



Daffodil
International
University

Internship Report On

“Compliance Practice at Torque Fashions Ltd”

Daffodil International University

Dhaka, Bangladesh

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Internship Report on
“Compliance Practice at Torque Fashions Ltd”

Submitted by

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Submitted to

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Declaration of the Student

With all due respect and appreciation, I am submitting my internship report titled "Compliance Practice in Torque Fashions Ltd." submitted to the Department of English, Daffodil International University. I completed the internship with Torque Fashions Ltd. as one of the criteria for the degree. In months of attachment to the company, I am pleased to work under the supervision of Ms. Afroza Akter, Lecturer, Department of English. With the proper help and the appropriate guidance, it is possible to finish on schedule. In addition to really appreciating their cooperation in this matter, I have thoroughly enjoyed my three months internship program to prepare the report.

Please consider accepting my internship report for further assessment.

Ajmin Jahan Eva

Date: 04-12-2022

Ajmin Jahan Eva

ID: 191-10-388


Batch: 13th

Department of English

Faculty of Humanities and Social Science

Certification of the Academic Supervisor

This internship report by Ajmin Jahan Eva, ID: 191-10-388, has been approved to fulfill the course Project Paper with Internship course (ENG 431) as a portion of the English requirement for the Bachelor of Arts (B.A.) degree. At Torque Fashions Ltd., she has finished her internship program under my supervision. The student completed her three-month internship program on "Compliance Practice on Torque Fashions Ltd.". She was serious, diligent, and enthusiastic during the internship term. I pray for his general well-being and wish her further prosperity in the future years.



Date: 04-12-2022

Ms. Afroza Akter

Lecturer

Department of English

Daffodil International University

Acknowledgement

First of all, I would like to express my gratitude to the almighty Allah for his favor in allowing me to complete my internship report on time.

From the bottom of my heart, I want to thank my honorable supervisor, Ms. Afroza Akter, for her kind encouragement, direction, constructive supervision, instructions, and advice and for inspiring me to complete my report. Thanks, Dr. Liza Sharmin, ma'am, Head of the Department, for allowing me to complete my internship at my preferred location. My advisor, Mr. Al Mahmud Rumman, Senior Lecturer in the Department of English at Daffodil International University, deserves a special mention. His thoughtful and helpful assistance helped and inspired me to complete the internship report on time. I am grateful to my friend Ridoy Molla for arranging such beautiful possibilities.

I'm also grateful to Torque Fashions Ltd.'s HR & Compliance department for allowing me to work there. I am thankful to Mr. Jahurul Islam Ronju, Manager (HR & Compliance), and Senior Executives HR Department for their kind support in giving me access to numerous vital facts and making it easier to prepare a successful report.

Abstract

The internship report is an overview of the practical experience I gained while working as an intern at Torque Fashions Ltd. I have finished my three months internship at Torque Fashions Ltd. in the HR & Compliance Department, especially in Compliance. It was not my cup of tea to be a compliance intern in the RGM sector. Torque Fashions Ltd. is a Green standard readymade garments factory and I had daily interactions with the floor staff.

I did my best to ensure enough toilets, a canteen, a daycare facility, fundamental safety issues like fire safety and electrical safety, and a water supply, including worker rights like pay and maternity benefits, among many other things. This study is on factory reports on compliance-related concerns, including discrimination, child labor, youth labor, working hours, pay and benefits, and wages. Moreover, I have faced restrictions while taking some documents from the factory.

To evaluate the company's potential future Scopes, I evaluated Torque Fashions Ltd. and conducted a SWOT (strengths, weaknesses, opportunities, and threats) analysis on it. I did my best to assess whether or not Torque Fashions Ltd. complies with the social compliance requirement and have done my best to do so in this report as well. We discovered that all pieces had favorable outcomes when comparing the findings to national and international standards.

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Chapter One

Introduction

1.1 Introduction:

The ready-made clothing (RGM) sector stimulates Bangladesh's economic growth. The Made in Bangladesh (BGMEA | Home, 2022) label has also internationally elevated Bangladesh's international reputation. Cynics formerly referred to Bangladesh as a bottomless basket, (BGMEA | Home, 2022) but today, they refer to it as a full of wonders. (BGMEA | Home, 2022) Despite its limited resources, the nation has managed to sustain an average annual GDP growth rate of 6% while achieving exceptional social and human development.

