Name :
Month-Year-Event : May 2020 Eid-ul-fitre 2020	Exp Production Date : 18 Jul 2019
Theme : Botanical Ornate	Exp Delivery Date : 17 Oct 2019
Type : Normal	Producer Name : A.A.F. JAMALPUR (0002)
Material : Cotton	Production Qty : 560.00
Requisition No : R000000209782	Techpack No: PTP00000198002

Product Image

Front View

Back View

Design Details

Image -1



Image -2



Fig 67: Product technical sheet (page-01)

Requisition No : R000000209782 Techpack No: PTP00000198002 Production Qty : 560.00

Design Instruction

- ১] এণ্টি কাপড় এর পরিবর্তে কটন কাপড় এ প্রোডাকশন হবে।
- ২] নতুন ট্রেসিং দেয়া হল তার মত কাজ হবে।
- ৩] সামনে পিছনে ডাই হবে
- ৪] স্যাম্পল এর মত এক পিস এপ্রোভ করে প্রোডাকশনে করবেন।
- ৫] ইনার কলার এ ধুপিয়ান হবে

Fabric Details

Fabric For	Fabric Name	Pattern Instruction
PANJABEE	P.L.N Cott Dobby Des Fab-Natural (000005103015) [Processing Store Supplied(P001)]	

Job Sequence

Job For	Job Name
PANJABEE	Complete Tailoring(J002), Hand Embroidery(J003), Ombre(J123)

Trims & Accessory Details

Trims & Accessory For	Trims & Accessory Name	Pattern Instruction
PANJABEE	dhupiyar-45" fabric for collar (trims) Qty: 0.00 [Supplied From: Producer Supplied-P002]	
PANJABEE	Nut Base Metal Round Button (000018004071) Qty: [Supplied From: Processing Store Supplied-P001]	

Note

Variation Ratio

Variation	1	2	3	4	5
	100%				

Variation Details

Name	1	2	3	4	5
Body	Slim Fit long স্লিম ফিট লং				
Neck/Collar	Band Collar Standard ব্যাণ্ড কলার স্ট্যান্ডার্ড				
Sleeve	Full Sleeve Standard ফুল স্লিভ স্ট্যান্ডার্ড				
Sleeve Cuff	Standard (w/out cuff) স্ট্যান্ডার্ড(কাফ ছাড়া)				
Placket/ Opening	Standard স্ট্যান্ডার্ড				
Pocket	Side Pockets Standard সাইড পকেটস স্ট্যান্ডার্ড				

Requisition No	: R000000209782	Techpack No: PTP00000198002	Production Qty : 560.00
Image			
<div style="border: 1px solid black; width: 100px; height: 80px; margin: 0 auto;"></div>			
Note			
Merchandising Note			
<div style="border: 1px solid black; display: inline-block; padding: 2px 10px;">Prosenjit Samaddar (00175746)</div> ----- Merchandising Officer			
Pattern Room			
----- Approved By	----- Approved By	----- Approved By	

Fig 69: Product technical sheet (page-03)

Fig 68: Product technical sheet (page-02)

3.2.1.8 Prepare pre-costing sheet:

Merchandiser prepare pre-costing sheet as per the development sample and measurement. In this process merchandiser estimate the expenditure of the product and the subsequent price. Merchandiser should know current price of the materials and wages of value additions. Final sale price also depends on the costing. Company's profit is mostly depending on the right costing.

Pre- Costing Sheet

A.A.F

Product Name: Men Paniabee

Design No : 15E200325393

Quantity: 600 pc

Date: 6/8/2018

Description	Order Total (Tk)	Comments
Cotton Base Fabric	459.00	
(A) Subtotal Main Raw Materials		
Wages		
Tailoring(Pcs)	78.50	
Extra Tailoring	13.00	
Hand Embroidery	270.00	
Erasable S.P	60.00	
Wash + Iron/ Dry Clean	6.00	
qc	14.31	
	3.50	
(B) Total Wages		445.31
Raw Materials Price		
Embroidery Thread	12.00	
Tailoring Elements	23.00	
esp ingredients	3.00	
Info tag	0.35	
Screen Development/ Block	2.00	
Soap	7.00	
Gas/ Electricity		
Others	1.00	
(C) Total other Raw Materials		48.35
(D) Subtotal (A+B+C)		952.66
(E) Total Factory overhead		46.042
Total Cost		998.70

