



**Daffodil**  
*International*  
**University**

**Faculty of Engineering**  
**Department of Textile Engineering**

**Study on Knit Garments Merchandising**

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This Thesis presented in partial fulfillment of the Requirement for the Degree of **Bachelor**  
**of Science in Textile Engineering**

Advance in Apparel Manufacturing Technology

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## **ACKNOWLEDGEMENT**

First and foremost, we would like to thank Allah for giving us with the chance to complete our Thesis on a comprehensive study of Knit Garments Merchandising.

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We would like to show our thanks to the management of Meghna Knit Composite Ltd for allowing us to complete the thesis successfully.

During our internship, we are grateful to Mostafa Anwar (Sr. Merchandiser), Md. Nouronnobi (Sr. Merchandiser) and Toki Tahmid (Merchandiser) of MKC, for their invaluable teaching, advising, supervising, and training.

We believe that their excellent expertise on the manufacturing process will be extremely useful to us in our future careers.

# DECLARATION

We hereby declare that, this project has done by us under the supervision of **Mst. Murshida Khatun**, Assistant Professor, Department of Textile Engineering, Faculty of Engineering, Daffodil International University. We also declare that neither this project or any part of this project has been submitted elsewhere for award of any degree or diploma.

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# LETTER OF APPROVAL

29 September, 2021

To

The Head

Department of Textile Engineering

Daffodil International University

102, Shukrabad, Mirpur Road, Dhaka 1207

Subject: Approval of Project Report of B.Sc. in TE Program.

Dear Sir,

I am just writing to let you know that this Project Report titled as **Study on Knit Garments Merchandising** has been prepared by the student bearing ID 173-23-5210 and 173-23-5208 is completed for final evaluation. The whole report is prepared based on the proper investigation and information. The student was directly involved in their project activities.

Therefore, it will highly be appreciated if you kindly accept this project report and consider it for final evaluation.

Yours Sincerely



---

**Mst. Murshida Khatun**

Assistant Professor

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## **ABSTRACT**

The Garments, Apparel, and Knitwear Industry contributes more than 84 percent of Bangladesh's export revenues. The goal of this thesis is to give a comprehensive review of garment merchandising, as well as a resource and guidance for further research. The chapters are designed for clothes merchandising experts who need thorough easing knowledge, as well as those who seek an overview or specialized information in a certain area. The book will cover all aspects of garment merchandising, including the initial concept of garment marketing, garment merchandising, merchandiser qualification, merchandising procedure, chronological process of merchandising, important document for a merchandiser, costing and consumption, garment dry process, garment washing, inspection, and basic knowledge for a merchandiser. This thesis paper includes the most up-to-date technological knowledge on industry practice and standards. The inclusion of tables will make it much easier for the reader to comprehend. In current economy, merchandising is quite important. The living standard and prosperity of a nation are directly proportional to the rise in its foreign money, and it is entirely dependent on a merchandiser who not only acts as a liaison with buyers but also works directly in the manufacturing sector. We participated with two merchandising teams and followed the process until the shipping was completed.

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# CHAPTER 1

## INTRODUCTION

### 1.1 Introduction

Bangladesh's textile and apparel industry have been the prime source of growth in recent years. Textile and garment exports make up the bulk of foreign exchange revenues. According to data from the Export Promotion Bureau, readymade garment (RMG) manufacturing export profits dropped 2.99 percent to \$15.54 billion, accounting for 84 percent of national exports (EPB). Bangladesh began with a GDP of USD 6.29 billion in 2006 and expanded to USD 173.82 billion in 2014, with exports accounting for USD 31.2 billion, 82 percent of which were ready-made garments. Bangladesh was the world's second-largest clothing producer in 2016, after only China. Bangladesh is the second-largest supplier of western fast fashion brands in the world. Furthermore, in the aftermath of the COVID-19 epidemic, total garment exports fell by 16.94 percent year over year in 2020. As a textile engineering student, I believe the garments industry represents the economy's future. On that point, the merchandising sector, through meeting with various global buyers, plays an essential role in the improvement of the textile economy. They also contact with them in order to establish positive relationships for the sake of export and import trade and business. We first introduce a project or thesis in our final semester, in which we must do research on a certain topic under the supervision of a respected teacher. As a result of our discussion with our respected teacher, we have decided on a thesis topic. We're proud to share more merchandising knowledge with you that we've gained from the industry.

### 1.2 Origin of the Study

The entire project focuses around merchandising. We'll talk about the merchandising process in this thesis. As a result, this thesis explains merchandiser operations such as product development, sampling, production, quality, shipment, and marketing. At the conclusion of this project, we will have a better understanding of what a merchandiser does.

## 1.3 Objectives

The most important aspect of this project is that it represents a merchandiser's complete operations in Meghna Knit Composite. We will study how they can conduct the tech pack, order sheet, sample development, QC check, approve comment, factory production, shipment, and delivery in this section. So the main objectives of this report is as follows:

- In nature, to get a proactive attitude
- Being a wise, calm, and fast decision maker
- To get knowledge about the readymade clothing industry
- Must be aware of the most recent business terms
- To have a better understanding of our country's clothing industry
- Have a thorough understanding of product development
- Have a complete understanding of spinning, knitting, dyeing, washing, finishing, and shipping.
- It is necessary to be prepared for a new task.
- We have gathered information about the shipping process.
- To get knowledge of the merchandising process
- To assess the merchandising department
- To find out how successful the merchandising department is
- To understand the connection between theoretical and practical knowledge
- Must be careful of the restrictions and issues that exist in the merchandising sector

## 1.4 Scopes

This report was created with the assistance of Meghna Knit Composite Ltd's merchandisers. It states that the technique of data capture is a relatively simple process. They are extremely useful in learning about the merchandising section's procedures. As a result, we are exceptionally lucky to have gained a wealth of detailed expertise regarding merchandising operations.

- Discussion
- Factory
- Internet
- Getting help from Mostafa Anwar and Toki Tahmid sir, merchandiser team in Meghna Knit Composite Ltd.
- In addition, we have gathered some knowledge from books and important articles in the apparel industry.

## 1.5 Limitations

Because of the support of several brothers and sisters, we don't get too many issues with our study. However, we are aware that each type of challenge we have encountered in any type of job is referred to as a limitation. As a result, we have a few restrictions that we found during our investigation.

The problems we faced during our investigation as follows:

- Officers from several departments are unable to provide us with the time we require.
- The merchandiser does not have enough time to provide detailed information.
- Visit multiple working sections for a short period of time.
- There's also the issue of time management.
- It will be tough for us to understand everything there is to know about merchandising in two months.
- Some sensitive information (like running PO sheet, Tech Pack, Proforma Invoice, LC etc.) that the company refuses to share with us.

# **CHAPTER 2**

## **LITERATE REVIEW**

### **2.1 Garments Merchandising**

Knit garments merchandising refers to all of the actions that are planned to execute and send products on time while keeping the 4 R's in mind:

- Right Cost
- Right Quantity
- Right Quality &
- Right Time.

#### **2.1.1 Definition of a Merchandiser**

A merchandiser is a service that buys goods and resells it for a profit to buyers. Retailers and wholesalers are ideal examples of merchandisers since they acquire products from producers to advertise and sell to the public at large.

#### **2.1.2 Qualifications of a Good Merchandiser:**

- Good information in English, math, computer skills, and online messaging.
- Fiber, yarn, texture, coloring, printing, finishing, colors, and shading are all covered in depth.
- Fastness, the construction of clothes, and so on.
- The usual possible quality problems in clothing products and production are clearly identified.
- The usual crude materials examination frameworks and item of clothing inspection method are well-documented.
- Knowledge of the standard framework used in each generating country, as well as obligation rates, customs control, and providing and monitoring account documents.
- Information about how to use specific goods correctly

### 2.1.3 Management System of Merchandising Department

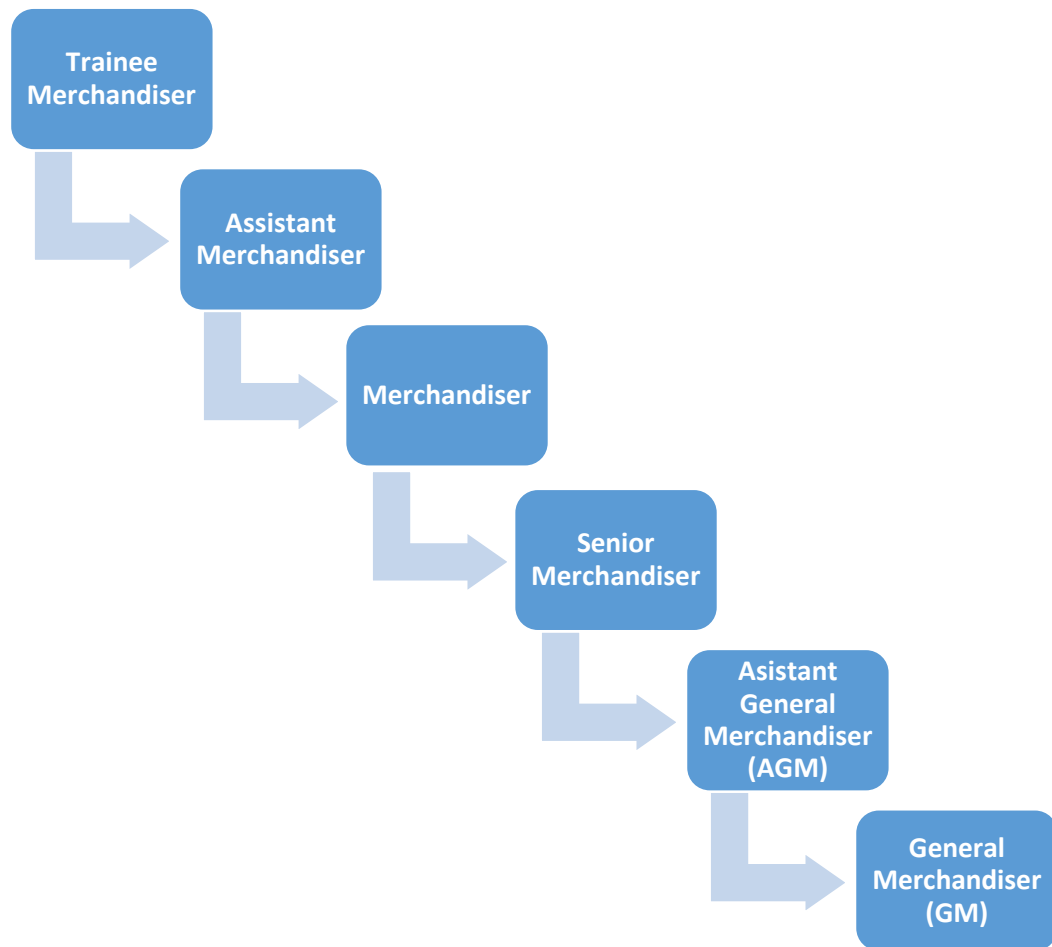


Figure 2.1.3: Management System of Merchandising Department

### 2.1.4 Merchandising Duties and Job Responsibilities

In the apparel industry, merchandising plays the most important role. Merchandising general procedures include sourcing garments, making a sample, price negotiation, price confirmation, order confirmation, fabrics-trims and accessories booking, fabrics-trims and accessories in-house, and arranging QC files. Merchandising bridge, the gap between the maker and the buyer of clothing.

Some key responsibilities of a merchandiser are as follows:

- Development of a product and a pricing proposal to the client.
- Price verifies with the customer and sends the PI for the master L/C.
- Within a short period of time, collect all order-related documents and provide them to the customer for action.

- Collect PI in preparation for opening BTB L/C and arranging all necessary materials.
- T & A should be followed up on on a frequent basis to guarantee on-time delivery of the correct quality and quantity.
- The buyer must approve the lab dip, trimmings, bulk fabric color, and quality.
- Assemble all of the ingredients needed to create the desired sample.
- Closely monitor the sampling approval process and offer timely feedback to the customer for approval, as well as arrange for go-ahead permission.
- Analyze the critical path and meet with the buyer.
- Pre-production meeting with buyer
- Size set is submitted to the buyer, who approves bulk manufacturing.
- According to T & A, in-house supplies must arrive on time for manufacturing.
- To obtain a copy of the store's inventory report.
- Send the required materials (trims, fabric, etc.) to a third-party test and send the result to the customer. Update factory production and the quality team about every message of purchasing a house.
- Check with the quality department on a regular basis to confirm that the quality is accurate.
- Make an inspection timetable with the buyer's inspection team.
- Booking space with a shipping line and receiving products on schedule.
- Confirm on-time and trouble-free delivery to the buyer.
- If on-time delivery or right quality is not achieved, make a choice and consult with the head of department or a higher authority before finalizing.
- Reporting to the department's head on a regular basis
- On a need-to-know basis, reporting to the highest authority.
- Send the document so that an inspection certificate can be issued.
- If necessary, follow up on the payment issue.



## 2.1.5 Outline of the Merchandising Process



Figure 2.1.5: Outline of the Merchandising Process

## **2.2 Merchandising Activities**

The Merchandiser is the person in charge of planning and coordinating all actions from order sourcing through shipping. To do his job quickly and successfully, a merchandiser needs have a thorough understanding of his work processes and duties.

### **2.2.1 Production Inquiry of Merchandising**

1. When a merchandiser receives an inquiry, he or she must put up an agenda and immediately transmit all data to three production lines from the approved plant list for estimation.
2. The merchandiser must confirm that the production line has significant authority in the item under consideration and has previously cooperated with the customer.
3. The supplier should be chosen based on their previous performance, efficiency, and delivery, among other factors.
4. If it's a different buyer, the merchandiser must review the inquiry(s) with the department head before sending it off.
5. In the event of another production facility, a processing plant evaluation should be conducted in accordance with the established parameters.

### **2.2.2 Quotation Price**

1. Within 1-2 days of receiving the request, prices must be given.
2. The new improvement sheet must be filled out with all enquires.
3. The merchandiser must request a prototype sample based on the lowest value. A minimum of two photos must be requested. One for the client and one for the office.
4. Before informing the client of any expenses. The merchandiser should have the Head of Merchandising or the Managing Director sign off on all expenditures.
5. If renegotiation is necessary, include the department head, the head of merchandising, and the managing director so that the best prices are completed with the manufacturing lines.
6. On the revised improvement sheet, the final quoted cost must be updated.

### **2.2.3 PO Package for the Factory**

The matching PO bundle for the manufacturing facility must be included in another PO bundle:

- i. Original PO sheet.
- ii. Spec. Portray and laborer sheet.
- iii. Color print work of art, lab plunge, unique texture swatch and unique trim card.
- iv. Original test (If accessible)

The stock supervisor must need a pre-creation internal gathering within one day of receiving another request. This meeting required the attendance of the accompanying persons:

- a) Head of Operation.
- b) Merchandise Manager.
- c) Acct. Related Merchandiser.
- d) Head of QA Dept.
- e) QA Personal.
- f) Internal QA Personal.

The merchandiser will provide all relevant information on the request during the gathering. This information includes:

- a) Duplicate PO sheet.
- b) Spec sheet with all related data.
- c) Lab plunge card, print fine art, trims card, etc.
- d) Original texture swatch (If accessible)
- e) Proto test.

#### **2.2.4 Lab Dip/Strike Off**

1. If lab plunges are required, follow up with buyer.
2. Immediately send an imitation to the supplier after receiving the lab plunges from the buyer.
3. Follow up with the supplier to ensure prompt delivery of the most current lab plunges within 5 days.
4. For each shade, get the most extreme amounts of lab plunges from the provider's base 3.
5. Upon receiving lab plunges from the supplier, match lab plunges to buyer specifics using a visual test or if a lab test is requested by the buyer.
6. Get a Lab Dips Format Sheet from our lab and add it to the agenda, then attach it to the agenda.

7. Before sending the examples to the buyers, the head of division will provide the final approval.
8. Send the lab plunges to the buyer, accompanied with a lab test report as soon as the results are available. Ascertain that the customer receives lab dubs in accordance with their requirements.
9. Follow up with clients to see if they have any endorsements or comments.
10. Update Order Checklist with new design.
11. If necessary, update the exceed expectations sheet and enclose it.

### **2.2.5 Dye Lots**

1. Quality check and follow-up with the provider for the color component delivery.
2. Around 5 days before the start of genuine creation, the merchandisers should have access to the dye lot (6 X 6 for each move).
3. Upon receiving the tests from the supplier, send the equivalent to the lab for a lab test and compare the results to the client's information.
4. Pay close attention to the shading standard, shading rate, shrinkage, GSM/development, hang feel, texture quality, stitching pressure, Lycra, and other factors.
5. Get a copy of the Dye Lot test design sheet from the lab and link it.
6. Before providing the examples to the buyers, the head of office will provide the final approval.
7. Update the Order Checklist and include it in the encased.
8. In the same way, update the surpass expectations document, with the design enclosed.

### **2.2.6 Bulk Accessories**

1. Follow up with the service provider on the delivery of mass extras.
2. These additions should be available to merchandisers around 5 days prior to the start of genuine generating.
3. After receiving them, pass them with the client's information.
4. Carefully compare the additional shading and trim nature to the buyer's comments.
5. Gather bulk accessories, sort the sheet, and place the appendices.
6. Before providing the examples to the buyers, the head of office will provide the final approval.
7. Update the Order Checklist and include it in the encased.
8. Correctly update the exceed expectations document, with the design encased.

### **2.2.7 Production**

1. Once testing is completed, the Head of Concern Merchandiser sends the request record, together with the approved test and a copy of the expected production plan, to the Head of Quality Control.
2. Ensure that the record is provided at least 5 days prior to the start of the actual creation.
3. The Head of Merchandising Department, the Concern Merchandiser, the Head of Quality Control, and the Quality Control Officer (Production) should convene a meeting to discuss all of the request's points of interest.
4. Obtain a guideline document from the quality control officer that includes all of the relevant data and sign it.
5. Double-check that any additional comments are included in the guideline document.
6. A regular channel of communication between the suppliers and Quality Control about the progress of the creation should be established.
7. Ensure that the Quality Control Department is in charge of all needed investigations for each request, including Texture Quality Testing, ILC, IPC, MPC, and FRI.
8. Make sure there are more than one MPC lead by quality control for large volumes.
9. Obtain daily generation status from Quality Control and transmit the equivalent to IT for updating the Web site to the most recent version by 11:00 a.m. each day.
10. Obtain reports from quality control for each request, including Texture Quality Testing, ILC, IPC, MPC, and FRI, and maintain a duplicate for your records.
11. Make a visit to the provider at least once throughout the evaluation.
12. Ensure that the FRI is lead at least 2 days prior to the shipment date.
13. Notify the client after the Order Checklist has been approved.
14. Update accordingly to the excel sheet, using the format provided.

### **2.2.8 Delivery and Commercial Dept.**

Regular follow-up is essential to:

1. Ensure that the items are delivered to the forwarder.
2. Ascertain that the forwarder books space/flight in order to deliver goods on schedule.
3. Ensure that goods staffing is completed.
4. Double-check that the departure date corresponds to the booking.
5. Request vessel/flight information from the commercial department and inform the buyer.

6. Obtain a buyer's acknowledgment of goods.
7. Fill out the Order Checklist, which is included in the format.
8. Make the necessary changes to the excel sheet, using the format provided.

### **2.2.9 Documentation**

Maintain constant contact with the commercial department and the supplier to ensure the timely delivery of all of the papers listed below to the buyer.

- a) Packing List
- b) Commercial Invoice
- c) GSP
- d) Country of Origin Certificate
- e) Country of Origin Certificate for Argentina cargo verified by the Argentinean Embassy in India (must be obtained 1-month prior shipment)
- f) Master Airway/Bill of Lading The bill is only transmitted from the supplier's bank to the buyer's bank.
- g) Certificate of Inspection
- h) ERC (export registration certificate)
- i) Bill of Lading.

All of these documents must be emailed or faxed to the buyer before being delivered in person. Receipt of the buyer's acknowledgement of the documents.

## **2.3 TNA in Knit Garments Industry**

A time and action calendar is a very effective communication tool that has shown to be beneficial in this situation. Every activity scheduled (important ones) has a time period specified on the chart, and these actions must be completed on time. TNA's goal is to check whether the planned is being carried out properly at regular intervals, such as once a week. The more often inspections are performed, the easier it is to detect and fix irregularities. TNA is especially valuable when a buyer needs to know how far along an order is in its completion.

### **2.3.1 Structure of TNA**

Merchandisers often create an order plan in a spreadsheet by identifying the major processes in the first column and the expected dates of action for each step in the second. The time and action calendar is a common name for this planning sheet (TNA). Once a TNA calendar is

created, merchandisers can easily write down their daily 'to do list' and cross it off one by one. According to TNA's timetable, processes can be run on a regular basis to determine whether an order icon is on track or will be delayed.

To create TNA, the following information must be available:

- An order's process flow, along with a list of tasks to be completed
- Cutting, stitching, washing, and finishing production capacity
- Capacity for sewing based on batch and product (production per day per batch)
- Activities' lead times, such as raw material lead times, sample lead times, and so on.
- Date of shipment or expected ex-factory date

TNA is usually unaffected by the fabric used in woven or knitted garments. TNA is primarily determined by an order's specific process flow, machine requirements, and available production capacity. The two most important dates in TNA are the planned cutting date (PCD) and the ex-factory date.