The readymade garments (RMG) industry began in Bangladesh in the late 1970s and rapidly became a tiger in the economy through exports, employment creation, ending poverty, building infrastructure, and women's empowerment. The largest export markets for Bangladesh are the United States of America (USA) and the European Union (EU). Bangladesh has exported garments at an impressive rate in recent years. A record amount of US\$10.7 billion was earned in the RMG sector in 2007–2008.

Additionally, RMG provides for more than 75% of all export revenue for the nation, employing close to 5 million people, contributing more than 10% of the nation's GDP, and producing about 40% of its manufacturing output. The availability of inexpensive labor and the government's permissive policies are essential factors in the RMG sector's success, but ensuring compliance with rules of behavior is also necessary.

The factory upholds the GREEN standard while maintaining compliance with European buyers' requirements (Accord). The success of the ready-made garments industry has led to a steady increase in the share of the worldwide market held by Bangladeshi apparel manufacturers. Torque Fashions Ltd. is also prepared to compete in the international market to give customers the highest-quality woven items and accomplish its ultimate aim.

Torque Fashions Ltd. was founded in 2007, and it's a modern woven factory with the most up-to-date automation equipment from Juki and other top manufacturers built in JAPAN, KOREA, CHINA, MALAYSIA, TAIWAN, the UK, THAILAND, GERMANY, etc. (Torque | Home, 2022).

Therefore Torque Fashions Ltd. wants to establish itself as a well-designed and well-equipped woven factory in Bangladesh with skilled staff, a healthy working environment, and a relaxed working culture. The management of Torque Fashions Ltd. believes that their workforce's adaptability is their key asset.

Furthermore, the company's complete SWOT analysis reveals that its strengths outnumber its weaknesses and threats, highlighting its awareness of its situation and maintenance of an up-to-date system. However, there are still some issues that the company must deal with if it wants to succeed.

Chapter Two

Background and Significance of the Project

2.1 Background and Significance of the Project

As a part of the degree, Bachelor of Arts (B.A.) in English from Daffodil International University, I have joined Torque Fashions Ltd. under HR, Admin & Compliance as an intern, especially in compliance. Therefore, as a part of my internship, I have selected my topic “Compliance Practice on Torque Fashions Ltd.” Specifically, illustrate (Maintained by Bangladesh labor law 2006, Amendment 2013, Rules 2015 & Amendment 2018) and Worker Safety (Maintained by Alliance) compliance in this sector of Bangladesh.

The internship program and research have the following goals:

- To gain a genuine understanding of how it feels to work in a factory.
- To gather and organize comprehensive information on the responsibilities of the job.
- To discover more about Compliance Practice on Torque Fashions Ltd.
- To identify inherent problems associated with the format.
- To fulfill the English program's Bachelor of Arts (B.A.) criteria.

2.2 Rational of the Study

Bangladesh's ready-made garment (RMG) sector was established in the late 1970s. And in a short period, it has grown to be a significant contributor to export revenues, economic growth, poverty reduction, and women's empowerment. I will be more at ease working in this field after graduating as a woman. The knowledge I have gained from my studies is beneficial in understanding international safety standards, labor shortages abroad, consumer demand, buyer codes of conduct, etc.

Moreover, most of the buyers in this sector also speak English. Here my academic background puts me ahead of other people.

2.3 Objective of the Study

As an intern I have focused on overall social compliance, particularly fire, electric, and building safety (maintained by Bangladesh labor law 2006, Amendment 2013, Rules 2015 & Amendment 2018, and Accord and Alliance) and basic compliance practices in Torque Fashions Ltd.

Specific objectives of the study are as follows:

- To provide a general overview of Torque Fashions Ltd.'s current social compliance condition.
- To illustrate Torque Fashions Ltd.'s compliance with fire and building safety and worker safety.
- To evaluate whether the existing employee groups find compliance provisions acceptable.
- Complete SWOT analysis of Torque Fashions Ltd. as a part of Bangladesh's readymade garments sector.