**Prepared by
Merchandiser**

Signature:

Name:

Date:

**Approved By
Merchandising Manager**

Signature:

Name:

Date:

Fig 70: Pre-costing sheet

3.2.1.9 Order submit to the producers/factory/production team:

After price negotiation with manufacturer, merchandiser create order sheet. The outlook of order sheet may change from brand to brand. The type of PO sheet is different for Export and Boutique-house merchandising. There some information which is necessary to include export merchandising but no need to include in Boutique-house merchandising like L/C information, way of payment, port of delivery, issuing bank, beneficiary bank etc.

Product		Product Code	Description	Size	Quantity	Dis. Rate	Making Charge	Value Addl	Cost Price	Total Cost
004000091753	004000091753	Exc.H.Emb+S.P+Ombre Col.Silk+Col.Men Panjabi	38	19		1,627.09	1,627.09	2,684.83	5,101.177	
004000091754	004000091754	Exc.H.Emb+S.P+Ombre Col.Silk+Col.Men Panjabi	40	47		1,627.09	1,627.09	2,684.83	126,187.01	
004000091755	004000091755	Exc.H.Emb+S.P+Ombre Col.Silk+Col.Men Panjabi	42	66		1,627.09	1,627.09	2,684.83	177,198.78	
004000091756	004000091756	Exc.H.Emb+S.P+Ombre Col.Silk+Col.Men Panjabi	44	43		1,627.09	1,627.09	2,684.83	115,447.69	
004000091757	004000091757	Exc.H.Emb+S.P+Ombre Col.Silk+Col.Men Panjabi	46	20		1,627.09	1,627.09	2,684.83	53,896.60	
004000091758	004000091758	Exc.H.Emb+S.P+Ombre Col.Silk+Col.Men Panjabi	48	12		1,627.09	1,627.09	2,684.83	32,217.96	
				Total :	207				555,759.81	

Design Number : 15E190102059	Requisition No : R000000210355	Worksheet No : 0719002027	Service Charge (-) :	0.00
Designers : 00020 (Srijib Bhattacharjee)		Sample Credit No :	Total	555,750.00
Remarks : Pls Follow Design Instruction//				
Transferred To (Order) :	Transferred from (Order) :			
Delivery Date : 14-November-2019	Quantity : 226.00	Unit : Piece	Quantity : 207.00	Quantity : 207.00

Cancel Number : 01200011	Note : Issues with this order (if any)
Fabric Code : 000005102829	Description : P.L.Col.Cott.Jacquard.Des.Fab-N.Blue
	Bill Remarks : Fabric width 44" wash erpor 42" ache.

Fig 71: Order sheet

3.2.1.10 Send required quantity fabrics and trims for this order to the producers:

Except manufacturer supplied fabrics and trims, all fabrics and trims are provided by the brand to the manufacturer as per order quantity. Pattern/CAD department make the consumption and based on consumption, trims store department provide the materials. They make a document and send it to merchandiser for final review.

Worksheet

TK : 228,075.87

461,8891468., Ext:3102, 3103

Date : 02/03/2020

Design No : 15E200325443

Requisition No : R000000230410

Month/Year/Event : 07/2020/Eid-ul-Azha 2020

Uses : MEN COTTON PANTABEE

Work Sheet No : 0320000095

Producer : A.A.F. JAGATI PUR (9902)