### **2.3.2 Importance of TNA**

- It aids in the creation of a successful production plan for a clothing manufacturing unit.
- It is necessary for the timely delivery of an export order.
- It enhances manufacturing efficiency so that deadlines are met.
- It aids in the correct implementation of export orders.
- In the clothing sector, knowing the advance state of order processing at various levels is useful.
- It aids a savvy merchandiser in doing an industry's vital duty effectively.
- It improves inventory management in the manufacturing.
- It lays out a detailed plan for the Export order.
- It is a necessary instrument for a successful dispatch order.
- It gives an indication of the running order's position.
- It aids in the optimization of industrial inventories.
- As a result, production rises, and revenues rise as well.
- It is an ideal tool for a merchandiser to effortlessly pursue a forecasting plan.

### **2.3.3 Factors need to be considered while preparing TNA**

- The plant's production capacity and the merchandise's style
- Manufacturing country festivals

- Holidays
- Details about the shipment
- Festivals held in the countries from which raw materials are imported
- Facilities for logistics
- Buyer-estimated lead time
- Style problems
- Manufacturing issues with fabrics and trimmings
- Each department must provide a buffer.
- The country's political stability
- Freight forwarder adaptability
- At several phases, the buyer's response time was measured.
- Various operations, such as L/C payment, custom clearance, and so on, have lead periods.
- Deadlines for shipments

#### **2.3.4 Remarks of TNA**

- Knitted clothing has a 35-45day lead time, whereas woven garments have a 90-120 day lead time.
- Before mass manufacturing, marketing pre-production meetings are done for knitted clothes. In the case of woven clothes, a marketing pre-production meeting is held one week before to bulk production.
- In knitted garments TNA, lab rejection is estimated.
- TNA, on the other hand, is used in woven clothes.
- Rejections in the lab are not calculated.

### **2.4 Letter of Credit (L/C)**

A letter of credit is a document issued by a bank that assures a seller that payment will be made in full if specified delivery criteria are satisfied. The bank will cover the outstanding amount if the buyer is unable to make payment on the transaction.

#### **2.4.1 Types of L/C**

Letters of credit may be of different kind and nature:

- Revocable L/C
- Irrevocable L/C
- Confirmed letter of credit



- Confirmed and irrevocable letter of credit
- Transferable or divisible letter of credit
- Back to back letter of credit
- Red clause letter of credit
- Sight letter of credit
- Usance letter of credit
- Revolving letter of credit
- Stand by letter of credit

As a result, all letters of credit should explicitly state whether they are revocable or irrevocable.

In the absence of such a statement, the credit will be considered revoked.

#### **2.4.1.1 Revocable L/C**

The issuing bank may alter or terminate the L/C at any time and without notifying the recipient.

However, in the event of revocable credit, the L/C issuing bank is required to.

- a) Reimburse a branch or bank with which a revocable credit has been made available for deferred payment if the branch or bank has received notification of modification prior to receiving it.
- b) Reimburse a bank branch with which a revocable credit has been made available for sight payment, acceptance, or negotiation for any payment, acceptance, or negotiation made by such branch or bank prior to receipt by it of notice of amendment or cancellation, for any payment, acceptance, or negotiation made by such branch or bank against documents that appear on their face to be in accordance with its terms and conditions. Merchandising of knit clothing is the subject of research.

#### **2.4.1.2 Irrevocable L/C**

Constitutes a strong commitment from the issuing bank, provided the required documentation are produced and the loan terms and conditions are met:

The full name of the “L/C” is irrevocable letter of credit, which implies that once issued by the bank or the buyer and accepted by the beneficiary (the seller), it cannot be canceled or withdrawn by the buyer or the opening bank until the beneficiary agrees. In other words, after the buyer obtains a letter of credit from his bank to cover the items he has acquired, he must pay for the goods when the seller sends the goods in accordance with the L/C.

As a result, the seller believes that the sooner he receives the L/C, the safer he is.

### **2.4.1.3 Confirmed Letter of Credit**

This is a type of credit in which the exporter's bank guarantees the advance payment.

### **2.4.1.4 L/C That Can be Transferred or Divided**

A transferable credit is one in which the beneficiary has the right to request that the bank responsible for payment or acceptance, or any other bank with the authority to negotiate, make the credit available to one or more other parties in whole or in part (second beneficiary) A credit can only be transferred if the originating bank has designated it as "transferable." Terms like "divisible," "fractional," "assignable," "transmissible," and "transmissible" shall not be used, and the bank requested to effect the transfer (transferring bank), whether it has confirmed the credit or not, is under no responsibility to effect the transfer other than to the extent and in the manner expressly consented to by such bank. Unless otherwise stated, the first recipient is responsible for any bank costs associated with transfers. A transferable L/C may only be used once. With the exception of the credit amount, the credit can only be transferred if all of the terms and conditions mentioned in the original credit are met.

### **2.4.1.5 Back to Back L/C**

A back-to-back L/C is one that is opened against the original master L/C.

### **2.4.1.6 Red Clause L/C**

Under this credit, the exporter's bank is required to advance his dues even before all export paperwork have been submitted to the bank. And there's a clause linked to it. This provision had to be kept by the manufacturer.

### **2.4.1.7 Sight L/C**

When the shipper delivers the goods covered by the L/C and provides the document to the bank for negotiation, the bank (the negotiation bank) will credit the proceeds to the shipper's account as soon as the paperwork are checked and found to be in order. When the negotiation bank sends the paperwork to the L/C opening bank, the L/C opening bank makes an instant payment to the negotiation bank. A common phrase on such a letter of credit is "AT SIGHT," which implies "pay when the bank sees the documents."

#### **2.4.1.8 Usance L/C**

This is a letter of credit with a time limit for the opening bank to pay a foreign bill of exchange. Alternatively, payment from the L/C opening bank to the negotiating bank will only be made once the time period specified in the L/C has passed. The length can be negotiated between the customer and the supplier, with 60 days, 90 days, or 120 days being common.

#### **2.4.1.9 Revolving L/C**

This indicates that the beneficiary can withdraw money from the L/C up to the amount mentioned in the papers, and that after each withdrawal, the amount pulled is automatically refilled and made available for another drawing, and so on.

#### **2.4.2 Common Parties in an L/C**

Letters of credit serve their function by substituting the bank's credit for the customer's credit in order to facilitate commerce. Commercial and standby are the two main categories. A commercial letter of credit is a transaction's primary payment method, whereas a standby letter of credit is a transaction's secondary payment mechanism.

#### **2.4.3 L/C Opening**

A letter of credit is a word that virtually everyone in the business world is familiar with.

Buyer signed an agreement with your foreign supplier to import machinery for your factory's manufacturing.

A buyer must establish a Letter of Credit in accordance with your contract (LC). In this circumstance, your bank (or another opening bank) opens a letter of credit, with the beneficiary being your foreign machinery vendor. A letter of credit is a guarantee issued by your bank (not the buyer) to the bank of your buyer on your buyer's behalf. The funds under the LC are transferred according to the terms and circumstances stated in the letter of credit.

#### **2.4.4 Procedures to Open a Letter of Credit**

A buyer can go to a bank and request a Letter of Credit. The bank's concerned officer assists you in completing the appropriate application to obtain a line of credit. Because the LC is opened on the basis of the purchase contract, a copy of the purchase order / export contract, as well as other relevant papers, must be supplied. The bank may require you to maintain a specific proportion of your margin with them.

### **2.4.5 Document Needed to Present an L/C**

When importing products to Bangladesh, an importer must follow to all applicable import regulations. The following is a list of important papers that a new importer must have when opening an L/C:

- The bank account must be kept up to date.
- Valid Import Registration Certificate (IRC).
- License for a bonded warehouse (in case of export oriented industry).
- The foreign supplier has submitted a pro forma invoice (PI).
- Note on the insurance policy.
- A business license is required.
- Certificate of TIN (Tax Identification Number).
- Certificate of VAT (Value Added Tax).
- Declaration in triplicate on the importer's payment of income tax.
- The importer must complete and sign a Letter of Credit Authorization Form.
- The importer must sign one set of IMP forms.
- A valid certificate of membership from a recognized Chamber of Commerce and Industry or Trade Association is required.
- Proof of payment of the IRC's renewal costs.
- RJSC Certificate of Incorporation (Registrar Joint Stock Companies).
- Certificate of Completion
- The Board of Directors made a decision.
- Any other papers required under the Import Policy Order (IPO).

### **2.4.6 Errors in L/C**

Approximately half of the drawings on display have inconsistencies. A discrepancy is a flaw in the papers that leads them to be out of sync with the letter of credit. Without the express agreement of the customer, the issuing bank cannot waive or change the letter of credit's requirements. To minimize any delays in payment, the beneficiary should carefully prepare and review all papers before presenting them to the paying bank.

Commonly found discrepancies between the letter of credit and supporting documents include:

- Prior to the presentation of the document, the letter of credit had expired.

- The delivery of goods before to or after the date period specified in the credit is shown by a bill of lading.
- Documents that are out of date.
- Changes made to the invoice that were not approved in the credit.
- Goods are described inconsistently.
- Errors in insurance documents
- The invoice amount is not the same as the draft amount.
- The credit does not specify the loading ports or the destination.
- The goods does not match the description on the credit card.
- A credit-required document is not presented.
- General information, such as amount, quality, and so on, is inconsistent among documents.
- The invoice or statement is not signed according to the letter of credit's requirements.

When a difference is found by the negotiating bank, a document repair may be permitted provided it can be completed promptly while staying under the bank's control. If time is not an issue, the exporter should ask for the paperwork to be returned to the negotiating bank for revisions.

If the exporter does not have enough time to make the necessary changes, the exporter should request that the negotiating bank submit the papers to the issuing bank for approval or inform the issuing bank by wire, describing the differences and requesting payment permission. Payment will not be paid unless all parties have agreed to waive the disparity collectively.

## **2.5 Sampling**

Sampling is one of the most important procedures in the garment manufacturing industry, and it is critical for attracting buyers and confirming orders, since customers often make orders after being happy with the quality and responsiveness of the sampling. It is the most essential and vital step in the fashion merchandising process. The sampling department creates samples based on the buyer's specifications and requirements. According to sampling in merchandising “The concept, vision, and ideas of a fashion designer created into product samples, in structured stages of product development, with technical and quality clarity in a development.”

## **2.5.1 Types of Sample**

The sampling process varies by buyer and style, but in industry, there is a certain sequence in which samples are taken; the processes and goal of the sample may be the same, but the language used may change, and it is entirely dependent on the buyer.

The following are examples of typical samples:

- Approved sample
- Counter sample
- Proto sample
- Size set sample
- Pre-production sample
- Production sample
- Lab-test sample
- GPT sample
- Photo shoot sample
- Sales man sample
- Shipment sample

### **2.5.1.1 Proto Sample**

This is a sample of a fresh design developed by designers. This is the initial sample in the stage of product development. A prototype sample is created to explain the design of a style or a line, or to show the construction of a garment. Fit and fabric details are not taken into account in proto prototypes.

The purpose of the initial sample is to determine if the manufacturer is capable of producing such a sample.

- Fabrication (should be same content and construction but may not be of same color)
- Accessories (Available but if similar is better).
- Embroidery work (Just simulation with any embroidery work preferably same size and width but placement should be correct)
- Printing (Simulation with the same size, quality, and type of print as the original, but not necessarily the same pattern and color)
- Value-Added-Items Attachment
- Observation (may be simulated with like items)

- Washing (If the fabric construction and contents are accurate, then exact washing may be done to determine how high/low, abrasion, hand feel, softness, and drivability affect the cloth.)
- folding and finishing (not necessary)
- No need finishing Accessories
- No need to well packing

### **2.5.1.2 Counter Sample**

Counter sample refers to the duplicate sample kept by the sample room for future reference, but for H&M buyers, counter sample refers to the sample with all actuals, without which no production can proceed. As a result, Counter Sample for H&M is very important and has a different meaning all together.

- Fabrication (Actual)
- Actual Accessories
- The printing process (All actual)
- Value-Added-Items Attachment (Actual)
- (Actual with all high/low effects, abrasion, hand feel, softness, and drivability in acceptable condition)
- folding and finishing (As instructed by buyer)
- Finishing accessories instructed by buyer
- Buyer instructed packing

### **2.5.1.3 Size Set Sample**

The sizing set's aim is to verify the garment's fit in several sizes. At this step, the manufacturer creates samples of various sizes. Buyers typically want a size set sample in leap sizes such as S, L, and XXL.

If anything has to be fixed, the buyer should inspect the size set sample and provide feedback to the factory.

When making a sample, the middle size is generally taken into account. However, when all measurements and fitting details have been confirmed, the item is rated for all sizes. Grading-down is done for similar sizes, and grading-up is done for larger sizes. All sizes of clothes are manufactured and their fitting correctness is tested using this graded measurement.

Without approval of the entire size set, bulk production cannot begin. As such, this is similarly critical and must be completed and submitted on time in order to begin bulk production on time.

- Fabrication (Actual)
- Actual Accessories
- The printing process (All actual)
- Value-Added-Items Attachment (Actual)
- (Actual with all high/low effects, abrasion, hand feel, softness, and drivability in acceptable condition)
- folding and finishing (As instructed by buyer)
- Finishing accessories instructed by buyer
- Buyer instructed packing

#### **2.5.1.4 Pre-Production Sample**

All of the samples listed above were created at the sampling section. The buyer requires a pre-production sample (PP sample) to be generated on the actual production line so that the operators are informed of what they will be manufacturing. This example was created by sewing line tailors using real fabric, trimmings, and accessories. Prior to starting with real manufacturing, the buyer or buying house merchants (technical personnel) must approve the PP sample.

These are also highly essential samples since manufacturing cannot begin without their permission. Nothing to be mistaken with a size-set sample, which only includes the sizes, but a Pre-Production sample may have to include all colors of fabric, since various colors may have different types of shrinkage and cross-staining characteristics that require specific attention. Nothing to be mistaken with a size-set sample, which only includes the sizes, but a Pre-Production sample may have to include all colors of fabric, since various colors may have different types of shrinkage and cross-staining qualities that need real attention.

- Fabrication (Actual)
- Actual Accessories
- The printing process (All actual)
- Value-Added-Items Attachment (Actual)
- (Actual with all high/low effects, abrasion, hand feel, softness, and drivability in acceptable condition)



- folding and finishing (As instructed by buyer)
- Finishing accessories instructed by buyer
- Buyer instructed packing

#### **2.5.1.5 Production Sample**

Once the manufacturing is up and running, a few parts are removed in the midst of the process. As a production sample, production components are given to the buyer. Production samples are not requested by all buyers.

The goal is to see if the manufacturing is adhering to the PP sample specifications. Is the sample to reflect the floor production? These samples are collected from the floor production to assess the overall quality standard of the clothes being manufactured.

- Fabrication (Actual)
- Actual Accessories
- The printing process (All actual)
- Value-Added-Items Attachment (Actual)
- (Actual with all high/low effects, abrasion, hand feel, softness, and drivability in acceptable condition)
- folding and finishing (As instructed by buyer)
- Finishing accessories instructed by buyer
- Buyer instructed packing

#### **2.5.1.6 Photo Shoot Sample**

Buyers often want to advertise the clothing before they have them in the store/market, thus they ask for well-stitched garments. To entice and draw clients, photos of the clothing are shot while they are being worn by certain models and then exhibited in the retail shop or advertised in papers, magazines, and brochures.

#### **2.5.1.7 Salesman Sample**

- The primary goal of a salesman sample is to gather orders from stores.
- Actual fabric or sample yardage must be utilized in the salesman's sample actual accessory.
- This sample is also an essential step of sampling because the buyer's sales are dependent on the sample presentation, appearance, and feel of the cloth.

- The sample quality must meet the buyer's expectations; hence, the merchandiser must be aware of the sample quality standards and ensure that the product development team is as well.
- The customer pays for sample production, and in rare cases, the buyer may pay 150 percent of FOB.

#### **2.5.1.8 GPT Sample (Garment Performance Test)**

- The primary goal of GPT is to conduct physical and chemical testing on garments in order to assure their performance.
- Shrinkage, color fastness, seam performance, and other testing are performed on clothing.
- Garments for the GPT sample can be made at the same time as the Size Set sample.
- Normally, GPT samples are submitted to a third-party inspection, with the findings being provided to both the manufacturer and the buyer.
- If a style has three or four distinct colors, just one color sample is fully evaluated, while the other color samples are merely tested using a color way test, i.e. only color fastness tests are performed.

#### **2.5.1.9 Shipment Sample**

There might be three primary methods for shipping samples, each with separate buyer needs (before inspection for buyer clearance to perform final inspection, after inspection but holding the shipment and waiting for buyer comments, after inspection sending customer to examine the shipment represent the clothes that have been inspected and dispatched.)

- A few buyers may request shipping samples, which the factory will have to extract from the real cargo and provide to the buyer.
- The main goal of this sample is to convince the buyer about the real shipping of the cargo.

### **2.6 Pre-Production Meeting**

Pre-production procedures are those that are carried out prior to the start of bulk garment manufacture. The pre-production method involves everything including sample development to approvals, research and development work for orders, raw material testing, and pre-production discussions. The importance of pre-production steps for efficient production cannot be overstated.

Merchants or the production planning department have a pre-production meeting with the production team, quality team, and sourcing team after the pre-production (PP) sample (also known as sealer sample) is authorized (also known as sealer sample) and the majority of the trimmings are sourced. All pertinent remarks, processes to be followed, and dos and don'ts are addressed. All teams are notified of the PCD (scheduled cut date) and shipment dates.

### **2.6.1 Meeting with Buyers**

A manufacturing house's designer displays their latest designs and inventions to consumers on this stage. On the other hand, if a buyer already has a set design of a style and only needs minor adjustments to fit, materials, or trimmings, they negotiate such details with the production unit's merchandiser.

- **Initial sample development for the buyer:** After obtaining the buyer's concept or instructions for the new design, samples are created using available fabrics and trimmings.
- Fabric sample, bit loom, print, and embroidery artwork development
- Fabric is created to the specifications of the buyer.

Cloth development is the process of finding a customer-specific fabric with matching characteristics that has been dyed and polished in solid colors. The clearance process for solid color lap dips is crucial. Merchants re-submit lap dips till the lap dip sample is accepted. Fabric samples with specified designs, stripes, or checks are developed by merchants in the case of yarn dyed fabrics. These fabric samples named as Bit Loom. Other approvals are completed, such as artwork approval for print and embroidery, as well as color approval. It might be done at a later stage, during pre-production.

### **2.7 Costing of Garment (Complete Cost as well as Manufacturing Cost)**

Merchants provide a cost sheet that breaks down the costs in detail, including raw material costs, production costs, overheads, and margin. The stage of costing is quite important. Because a company's costing determines whether or not it will receive orders. If the cost of the garment is too high, the manufacturer may lose the order; on the other side, if the cost is too low, the factory will not benefit from the order. The cost of the clothing should be estimated using data.

### 2.7.1 Knitting Charges of Following Fabric Designs

Design	Rate/kg	Design	Rate/kg
S/J	8.00	Mash Fabric	50.00
S/J Dyed Yarn	20.00	Mini Waffles	35.00
S/J HFL	25.00	S/J(Eng. stripe)	100.00
Pique/ Lacoste	14.00	Lacoste(Eng. stripe)	120.00
1X1 Rib	14.00	FF LY S/J(Eng. stripe)	200.00
Plain Interlock	17 .00	HF LY S/J(Eng. stripe)	150.00
2X1 Rib	20.00	FF LY Lacoste(Eng. stripe)	220.00
Fleece	18.00	HF Lycra Lacoste (Eng. stripe)	170.00

Table 2.7.1: Minimum Knitting Charges

### 2.7.2 Dyeing Charges of Following Dye Shades

SL	Color Name	Cost per KG (TK)
1	Average Color	80
2	White	25-30
3	Black	40-45
4	Royal Blue	115-120
5	TC (Solid)	100-120

Table 2.7.2: Minimum Dyeing Charges

### 2.7.3 Processing Charges of Following Fabric Designs

SL	Name of fabric process	Charge per kg (TK)
1	Slitting only	5
2	Stented only	25
3	Compacting only	15
4	Stented + Compacting	35
5	Stented + Compacting+ wash	50
6	Tube Compacting	10

Table 2.7.3: Minimum Fabric Processing Charges

### **2.7.4 Keep Costs as Low as Possible**

Garment manufacturers cannot afford to waste time or materials throughout the manufacturing process. When products aren't delivered on time, lost time can lead to late fees. Buyers rapidly locate other firms to replace manufacturers that fail to deliver, and in an industry where competition is already fierce, you can't afford to take that risk. Raw material prices are steadily rising, and poor planning can result in missed opportunities and increased expenses.

With style changing so quickly and vendors placing smaller and smaller orders to keep up with shifting trends, each manufacturing piece's planning process must be as precise as possible.

**Reduce Loss:** According to Stitch World, the fabric accounts for 60 to 70% of the cost of a garment. As a result, it's critical that you order correctly and maintain track of your cutting room procedures to avoid costly errors. Efficient product planning relies on your ability to order the proper amount of fabric for a run and achieve a cutting error rate of no more than 2 to 3 percent. That is, the number of clothes produced should be 97 to 98 percent of the total number of garments cut.

## **2.8 Pattern Making, Correction & Pattern Grading**

At first, the pattern master creates a fit pattern, then redevelops it with buyer feedback and rectifications on the fit sample. Pattern master grade pattern for size set samples only for specified sizes after fit approval. They grade the pattern for the whole size range once the order is ready for manufacturing.