Chapter Three

Methodology

3.1 Methodology

Choosing Torque Fashions Ltd. for my internship was motivated by my desire to enhance my career in the readymade garments (RGM) industry. After discussing my industrial internship with my advisor Mr. Al Mahmud Rumman, sir, and Dr. Liza Sharmin, Head of the Department, I finally agreed to let me complete it at the location of my preference. After that I received a joining letter from Torque Fashions Ltd.'s HR and Admin Department in response to my application. Finally, my supervisor Ms. Afroza Akter, Lecturer of the Department of English at Daffodil International University, gave me all the direction and guidance required to finish my report. To compile the information, I gathered various data from various sources. I have to collect data using the following techniques:

- Collect all the information directly from the officials of Torque Fashions Ltd.
- I have taken interviews with the management and workers.
- Consult with professionals in the field and authorities.
- Face-to-face conversation.
- Deskwork.

Moreover some data also comes from various publications, websites, media stories, reports, internships in the past. Gathering all the necessary information required a lot of effort. Relevant resources, including internal records, books, and news, were reviewed to understand the company better. The Internet played a significant part in gaining information for the final report and the information source.

Chapter Four
Organizational Details

4.1 Company History:

Torque Fashions Ltd. is a well-known manufacturer of woven jackets and trousers, which is entirely focused on exporting, and it was founded in 2007. Torque Fashions Ltd. aims to compete worldwide and provide clients with the finest woven products possible. The readymade garments (RMG) industry playing a significant role in Bangladesh's economy for quite a long time. Currently, 45 percent of all industrial employment in Bangladesh is related to readymade garments (RMG). More than 4 million people work in the sector, primarily women. According to the most recent data, 82% of countries' export earnings come from RMG and the apparel sector. Bangladesh exports garments to the United States, the European Union (EU), Canada, and other nations over \$28 billion annually. It is the second-largest provider of clothing to the EU and the US. (Torque | Home, 2022).

4.2 Mission:

Torque Fashions Ltd. aims to create clothing with ZERO defects and make fashionable clothes.

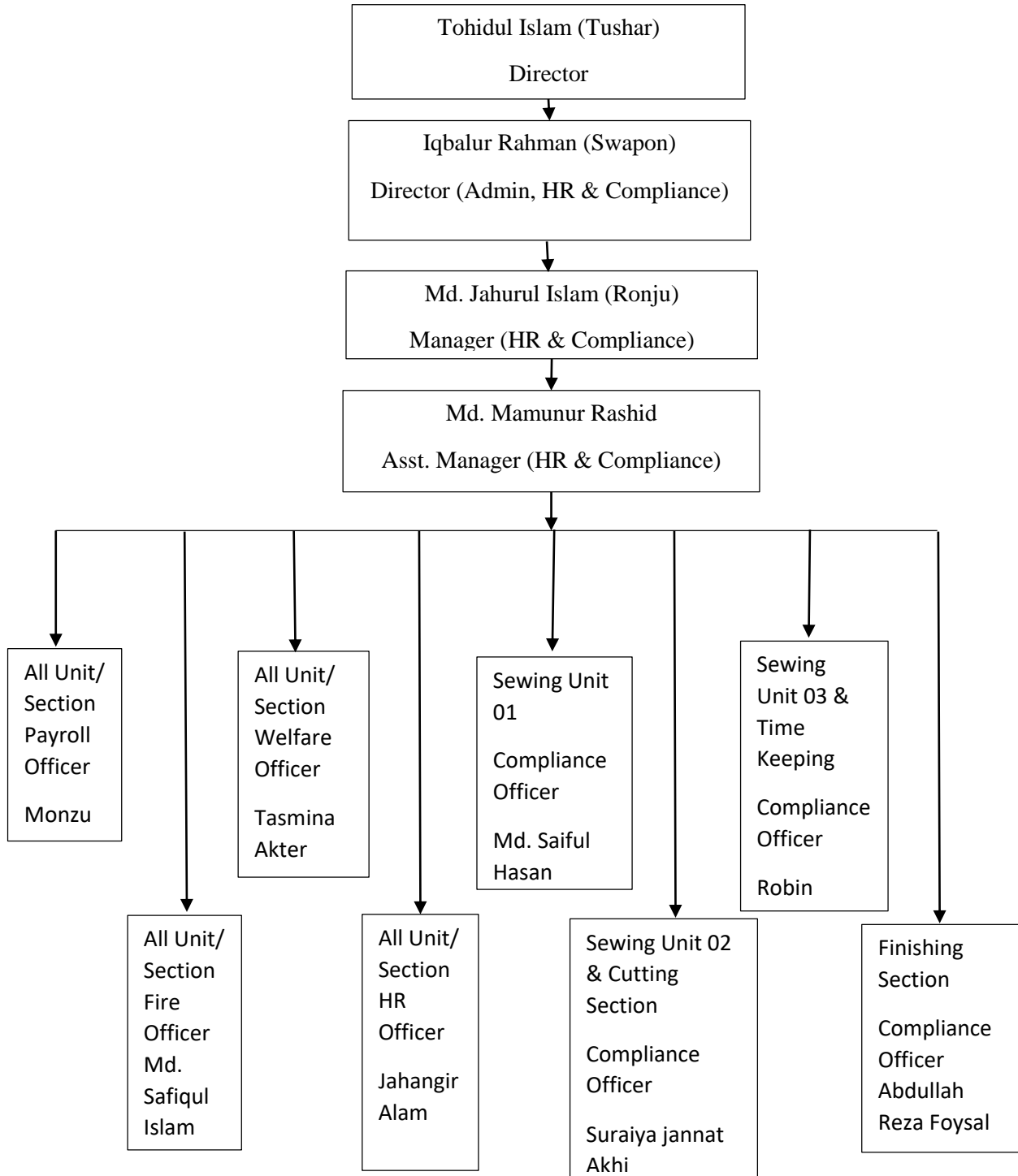
4.3 Vision:

Their objective is continuously working toward a highly efficient manufacturing setup with competitive costs, highly qualified and motivated staff, and an ethical and sustainable environment.

4.4 Quality:

Quality is the main priority of Torque Fashions Ltd. They focus on doing it right the first time to make it less expensive.

4.5 Organogram of TFL's HR & Compliance Department:



4.6 Certifications:

- Worldwide Responsible Accredited Production (WRAP)
- Business Social Compliance Initiative (BSCI)
- Better Cotton Initiative (BCI)

4.7 Facilities:

- Torque Fashions Ltd. has semi-laboratory testing facilities with cutting-edge technology.
- As required by labor law, there are modern firefighting tools and emergency exit doors.
- Medical facility with a doctor, nurses, and emergency supplies and medicines in accordance with labor law policy.
- According to labor law policy, all industrial workers and staff can get access to the dining hall.
- Generator facility available round-the-clock. These are manufactured by Germany and the UK, 388 KVA, 350 KVA, 150 KVA, 250 KVA, and 700 KVA in capacity.
- Male and female workers have separate prayer rooms.
- Torque Fashions Ltd. has a public announcement system that is entirely functional (PA system).
- As per the compliance law, there is open space for every worker.
- According to the Labor Law Policy Act of 2006, group insurance is provided for all employees.
- Daycare facilities are given for newborns of female employees with labor law policy.
- Cooling fans are mounted to the wall for indoor thermal and to cool the floor.
- The factory has a well-designed floor plan and fire escape route for quick exit in an emergency.
- Security cameras have been deployed throughout the factory.
- The floor has a sufficient amount of exit gates for emergencies.

4.8 Company Information:

Company Name: Torque Fashions Ltd

Business: All woven Bottom & Jacket

Production Category: Denim, Twill, Canvas etc.

Total Manufacturing Area: 215000 sq.

Capacity: 850,000 pieces per month

Annual Turnover: US \$ 40.00 Million

No of Employment: 2500

Total Line: 25

Origin of Machineries: European Union,

Certification: BSCI, WRAP, SEDEX, ICS, OCS 100 & OCS, Blended for Organic Cotton, GOTS, RCS, GRS. Accord - Letter of Recognition.

Award: Best Supplier for 2018/19 by Spring Field.