Acc Code	Description	Size	Bill Number	Bin	Shelf Number	Issue Area	Rate	Pkt Qty	Total Qty	Total Amt
000005104203	P.L.Y.D Cott Slub Fab-Violet (Fabric width 44" wash er por 43" ache.)	43"	1019A000709 1	PR227-B1			129.00	81.46	1,768.03	10,508.34
			1019A000709 2	PR227-B1			46.60	78.50		6,011.40
			1019A000709 3	PR227-B1			74.10			9,558.90
			1019A000709 4	PR227-B1			39.00			5,031.00
			1019A000709 5	PR227-B1			37.70			4,863.30
			1019A000709 6	PR227-B1			58.40			7,533.60
			1019A000709 7	PR227-B1			64.60			8,333.40
			1019A000709 8	PR227-B1			75.40			9,726.60
			1019A000709 9	PR227-B1			65.80			8,488.20
			1019A000709 11	PR227-B1			69.70			8,991.30
			1019A000709 12	PR227-B1			58.10			7,494.90
			1019A000709 13	PR227-B1			52.00			6,708.00
			1019A000709 14	PR227-B1			99.90			12,887.10
			1019A000709 15	PR227-B1			55.40			7,146.60
			1019A000709 16	PR227-B1			44.80			5,779.20
			1019A000709 17	PR227-B1			46.00			5,934.00
			1019A000709 18	PR227-B1			33.60			4,334.40
			1019A000709 19	PR227-B1			61.30			7,907.70
			1019A000709 20	PR227-B1			52.60			6,785.40
			1019A000709 21	PR227-B1			19.70			2,541.30
			1019A000709 22	PR227-B1			55.50			7,159.50
			1019A000709 23	PR227-B1			37.30			4,811.70
			1019A000709 24	PR227-B1			47.00			6,063.00
			1019A000709 25	PR227-B1			47.30			6,101.70
			1019A000709 26	PR227-B1			67.50			8,707.50

4420-12
36 thon



M

Issued By

SHOT ON REDMI Y3

Issued By

Received By

Fig 72: Documents that Trims store make to provide materials to manufacturer.

3.2.1.11 Take pre-production sample approval:

Manufacturer make pre-production sample with actual fabrics and trims as per designer instruction on development sample. This pre-production sample is checked by designer, pattern concern person and QC. After getting pre-production sample approval, manufacturer proceed for bulk production.

PP SAMPLE COMMENTS

PRODUCER NAME # Fixed Mark 3890
 DESIGN # 31E202012002
 STYLE/LINE # Taaga Man Formal Trousers Slim Fit
 ORDER # 022038900006
 ORDER QTY # 63pcs

COLOR #
 FABRIC TYPES #
 DATE # 23/02/2020
 Resubmission#

DESIGN COMMENTS

Workmanship	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>
Measurement	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>
Trims	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>
Embellishment	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>
Print	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>
Embroidery	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>
Applique	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>
Others (Beads/Stone)	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>
Wash	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>
Other Comments:	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>

PP APPROVED PP APPROVED WITH COMMENTS NOT APPROVED

PATTERN COMMENTS

Formal Trousers Regular fit
 30
 Waist = 30-2
 Side pocket Adjust
 200
 23-02-20

SHOT ON REDMI Y3 DUAL CAMERA
 PP APPROVED PP APPROVED WITH COMMENTS NOT APPROVED

Fig 73: PP sample comments using local language (page-01)

QC COMMENTS

ORDER # 022038900006

Workmanship	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>
Measurement	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>
Trims	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>
Embellishment		
Print	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>
Embroidery	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>
Applique	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>
Others(Beads/Stone)	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>
Wash	OK <input type="checkbox"/>	NOT OK <input type="checkbox"/>

Any other Comments :

① front part of sample is not clear
2/5/1

② Bottom - Gt - 2x6 hand box
2.9 2x5 2/1

PP APPROVED
 PP APPROVED WITH COMMENTS
 NOT APPROVED

REQUIREMENT FOR PP SUBMISSION

- 1 - Original sample/Development sample/Fit sample.
- 2- PP sample with actual materials & packaging .
- 3- Order sheet / PTP sheet / Measurement sheet/Pattern with approved sign
- Print / Emb strick off : Wash shade.

Fig 74: PP sample comments using local language (page-02)

3.2.1.12 Make final costing if changes are given by designer:

Merchandiser prepare final costing of the product with actual price of the materials and wages. Designer make some changes in design, add different value additions or change the combo fabric. Costing may change in different issues and prepare the final costing sheet.