- Each sample serves a certain function. The sampling department creates samples, which are then delivered to the customer for approval.
- Corrections to fit samples based on customer feedback
- If the buyer recommends further work or if the sample is not accepted.

## **2.9 Production Follow up**

One of the most essential components of the garment manufacturing business is production planning and management. On-time delivery, the most efficient use of personnel, and reassurance that the right supplies and equipment are available for each order are all benefits of meticulous planning. Everything from arranging each job in the process through product execution and delivery is covered by production planning.

### **2.9.1 Procedures Followed by Production**

**Start-up assistance:** At the time of article starting, a C&C Garment Supports team will be present in the production facility to help at each production process stage, ensuring that the needed quality level and production objectives are met in the shortest time feasible.

- Consideration for the client's needs, techniques, and technical specifications will be given special attention.
- C&C Garment Support will remain on the job until the entire procedure is secured and guaranteed.

### **2.9.2 Production control**

When the quality level cannot be achieved fully by the Quality Assurance System, the C&C Garment Support team is ready to be present in the manufacturing plants to do quality checks on finished products throughout production as well as final checks before shipment.

- Quality controls in production will be based on technical specifications and checklists developed with the client.
- Controls are always AQL-based (ISO 2859), and findings are communicated to both the manufacturer and the client in a clear and comprehensible manner.

Because we value Quality Assurance and Prevention, not only will faults be noted, but C&C Garment Support will also provide ideas for improvement and repair.

## **2.10 Production, Material and Line planning**

- It is critical to prepare ahead of time in order to start manufacturing and dispatch orders on schedule.
- Material supply, production capacity, and line planning all need planning.
- At this point, work scheduling and responsibilities are specified.
- Fabrics, trimmings, accessories, and packing supplies are ordered.
- Collecting raw materials.
- Fabric and other raw materials testing
- Bulk fabric's physical characteristics are being investigated.
- In-house testing labs can perform this test.
- An examination of a sample that has been approved
- Breakdown of operations, work content, key operations, and line setup.

- In the production stage, finding the most efficient techniques to produce the garment is also important.

## 2.11 Garments Inspection

Inspections are carried out to ensure product quality by inspecting the items without the use of any tools. Inspection is the process of analyzing the fabric, stitching, buttons, thread, zipper, garment dimensions, and other items according to a specification or intended standard. In every area of the clothing industry, there are several inspection facilities. The goal of inspection is to save time and money by finding flaws or problems at every stage of garment production.

### 2.11.1 Flow Chart of Garments Inspection

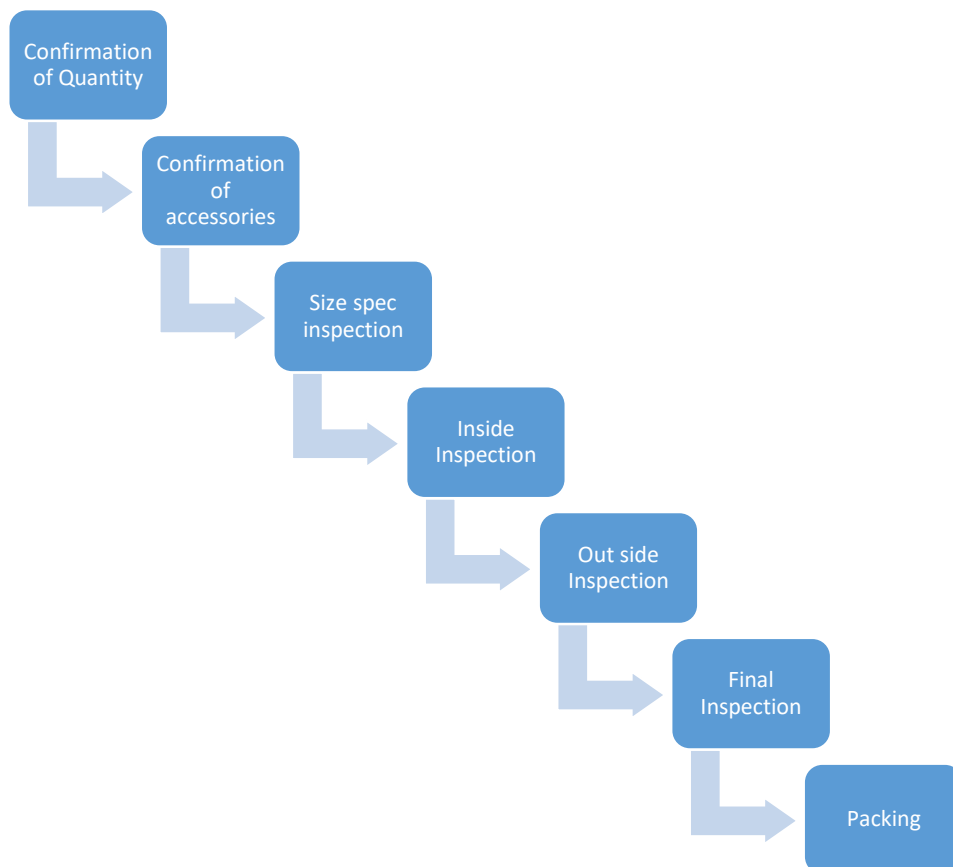


Figure 2.11.1: Garments Inspection Flow Chart

## 2.11.2 Inspection Procedure of Garments

- A. Confirmation of Quantity:** The first stage in the garment inspection process is to double-check the quantity on the vendor's packing list by counting all pieces. Each box's contents If the quantity does not match the packing list and is written on the box, the vendor is notified.
- B. Confirmation of Accessories:** We confirm brand tags, demerit tags, Price tags, or other tags, wash care labels, woven labels, or other labels and accessories as needed by the buyer in the next stage.
- C. Size Spec inspection:** Following the confirmation of accessories, all pcs are verified for size spec using the instruction sheet provided by the buyer. If a measurement issue is discovered, we inspect the original sample and notify the customer at the same time.
- D. In Side Inspection:** At this point, the garment is inspected from the back to ensure that there are no fabric defects, bad stitching, stains, or other flaws.
- E. Out Side Inspection:** The garment is checked from the outside to make sure there are no color variations, weaving defects, fabric defects, printing defects, holes, poor stitching, unpleasant odors, dying defects, and stains, among other things.
- F. Final Inspection:** The final inspection stage is the most essential element of the inspection process; here, the garment is rechecked to ensure that the inspection was completed correctly without skipping any steps; if any defects are discovered, the garment is discarded or returned.
- G. Packing:** All "Grade-A" items are repackaged in poly bags according to the original packing, and then sent for needle inspection. As a result, certain clothes are sent for repair while others are rejected, depending on the severity of the damage.

## 2.12 Shipment & Delivery

Documentation need for shipment:

- a. Packing list
- b. Commercial invoice
- c. ERC (Export Registration Certificate)
- d. Bank account.
- e. Bill of Lading.



### 2.12.1 Packing List

- This is a document that lists the contents of each carton/package within the container.
- The cubic dimensions of the cartons/packages, the weight, the number of cartons/packages, and the breakdown of the items by size/color/quantity are all included on the packing list.
- The buyer can select which information should be included in this document, which is created by the vendor or the ship owner.

### 2.12.2 FOB (Free on Board)

Simply means that the Supplier delivers the products to his nearest Port and passes them over to the Buyer's designated Freight Forwarder. After that, the buyer pays for the freight and arranges for insurance.

### 2.12.3 CIF: (Cost, Insurance, and Freight)

It Indicates that the Supplier sends the products to his own Freight Forwarder.

### 2.12.4 Bill of Lading

A bill of lading is a document issued by a carrier, such as a ship's master, certifying that certain items have been received on board as cargo for transportation to a defined location for delivery to the consignee, who is generally designated. A through bill of lading includes at least two modes of transportation, such as road, rail, air, and sea.

## 2.13 Shipping Terms

**Consignee:** The person whose name appears on the bill of lading or airway bill as the party to whom the carrier may deliver the goods.

**FCL (Full Container Load):** A completely loaded container, either in terms of weight or cubic capacity, contracted by a single shipper and delivered to a single consignee and destination.

**LCL (Less Container Load):** A consignment of goods that does not fill a complete container and is combined with other consignments for the same destination

**Shipper:** The person whose name appears on the bill of lading or airway bill as the party who has hired the carrier to transport the goods is known as the shipper.

**Shipping Marks:** These are the marks that are used to identify cargo and attach it to certain papers. Because these marks and numerals are used as identifiers, they should be as basic as feasible. Buyer's shortened name, reference number, destination, package number, and container number are all examples of shipping marks (if applicable).

**Garments on Hangers (GOH):** Hangers are used to load the clothing inside the container.

## 2.14 Proforma Invoice

A proforma invoice is a written or expected invoice used to get payment from a committed client for goods or services before they are delivered. A proforma invoice provides a description of the products, the total amount due, and other transactional information.

A Performa consignment is a document that shows a promise from the seller to reserve some things to be purchased by a specific individual, the buyer, in a foreign alternative transaction. The customer puts an order, and if the vendor accepts, it extends a Performa bill and agrees to all of the terms in it; the products are sent, and the Performa is replaced with a commercial bill.

These items must be carefully investigated by the merchandising branch:

- a. Name and tackle of seller
- b. Invoice number and date.
- c. Buyer title and address.
- d. Body/middle part.
- e. Product description.
- f. Unit price.
- g. Total price.
- h. Bottom part:
- i. Shipment date.
- j. Shipment terms FOB or C&F.
- k. Country of origin.
- l. Terms of payment, at sight or one hundred twenty days.
- m. Others exclusive terms.

### 2.14.1 Importance of Proforma Invoice

- It's a type of contract between an importer and an exporter.
- This document is necessary for the bank to provide a letter of credit.

- This export document is also needed for subsequent bartering.
- It can also be used as an import license.
- As a custom duty computation document, it is critical.

**HUZHOU CHUANGMEI TEXTILE IMP. & EXP. CO., LTD.**  
**ADD: ZHILI TOWN, HUZHOU, ZHEJIANG PROVINCE, CHINA.**  
**PROFORMA INVOICE**

**BUYER:** .....  
 .....  
 .....  
 .....

**PI NO:** RPFT2005122105  
**DATE:** .....

This CONTRACT is made by between the Buyers and the Sellers whereby Buyers agree to buy and the Sellers agree to sell the under mentioned goods on the terms and conditions stated below:

ART.NO	DESCRIPTION OF GOODS	QUANTITY	UNIT PRICE C&F CTG.	AMOUNT
01.	100% CTN TWILL, WITH PEACH, 210+GSM, CNST: 20X16/120X54, W: 59/60"			
	<b>COLOR:</b>			
	BLACK-----	5472 YDS		
	NAVY-----	6528 YDS		
	KHAKI-----	7200 YDS		
	OLIVE-----	3984 YDS		
	STONE-----	3456 YDS		
	BROWN-----	3360 YDS		
		<b>30000 YDS</b>	USD1.22/YD	USD 36600.00
02.	100% CTN TWILL, WITH PEACH, 260+ GSM. CNST: 16X12/97X50, W: 59/60"			
	<b>COLOR:</b>			
	BLACK-----	3060 YDS		
	NAVY-----	3060 YDS		
	KHAKI-----	3408 YDS		
	OLIVE-----	3060 YDS		
	STONE-----	2712 YDS		
	BROWN-----	1740 YDS		
		<b>17040 YDS</b>	USD1.37/YD	USD 23344.80
<b>TOTAL QUANTITY : 47040 YDS</b>			<b>TOTAL AMOUNT : USD59944.80</b>	

**TIME OF SHIPMENT: WITHIN 20 DAYS AFTER RECEIVE THE CLEAN ORIGINAL L/C & L/D APPROVAL.**

**TERMS & CONDITIONS:**

1. Port of Loading: Any Sea Port/Air Port of China.
2. Port of Destination: Chittagong/Dhaka, Bangladesh by Sea/Air.
3. Interest: Should be paid by the L/C Opener at LIBOR for the usance period.
4. Partial Shipment & Trans-Shipment: Allowed.
5. Pre-Shipment Inspection Certificate: Issued by Beneficiary, if need.
6. Country of Origin: China & issued by Beneficiary.
7. Quantity: 3% More or Less is acceptable.
8. Payment: By 100% Irrevocable L/C available by draft at 120 days at sight & Confirmed L/C to be opened in favor of The Sellers.
9. L/C Open: 20 days before the date of shipment. L/C must be opened by SWIFT CODE: **BKCHCNBJ92G**
10. Insurance: To be effected by The Buyer.
11. Negotiation: Within 15days after date of shipment.
12. Test: If need any kind of test L/C opener will pay the test charge & have to add with the L/C.
13. L/C must be add-confirmed with proper reimbursement clause.

**14. L/C ADVISING BANK:**

.....  
 .....  
 .....

.....  
**THE BUYERS**

.....  
**THE SELLER**

Figure 2.14.1: Proforma Invoice (Blank Sample)

# CHAPTER 3

## METHODOLOGY

### 3.1 Purchase Order Sheet (PO Sheet)

The purchase order sheet is referred to simply as the PO sheet. The garments manufacturing purchase order sheet (PO sheet) is a frequently used vital document in the garments manufacturing industry. Essentially, a purchase order sheet includes information on the buyer's order confirmation. The buyer must supply a PO Sheet to clarify certain critical production and technical problems. Product style, PO number, fabric cost, trimmings cost, garments unit cost, order quantity, shipping date, shipment destination, and many other details may be included on a PO sheet.

#### 3.1.1 Importance of PO Sheet

Every department in the apparel industry need a (PO) sheet. You won't be able to find out about your shipment date, shipping destination, over or under ship tolerance, or payment term if you don't have a PO sheet. That is why this paper (PO sheet) is so essential.

Purchase Order - Online H&M		Supplier Original				
Order No:	152281-9662	Product No:	0756750			
PT Prod No:	53992	Product Name:	Franz Rugby Shirt			
Date of Order:	01 Nov, 2018	Product Description:	Jumper/Sweater - Top-Long sleeve-Transitional-Other neck			
Supplier Code:	2038	Season:	R2019			
Supplier Name:	FAKR APPARELS LTD.	Customs Customer Group:	Men			
Option No:	18DOH	Type of Construction:	Jersey			
Development No:	072119D					
Country of Production:	Bangladesh	Packing Mode:	Flat			
Country of Delivery:	Bangladesh	No of Pieces:	1			
Country of Origin:	Bangladesh	Sales Mode:	Single			
Terms of Payment:	20 DAYS SHIP LESS 2%					
<b>Terms of Delivery</b>						
NL/OE, OU, OG, OF, OB, SW, OR, OJ, WE, OK, OT, OI, LD						
Transport by sea. Backpack. Terms: Free carrier Chattagram (Direct/via River Terminal/via Rail). Service Provider: Damco. Incoterms 2010.						
<b>Time of Delivery</b>						
10 Dec, 2018: OU (OINA40), SW (CNEH7), OR (ORUC7), OT (OTRH4), LD (OMXL3)						
17 Dec, 2018: NL/OE (OCE83), OF (OSEA3), OJ (OJPG1)						
24 Dec, 2018: WE (OWEG5), OK (OKRG8)						
31 Dec, 2018: OG (OGBB7), OB (OCNB4), OI (OINL1)						
<b>Quantity/Article</b>						
Article No	H&M Colour Code	PT Article Number	Colour	Graphical Appearance	Cost	Qty/Article
001	76-223	01	Blue Dark	Embroidery	\$ 34 USD	1411
					Total Quantity:	1411
<b>Invoice Average Price</b>		<b>Country</b>				
\$ 34 USD		NL/OE, OU, OG, OF, OB, SW, OR, OJ, WE, OK, OT, OI, LD				
<b>By accepting and performing under this Order, the Supplier acknowledges:</b>						
(i) that he has received H&M Standard Purchase Conditions including the other standard conditions referred to therein; and						
(ii) that the Conditions apply to the sale and purchase of Goods comprised in this Order; and						
(iii) that the Supplier is bound by the terms set forth in the said Conditions.						

Pils Trading Far East Ltd, buying agent for, and part of The H&M Group Visiting Address: Suite 2102B, 21st Floor, Tower 6, China Hong Kong City, 33 Canton Road, Tsim Sha Tsui, Kowloon, Hong Kong Telephone: +852 2736 0688 Fax: +852 2116 0365	Postal Address: Suite 2102B, 21st Floor, Tower 6, China Hong Kong City, 33 Canton Road, Tsim Sha Tsui, Kowloon, Hong Kong Created: 01 Nov, 2018, 1:12 PM Page: 1/1
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Figure 3.1.1.1: PO Sheet Page 1

Purchase Order Detail - Online H&M		Supplier Original				
Order No:	182201-0002	Product No:	0750710			
PT Prod No:	50902	Product Name:	Finanz Rugby Shirt			
Date of Order:	01 Nov, 2018	Product Description:	Jumper/Sweater - Top-Long sleeve-Transitional-Other neck			
Supplier Code:	2638	Season:	9-2019			
Supplier Name:	FAKR APPARELS LTD.	Customs Customer Group:	Men			
Option No:	18DDH	Type of Construction:	Jersey			
Development No:	0721110D					
Country of Production:	Bangladesh	Packing Mode:	Flat			
Country of Delivery:	Bangladesh	No of Pieces:	1			
Country of Origin:	Bangladesh	Sales Mode:	Single			
Terms of Payment:	20 DAYS SHIP LESS 2%					
Terms of Delivery						
OB Transport by sea flatpacked. Terms: Free carrier Chattagram (Direct/Via River Terminal/Via Rail). Service Provider: Damco. Incoterms 2010.						
Time of Delivery						
31 Dec, 2018: OB (OCHB4)						
Quantity/Article						
Article No	H&M Colour Code	PT Article Number	Colour	Graphical Appearance	Cost	Qty/Article
001	76-223	01	Blue Dark	Embroidery	5.34 USD	361
Total Quantity:						361
Invoice Average Price		Country				
5.34 USD		OB				
<b>By accepting and performing under this Order, the Supplier acknowledges:</b>						
(i) that he has received H&M Standard Purchase Conditions including the other standard conditions referred to therein; and						
(ii) that the Conditions apply to the sale and purchase of Goods comprised in this Order; and						
(iii) that the Supplier is bound by the terms set forth in the said Conditions.						
BUYER: H & M Hennes & Mauritz (Shanghai) Commercial Ltd Co. 81-3F, 645-650 Middle Huai Hai Road Lu Wan District Shanghai Peoples Republic of China						
Puls Trading Far East Ltd, buying agent for, and part of The H&M Group					Created:	
Visiting Address:		Suite 2102B, 21st Floor, Tower 6,		Postal Address:		Suite 2102B, 21st Floor, Tower 6,
China Hong Kong City		33 Canton Road, Tsim Sha Tsui		China Hong Kong City		33 Canton Road, Tsim Sha Tsui
Kowloon, Hong Kong		Kowloon, Hong Kong		Kowloon, Hong Kong		Kowloon, Hong Kong
Telephone:		+852 2736 6688		Page:		1/1
Fax:		+852 2115 0385				

Figure 3.1.1.2: PO Sheet Page 2

Purchase Order Detail - Online  
H&M

Supplier Original

Order No:	152281-6882	Product No:	0756710
PT Prod No:	50932	Product Name:	Franz Rugby Shirt
Date of Order:	01 Nov, 2018	Product Description:	Jumper/Sweater - Top-Long sleeve-Transitional-Other neck
Supplier Code:	2638	Season:	9-2019
Supplier Name:	FAHR APPARELS LTD.	Customs Customer Group:	Men
Option No:	18DDH	Type of Construction:	Jersey
Development No:	0721119D		

Country of Production:	Bangladesh	Packing Mode:	Flat
Country of Delivery:	Bangladesh	No of Pieces:	1
Country of Origin:	Bangladesh	Sales Mode:	Single
Terms of Payment:	20 DAYS SHIP LESS 2%		

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

**Time of Delivery**  
17 Dec, 2018: OJ (JUP01)

Quantity/Article						
Article No	H&M Colour Code	PT Article Number	Colour	Graphical Appearance	Cost	Qty/Article
001	76-223	01	Blue Dark	Embroidery	5.34 USD	53
<b>Total Quantity:</b>						<b>53</b>

<b>Invoice Average Price</b>	<b>Country</b>
5.34 USD	OJ

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

**BUYER:** H&M Hennes & Mauritz Japan KK  
OLP KAWASAKI  
3-1-6 Sakami-Shincho  
Kawasaki-ku, Kawasaki City  
Kanagawa 210-0832, Japan

Puls Trading Far East Ltd, buying agent for, and part of The H&M Group		Created: 01 Nov, 2018 1:12 PM
Mailing Address: Suite 21025, 21st Floor, Tower 6, China Hong Kong City 33 Canton Road, Tsim Sha Tsui Kowloon, Hong Kong Telephone: +852 2736 6688 Fax: +852 2116 0365	Postal Address: Suite 21025, 21st Floor, Tower 6, China Hong Kong City 33 Canton Road, Tsim Sha Tsui Kowloon, Hong Kong	
		Page: 1/1