Market: European Union.

4.9 Clients:



Chapter Five
Internship Activity

5.1 Compliance Practice at Torque Fashions Ltd.:

The Cambridge Dictionary defines the word compliance as "the act of obeying a command, rule, or request." According to Wikipedia, "In general, compliance involves complying with a rule, such as a specification, policy, standard, or law."

One of the essential duties of any HR department is compliance. HR plays a crucial role in an organization. With everything on the line, an HR program is essential to the success of any compliance program.

People may wonder, "What is HR compliance?" considering that HR is essential to organizational success and compliance initiatives.

Human resources compliance is developing and putting into place the necessary policies, practices, and training to guarantee that workers are aware of, agree to, and obey all relevant laws and regulations. HR managers focus on compliance as the first defense in the company's attempts to treat workers fairly, follow federal rules, and reduce risk. Human resources recruit workers, keep in touch with them, and provide them with training.

The most significant thing is that HR is crucial in fostering an accountability culture, which is the foundation of compliance. In light of this, HR plays a vital role in corporate compliance initiatives because of its enormous effect on compliance.

In HR, compliance management usually falls under one of the three categories below.

- **Employment laws:** Human Resources are expressly covered by these federal laws and regulations. The Family and Medical Leave Act (FMLA), the Fair Labor Standards Act (FLSA), wage and hour regulations, the Americans with Disabilities Act (ADA), Title VII of the Civil Rights Act, the Age Discrimination in Employment Act (ADEA), and anti-harassment legislation are a few among them.
- **Health and safety of employees (OSHA):** Traditionally, this refers to workplace hazards and safety. As research continues to demonstrate how healthier employees can be more productive, miss fewer work days, and have lower benefits expenses, HR has recently taken a much more active position in employee health and wellness efforts.

- **Hiring and firing procedures:** Although not technically a regulation, this now emphasizes labor relations, immigration regulations, and unions (which could result in expensive legal fees in the future). In addition, HR needs to terminate expensive personnel to avoid legal or other issues effectively.

Undoubtedly, HR compliance is essential to the company's profit and is crucial in recognizing problems. According to Falcione, “there is—and should be—a distinct division of responsibilities and goals between the two functions”.

Fundamental requirements for compliance, are daycare, generators, transformers and substations, parking, stairs, entry and exit, fire and electrical safety, water supply, maternity benefits, child labor, freedom of association, working hours, wages and benefits, discrimination, landscaping, and others.

I have spent more time on the floor as an intern. I have spoken with the employees. Honestly, the environment and the behavior of the employees score top. Since I come from an English department and know nothing about the readymade garments industry, the HR & Compliance Department gave me plenty of time to learn about the process in this situation.

5.2 Skills I have gained through the internship program include:

Choosing Torque Fashions Ltd. for my internship was motivated by my desire to enhance my career in the textile industry. I also applied a few of the abilities I gained from the Employability 360 course. These consist of SWOT analysis, problem-solving, and communication. These are the academic skills I used during my internship. Over the course of my internship, I also picked up some skills from the factory workers. They were incredibly energetic, passionate, and hardworking. Even I was delighted to see how patient they were. In this profession, one must maintain composure because officers must deal daily with buyers and audits. One minor error could ruin their company's reputation. As a result, they patiently handle each and every details. This skill is crucial for me, so I adopt to do it.

5.3 Problem Solving Case:

Case One: As I mentioned previously, I was required to go to the floor daily to ensure everything was in place. I found issues sometimes and had to provide solutions right away. One day, I noticed a worker had lost the cutter's ID card number, and the buyers were visiting the floor anytime. So, immediately I attach his card number with the cutter. If the buyer noticed that the worker was using a cardless cutter, Torque Fashions Ltd. could receive a negative marking.

Case Two: According to COC, workers have to wear masks for their safety, but some workers do not wear a mask during their working time. So I had to tell them humbly every time to put the mask on, and one day, a worker said to me that you are not an employee. You are just learning here. When they did not listen to my words, I directly told my colleague, and they handled the matter.