Re-Costing Details

Re-Costing for & Date
Design Change - Nov 19 2019 11:25AM 1-Aug-2019

Created On : 31-Jul-2019 6:19:00PM
Completed On : 19-Nov-2019 11:28:16AM
Approved On : 19-Nov-2019 11:29:00 am

Design No : 15E200317118
Fashion Designer : Md. Mojammael Hossain Bipul
Production Officer : Avjit Saha
Requisition No : R000000209782
Month-Year-Event : May 2020 Eid-ul-fitre 2020
Theme : Botanical Ornate
Requisition No : R000000209782

Techpack No : FTP00000198002
Department : PANJABI
Category : MEN COTTON PANJABEE
Line : N/Khadi Cott Men Panjabi
Material : Cotton
Producer : A.A.F. JAMALPUR (0002)

Variation	variation1											Amount	Markup (%)	Surcharged (%)			
	38	40	42	44	46	48					Extra						
Size(s)	Qty per Unit for Variation 1											40					
Material Description	Price/Unit																
Direct Material																	
Primary Material																	
Store																	
Average material	296.92	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	296.92	5.00	
		297	297	297	297	297	297	297	297	297	297	297	297	297	296.92		
		297	297	297	297	297	297	297	297	297	297	297	297	297	296.92		
Accessory																	
Tailoring																	
Tailoring Elements	23.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	23.00	12.00	3.00	
		23	23	23	23	23	23	23	23	23	23	23	23	23.00			
Embroidery																	
Thread	30.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	30.00	12.00	3.00	
ESP Ingredient	4.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	12.00	3.00	
Screen Development	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	12.00	3.00	
		36	36	36	36	36	36	36	36	36	36	36	36	36.00			
Dying																	
Dying Ingredient	80.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	80.00	12.00	3.00	
Rope/Plythene	10.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	10.00	12.00	3.00	
		90	90	90	90	90	90	90	90	90	90	90	90	90.00			
Others Accessory																	
dhupyan-45" fabric for collar	140.00	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	5.60	12.00	3.00	
		6	6	6	6	6	6	6	6	6	6	6	6	5.60			
Common Item																	
Info. Tag	0.35	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.35			
Others	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	3.00	
Wash Element	7.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	7.00	12.00	3.00	
		8	8	8	8	8	8	8	8	8	8	8	8	8.35			
		163	163	163	163	163	163	163	163	163	163	163	163	162.95			
Wages																	
Tailoring																	
Tailoring Basic	78.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	78.50	12.00	3.00	
Extra Tailoring	11.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	11.00	12.00	3.00	
		90	90	90	90	90	90	90	90	90	90	90	90	89.50			
Embroidery																	
Multi Thread Subsidiary	20.00	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	150.00	12.00	3.00	
Sub Total		150	150	150	150	150	150	150	150	150	150	150	150	150.00			
Erri	217.00													0.00	12.00	3.00	
Machine Embroidary	217.00													0.00	12.00	3.00	
Nakshi Kantha	90.00													0.00	12.00	3.00	
ESP Wages	4.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	12.00	3.00	
One Thread	103.00													0.00	12.00	3.00	
One Thread Subsidiary	22.00													0.00	12.00	3.00	
Sub Total																	
Multi Thread	90.00	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	675.00	12.00	3.00	
Sub Total		675	675	675	675	675	675	675	675	675	675	675	675	675.00			
		829	829	829	829	829	829	829	829	829	829	829	829	829.00			
Dying																	
Tie/Dye Wages Subsidiary	25.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	12.50	12.00	3.00	
Sub Total		13	13	13	13	13	13	13	13	13	13	13	13	12.50			
Dye Wages 4.2+15.6+15.6	35.40	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	35.40	12.00	3.00	
Tie/Dye Wages	116.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	58.00	12.00	3.00	
Sub Total		58	58	58	58	58	58	58	58	58	58	58	58	58.00			

Fig 75: Final costing sheet (page-01)