Figure 3.1.1.3: PO Sheet Page 3

Purchase Order Detail - Online  
H&M

Supplier Original

Order No:	162281-5882	Product No:	0756710
PT Prod No:	53622	Product Name:	Frenz Rugby Shirt
Date of Order:	01 Nov, 2018	Product Description:	Jumper/Sweater - Top-Long sleeve-Transitional-Other neck
Supplier Code:	2535	Season:	9-2019
Supplier Name:	FAKIR APPARELS LTD.	Customs Customer Group:	Men
Option No:	18DDH	Type of Construction:	Jersey
Development No:	0721119D		

Country of Production:	Bangladesh	Packing Mode:	Flat
Country of Delivery:	Bangladesh	No of Pieces:	1
Country of Origin:	Bangladesh	Sales Mode:	Single
Terms of Payment:	20 DAYS SHIP LESS 2%		

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

**Time of Delivery**  
 31 Dec, 2018: OI (OINL1)

Quantity/Article						
Article No	H&M Colour Code	PT Article Number	Colour	Graphical Appearance	Cost	Qty/Article
001	76-223	01	Blue Dark	Embroidery	5.34 USD	30
Total Quantity:						30

Invoice Average Price	Country
5.34 USD	OI

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

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

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

Puls Trading Far East Ltd, buying agent for, and part of The H&M Group		Created: 01 Nov, 2018 1:12 PM
Visiting Address: Suite 2102B, 21st Floor, Tower 6, China Hong Kong City 33 Canton Road, Tsim Sha Tsui Kowloon, Hong Kong  Telephone: +852 2736 9698 Fax: +852 2116 0365	Postal Address: Suite 2102B, 21st Floor, Tower 6, China Hong Kong City 33 Canton Road, Tsim Sha Tsui Kowloon, Hong Kong	
		Page: 1/1

Figure 3.1.1.4: PO Sheet Page 4



Purchase Order - Sales Sample		Supplier Original				
H&M						
Sales Sample Order No:	57604	Product No:	0796710			
Purchase Order No:	152281-5882	Product Name:	Frnz Rugby Shirt			
Date of Order:	01 Nov, 2018	Product Description:	Jumper/Sweater - Top-Long sleeve-Transitional-Other neck			
Supplier Code:	2638	Season:	9-2019			
Supplier Name:	FAKOR APPARELS LTD.	Customs Customer Group:	Men			
		Type of Construction:	Jersey			
<b>Terms Of Delivery</b>						
Transport by Courier: DHL Account number to be used at shipment: 959169904.						
<b>Time Of Delivery</b>						
As soon as possible after approved Final Inspection of Order no. 152281-5882 and no later than 10 Dec, 2018						
<b>Destination</b>						
H&M Hennes & Mauritz GBC AB Palemrogatan 18 115 56 Stockholm Sweden						
<b>Sales Sample Terms</b>						
<p>The Sales Samples should be picked from bulk production of above mentioned Purchase Order no. Supplier is responsible to pick and send the Sales Samples from the first shipment batch after approved Final Inspection.</p> <p>All Sales Samples should have correct hang tags and price tags attached before shipping. The Sales Samples should be packed with individual Polybags and have IT stickers (online) attached to each bag as in packing instructions – PIM.</p> <p>All Sales Samples should be packed and shipped together in one parcel and sent by the Courier. If Sales sample from different Orders have the same Time of Delivery they can be shipped together in one parcel and sent by the Courier.</p> <p>Costs for Sales Samples are included in the total price for the above mentioned Purchase Order no.</p> <p>If the Supplier fails to deliver Sales Samples at the Time of Delivery, the Buyer has a right to cancel the above mentioned Purchase Order no. without any liability to the Supplier and the Supplier shall reimburse the Buyer for any and all costs in relation to such cancellation.</p>						
Article No	H&M Colour Code	PT Article Number	Colour	Graphical Appearance	Size	Qty
001	76-223	01	Blue Dark	Embroidery	M	2
001	76-223	01	Blue Dark	Embroidery	L	1
<b>By accepting and performing under this Order, the Supplier acknowledges:</b>						
(i) that he has received H&M Standard Purchasing Conditions including the other standard conditions referred to therein; and						
(ii) that the Condition apply to the sales and purchase of Goods comprised in this Order; and						
(iii) that the Supplier is bound by the terms set forth in the said Conditions.						

Created: 01 Nov, 2018 1:12 PM

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Figure 3.1.1.5: PO Sheet Page 5



### 3.1.2 Explanation of a Few Points of PO Sheet

- A. Purchase order number/ PO Number:** For tracking and execution, a PO number is assigned to both the buyer and the vendor. A PO number is assigned to each order. Customers receive, monitor, and pay for items based on the PO number.
- B. Size breakdown with order quantity:** For merchandisers, warehouses, cutting, stitching, and packaging PO sheets, the most crucial information is needed. So there's a size breakdown and a size-by-size order.
- C. Lot wise Order Quantity:** The total number of items in a single PO or lot. Some buyers request various colors; therefore, they create color-specific PO sheets while retaining the same PO number.
- D. Shipment Date of Exporter port:** The shipment date is a vital piece of information on the PO sheet. When the shipment date changes, the PO sheet changes as well.
- E. Pack Type: - Solid or Assort:** The PO sheet indicates the sort of packing required for a given PO. It can be a solid pack or an assort, and if it's a solid pack, how many pieces per SKU are there. If assort, how many quantities per carton are there, and which size includes or excludes these amounts
- F. Penalty if supplier fail to give on-time shipment:** If a manufacturer is unable to fulfill the buyer's delivery/shipment deadline, they must ship by air at their own expense. There is an alternative option; a buyer may choose to get commission on a goods.

### 3.2 Tech Pack

A tech pack is an instruction manual for the garment production process. This is a graphical and printed document that details the garment's design specifications, fit specifications, production method, and measurement and sizing. Buyer sends the tech-pack to the manufacturing merchandiser in order to get the desired result in terms of quality and appearance. The provision is included in tech-pack to ensure product quality throughout the manufacturing process.

STYLE: FRANZ RUGBY SWEATER	DEPT: 5882 DIVIDED BLUE	S: 9	<b>H&amp;M</b> <b>DIVIDED</b>
----------------------------	-------------------------	------	----------------------------------

Clean sketch

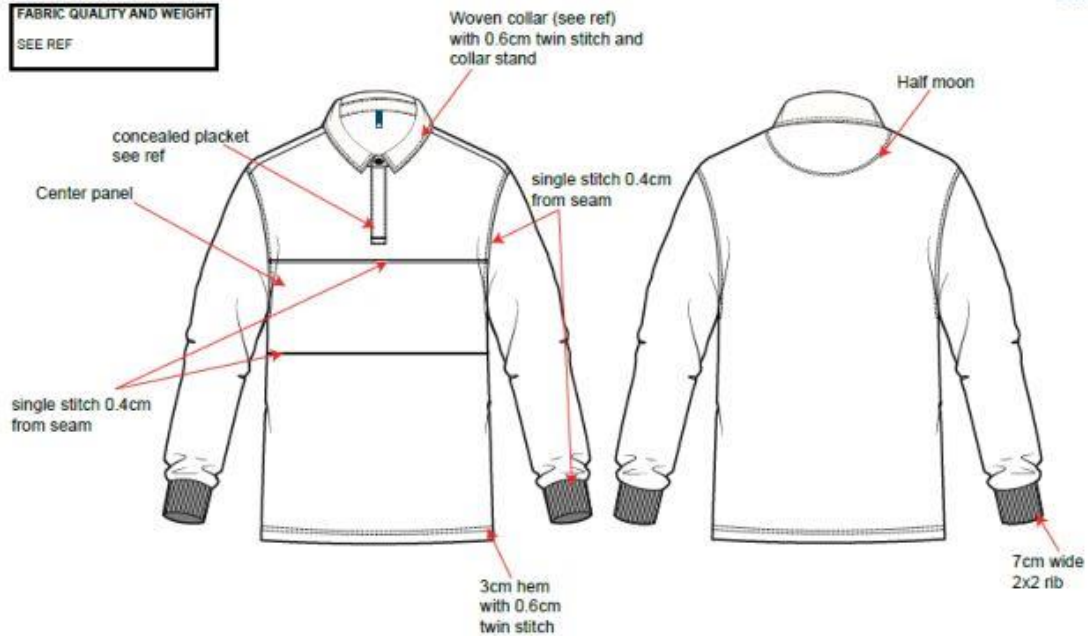


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--	--	--

STYLE: FRANZ RUGBY SWEATER	DEPT: 5882 DIVIDED BLUE	S: 9	<b>H&amp;M</b> <b>DIVIDED</b>
----------------------------	-------------------------	------	----------------------------------

Info

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Figure 3.2.A: Tech Pack Page 1

STYLE: FRANZ RUGBY SWEATER	DEPT: 5882 DIVIDED BLUE	S: 9	<b>DIVIDED</b>				
Colorways			<b>DIVIDED</b>				
<p>OPTION 1</p> 							
BODY	RIBS	STITCHING	INNER PLACKET	COLLAR & PLACKET	STITCHING ON COLLAR	BUTTONS	PRINT
76-223	76-223	76-223	10-100	10-100	10-100	10-100 MATTE	10-100
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STYLE: FRANZ RUGBY SWEATER	DEPT: 5882 DIVIDED BLUE	S: 9	<b>DIVIDED</b>
Print			<b>DIVIDED</b>
<p>CHEST EMBROIDERY PLACEMENT</p> <p>PLS PLACE 19 CM FROM HIGHEST SHOULDER POINT AND 7 CM FROM SLEEVE EDGE</p> <p style="color: red; font-size: 2em;">★</p> 			
<p> PLS USE PDF</p>		<p> 10-100 EMBROIDERY</p>	
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			<p style="color: red; font-size: 2em;">★</p> <p>REVISION: 180920</p>

Figure 3.2.B: Tech Pack Page 2

STYLE: FRANZ RUGBY SWEATER	DEPT: 5882 DIVIDED BLUE	S: 9	<b>DIVIDED</b>				
Colorways							
<b>OPTION 2</b>							
							
 BODY 07-105 CVC MELANGE	 RIBS 07-105 CVC MELANGE	 STITCHING DTM	 INNER PLACKET 10-100	 COLLAR & PLACKET 10-100	 STITCHING ON COLLAR 10-100	 BUTTONS 10-100 MATTE	 PRINT 09-090 EMBROIDERY
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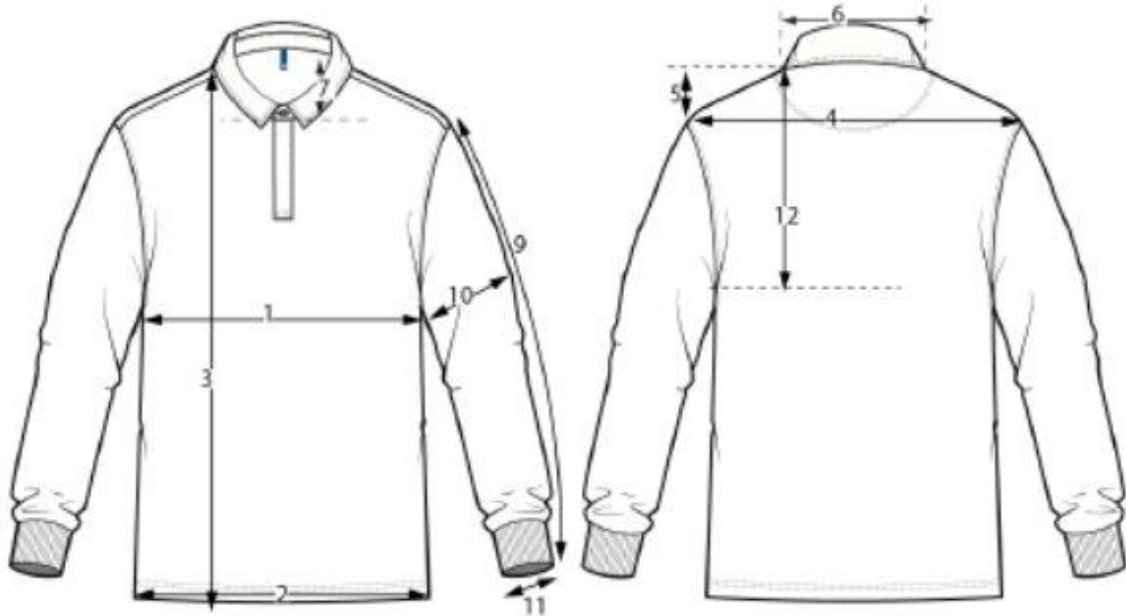
STYLE: FRANZ RUGBY SWEATER	DEPT: 5882 DIVIDED BLUE	S: 9	<b>DIVIDED</b>
Print			
<p>CHEST EMBROIDERY PLACEMENT          PLS PLACE 19 CM FROM HIGHEST SHOULDER POINT          AND 7 CM FROM SLEEVE EDGE</p> 			
			
 PLS USE PDF		 09-090 EMBROIDERY	
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			 <b>REVISION: 180920</b>

Figure 3.2.C: Tech Pack Page 3

M-chart No: 003-74056-1  
M-chart name: FRANZ RUGBY  
Seam allowance added

5882  
Divided Blue

Season: 9-2019  
Order No: 152281-5882  
Style Pattern: 74056-1\_dxf  
Ref Pattern:



*rev. m-ment	XS	S	M	L	XL	XXL
QC 1 1/2 CHEST	52	56	60	64	68	72
QC 2 1/2 BOTTOM	52	56	60	64	68	72
3 FRONT LENGTH fr hps	72	73.5	75	76.5	78	79.5
QC 4 SHOULDER TO SHOULDER	47	49	51	53	55	57
5 SHOULDER SLANT	5.05	5.4	5.75	6.1	6.45	6.8
QC 6 NECK WIDTH	15.15	15.95	16.75	17.55	18.35	18.35
7 NECK DROP FRONT	7.75	8.25	8.75	9.25	9.75	9.75
8 NECK DROP BACK	2.25	2.25	2.25	2.25	2.25	2.25
QC 9 SLEEVE LENGTH	65	66	67	68	69	70
10 1/2 BICEPS	20.25	21.5	22.75	24	25.25	26.5
11 1/2 BOTTOM SLEEVE at rib	9	9.5	10	10.5	11	11.5
QC 12 SCYE DEPTH	31	32	33	34	35	36
QC 13 1/2 MINIMUM EXTENDED NEOLINE	30	30	30	30	30	30

Status: Published	Published By: Hinton, Remi	Published Date: 02 Jul 2018	Page 1 of 1
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Figure 3.2.D: Tech Pack Page 4

### **3.2.1 Contents of Tech-Pack**

- 1) Style no.
- 2) Color specification
- 3) Embroidery design scan or sample
- 4) Point of measurement
- 5) Embroidery placement
- 6) Trim specification
- 7) Measurement sheet
- 8) Seam and stitch specification and placement
- 9) Graphic placement
- 10) Testing methods
- 11) Color combo
- 12) Graphic specification
- 13) Other technical data related to garment construction

### **3.2.2 Tack Pack Shows the Details Information About the Order**

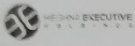
1. Fabric Composition: The fabric's composition. Type of yarn, structure, weight, and GSM. This also offers an idea of how much fabric the style will need and how much it will cost.
2. Color combination: In a tech pack, it also specifies the fabric's shade composition. The yarn dyed fabric in this order is solid navy blue for option A, grey melange for option B, and white and black embroidery for both options.
3. Details on trimmings and accessories: In a tech pack, the key elements about trims and accessories, as well as their positioning, should be included. The main aspects of the most significant label and other minor embroideries are presented in this tech bundle.
4. Embroidery details: A tiny print drawing of the embroidery portion is included in this tech pack. Also, the embroidered part's positioning.
5. Stitching details: This tech pack includes a stitching and constructing tiny print of the correct fashion. The clothes will no longer be correctly arranged if the construction and sewing are wrong.
6. Measurement Information: The buyer's assistance is used to determine the size essential parts of the clothes for the specific fashion of the garments.

### 3.3 TNA Analysis

TNA: “Time & action” plan. TNA stands for scheduled time, which includes fabric booking, cutting, sewing, manufacturing, and delivery. As a result, it covers every element of the 45/90/120-day working method.

- It is one of a merchandiser's most essential responsibilities to do his or her tasks correctly and on time.
- This is where you'll find all of the activities. Fabric and accessories booking, sampling, cutting, printing, embroidery, sewing, finishing, final inspection, and commercial operations are only a few examples.

#### 3.3.1 TNA Documents

 <b>Meghna Knit Composite Ltd.</b> Gilarchala, Sreepur, Gazipur TNA of #5341												
Buyer	Target Australia	Order Qty.	2000	Ex-factory date (on PO)								
Style #	3750235341	Merchant	Mostafa Anwar	Ex-factory date(as per plan)								8-Jan
Style Description	Dress	Received Date	20-Nov	Lead Time (days)								49
Key Processes	Planned Start	Planned End	Duration (days)	Actual start	Actual End	Duration (days)	Responsibility				Remarks	
1 Order receipt (Buyer PO)	20-Nov						Merchant					
2 Consumption calculation	21-Nov						Pattern master					
3 BOM generation	23-Nov						Merchant					
4 PO issue for Fabric, trims	24-Nov						Store Mngr. (Fabric/Trim)					
5 Size set submission	25-Nov						Merchant					
6 Size set Comments	28-Nov						Merchant					
7 PP meeting	1-Dec						Merchant					
8 Production planning updates and circulation	11-Dec		10				Production Manager					
9 Fabric in-house	24-Nov	8-Dec	15				Store Mngr. (Fabric/Trim)					
10 Trims In-house	24-Nov	3-Dec	10				Store Mngr. (Fabric/Trim)					
11 Cutting	11-Dec	12-Dec	3				Cutting in charge					
12 Fabrication/stitching	26-Dec	30-Dec	5				Production Manager					
13 Finishing	31-Dec	5-Jan	4				Finishing In charge					
14 Packing	2-Jan	6-Jan	5				Finishing In charge					
15 Inspection	7-Jan						QC					
16 Dispatch	8-Jan						Finishing In charge					

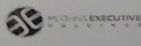
Md. Mostafa Anwar  
 Sr. Merchandiser \ Cell: +88 01758 336472  
 Meghna Executive Holdings  


Figure 3.1.1.1: TNA Sheet for Individual Style





### Meghna Knit Composite Ltd.

Gilarchala, Sreepur, Gazipur  
TNA for 340 Department

Buyer	Style	Trial Cut Date	Trial Submission	Trial Approve Date	Knitting Start	Knitting Tod Start	Knitting Tod End	Dye Start	Fabrics TOD Start	Fabrics TOD End	PCD Start	PCD End	Print TOD Start	Print TOD End
Target Australia	1855	24-Jul-21	26-Jul-21	27-Jul-21	17-Jul-21	20-Jul-21	25-Jul-21	23-Jul-21	25-Jul-21	29-Jul-21	28-Jul-21	6-Aug-21	29-Jul-21	3-Aug-21
								22-Jul-21	21-Jul-21	23-Jul-21	6-Aug-21	29-Jul-21	7-Aug-21	1-Aug-21
Target Australia	9427	n/a	n/a	n/a	17-Jul-21	20-Jul-21	27-Jul-21	21-Jul-21	22-Jul-21	6-Aug-21	29-Jul-21	7-Aug-21	1-Aug-21	10-Aug-21
Target Australia	2049	n/a	n/a	n/a	17-Jul-21	20-Jul-21	27-Jul-21	21-Jul-21	23-Jul-21	6-Aug-21	29-Jul-21	7-Aug-21	1-Aug-21	10-Aug-21
Target Australia	1063	n/a	n/a	n/a	27-Jul-21	29-Jul-21	15-Aug-21	1-Aug-21	22-Jul-21	4-Aug-21	18-Aug-21	9-Aug-21	n/a	12-Aug-21
Target Australia	9482	n/a	n/a	n/a	30-Jul-21	3-Aug-21	22-Aug-21	6-Aug-21	8-Aug-21	25-Aug-21	n/a	n/a	17-Aug-21	30-Aug-21

Md. Mostafa Anwar  
Sr. Merchandiser | Cell: +88 01758 336472  
Meghna Executive Holdings



Figure 3.1.1.2: TNA Sheet of Department Wise Style Page 1



### Meghna Knit Composite Ltd.

Gilarchala, Sreepur, Gazipur  
TNA for 340 Department

Page 2

Buyer	Style	Ex-fy	Plan Qty	PO Qty	OPD	Yarn Received	Fabric Booking	Trial Fabric Received	Counter Sample Submit	PSO Approval	Sample Submit	Final Sample Approve	Accessories In House	PP Meeting
Target Australia	9371	8-Jun-21			Target Date	n/a	n/a	5-Jul-21	n/a	n/a	n/a	22-May-21	25-May-21	
					Expected Date	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
					Completed Date	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Target Australia	5294	15-Jun-21	1370	1309	Target Date	n/a	n/a	n/a	n/a	n/a	n/a	n/a	25-May-21	n/a
					Expected Date	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
					Completed Date	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Target Australia	6928	22-Jun-21	1615	1547	Target Date	n/a	n/a	n/a	n/a	n/a	n/a	n/a	25-May-21	n/a
					Expected Date	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
					Completed Date	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Target Australia	1627	29-Jun-21	1378	1320	Target Date	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4-Jun-21	n/a
					Expected Date	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
					Completed Date	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Target Australia	2136	5-Jul-21	202	196	Target Date	n/a	n/a	n/a	n/a	n/a	n/a	n/a	9-Jun-21	n/a
					Expected Date	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
					Completed Date	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Md. Mostafa Anwar  
Sr. Merchandiser | Cell: +88 01758 336472  
Meghna Executive Holdings



Figure 3.1.1.3: TNA Sheet of Department Wise Style Page 2



### 3.4 Sample Development

Samples are usually developed in 4 steps. These samples are developed according to the buyer requirements and comments of the buyers. Buyers are always keep communication with merchandisers in their provided ERP system and emailing system.