Case Three: So many garment products blocked the aisle mark area as a result of the tremendous rate of production. The COC requires that the aisle mark area must be clean and accessible. The line chief was immediately instructed to move the extra clothing when I gave him the instruction.

5.4 Learnings as an Intern in the Organization:

I learned several things from the factory workers throughout my internship. They worked hard and were incredibly passionate and energizing. Even I was pleased to observe their patience. Being a compliance officer requires one to deal with buyers and audits regularly. Therefore one must maintain calmness. Their company's reputation could be ruined by a tiny mistake. As a result, they patiently take care of every little thing. I adapt to do it because I need to have this expertise in me. Their cooperation, time management, analytical and critical thinking, communication, problem-solving abilities, productivity and adaptability all assist me in various ways. It's a journey of a lifetime for me. The job market is different, and I'm grateful I had to deal with it while working for the company as an intern. These will aid me in developing my career.

Chapter Six

Limitations

6.1 Limitations:

This report has several drawbacks. In addition, the concept is enormous. During the preparation of this report, I came across the following problems.

- My internship program was about 90 days. There needs to be more time to finish the report.
- As a company, Torque Fashions Ltd. maintains some information confidentiality.
- I was only allowed to access some of the information/ data as an intern.
- The internship period is short, whereas the Human Resources & Compliance area is vast. It is challenging to read through thoroughly in this short time after working the regular office hours of 9:00 AM to 5:00 PM.
- Data collection has been problematic because of the factory's high worker turnover rate and lack of good reporting practices.
- As time was short, I had to visit Torque Fashions Ltd. quickly.
- Understanding the compliance procedure, labor law, plant management, and other textile-related difficulties in such a short time was pretty challenging.

Chapter Seven

Observation & Findings

7.1 Observation:

Torque Fashions Ltd. can make improvements in a variety of areas. Those who work close to the door often have issues when it rains. Lack of lighting is present even in the canteen area. In this space, there needs to be adequate lighting. Some employees are doing their work close to the industrial exhaust fan. Safety distance needs to be appropriately maintained. I noticed the exit room's light was missing during the floor visit. Facility need to maintain accordingly.

7.2 Findings of the entire study at Torque Fashions Ltd.:

During the period, the following conclusions were noted based on previous analyses and real life experiences of a three months internship program.

- Staffs were incredibly cordial at Torque Fashions Ltd.
- Torque Fashions Ltd. does not follow any nepotism to ensure worker facility.
- The workers did not tie the cutter.
- There were aisle blocks on the ground.
- According to COC, buyers always want to secure workers' lives, and for safety purposes, they have to wear masks, but some workers wear no masks while working.
- Iron man was working without rubber mate.
- Some workers are working adjacent to the industrial exhaust fan. Safety distance did not maintain properly.
- It was noted that aisle and direction mark was faded somewhere.
- During the plant visit, it was noted that the exit light was missing in the spot room
- Wastage materials are not proper segregation.
- All employees and management are pleased with their current working environment and compliance practice.
- Torque Fashions Ltd.'s sections are all incredibly well organized to provide outstanding service.
- To increase productivity, Torque Fashions Ltd. offers a great work environment.

7.3 SWOT analysis of Torque Fashions Ltd.:

There are four logical, analytical words in the acronym SWOT, which is used for any form of analysis. These four concepts are Strength, Weakness, Opportunity and Threat. This evaluation can describe a person, an industry, a company, a location, and more. RMG sectors consider it a framework for examining a company's strengths and weaknesses and the opportunities and threats it encounters on the road to success. It also symbolizes one of the inevitable things for a labor-intensive productive industry. According to RMG industries, it serves as a framework for assessing a company's strengths and weaknesses and the opportunities and risks that may hinder its performance. It also represents one of the unavoidable aspects of a labor-intensive, productive sector. Following the SWOT analysis conducted by V. Rameshbabu, who enables the business to reach its goals or objectives and the firm's or industry's aims should be decided.

- a) When discussing a project or business's strengths, it's important to note that these are the key factors that set them apart from competitors.
- b) Weaknesses are traits or locations that present drawbacks and necessitate a quick response.
- c) Opportunities are the components that must be further implemented and taken advantage of to get the desired performance.
- d) When discussing threats, it's important to note that they are environmental factors that might negatively impact a project or business.