Variation		variation1							Amount	Markup	Surcharg
Size(s)		38	40	42	44	46	48		40	(%)	e(%)
Material Description	Price/Unit	Qty per Unit for Variation 1									
		106	106	106	106	106	106		105.90		
Common Item											
Qc	3.50	1.00	1.00	1.00	1.00	1.00	1.00		3.50	12.00	3.00
Wash/Iron Wages	14.31	1.00	1.00	1.00	1.00	1.00	1.00		14.31	12.00	3.00
		18	18	18	18	18	18		17.81		
		1,042	1,042	1,042	1,042	1,042	1,042		1,042.21		
Overhead											
Overhead											
Repair & Maintenaces	1.00								0.00	12.00	3.00
Utilities & Electricity	1.00								0.00	12.00	3.00
ETP & Compliances	1.00								0.00	12.00	3.00
Over All	1.00	72.60	72.60	72.60	72.60	72.60	72.60		72.60	12.00	3.00
Rent	1.00								0.00	12.00	3.00
Transport	1.00								0.00	12.00	3.00
Communication IT	1.00								0.00	12.00	3.00
Others	1.00								0.00	12.00	3.00
		73	73	73	73	73	73		72.60		
		73	73	73	73	73	73		72.60		
Manufacturing Cost											
		1,574.68	1,574.68	1,574.68	1,574.68	1,574.68	1,574.68		1,574.68		
Profit Amount		168	168	168	168	168	168		168.14		
Surcharge Amount		38.32	38.32	38.32	38.32	38.32	38.32		38.32		
Cost of Goods Manufactured		1,781.14	1,781.14	1,781.14	1,781.14	1,781.14	1,781.14		1,781.14		
HSS Fund 0.50%		8.91	8.91	8.91	8.91	8.91	8.91		8.91		
COGS with HSS Fund		1,790.05	1,790.05	1,790.05	1,790.05	1,790.05	1,790.05		1,790.05		
VAT (0.00%)											
COGS with HSS with VAT		1,790.04	1,790.04	1,790.04	1,790.04	1,790.04	1,790.04		1,790.04		
Cost Payable to Producer		1,493.12	1,493.12	1,493.12	1,493.12	1,493.12	1,493.12		1,493.12		
Ratio Qty											
Average		21	118	179	140	73	29				
		1790.04	1790.04	1790.04	1790.04	1790.04	1790.04				
Costing Note(s) : Emb-CI+Fri/Tie-dye//as per tracing//											
Prosenjit Samaddar(00175746)				Md. Forhad Abedin Mollik(00134120)							
Prepared By				Nagitated By				Approved By			

Fig 76: Final costing sheet (page-02)

3.2.1.13 Production follow up:

Production follow up is one of the important job for merchandiser. Through proper production follow up, merchandiser can know the present status of production. Due to the product of the boutique-house are mainly ethnic wear, besides cutting, sewing, finishing operations merchandiser take extra follow up on value additions like hand embroidery, erri, machine embroidery, tie-dye etc. For boutique-house, 150-300 pcs product are ordered in one design, so that huge number of design is needed to follow up at a time. Due to low order quantity, generally cutting is done by using hand scissor and marker is not used. So that fabric wastage percentage is more. Production people are not interested in line layout production system. They complete one garments by using one manpower. So productivity is also less.



Fig 77: Meet with artisans for production follow up.



Fig 78: Screen print



Fig 79: Artisans are doing hand embroidery



Fig 80: Hand embroidery production



Fig 81: Artisans are doing hand embroidery on Saree product

3.2.1.14 Review production report and quality report on daily basis:

Merchandiser discuss with production concern person on daily basis and update myself about production and quality issues of the production. If there are any problem arise in production, merchandiser try to solve the problem on urgent basis.

3.2.1.15 Advertisement sample for photoshoot purpose:

Advertisement sample is required for photoshoot and advertisement purpose. Sample is collect as per model measurement. Advertisement should represent the actual production. Customer demands the product as they have found in advertise. So that this sample is important for boutique-house merchandising.

3.2.1.16 Arrange final QC schedule for finished goods:

When the production of the products is completed and properly finished, merchandiser communicate with QC department and arrange to take QC schedule. Generally, for boutique-house, there have own QC person and they check the product carefully. For boutique-house, product quality is not strictly maintained compared with export. As producer is given directly service to the customer, so that if customer claim any problem, they can solve the problem and exchange the product.

3.2.1.17 Make in-house the finished product:

After completing final QC, QC passed products are arranged to make in-house in finished product store. Every boutique-house have own finished product store. Different events products are keep in store so that they should categorized the product very carefully.