#### 3.4.1 Design Sample or Prototype Sample

This is the 1<sup>st</sup> step of sample development. The design sample is the cause for the manufacturing cycle. Factories either follow the original sketch or the designer's tech pack. The goal is to only look at the style and design aesthetics, therefore it doesn't have to be built to the exact requirements. Depending on availability, any fabric and trim with a similar weight can be selected. Three prototype sampling is generally made: two for the brand/reference designer's and one for the factory's reference.



Figure 3.4.1: Design Sample

After getting approval of this sample then other sample production will run according to buyer requirements and following their comments.

### 3.4.2 QA or Quality Assurance Sample

The QA sample is produced using the style's genuine fabric, trimmings, and accessories. Under the supervision of the merchandiser and sampling master, a QA sample is created at the sampling department. After creating a QA sample, the merchant sends it to the customer. Buyer inspects sample details and quality before approving the QA sample if all style specifications are followed. Buyer seals the QA sample and returns it to the vendor for reference in bulk manufacturing.

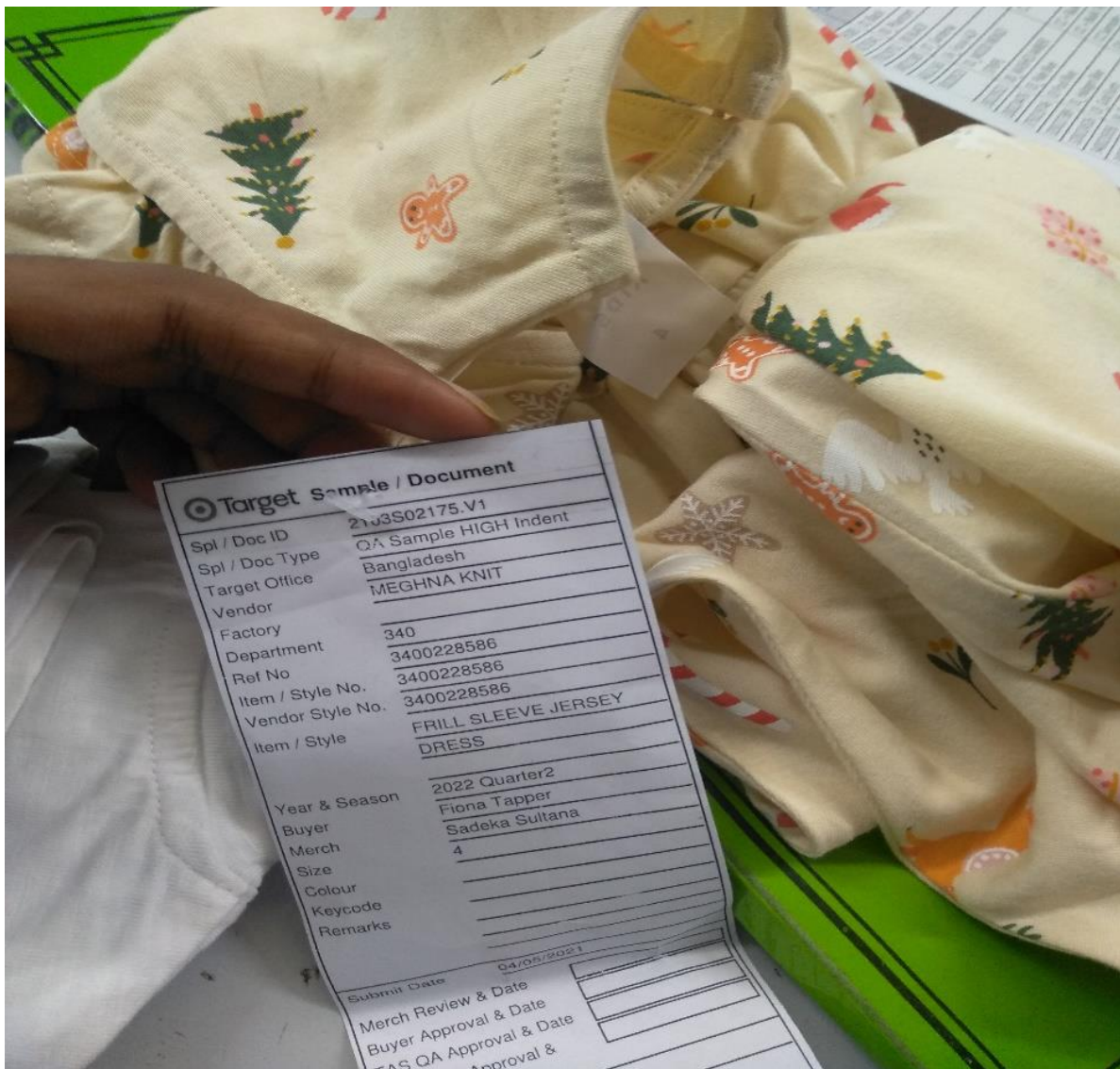


Figure 3.4.2: QA Sample

### 3.4.3 Test Sample or GPT Sample

GPT stands for Garment Package Test and FPT stands for Fabric Package Test in garment and textile testing. Each buyer guidance concerning for which testing are required at the fabric stage and then at the garment stage. Buyers transmit this list of package tests to their chosen testing laboratories. Buyers required FPT and GPT quality checks from their vendors prior to bulk production permission. The sample is subsequently sent to FPT and GPT testing facilities by the garment manufacturer. After the garment manufacturer chooses FPT or GPT, the testing lab operates all tests in keeping with the buyer's laboratory manual. Garment makers are not required to specify any tests to the testing lab in this package test.

**intertek** Total Quality. Assured. **SOFTLINES TEST REQUISITION FORM** **Target**

**Pick-up & Delivery**  
 Dhaka Hotline 0966677044 Email: [samplepickup.dhaka@intertek.com](mailto:samplepickup.dhaka@intertek.com)  
 Chittagong Tel: +88 01714143592 Email: [samplepickup.chittagong@intertek.com](mailto:samplepickup.chittagong@intertek.com)

**Target Australia Sourcing Limited**  
**Textile & Footwear Test Requisition Form**

**SERVICE REQUIRED**  Regular  Express\*(40% surcharge) (3 working days)  Shuttle\*(100% surcharge) (Next working day)  Same Day\*(150% surcharge) (8 working hours) Bangladesh

Form No.  Shanghai  HK  TSSO (Local Supplier)

\*Treated as Regular Service if blanked \* 服務要求 \*Available for certain tests only

For Target Australia Sourcing Asia Ltd For Target Australia Pty Ltd

**Company Name** 公司名稱 Meghna Knit Composite Limited  
**Address** 地址 Gilarchala, Sreepur, Gazipur  
**Contact Person** 聯絡人 Md/ Mostafa Anwar/Mohay Minol Ovi  
**Telephone** 電話 01758336371/0172 (Ext. ) Fax 傳真號碼 3785526  
**E-mail** 電郵 mostafa@meghnaknit.com.bd, morshed.alam@meghnaknit.com.bd, lab.kader@meghnaknit.com.bd, lab.report@meghnaknit.com.bd, mohay.minol@sgl.executivebd.com

**Official Use Only**  
 Rpt. No.  
 A/C No.

**Invoice to Applicant**  No  
 Please charge to Company Name Meghna Knit Composite Limited Contact Person Md. Mostafa Anwar  
 Address Gilarchala, Sreepur, Gazipur  
 Fax E-mail mostafa@meghnaknit.com.bd Tel 01758336371

Original report and tested specimen return to Target Australia Sourcing Limited., Attention to:  
 (If not specify, all original report and tested specimen return to applicant)

**Product Description** 4 Pcs Garments+1mtr Fabric  
**Fiber Content** 成份: Body: 100% BCI Cotton S/J 210 GSM Ref. :  
**No. of Sample** 樣品數量: 4 Pcs Garments+1mtr Fabric  
**Color** 顏色: 04\_Crystal Pink Style No 款式號碼: 3400226844 PO No 訂單號碼:  
**Season** 季節: FY22Q1 Material Article Number: Garment Length  ≤50cm  51-75cm  >75cm  
**Country of Origin** 原產地: Bangladesh End Use 產品用途: Complete garments  
**Department Name** 部門: Samil Girls Department Code 部門編號: 340  
**Gbss Document Description**  
**Type of Dyeing / Printing**  Pigment AOP  Type of Finishing  
**Category** 類別:  Ladies Apparel  Childrens Apparel  Legwear  Accessories  
 Menswear  Innerwear & Swim  Footwear  
**Test Stage**  Additional Colourway  Initial  Bulk  
**Fabric/Material Supplier Name**  Loose  Garment Vendor's Name  
**Fabric / Material Description** Yarn Count 210 Fabric Weight Does product have contrast trim/ panel?  Y  N  
**Care Instruction or Care Code** 洗滌: WMK8 Fabric Density / Needle Gauge

**Test(s) Required: (Please check appropriate boxes)**  
**Package**  Initial Full Test  Bulk Full Test  Bulk Additional Colorway Test  Re-Test: Previous Report No.  
**Additional Test**  
 P1K Knitted Corsetry / Co-ordinates  
 P1W Woven Corsetry / Co-ordinates  
 P3K Knitted Newborn Garment (00000 - 2 years)  
 P3W Woven Newborn Garment (00000 - 2 years)  
 P4K All Knits Outerwear (Children's, Women's & Men's)  
 P5LN Leather and Coated Fabric  
 P5WV Safety Work wear  
 P5W1 Woven Fabrics for Coats / Jacket / Feather / Down Jacket (Children's / Women's / Men's)  
 P6K Sleepwear - Knits  
 P6W Sleepwear - Woven  
 P7K Swimwear / Active - Knits  
 P7W Swimwear / Active - Woven  
 P9 Traditional Knitwear  
 PE1 Underwear / Swimwear - Elastic & Narrow Lace  
 PZ1 Zippers  
 PD1 Sewed-In Labels  
 T1 Trims & Components

(Apply for bulk testing, please make sure the Initial Test Report had been approved)

173 Lamost Bangladesh Ltd  
 Dhaka Phoenix Tower (2nd - 3rd Floor), 407 Tejgaon Industrial Area, Dhaka-1208, Bangladesh.  
 Gazipur Hatcher Tower, House # 668, Choydana, Ward # 34, Gazipur City Corporation, Gazipur - 1704, Bangladesh.  
 Chittagong C & I Tower (11th Floor), 1712-New Old (222) St. Mujib Road Agrabad C/A, Chittagong, Bangladesh.  
 Tel: +880066276609(Dhaka) +880 31 2526918-21(EXT) 401(KCT) E-mail: [bangladesh.softlines@intertek.com](mailto:bangladesh.softlines@intertek.com) Web: [www.intertek.com](http://www.intertek.com)

Figure 3.4.3: Test Requisition Form



### 3.4.4 CC or Customer Contract Sample

The CC sample stands for Customer Contract Sample in garment sampling. The CC sample has a similar design to the final manufacturing garments. Actual fabric, trimmings, and accessories are used to create CC samples. Buyers request CC samples, and sometimes pay the supplier for the CC samples. The demand for CC samples is larger than any other samples. This is why these samples are shown in showrooms. The buyer sent CC samples to the retail shops, and the retailers placed an order based on the design. Based on consumer feedback and orders placed by their merchants, the buyer estimates order quantity for that particular design.



Figure 3.4.4: Approved CC Sample

### 3.4.5 Sample Production Follow up

An Ideal merchandiser always pays attention to the sample. He tracking sample production stages, faults, and others problems and solve them immediately to defend the sample submission deadline.

**Mostafa (Meghna)**

From: Mostafa (Meghna)  
 Sent: Saturday, June 5, 2021 11:59 PM  
 To: Mizanur ( PDD-MKCL )  
 Cc: Saddam (PDD-MKCL); Pattern (PDD-MKCL); Morshed (Meghna); Abedin (Meghna); Mohay Minol (M&M-SGL); Toki Tahmid (Meghna)  
 Subject: Need Sample support for buyer Target Australia

Dear Mr. Mizan,

Please help us to get below styles sample urgent basis.

Style	Color	Sample Type	Submission Deadline	Status
<del>3400211585</del>	<del>06 Floral AOP</del>	<del>Bulk Test</del>	<del>7<sup>th</sup> June</del>	<del>Fabric ready in R&amp;D</del>
<del>3400211585</del>	<del>07 Gardenia</del>	<del>Bulk Test</del>	<del>7<sup>th</sup> June</del>	<del>Fabric ready in R&amp;D</del>
<del>3400218357</del>	<del>07 Black Beauty</del>	<del>Bulk Test</del>	<del>7<sup>th</sup> June</del>	<del>Fabric ready in R&amp;D</del>
<del>3400218356</del>	<del>04 Floral Ditsy</del>	<del>Bulk Test</del>	<del>7<sup>th</sup> June</del>	<del>Fabric ready in R&amp;D</del>
<del>3400211585</del>	<del>05 Gardenia</del>	<del>Bulk Test</del>	<del>7<sup>th</sup> June</del>	<del>Fabric ready in R&amp;D</del>
3200224476	03 Pale Blue	CC + Bulk Test	7 <sup>th</sup> June	Fabric ready in R&D
3200224495	02 Pink	Bulk Test	7 <sup>th</sup> June	Fabric ready in R&D
3500220522	00 BLUE STRIPE	Bulk Test	7 <sup>th</sup> June	Fabric ready in R&D
3750219752	00 BLACK	CC Sample	9 <sup>th</sup> June	We will give CC sample fabric 7 <sup>th</sup> June
3500220523	01_MOOD INDIGO STRIPE	CC + Bulk Test	7 <sup>th</sup> June	Fabric ready in R&D
3500220523	00 WASHED AMBER	CC + Bulk Test	7 <sup>th</sup> June	Fabric ready in R&D
3750219746	03 Pool Blue	CC Sample	9 <sup>th</sup> June	We will give Sewing thread 7 <sup>th</sup> June
3500195083	01 Black	CC + Bulk Test	8 <sup>th</sup> June	We will give CC sample fabric 6 <sup>th</sup> June
3200227389	01 Halogen Blue	Bulk Test	8 <sup>th</sup> June	Fabric ready in R&D
3200227388	01 Navy	CC + Bulk Test	7 <sup>th</sup> June	Please use fabric from 4525 styles
3750235341	00_Phantom	CC + Bulk Test	8 <sup>th</sup> June	We will give CC sample fabric 6 <sup>th</sup> June

Thanks

Best Regards,  
 Md. Mostafa Anwar  
 Sr. Merchandiser | Cell: +88 01758 336371  
 Viber/What's app: +8801797226553  
 Meghna Executive Holdings |

3200224526 QA+ Wash Sample  
 3200224495

Figure 3.4.5.1: Sample Production Follow Up Sheet 1

Dear Mr. Mizan,

Please help us to get below sample urgent basis. We always get prompt support from you. Need your help here.

Style	Color	Sample Type	Submission Deadline	Status
3500195083	01 Black	CC + Bulk Test	10 <sup>th</sup> June	Print running
3750235341	00_Phantom	CC + Bulk Test	10 <sup>th</sup> June	Ready for cutting
3750219752	00 BLACK	CC Sample	10 <sup>th</sup> June	Fabric ready in R&D
3400211585	07 Gardenia	CC Sample	10 <sup>th</sup> June	Ready for sewing
3400211585	06 Floral AOP	CC Sample	10 <sup>th</sup> June	Ready for sewing
3500220523	01_MOOD INDIGO STRIPE	CC + Bulk Test	10 <sup>th</sup> June	Sewing running
3500220523	00 WASHED AMBER	CC + Bulk Test	10 <sup>th</sup> June	Sewing running
3200224476	03 Pale Blue	CC + Bulk Test	10 <sup>th</sup> June	Wash running
3750219746	03 Pool Blue	CC Sample	10 <sup>th</sup> June	Wash running
3200227389	01 Halogen Blue	QA +Bulk Test	10 <sup>th</sup> June	Sewing running
3200224526	03 Gold Earth	QA +Bulk Test	10 <sup>th</sup> June	Wash running
3400218356	04 Floral Ditsy	CC Sample	12 <sup>th</sup> June	Ready for sewing
3400211585	05 Gardenia	CC Sample	13 <sup>th</sup> June	Fabric will get 12 <sup>th</sup> June
3400218357	07 Black Beauty	Bulk Test	13 <sup>th</sup> June	We will give you lace 12 <sup>th</sup> June
3200224495	02_Pink	Bulk Test	13 <sup>th</sup> June	Ready for sewing
3500220522	00 BLUE STRIPE	Bulk Test	13 <sup>th</sup> June	Embroidery running
3400227491	01 Holiday AOP	CC + Bulk Test	13 <sup>th</sup> June	We will give you fabric 12 <sup>th</sup> June
3400228586	02_Navy Blue	CC + Bulk Test	14 <sup>th</sup> June	Ready for cutting
3400228615	CW01 Yellow/Sunlight	CC + Bulk Test	17 <sup>th</sup> June	We will give you fabric 15 <sup>th</sup> June
3750219740	04 Washed Amber	CC Sample	14 <sup>th</sup> June	Fabric ready in store
3750219740	15 Whitecap Gray	CC Sample	14 <sup>th</sup> June	Fabric ready in store
3200224523	01_Phantom	CC + Bulk Test	17 <sup>th</sup> June	We will give you fabric 15 <sup>th</sup> June

Note: Please also help below style after getting comments  
 3200224503\_01\_Purple (Need care label)  
 3200224495\_02\_Pink (Need Wash comments)  
 3500220522\_00\_BLUE STRIPE (Need QA comments)  
 3200224526\_03\_Gold Earth (Need QA & Wash comments)  
 3200227389\_01\_Halogen Blue (Need QA & Wash comments)

Thanks

Figure 3.4.5.2: Sample Production Follow Up Sheet 2



### 3.4.6 Buyer's Comments

Merchandiser creates numerous garment samples based on the buyer's requests and submits them for approval. Orders are sometimes confirmed after the customer has seen a few sample items. The merchandiser collects the buyer's comments and suggestions, and the required adjustments are sent to the appropriate staff.

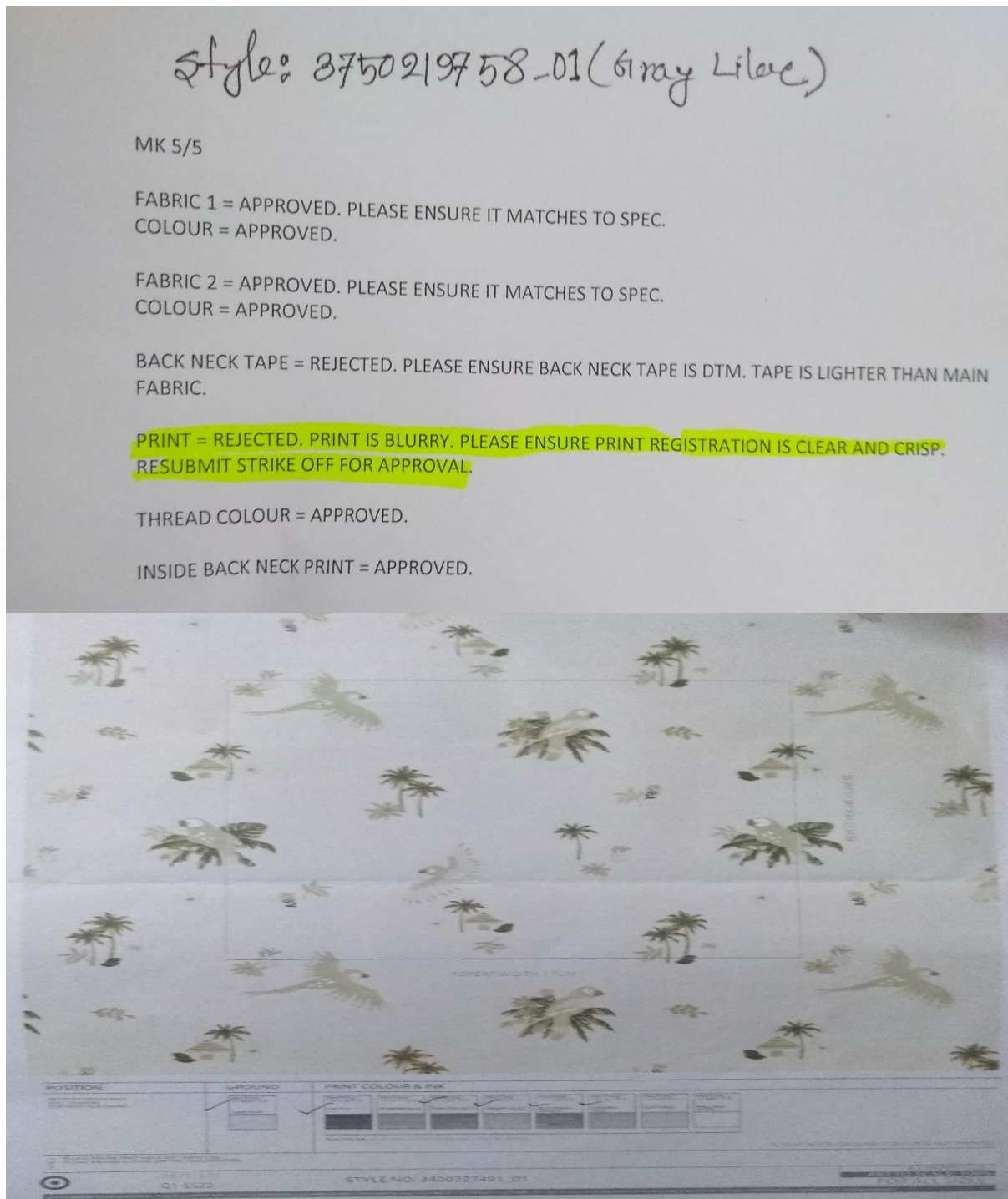


Figure 3.4.6: Buyer's Comment on Printing

### 3.5 Other Documentation

Proper documentation is one of the most important factors for garment merchandisers. A well-designed documentation system can assist in successfully completing the entire operation. As a result, it is important to fully realize every documentation.

#### 3.5.1 Billing Invoice

A billing invoice is a business document delivered by a seller to a merchandiser that details the items, quantities, and agreed-upon prices for products or services the seller gave to the buyer.

**INVOICE**

GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH  
NATIONAL BOARD OF REVENUE BANGLADESH  
CHALLAN FORM (MUSHAK-6.3)  
[REF. - RULE 40 (3)(C) (F)]

**NAME OF THE ORGANIZATION :** ITS LABTEST BANGLADESH LTD.  
**BIN** : 000001243-0203  
**AREA CODE** : 190303  
**TIN** : 546812853466  
**PI NO :** PFI-BGD-T/2021/66754  
**INVOICE NO.:** BGD-T/2021/68127  
**INVOICE DATE :** 02-May-21  
**REPORT NO.:** BGD-T21057806  
**REPORT DATE :** 5/2/2021 10:11:21 AM

**BILL TO:** MEGHNA KNIT COMPOSITE LTD.  
House 49, Shawkardy Avenue, Block - K  
Bandhara R/A, Gulshan, Dhaka-1212, BANGLADESH...

**Customer's BIN:**  
**Customer's TIN:**  
**Attn. Name:** Himel, Mr. Razib Ahmed, MR. SHAKIL, MR. SHAON  
**Email:** himel@meghnaknit.com.bd, razib.ahmed@meghnaknit.com.bd, shakil@meghnaknit.com.bd, shaon@meghnaknit.com.bd

**CUSTOMER NO.:**  
**CLIENT REF NO.:**

For any inquiries, please call +88 0966677 6669 Ext.: 2129 (9:00 AM to 5:30 PM)  
SERVICE REQUIRED : REGULAR-2 (H&M)

**JOB RELATED INFORMATION**  
**BUYER NAME:** H & M (With BAB logo)  
**BUYER COUNTRY:** SWEDEN  
**VENDOR NAME :** MEGHNA KNIT COMPOSITE LTD.  
**AGENT NAME:**  
**DEST OF GOODS:**  
**ORDER NO.:** 220601-7616  
Product No: 0922700  
**STYLE NO.:** Mia LS Tee  
**COLOR:**  
**SAMPLE DESCRIPTION:** Girls LS Tee

**ELECTRONIC REMITTANCE:** STANDARD CHARTERED BANK  
SCB House, 67 Gulshan Avenue  
Dhaka-1212, Bangladesh  
**ACCOUNT NAME:** ITS LABTEST BANGLADESH LTD.  
**ACCOUNT NUMBER:** 01-2334178-01  
**ROUTING :** SCBLBDDX  
**S.W.I.F.T. CODE:** 215261726  
**S.R.O. No.** : 349/AIN/2018/821-MUSHAK

DESCRIPTION	QUANTITY	UNIT PRICE	DISCOUNT %	Surcharge %	TOTAL
Special Price Test Charges Azo-Amines + And Arylamine Salts	1	24.00		0.00	24.00
Sub-Total(Spl)					24.00
Sub-Total(Exp)					24.00
SUBTOTAL					\$ 24.00
VAT Exempted @ 0.00%					\$ 0.00
TOTAL					\$ 24.00
BDT Equivalent VAT @ 0.00%					= 0 BDT
<b>TOTAL AMOUNT BDT</b>					<b>2024.80</b>

PLEASE REFER INVOICE NO. ON ALL REMITTANCES  
EXCHANGE RATE 1 \$ = BDT 83.9500

1. This is a computer generated invoice, signature is not required.  
2. Please inform the proof of payment, once directly deposit to bank.

ITS LABTEST BANGLADESH LTD.  
Phone Tower (2nd & 3rd floor), 407, Tegeon VA, Dhaka-1208, Bangladesh.  
For Terms and condition follow the link: <http://www.intertek.com/terms/>

Mike-102  
Shakil

PAGE 1 of 1

Figure 3.5.1.1: Billing Invoice of Lab Tests

Sl	Transaction Date	Description	Transaction Reference	Amounts in FC	Currency Rate	Base Amount	Style No.	Merchandiser Name
01	02/May/2021	BGDT21057806-H & M (-N-BGD-T/2021/68127		24.00	83.95	2,034.80	Mia LS Tee	MR. SHAON-Mr. Razib Ahmed
02	04/May/2021	BGDT21058239-H & M (-N-BGD-T/2021/68879		81.00	83.95	6,799.95	Mia LS Tee	MR. SHAON-Mr. Razib Ahmed
03	04/May/2021	BGDT21058632-H & M (-N-BGD-T/2021/68856		105.00	83.95	8,814.75	Mia LS Tee	MR. SHAON-Mr. Razib Ahmed
04	05/May/2021	BGGT21004475-TARG. AU BGG-T/2021/4881		131.00	83.95	10,997.45	320024464	Mr. Mohay Minol-Mr. Mosta
05	05/May/2021	BGDT21058621-H & M (-N-BGD-T/2021/69414		22.00	83.95	1,846.90	Mia LS Tee	MR. SHAON-Mr. Razib Ahmed
06	06/May/2021	BGGT21004547-TARG. AU BGG-T/2021/4920		30.00	83.95	2,518.50	3750219746	Mr. Mohay Minol-Mr. Mosta
07	06/May/2021	BGDT21053854-Self Re-M BGD-T/2021/70745		15.00	83.95	1,259.25	Stroke-5305L	Mr. Kader
08	06/May/2021	BGDT21057130-H & M (-N-BGD-T/2021/70458		272.00	83.95	22,834.40	Sahara Set	MR. SHAON-Razib-MR. SHAKI
09	06/May/2021	BGDT21060099-Self Re-M BGD-T/2021/70749		15.00	83.95	1,259.25	T07 & 3224	Mr. Kader
10	06/May/2021	BGGT21004491-TARG. AU BGG-T/2021/4932		101.96	83.95	8,559.54	3400210027	Mr. Mohay Minol-Mr. Mosta
11	06/May/2021	BGDT21059163-MARKS & BGD-T/2021/70126		15.00	83.95	1,259.25	1226A	Mr. Chayon-MR. MAHBUB
12	06/May/2021	BGDT21059833-H & M (-N-BGD-T/2021/70179		43.00	83.95	3,609.85	ISAC RFD RN T-5	MR. RIDWAN-MR. SHAON
13	06/May/2021	BGDT21059226-MARKS & BGD-T/2021/70182		18.05	83.95	1,515.30	6237C+7877	Mr. Chayon-MR. SHAHIAHAN
14	06/May/2021	BGDT21060126-MARKS & BGD-T/2021/70680		15.00	83.95	1,259.25	3028X	
15	06/May/2021	BGDT21060297-MARKS & BGD-T/2021/70677		15.00	83.95	1,259.25	6074N	
16	07/May/2021	BGDT21060113-MARKS & BGD-T/2021/70820		15.00	83.95	1,259.25	3134M	
17	07/May/2021	BGDT21060164-MARKS & BGD-T/2021/70867		31.50	83.95	2,644.43	1573J	
18	07/May/2021	BGDT21059995-MARKS & BGD-T/2021/71080		17.00	83.95	1,427.15	0414T+0415T	Mr. Chayon-MR. SHAHIAHAN
19	07/May/2021	BGDT21060023-MARKS & BGD-T/2021/71081		17.00	83.95	1,427.15	0200T+0203T+02	Mr. Chayon-MR. SHAHIAHAN
20	07/May/2021	BGDT21060192-MARKS & BGD-T/2021/70823		15.00	83.95	1,259.25	3365T	
21	07/May/2021	BGDT21060133-MARKS & BGD-T/2021/71082		15.00	83.95	1,259.25	3132M	Mr. Shishir
22	07/May/2021	BGDT21060240-MARKS & BGD-T/2021/71173		15.00	83.95	1,259.25	3080M	
23	07/May/2021	BGDT21060244-MARKS & BGD-T/2021/71174		15.00	83.95	1,259.25	1566J	
24	07/May/2021	BGDT21060246-MARKS & BGD-T/2021/70824		15.00	83.95	1,259.25	1566J	
25	07/May/2021	BGDT21060135-MARKS & BGD-T/2021/70821		15.00	83.95	1,259.25	1573J	
26	08/May/2021	BGDT21060292-MARKS & BGD-T/2021/71580		21.00	83.95	1,762.95	6697N	
27	08/May/2021	BGDT21060584-H & M (-N-BGD-T/2021/71451		50.00	83.95	4,197.50	Jax Reg RN Coolin	MR. MISHU-Mr. Omar-MR. SA
28	09/May/2021	BGDT21060120-MARKS & BGD-T/2021/72376		15.00	83.95	1,259.25	4429F	
29	09/May/2021	BGDT21061370-TESCO - BGD-T/2021/72398		188.00	83.95	15,782.60	JP125418 / 275-3731	
30	10/May/2021	BGDT21062052-H & M (-N-BGD-T/2021/72733		54.00	83.95	4,533.30	Jaxson Oversized	MR. SHAKIL-MR. SABBIR-Mr.
31	10/May/2021	BGDT21062042-H & M (-N-BGD-T/2021/72735		54.00	83.95	4,533.30	Jaxson Oversized	MR. SHAKIL-MR. SABBIR-Mr.
32	11/May/2021	BGDT21062543-H & M (-N-BGD-T/2021/73195		35.00	83.95	2,938.25	Mia LS Tee	MR. SHAON-Mr. Razib Ahmed
33	11/May/2021	BGDT21062553-H & M (-N-BGD-T/2021/73087		81.00	83.95	6,799.95	Sahara Set	MR. SHAON-Mr. Razib Ahmed
34	11/May/2021	BGDT21062472-H & M (-N-BGD-T/2021/73153		81.00	83.95	6,799.95	Sahara Set	MR. SHAKIL-Razib-MR. SHAO

Figure 3.5.1.2: Transaction Sheet of Lab Tests



### 3.5.2 Measurement Sheet

A garment measuring sheet is a technical document that lists all of the garment's measurements. Designers utilize measurement sheets to communicate design concepts to merchandisers. The primary goal of supplying garment measuring sheets to the manufacturer is to make the entire garment production process easier. Merchandisers often receive soft copy garment measuring sheets from buyers. The merchandiser can perform the consumption and costing method by following this sheet.

Code	Ref	Point of Measure	Final Meas	Sizes Per Template										Tolerance																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
				1	2	3	4	5	6	7	8	9	10																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
10Y2		Chest - from below underarm	68	62	64	66	68	70	72	74	76	78	80	82	84	86	88	90	92	94	96	98	100	102	104	106	108	110	112	114	116	118	120	122	124	126	128	130	132	134	136	138	140	142	144	146	148	150	152	154	156	158	160	162	164	166	168	170	172	174	176	178	180	182	184	186	188	190	192	194	196	198	200	202	204	206	208	210	212	214	216	218	220	222	224	226	228	230	232	234	236	238	240	242	244	246	248	250	252	254	256	258	260	262	264	266	268	270	272	274	276	278	280	282	284	286	288	290	292	294	296	298	300	302	304	306	308	310	312	314	316	318	320	322	324	326	328	330	332	334	336	338	340	342	344	346	348	350	352	354	356	358	360	362	364	366	368	370	372	374	376	378	380	382	384	386	388	390	392	394	396	398	400	402	404	406	408	410	412	414	416	418	420	422	424	426	428	430	432	434	436	438	440	442	444	446	448	450	452	454	456	458	460	462	464	466	468	470	472	474	476	478	480	482	484	486	488	490	492	494	496	498	500	502	504	506	508	510	512	514	516	518	520	522	524	526	528	530	532	534	536	538	540	542	544	546	548	550	552	554	556	558	560	562	564	566	568	570	572	574	576	578	580	582	584	586	588	590	592	594	596	598	600	602	604	606	608	610	612	614	616	618	620	622	624	626	628	630	632	634	636	638	640	642	644	646	648	650	652	654	656	658	660	662	664	666	668	670	672	674	676	678	680	682	684	686	688	690	692	694	696	698	700	702	704	706	708	710	712	714	716	718	720	722	724	726	728	730	732	734	736	738	740	742	744	746	748	750	752	754	756	758	760	762	764	766	768	770	772	774	776	778	780	782	784	786	788	790	792	794	796	798	800	802	804	806	808	810	812	814	816	818	820	822	824	826	828	830	832	834	836	838	840	842	844	846	848	850	852	854	856	858	860	862	864	866	868	870	872	874	876	878	880	882	884	886	888	890	892	894	896	898	900	902	904	906	908	910	912	914	916	918	920	922	924	926	928	930	932	934	936	938	940	942	944	946	948	950	952	954	956	958	960	962	964	966	968	970	972	974	976	978	980	982	984	986	988	990	992	994	996	998	1000	1002	1004	1006	1008	1010	1012	1014	1016	1018	1020	1022	1024	1026	1028	1030	1032	1034	1036	1038	1040	1042	1044	1046	1048	1050	1052	1054	1056	1058	1060	1062	1064	1066	1068	1070	1072	1074	1076	1078	1080	1082	1084	1086	1088	1090	1092	1094	1096	1098	1100	1102	1104	1106	1108	1110	1112	1114	1116	1118	1120	1122	1124	1126	1128	1130	1132	1134	1136	1138	1140	1142	1144	1146	1148	1150	1152	1154	1156	1158	1160	1162	1164	1166	1168	1170	1172	1174	1176	1178	1180	1182	1184	1186	1188	1190	1192	1194	1196	1198	1200	1202	1204	1206	1208	1210	1212	1214	1216	1218	1220	1222	1224	1226	1228	1230	1232	1234	1236	1238	1240	1242	1244	1246	1248	1250	1252	1254	1256	1258	1260	1262	1264	1266	1268	1270	1272	1274	1276	1278	1280	1282	1284	1286	1288	1290	1292	1294	1296	1298	1300	1302	1304	1306	1308	1310	1312	1314	1316	1318	1320	1322	1324	1326	1328	1330	1332	1334	1336	1338	1340	1342	1344	1346	1348	1350	1352	1354	1356	1358	1360	1362	1364	1366	1368	1370	1372	1374	1376	1378	1380	1382	1384	1386	1388	1390	1392	1394	1396	1398	1400	1402	1404	1406	1408	1410	1412	1414	1416	1418	1420	1422	1424	1426	1428	1430	1432	1434	1436	1438	1440	1442	1444	1446	1448	1450	1452	1454	1456	1458	1460	1462	1464	1466	1468	1470	1472	1474	1476	1478	1480	1482	1484	1486	1488	1490	1492	1494	1496	1498	1500	1502	1504	1506	1508	1510	1512	1514	1516	1518	1520	1522	1524	1526	1528	1530	1532	1534	1536	1538	1540	1542	1544	1546	1548	1550	1552	1554	1556	1558	1560	1562	1564	1566	1568	1570	1572	1574	1576	1578	1580	1582	1584	1586	1588	1590	1592	1594	1596	1598	1600	1602	1604	1606	1608	1610	1612	1614	1616	1618	1620	1622	1624	1626	1628	1630	1632	1634	1636	1638	1640	1642	1644	1646	1648	1650	1652	1654	1656	1658	1660	1662	1664	1666	1668	1670	1672	1674	1676	1678	1680	1682	1684	1686	1688	1690	1692	1694	1696	1698	1700	1702	1704	1706	1708	1710	1712	1714	1716	1718	1720	1722	1724	1726	1728	1730	1732	1734	1736	1738	1740	1742	1744	1746	1748	1750	1752	1754	1756	1758	1760	1762	1764	1766	1768	1770	1772	1774	1776	1778	1780	1782	1784	1786	1788	1790	1792	1794	1796	1798	1800	1802	1804	1806	1808	1810	1812	1814	1816	1818	1820	1822	1824	1826	1828	1830	1832	1834	1836	1838	1840	1842	1844	1846	1848	1850	1852	1854	1856	1858	1860	1862	1864	1866	1868	1870	1872	1874	1876	1878	1880	1882	1884	1886	1888	1890	1892	1894	1896	1898	1900	1902	1904	1906	1908	1910	1912	1914	1916	1918	1920	1922	1924	1926	1928	1930	1932	1934	1936	1938	1940	1942	1944	1946	1948	1950	1952	1954	1956	1958	1960	1962	1964	1966	1968	1970	1972	1974	1976	1978	1980	1982	1984	1986	1988	1990	1992	1994	1996	1998	2000	2002	2004	2006	2008	2010	2012	2014	2016	2018	2020	2022	2024	2026	2028	2030	2032	2034	2036	2038	2040	2042	2044	2046	2048	2050	2052	2054	2056	2058	2060	2062	2064	2066	2068	2070	2072	2074	2076	2078	2080	2082	2084	2086	2088	2090	2092	2094	2096	2098	2100	2102	2104	2106	2108	2110	2112	2114	2116	2118	2120	2122	2124	2126	2128	2130	2132	2134	2136	2138	2140	2142	2144	2146	2148	2150	2152	2154	2156	2158	2160	2162	2164	2166	2168	2170	2172	2174	2176	2178	2180	2182	2184	2186	2188	2190	2192	2194	2196	2198	2200	2202	2204	2206	2208	2210	2212	2214	2216	2218	2220	2222	2224	2226	2228	2230	2232	2234	2236	2238	2240	2242	2244	2246	2248	2250	2252	2254	2256	2258	2260	2262	2264	2266	2268	2270	2272	2274	2276	2278	2280	2282	2284	2286	2288	2290	2292	2294	2296	2298	2300	2302	2304	2306	2308	2310	2312	2314	2316	2318	2320	2322	2324	2326	2328	2330	2332	2334	2336	2338	2340	2342	2344	2346	2348	2350	2352	2354	2356	2358	2360	2362	2364	2366	2368	2370	2372	2374	2376	2378	2380	2382	2384	2386	2388	2390	2392	2394	2396	2398	2400	2402	2404	2406	2408	2410	2412	2414	2416	2418	2420	2422	2424	2426	2428	2430	2432	2434	2436	2438	2440	2442	2444	2446	2448	2450	2452	2454	2456	2458	2460	2462	2464	2466	2468	2470	2472	2474	2476	2478	2480	2482	2484	2486	2488	2490	2492	2494	2496	2498	2500	2502	2504	2506	2508	2510	2512	2514	2516	2518	2520	2522	2524	2526	2528	2530	2532	2534	2536	2538



### 3.5.3 Packing List

The packaging department uses the packing list to pack the garments according to the ratio/assortment, and the inspectors check the garments according to the packing list. It's also utilized by the commercial department to create a final packing list for the forwarding agency and customs departments (both internal and external) to calculate the overall shipment weight and volume, as well as whether the proper goods are being transported. Merchandisers develop a detailed packing list to ensure that all purposes are served.

## Packaging and Presentation Sheet

### RETAIL/FRANCHISE & DIRECTORY

It is the supplier's responsibility to ensure all products are delivered to Next in a saleable condition.  
If you have any queries regarding the information on this P+P sheet, you must contact the relevant buying team / technologist.

Page No 1 of 2

Manufacturer	NSL Bangladesh	Season	Autumn/Winter 2021	Date	26 May 2021	
Item Number	275597	Description	SOFT GOTS BLUE DITSY			
Dimensions in mm (HO Use Only)		H:	150	W:	330	
		D:	30	Weight:	86g	

This item should be packaged and labelled in accordance with Labelling and Packaging Code

**NX236      Baby Jersey Wov Bot 0-3 Years**

The instructions given below are Style specific and may overwrite the standard Labelling and Packaging Specification

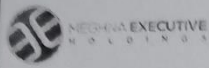
**Additional Packaging Comments :**  
CARE LABEL ONLY REQUIRED

All textile items (excluding footwear) require fibre composition labelling which must be translated into additional languages. All care labels must be purchased from Next approved label suppliers. For details see [www.nexttrims.com](http://www.nexttrims.com).

Item Type	Single	Total Parts	1		
Set Part Name		Part No	1	Quantity	1
Part Country Of Origin	Bangladesh	Care Code	380	D1	D3
Item Number	275597	Season Code	12	Supplier Code	D05273
Total Composition	93% Cotton, 7% Elastane				
Main Pos Ref	YC01	Stock Room Id	MI05181		
Care Label	CARE-SWS	Product Group	MI		
Product Type	Childrenswear - Jersey Bottoms				

**Packaging Requirements - for general packaging specifications please refer to the Labelling and Packaging Manual**  
<https://product.next.co.uk/sites/TechnicalManuals/Pages/Default.aspx>  
 1 Packaging Waste Directive. All suppliers must collate details of material type and weight of all packaging applied to Next products (primary, secondary, tertiary) for submission to our Packaging Waste Compliance Scheme - Valpak  
 2 The "Green Dot®" Trademark. Must be applied to all packaging 'intended for the customer'.