3.2.1.18 Follow up with finished product store to send goods to the outlet timely:

Communicate with finished store on regular basis that they should send the product to the outlets timely. Sometimes they may do the mistake to send the right product to the right event, then it will make hamper on sale.

3.2.1.19 Follow up with outlet and collect product sale and stock quantity on regular basis:

After passing an event like Pohela boishakh, merchandiser communicate with outlet and collect sales and stock report of the product. Based on sale and stock report, they decide about the order quantity for next event.

Design No	Line	Size	Rcv.Qty	CostPrice	Category	Sales%	Cur.Stock.Qty	Sold Qty	SalesPrice	Cost Amount
3836-S S Fas...	00107-Md. M...		0.00	0.00			1.00	22.00	17538.40	
			0.00	0.00			4.00	154.00	21923.00	
			0.00	0.00			5.00	228.00	25139.52	
			0.00	0.00			7.00	165.00	23942.40	
			0.00	0.00			7.00	94.00	25139.52	
			0.00	0.00			4.00	31.00	23942.40	
00107-Md. Mojammael Hossain Bipul Total							28.00	694.00	137625.24	

Fig 82: Sale and stock report

3.2.1.20 Solve the issues if customers claim any complain of any product.

Sometimes customer inform about the problem of the product like fabric color bleeding issue, button broken issue, shrinkage issue etc. Merchandiser check the problem, discuss with concern department and provide the best solutions as early as possible.

Chapter: 4

Discussion:

Focusing on my topic, I have discussed about the export merchandising and boutique-house merchandising and their process. As per the process flow chart described in 3.1 and 3.2, it is found that total merchandising process is more complex in export merchandising than boutiquehouse merchandising. Sampling process, production process and documentation process are different in export and boutique-house merchandising. Foreign buyers are generally follow the international rules and system but local brands are setting up system as per their convenience way.

The job responsibility of merchandiser is as relevant as supply chain process flow but the boutique-house merchandiser's responsibility is fully matched with supply chain where export merchandiser's responsibility is partially matched. Vendor selection, sourcing raw materials, inprocess storage, operations, finished product storage, consumer distribution and finally consumer are the flow of supply chain. As I already discussed in boutique-house merchandiser's working process, this is same as supply chain full flow but after complete the shipment of the product, export merchandiser's job responsibilities are close.

No of design is more in Boutique-house merchandising compared with export merchandising. For export merchandising, generally minimum order quantity is 10k-100k pcs per design. One merchandiser follows 5 to 20 design/style at a time. But for boutique-house merchandising, 150300 pcs product are ordered in one design, so that huge number of design is needed to follow up at a time which is very challenging for the merchandisers.

Quality control is important for both export and boutique merchandiser. Product quality is strictly maintained in export, buyers are always asking lab test report from third party testing house for both physical and chemical test of the product. As buyers buy their products from factory and it also matter of their brand reputation, so that they are more concerned on their quality. Besides, retail shop of any brand and the producers are not located in the same place or in the same country, when customer claim for any specific product, then they cannot exchange it. This make loss for retailers. But for boutique-house, product quality is not strictly maintained compared with export. Generally, they do not test the product (physical and chemical test) through third party testing house, but they ensure product quality through in-house testing facility. As producer is given directly service to the customer, so that if customer claim any problem, they can solve the problem and exchange the product.

For both export and boutique-house merchandising, merchandiser plays an important role in their organization. The key job responsibilities are remaining same such as proper costing, good communication, production follow up and customer satisfaction. If customers are satisfied with end product's price and quality, then merchandiser become successful.

4.1 Comparison between Export and Boutique-house merchandising through chart:

Chart of comparison between export and boutique-house merchandising is given below:

Category	Export Merchandising	Boutique-house Merchandising
1)Sample development	1)Sample should be developed as per buyer requirement. 2)Samples submit to the buyer for approval.	1)Boutique-house itself is a buyer. Sample should be developed as per own designer requirement. 2)Samples submit to the own designer for approval.
2)Pre-costing	1) Pre-costing is necessary for order confirmation.	1) Pre-costing is necessary to focus final sale price of the product based on the market current price.
3)Order confirmation and purchase order sheet	1) Order is confirmed by buyer. 2) Purchase order sheet contains lots of information.	1) Order is confirmed and created by Boutique-house merchandiser and order is placed to small producers or own production team. 2) Purchase order sheet contains comparatively less information.
4)Final costing	1) Final costing is settled as per the final technical sheet, measurement sheet and material cost price.	1) After reviewing current trend of market sale price, Designer may change in technical sheet. Final costing is settled based on final technical sheet and producer's production capacity.
5)Master L/C and Back to Back L/C	1) Master L/C and Back to Back L/C is very common and important part in export merchandising. 2) Payment is done by L/C through advising and beneficiary bank.	1) L/C function is not much important for boutique-house merchandising. 2) After deliver the goods, producer get the cash payment.

6) Fabrics and trims order and making in-house	1) After bulk order placement, merchandisers give the fabric and raw materials order to the supplier and make in-house as per buyer approval.	1) Maximum time, fabric and raw materials is made inhouse after doing the forecast of order quantity and fashion trend.
7) Sampling	1) More sampling program than Boutique-house merchandising.	1) Less sampling program than Export merchandising.
8) No of design	1) No of design/style is less. 2) Generally minimum order quantity (MOQ) per design is 10k-100k pcs.	1) No of design/style is more. 2) Generally 150-300 pcs are ordered in one design.
9) Production follow-up	1) More order quantity in short lead time. 2) Less design need to follow up compared to boutiquehouse merchandising.	1) Order quantity is less than export merchandising. 2) Huge number of design need to follow up.
10) Lab testing	1) Both physical and chemical testing of the product are done through Third party testing house. 2) Material Testing is very much important and strictly maintained by buyer.	1) Generally, product testing is done through in-house testing facility. 2) Third party material testing is done frequently, but always maintain the desired quality level.
11) Final inspection and quality control	1) Product quality is strictly maintained by buying QC. As retail shop and producer are not present in same place so that if customer claim for any specific product, they cannot exchange it. 2) Final inspection is done as per buyer requirement.	1) Product quality do not maintain strictly compared with export. As producer is given directly service to the customer, so that if customer claim any problem, they can solve the problem and exchange the product. 2) Maximum time Pc to Pc product check in final inspection.
12) Shipment/ Delivery	1) The term 'shipment' is used in export merchandising. Product is shipped to the buyer's warehouse.	1) For Boutique-house, no need to ship goods. Products are sold locally.

13)Flow of supply chain	1) Export merchandising job responsibilities are partially matched with flow of supply chain.	1) Flow of supply chain is fully matched with job responsibilities of Boutiquehouse merchandising.
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Chapter: 5

Conclusion:

In the topic of comparison between Export merchandising and Boutique-house merchandising, merchandiser is common so that there are some similarities have found and some differences are also found, that I have described in my entire project analysis. Generally, companies profit depends on a responsible merchandiser for right costing and production. Merchandiser prepare costing sheet as per the development sample and measurement sheet. In this process merchandiser estimate the expenditure of the product and the subsequent price. The function and the purpose of costing are different for Export and Boutique-house merchandising. For export merchandising, mostly order confirmation depends on the price is offered to the buyer. But for boutique-house merchandising, merchandiser should know current market price and rate of the final product and final sale price is depending on the costing. Company's profit is mostly depending on the right costing. For boutique-house merchandising, boutique-house is a brand as like as buyer, may it be big or small. For boutique-house, in maximum cases their have own production center or sometimes they submit order to small factories but the major challenge is, order quantity is poor per design or style. Order quantity depends on number of outlets and sale percentage of the brand. Because of low order quantity, the productivity of the product is low and cost of the product goes high. Another major challenge is fabric consumption. Sometimes there have no modern cutting machine in boutique-house production center. They cut fabric manually. They are not making and following marker so that their fabric wastage percentage is more. By considering all these issues, a merchandiser makes the final costing. For export merchandising, as this market is very competitive, merchandiser makes the final costing with low profit margin. Merchandiser must need to know good sourcing, so that trims and accessories can buy with low cost as well as production team plays also vital role, if the productivity make high from final costing then profit also high.

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