Figure 3.5.3.1: Packaging and Presentation Sheet



# Meghna Knit Composite Ltd.

Gilarchala, Sreepur, Gazipur

## FINAL PACKING LIST

STYLE #	3500220523	
PO #	TA5456433245	
ITEMS NAME	MENS WALK SHORTS	
ORDER QTY	880	PCS
SHIP QTY	911	PCS
Excess	31	PCS
CAT NO.:	25	
H.S.CODE NO.:		

Page 1

DATE: 08.06.21

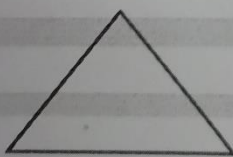
### PACKING ASSORTMENT : SOLID COLOUR SOLID SIZE

CARTON NO.	TTL. CTN	COLOUR	32	34	36	38	40	42	QTY PER	TOTAL QTY
1	-	1	1						37	37
2		6	5						37	185
7	-	13	7			37			37	259
14		18	5				37		37	185
19		20	2					37	37	74
21	-	22	2						37	74
23	-	23	1		38				38	38
24		24	1		14			20	5	39
25		25	1				20		20	20
<b>TOTAL</b>		<b>25</b>		75	199	259	205	94	79	<b>911</b>

SIZE	C/QTY	N.W. PER CTN	TOTAL	G.W. PER CTN	TOTAL
32	2	14.21	28.42	16.81	33.62
34	5	14.88	74.4	17.48	87.4
36	6	15.40	92.4	18.00	108
38	7	14.50	101.5	17.10	119.7
40	2	16.06	32.12	18.66	37.32
42	2	16.36	32.72	18.96	37.92
MIX	1	14.32	14.32	16.92	16.92
<b>TOTAL</b>	<b>25</b>		<b>375.88</b>		<b>440.88</b>

PER CARTON :		NET WEIGHT		GROSS WEIGHT	
MEASUREMENT	22 X 17 X 12 INCH	375.88	KGS	440.88	KGS

TOTAL :	
NET WEIGHT :	375.88 KGS
GROSS WEIGHT :	440.88 KGS
SHIPMENT QTY. :	911 PCS
SHIPMENT CTN QTY. :	25 CTN
TOTAL CBM :	1.84 CBM



SUMMARY		32	34	36	38	40	42	TOTAL
STONE(110)	Color							
Order Qty.	110	70	190	250	200	100	70	880
Ship Qty.		75	199	259	205	94	79	911
+/-		5	9	9	5	-6	9	31

Figure 3.5.3.2: Basic Packing List

### 3.5.4 Cost Sheet

The task of pricing garment samples is made easier and faster with the use of a cost sheet. By using a cost sheet, there is less chance to miss any particular costing heads. It is frequently necessary to understand how to get at the final FOB of a garment order. A well-designed cost



sheet will aid in tracing all of the cost breakup's information. The cost sheet will also include a cost breakdown for future use.

Meghna Knit Composite Ltd.			
Gilarchala, Sreepur, Gazipur		STYLE# 3200224476	
<b>COST SHEET</b>		95% Cotton, 5% Lycra (250-270 GSM)	
Buyer- Target Australia	Dept- Kids girls	TROUSERS	
O/Qty 16400/Pcs	Style Description-		
Date- 16-Jun-21			
<b>FABRICS DETAILS-</b>			
Sl No.		YY/YDS	COST IN DZN
1	Self Fabric	1.20	26.640
		PRICE/YDS \$ 1.85	COST/PCS 2.220
		<b>Total Fabrics Cost- \$ 2.220 \$ 26.640</b>	
<b>Basic Trims</b>			
2	Pocketing	0.15	1.260
3	Interlining		0.36
4	Metal Zipper		1.44
5	Plastic Button		0.24
6	Metal button		0.48
7	Metal Rivet		0.60
8	Thread		0.96
9	Hole elastic		0.72
10	String with plastic tipping		
11	Special label EF, Yigga girls		0.36
12	WASH CARE LABEL (LEFT SS INSIDE)		0.36
13	WASH CARE LABEL (UNDER WCL1)		0.48
14	HANG TAG EF, Yigga girls		0.12
15	PRICE STICKER		0.96
16	Waist tag (double)		1.20
17	EMBROIDERY		0.36
18	String		0.96
19	Poly		0.84
20	Carton		0.72
21	Carto STKR, Tagpin, Gumtape		
		<b>Total-</b>	<b>\$ 1.07 \$ 12.78</b>
26	Embroidery/Print		
		<b>Total-</b>	<b>\$ - \$ -</b>
27	Wash	TOWEL BEACH WITH/PP	9.00
		<b>Total-</b>	<b>\$ 0.75 \$ 9.00</b>
<b>ALL FABRICS+TRIMS COST</b>			<b>4.04</b>
26	Commercial Cost		0.97
		<b>Total-</b>	<b>\$ 1.35 \$ 16.20</b>
28	CM		16.20
		<b>Total-</b>	<b>\$ 1.35 \$ 16.20</b>
		<b>EXTRA-</b>	<b>0.03</b>
		<b>FINAL FOB:</b>	<b>\$ 5.50 \$ 65.9</b>

Figure 3.5.4.1: Basic Costing Sheet

Meghna Knit Composite Ltd.			
Gilarchala, Sreepur, Gazipur		Costing Fabrics Consumption Sheet	
Buyer Target Australia	Marker type	Costing	Date
Order no TA986423589	Style no	3750219758	14-Jun-21
		Season	Mostafa Anwar
Marker Name	Body Parts	Fabric constrain	Remarks
		GSM	
		Fab. width Inch	Size Ratio
		Dia inch	XS S M L XL XXL
		Finish dia	
			Total QTY
			Marker Length
			YDS Inch
			Length Allowance
			CC
			Total Marker length in inch
			Length %
			Actual Consumption in yds/dzn
			Actual Consumption in kgs/dzn
			XS To XXL
			Actual Cons. =
			0
			4.123

Process Loss		
Areas are	Percentage%	Remarks
Knitting		
Dyeing		
Cutting loss		
Errors		
Cutting		
Printing		
Embroidery		
Gmts wash		
Others		
G.Total		

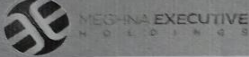
Note: Con's Make Without Wash % if need wash please add.

Md. Mostafa Anwar  
Sr. Merchandiser | Cell: +88 01758 336472  
Meghna Executive Holdings

Figure 3.5.4.2: Costing Fabrics Consumption Sheet

### 3.5.5 Fabric Booking Sheet

Fabric booking is done accurately by merchandisers by following order specifications such as order quantity, fabric kinds (Cotton single jersey, Stretch piquet, etc), and color types for each fabric (Blue, Black, Red, etc.)



## Meghna Knit Composite Ltd.

Gilarchala, Sreepur, Gazipur

### FABRICS BOOKING SHEET

BUYER	TARGET AUSTRALIA	ORDER/QTY	12920
STYLE/NO	3500220522	ITEM	LADIES S/L T-SHIRT
PO/NO	GRO160688	SHIP DATE	2/9/2021
Date of Booking	15/8/2021	PACKING	SOLID COLOR SIZE
Booking by	Mostafa Anwar		

SIZE RATIO	S	M	L	XL	TOTAL
	1	2	3	2	8PCS
Grey consumption	2.50kg				

SL	COLOR&SIZE	S	M	L	XL	TOTAL
1	Brilliant White	745	1490	2235	1490	5960
2	Pale Blue	745	1490	2235	1490	5960
Total qty pcs		1490	2980	4470	2980	12920

SL	FABRICS DESCRIPTION	COLOR	FINISH DIA	QTY IN	TOTAL
1	100% Cotton S/J 200-220 GSM	Brilliant White	44	1250k	1250
2	100% Cotton S/J 180-200 GSM	Pale Blue	44	1250k	1250
				Total	2500

  
**MERCHANDISER**

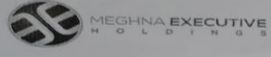
  
**AGM**

  
**GM**

Figure 3.5.5: Fabric Booking Sheet

### 3.5.6 Sample Order Sheet

A merchandiser makes sample order and forwarded it to the sample section. Sample section started producing samples according to sample order sheet. This sheet contains style numbers, quantity, color, size and various type of information.



## Meghna Knit Composite Ltd.

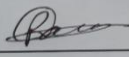
Gilarchala, Sreepur, Gazipur, Bangladesh

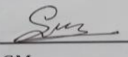
### Sample Order Sheet

Buyer: Target Australia  
 Development No.: TA 2487672  
 Vendor: Meghna Knit  
 Request Date: 19 July 2021  
 Request by: Mostafa Anwar

Please confirm delivery dates and quantity for below mentioned samples.

Style Number	Sample Type	Size	Color	Quantity	Development Stage	Comment	LT	To be Received
3400218356	Customer Contract	Youth 10	Brilliant_White	6	n/a	-	2	22 July 2021
3400227491	QA Sample High	Youth 12	Black_01	12	n/a	-	2	22 July 2021
3750219740	Customer Contract	Kids 8	Pale_Blue	8	n/a	Follow Approved Trim Card	2	24 July 2021
3400211585	Customer Contract	Kids 8	Dark_Navy_07	8	n/a	Follow CC Comment	2	25 July 2021

  
**AGM**

  
**GM**

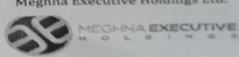
Mostafa Anwar  
 Sr. Merchandiser  
 Meghna Executive Holdings Ltd.  


Figure 3.5.6.1: Sample Order Sheet 1



**Meghna Knit Composite Ltd.**  
Gilarchala, Sreepur, Gazipur, Bangladesh

**Sample Order Sheet**

Buyer: Target Australia  
Development No.: TA 2487668  
Vendor: Meghna Knit  
Request Date: 17 July 2021  
Request by: Mostafa Anwar

Please confirm delivery dates and quantity for below mentioned samples.

Style Number	Sample Type	Size	Color	Quantity	Development Stage	Comment	LT	To be Received
3200227389	Customer Contract	Youth 10	Black Beauty_01	8	n/a	-	2	20 July 2021
3750219740	QA Sample High	Youth 10	Grey Lilac_6	12	n/a	-	2	20 July 2021

AGM:   
GM: 

Mostafa Anwar  
Sr. Merchandiser  
Meghna Executive Holdings Ltd.



Figure 3.5.6.2: Sample Order Sheet 2

## 3.6 Trim Card

A trim card is used to display approved garment trimmings and accessories by inserting all garment trims and accessories on the trim card. Supervisors on the production floor used to utilize the trim card as a reference to find the correct trims.

A swatch card is defined as a card with a fabric swatch attached to it. When trims are added, the same card is referred to as the trim card.

Swatch cards and trim cards are delivered to buyers and suppliers with fabric swatches or other materials, and the trim card can also be used internally.

### 3.6.1 Applications of Trim Cards

- 1. Production File:** One of the most essential parts of the production file is the trim card. The garment production team need a guideline for creating the clothes as well as a reference for the appropriate thread size, label, and other trimmings to be applied to the garment according to specifications. They obtain authorized things on the trim card.
- 2. Store Room:** To ensure the quality of the trimmings and fabrics issued against an order, the store room uses the authorized trim card.
- 3. Garments Inspection:** At the time of garment checking and shipping inspection, quality inspectors require the authorized trim card. One copy of the trim card is prepared



for the quality inspector's file by the merchandiser. Quality controllers must conform to the authorized item's reference, whether it's a fabric shade, button color and size, or care label content.

- 4. Trim approval from buyers:** All trimmings and accessories products are subject to buyer approval before being used in bulk production, as is usual procedure. A buying house trim card is used to provide samples of bulk trimmings and bulk fabric swatches to buyers. A merchandiser sends the reference fabric or trim for sample creation to the suppliers using the trim card.

The image shows a 'Trim Card' form from Meghna Knit Composite Ltd. The form is titled 'Trim Card' and contains several fields for customer and product information. The fields are: Customer / Dept., Fabric Colour, MKC Number, PO Number, Style / Stroke, Season, Shipment Date, and Order Quantity. The following information is handwritten in blue ink:

- Customer / Dept. : Target Australia
- MKC Number : 1203 A
- Style / Stroke : 3750 219746

Figure 3.6.1.1: Trim Card Cover Page

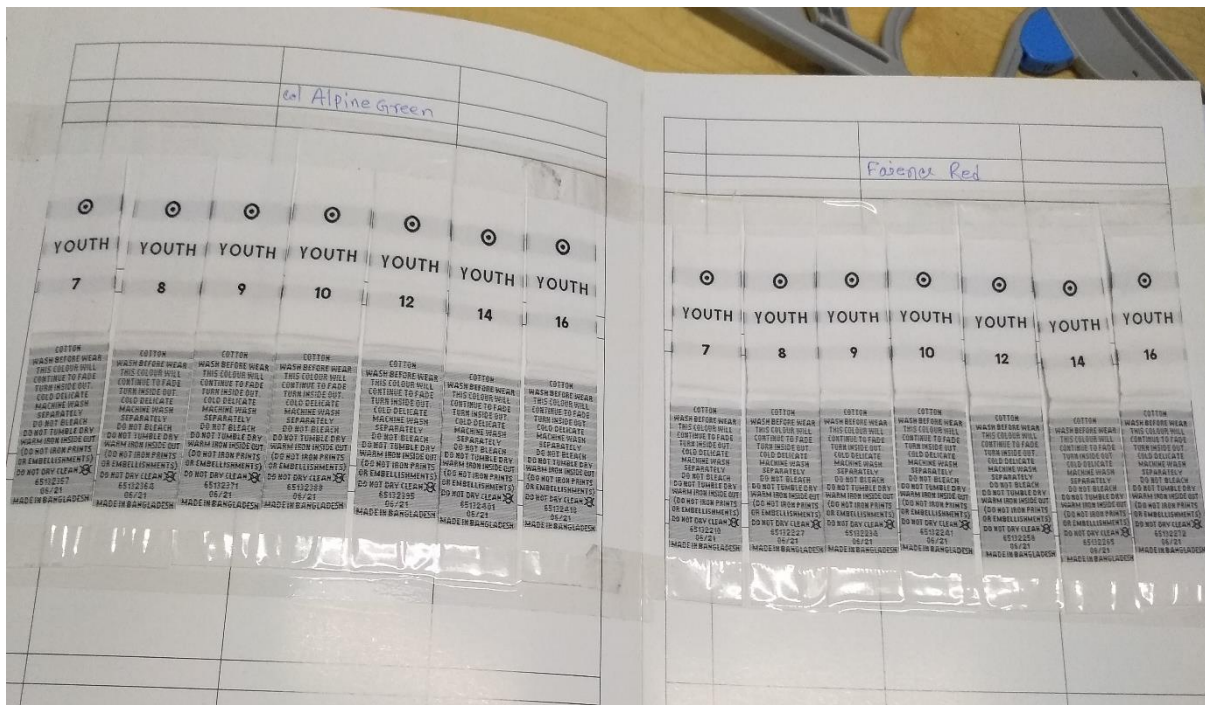


Figure 3.6.1.2: Trim Card Care Label Page 1

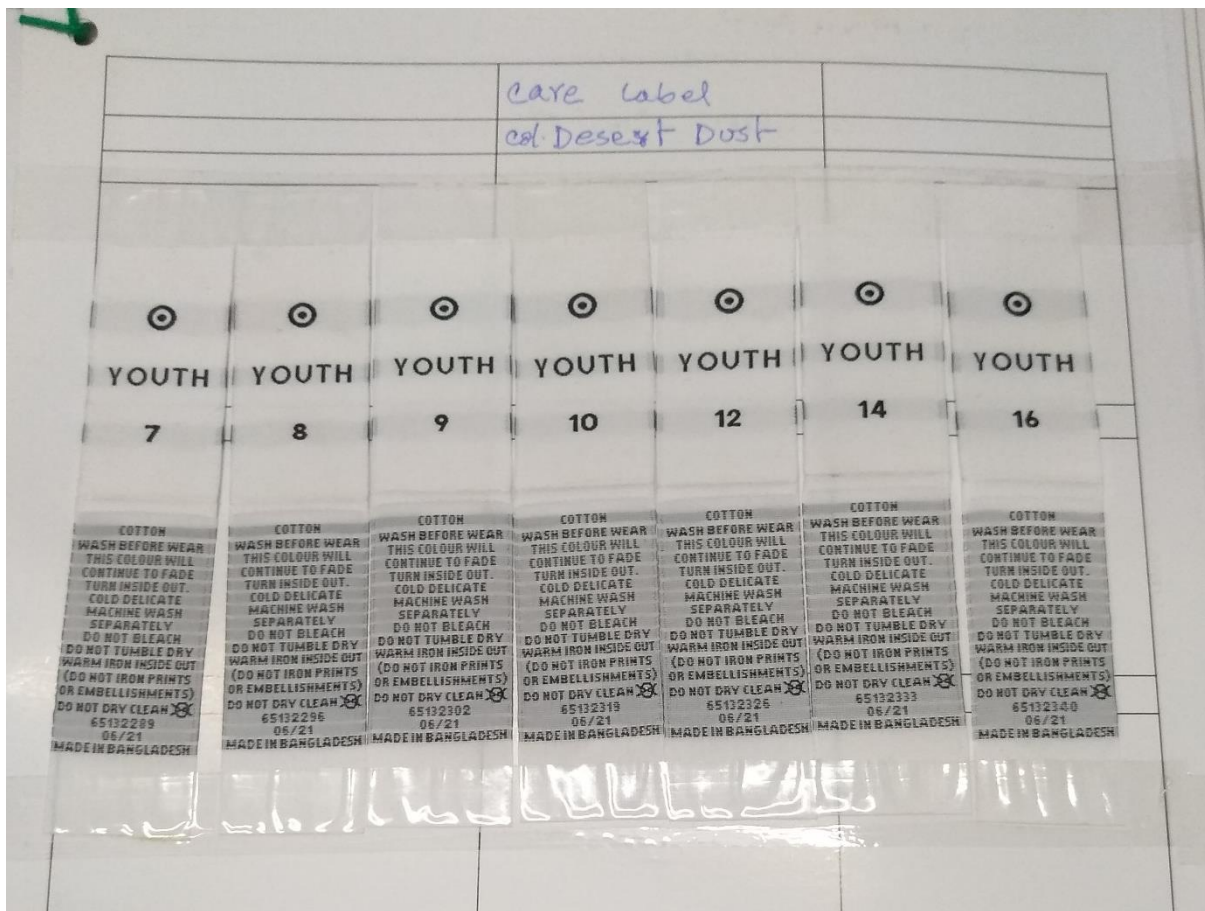


Figure 3.6.1.3: Trim Card Care Label Page 2

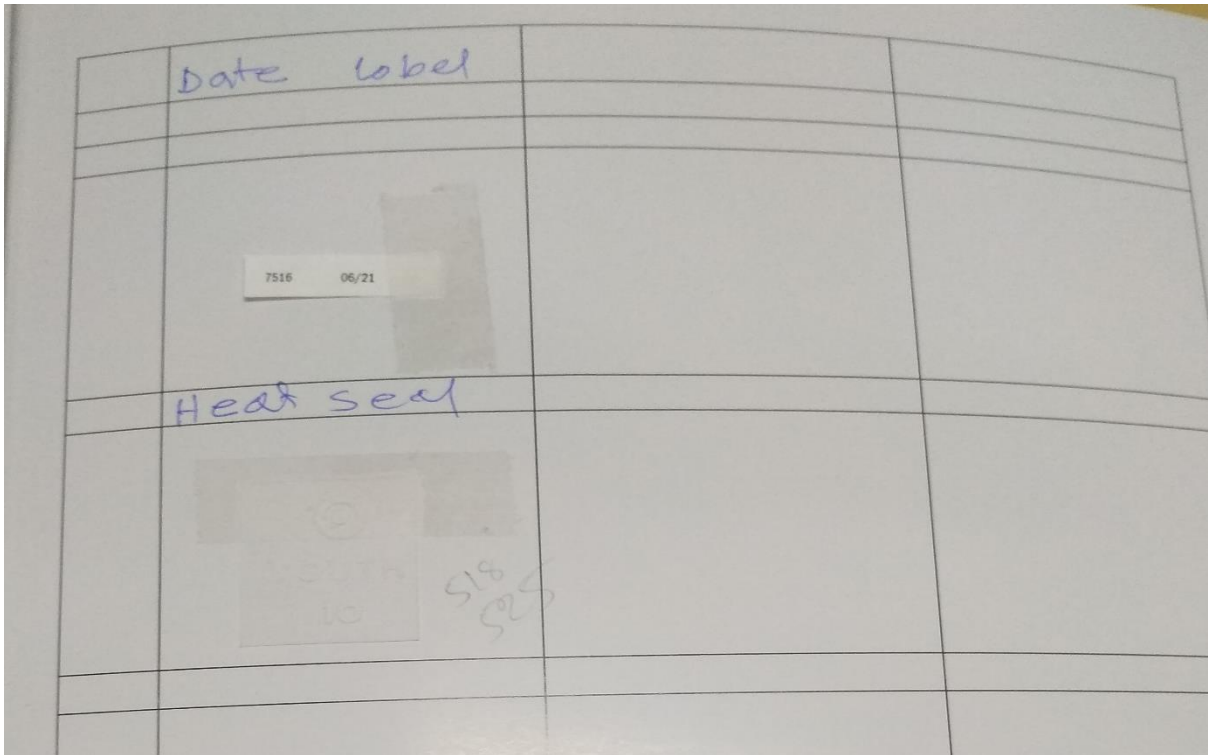


Figure 3.6.1.4: Trim Card Date & Heat Seal Label Page

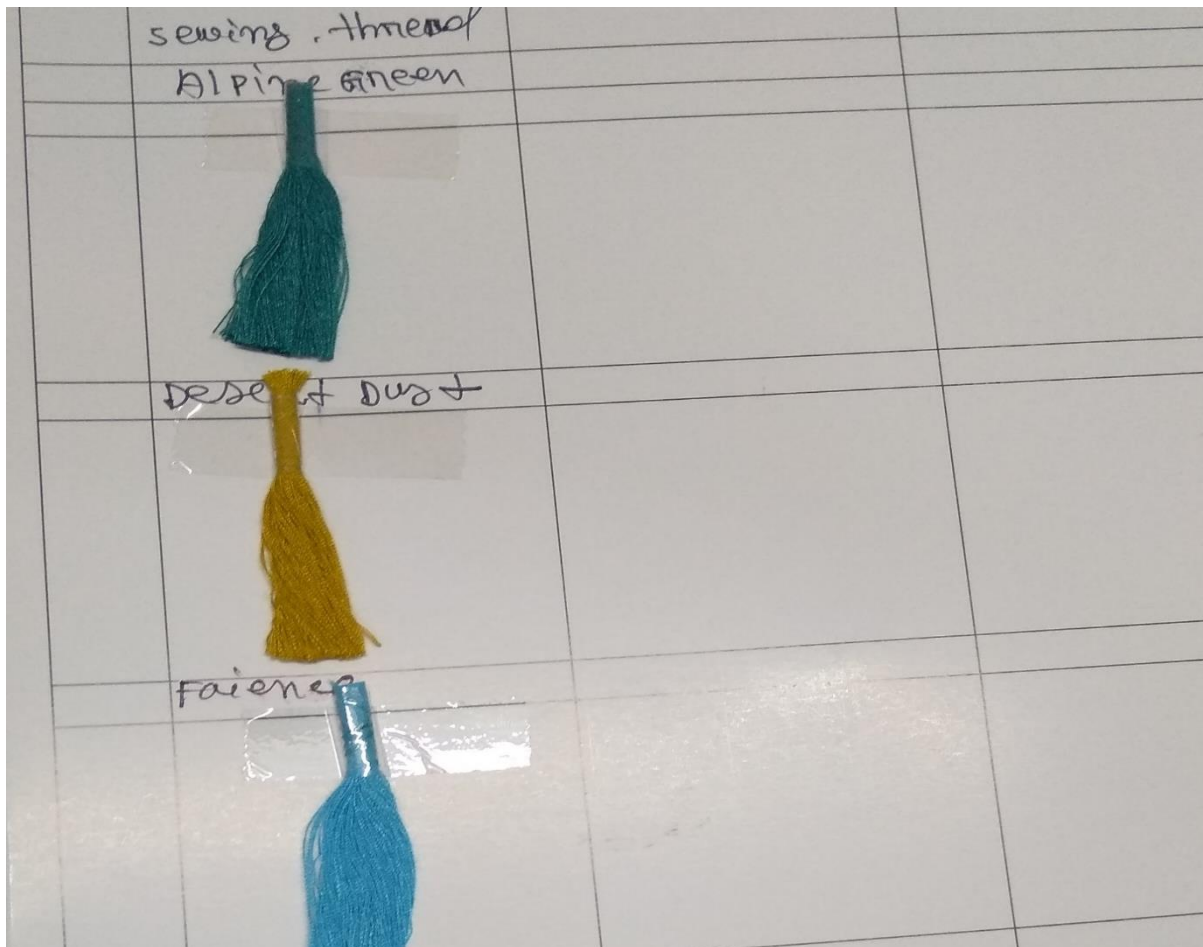


Figure 3.6.1.5: Trim Card Sewing Thread Attachment Page





Figure 3.6.1.6: Button Approval Trim Card Cover Page

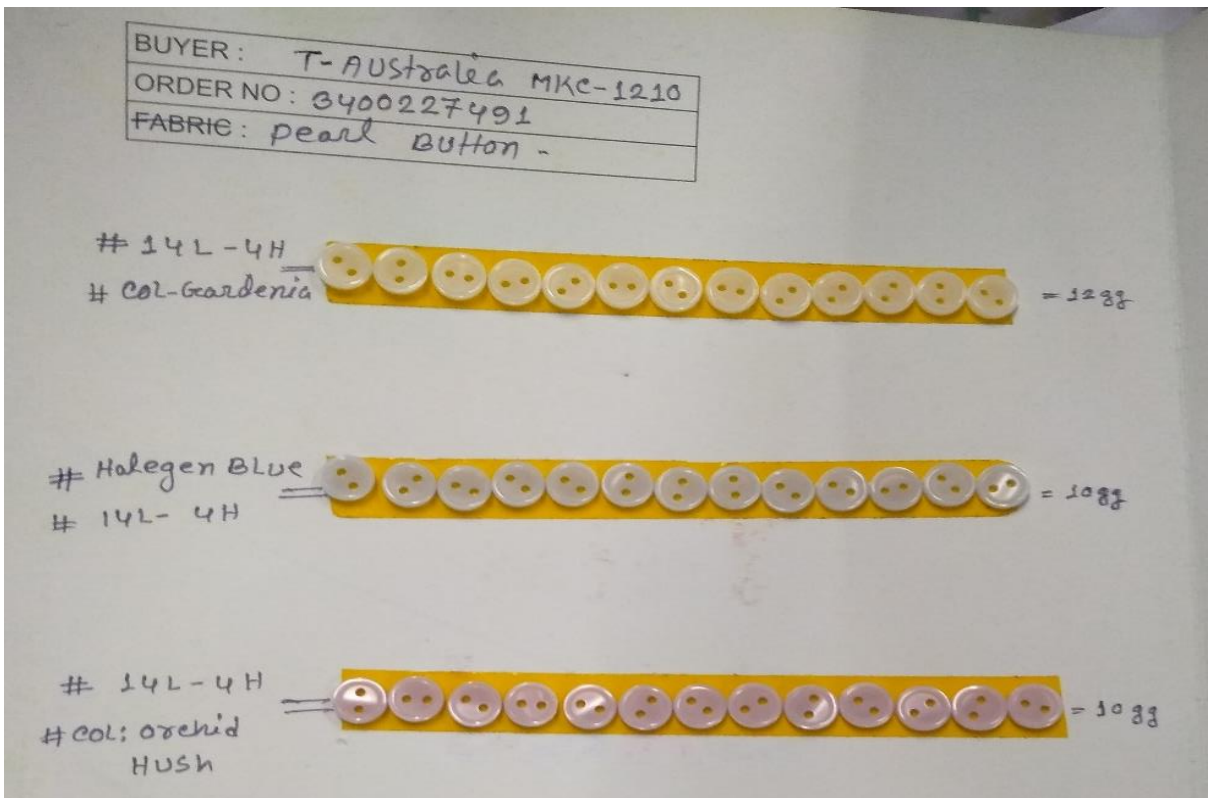


Figure 3.6.1.7: Trim Card Button Attachment Page

### 3.7 Final Inspection (AQL)

Following the completion of the order, it is necessary to assess the product's quality. This inspection is being carried out by a third party. So they want to reserve a date at a third birthday party testing facility over the internet. It's also known as the last random inspection.

The inspection is carried out using an AQL chart as a basis. Faulty items are classified as Critical, Major, or Minor during the inspection process, depending on their importance to the consumers. In the end, a single critical flaw might cause the order to fail inspection.

So, this inspection was carried out in three ways:

1. **Critical defect** is one that involves a safety or criminal issue, or a transit fault that prohibits the product from being distributed to the consumer.
2. **Major defect** is one that has a substantial impact on the product's utility or elegance, since it frequently results in a consumer return and/or an immediate or later complaint.
3. **Minor defect** is one that isn't always visible to the user and doesn't have a significant impact on the product's utility or attractiveness.

#### 3.7.1 AQL Table (Acceptable Quality Level)

The AQL is supposed to be the maximum average number of defective items in a lot. It is given as a proportion of average defective items, which may be easily recognized using a formula.

**Average defective item** = No. of defective item found during inspection / Total no. of item inspection X 100.

SL No	Lot Quantity (GMTS size in units)	AQL	Max no	AQL	Max no	AQL	Max no
		1.5	Defective Allowed	2.5	Defective Allowed	4.0	Defective Allowed
1	51-90	8	0	20	1	13	1
2	91-150	32	1	20	1	20	1
3	151-280	32	1	32	2	32	3
4	281-500	50	2	50	3	50	5
5	501-1200	80	3	80	5	80	7
6	1201-3200	125	5	125	7	125	10
7	3201-10000	200	7	200	14	200	14
8	10001-35000	315	10	315	14	315	21
9	35001-150000	500	14	500	21	315	21
10	150001-190000	800	21	500	21	35	21

Table 3.7.1.1: AQL Table

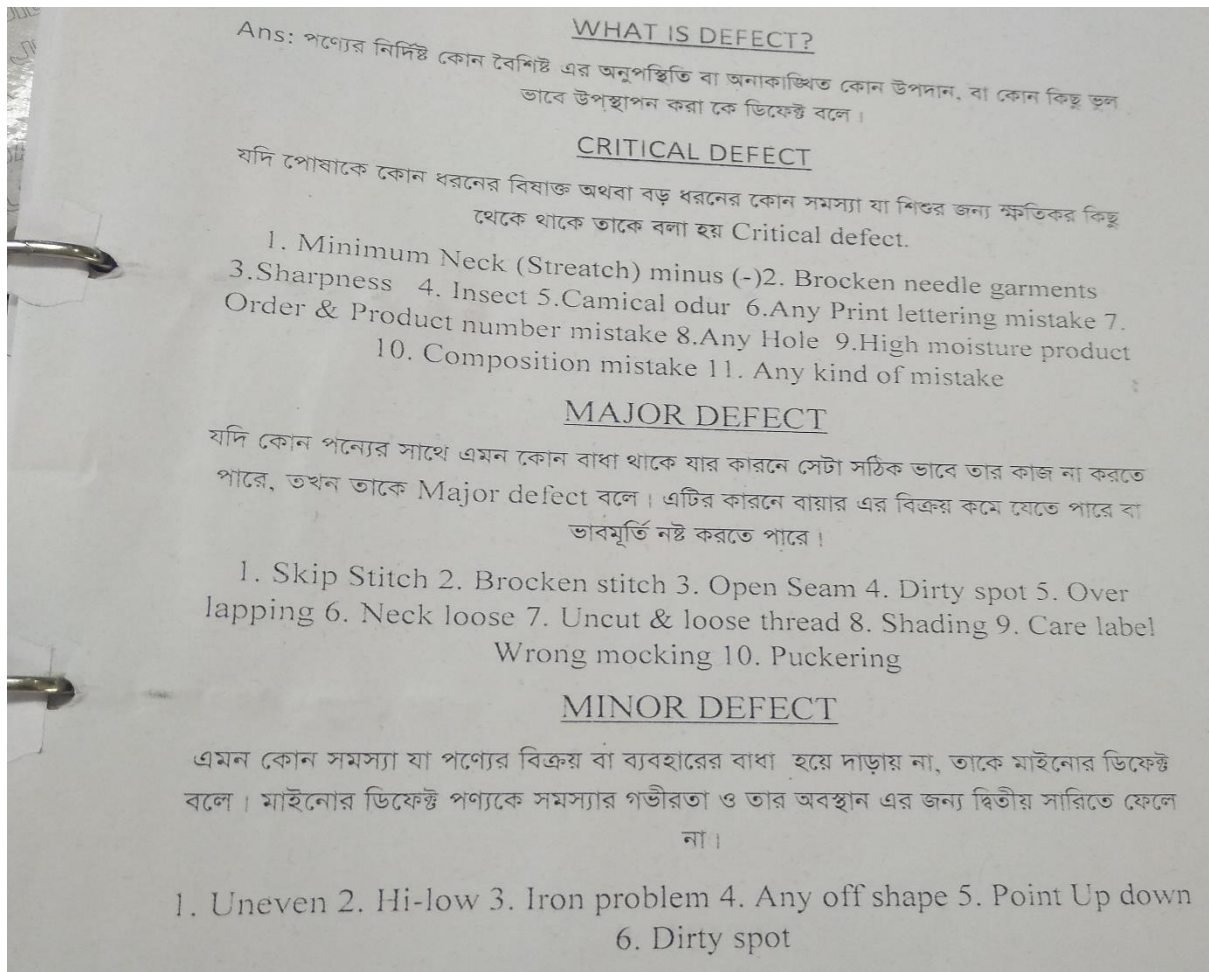


Figure 3.7.1.2: Types of Defects



Figure 3.7.1.3: Garments Defects

# CHAPTER 4

## Result and Discussion

We observed that Target Australia ordered various type of kids apparels. which has different color and size variation. Australian Buyer team demanded four types of samples for approval. They are Design sample, QA sample, Test sample and CC sample. From these, they wanted CC samples most, which ranged from 8 to 12 pcs of each style. And the rest of the samples wanted a limited amount. After sample approval and confirming the order they arrange a pre-production meeting in Meghna Knit Composite Ltd. According to purchase order sheet and technical package consumption, costing, testing, bulk production follow-up, final inspection, packing has been done respectively.

Though they ordered different kinds of kids apparels in large quantities, so here is the costing and profit of only two styles by the help of a senior merchandiser.

### 4.1 Cost and Profit Chart of Youth T-Shirt (1585 07\_Gardenia)

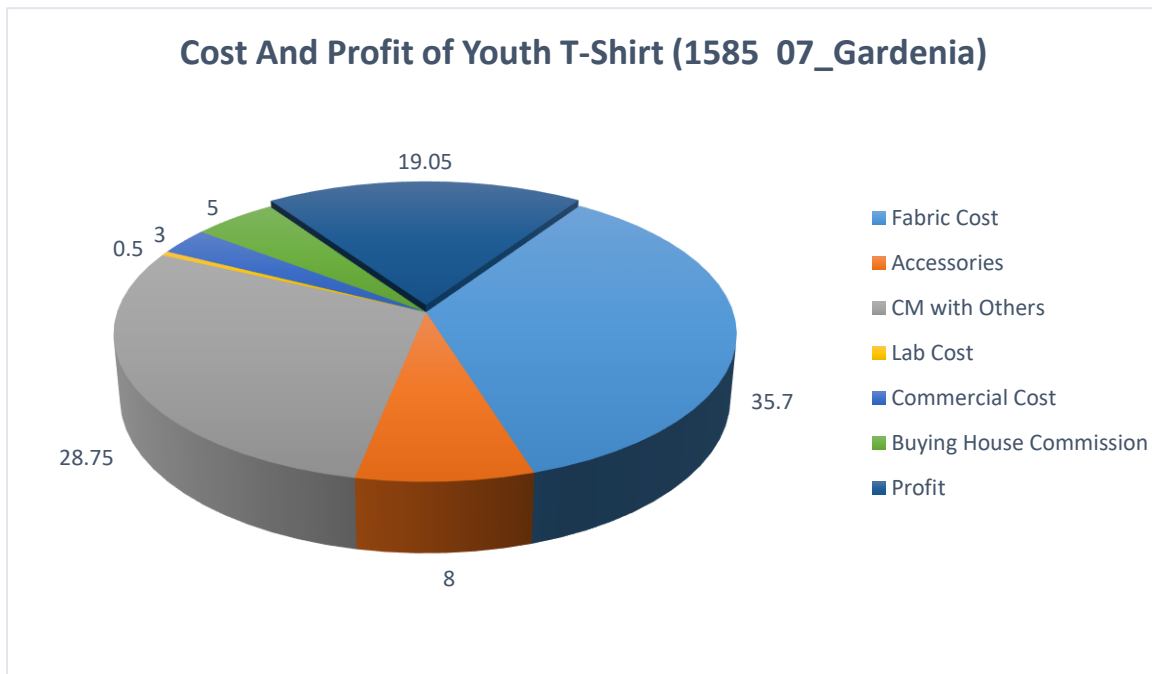


Chart 4.1: Cost and Profit of Youth T-Shirt (1585 07\_Gardenia)

### 4.1.1 Costing Details of Youth T-Shirt (1585 07\_Gardenia)

SL	Description	Cost in %
1	Fabric Cost	35.7 %
2	Accessories	8 %
3	CM with Others	28.75 %
4	Lab Cost	0.5 %
5	Commercial Cost	3 %
6	Buying House Commission	5 %
Total Cost		80.95 %
Earning Profit		<b>19.05 %</b>

Table 4.1.1: Costing Details of Youth T-Shirt (1585 07\_Gardenia)

### 4.2 Cost and Profit Chart of Youth T-Shirt (7388 01\_Navy) AOP

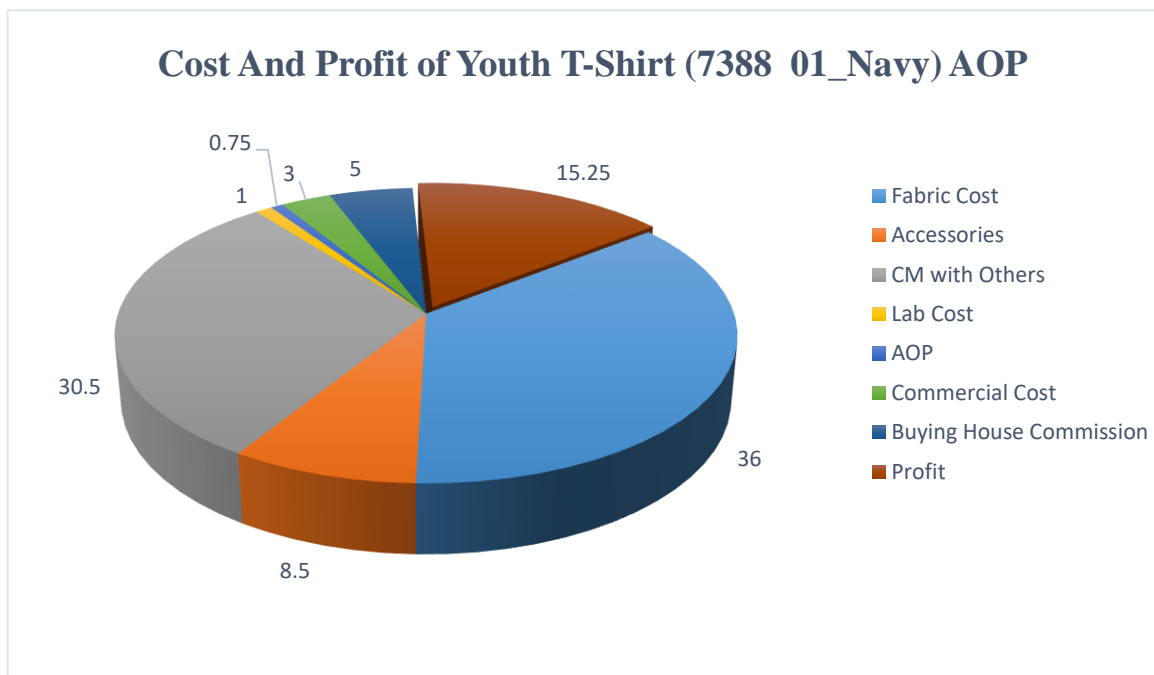


Chart 4.2: Cost And Profit of Youth T-Shirt (7388 01\_Navy) AOP

#### 4.2.1 Costing Details of Youth T-Shirt (7388 01\_ Navy) AOP

SL	Description	Cost in %
1	Fabric Cost	36 %
2	Accessories	8.5 %
3	CM with Others	30.5 %
4	Lab Cost	1 %
5	AOP (All Over Print)	0.75 %
6	Commercial Cost	3 %
7	Buying House Commission	5 %
<b>Total Cost</b>		<b>84.75 %</b>
<b>Earning Profit</b>		<b>15.25 %</b>

Table 4.2.1: Costing Details of Youth T-Shirt (7388 01\_ Navy) AOP

Here **7388 01\_ Navy AOP** is little bit costlier than **1585 07\_ Gardenia** youth t shirt because of its dark navy dyeing cost, AOP cost, and additional lab charges. So the amount of profit has been found to be bit less.



## **CHAPTER 5**

### **CONCLUSION**

In the garments industry, the merchandiser seems to be quite important. The study's results indicate that there are several ways to improve our merchandising management skills. In any region, a professional merchandiser is always in demand. The merchandising management system in the garments industry has already advanced to a modern level. The most significant human resource for the organization's growth is the merchandiser. Many factors have a part in the development of this important resource. To successfully enhance an organization's production, we require an efficient and optimal merchandiser. The development of management capabilities in relation to the merchandiser activity should be a part of the future company manager's preparation. Finally, we can assume that after completion of this project, we have a complete understanding of the merchandising processes. We also learn not just about merchandising but also about the whole process of making a complete garment. In a word, this experience will be extremely beneficial to us in the future.



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