SWOT analysis aims to identify the major internal and external factors crucial for achieving a goal. These elements are part of each company's particular value chain. The organization's strengths and weaknesses are internal factors. The opportunities and challenges given by the environment outside the business are known as external factors. To fit the firm's resources and

capabilities to the competitive environment in which it works, information from the SWOT analysis is beneficial.

Here is the SWOT analysis of Torque Fashions Ltd.:

<p style="text-align: center;">Strengths</p> <ul style="list-style-type: none"> • Competitive workforce: Low-cost access to skilled labor. • TFL mainly uses high-tech, complex equipment from Switzerland, Spain, India, Japan, and the United States. Create a product of standardized quality. • TFL is Environmental and green factory. • 100 percent export-based factory. 	<p style="text-align: center;">Weakness</p> <ul style="list-style-type: none"> • Lack of investment. • Inadequate quality management. • Less production time. • Lack of supervision. • Low worker salaries. • Absence of new technology. • Absence of layout.
<p style="text-align: center;">Threats</p> <ul style="list-style-type: none"> • Rapid technological grumbling outside. • Workplace unrest. • Utility supply disrupted. • Technological bottleneck. 	<p style="text-align: center;">Opportunities</p> <ul style="list-style-type: none"> • TFL is applying the new technique. • They are improving customer relations. • Additional production orders from clients. • Many more countries offer export opportunities. • Increase in manufacturing profit.

Chapter Eight
Recommendation

8.1 Recommendation:

I have gathered some practical knowledge about Torque Fashions Ltd. compliance practices, manufacturing operations, and other related topics during my internship. Now I would like to share the following suggestions that may be useful to improve TFL performance.

- The facility needs to maintain this as per the law.
- Should make use of enough technology as needed.
- There needs to be more creativity in interior decoration.
- In order to remain competitive, industries should adhere to worldwide standard codes such as ISO 9001, ILO conventions, or Buyer's COC (Code of Conduct).
- Talented employees deserve to be rewarded.
- For workers at the entry-level, proper training procedures should be carried out on a regularly.
- More service benefits must be included in order to increase employee satisfaction.
- The Bangladeshi labor law must be made known to all workers.
- RMG industries should provide workers with health, safety, and a comfortable working environment. Companies should offer sufficient light, air, and ventilation in this situation. Owners of such sites should, at the very least, adhere to legal requirements, reduce the use and discharge of hazardous materials, and encourage resource recycling.

Chapter Nine

Conclusions

9.1 Conclusion:

After completing my industrial internship, I got exposed to the HR & Compliance department. I have understood more about the significance of HR & Compliance throughout my internship program and getting ready to work professionally in the future. During my internship, I learned that observation is crucial in determining an issue's origin. Not just for my project but also day-to-day activities. I work collaboratively with my co-workers and workers to identify the issues during my assignment.

Furthermore, the project indirectly fosters my independence, self-discipline, consideration for others, patience, self-confidence, initiative, and problem-solving skills. Additionally, speaking with people helped me improve my communication skills. Employees and workers offered me feedback and suggestions when mistakes were made throughout my training.

Nevertheless, their suggestions can help me adjust and keep from repeating the same mistakes. In conclusion, the skills I acquired during my industrial training will benefit me in the future as I tackle obstacles in the workplace.

I learned numerous things during the industrial training that are crucial:

- Team work.
- Time management.
- Analytical and Critical Thinking.
- Communication.
- Problem solving.
- Productivity & adaptability.

I want to thank everyone who helped to make my internship a wonderful experience.

Chapter Ten

Reference

10.1 Reference:

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Chapter Eleven

Appendices

11.1 Certificate from Torque Fashions Ltd:



Torque Fashions Ltd.

Head Office :
House # 25, Road # 01, Sector # 13
Uttara, Dhaka 1230, Phone: 88-02-7913957
Factory :
Paragram, Ashulia Bazar,
Ashulia, Dhaka.

Ref No: Compliance/ HR/ 11

Date: 17 November 2022.

TO WHOM IT MAY CONCERN

This is to clarify that AJMIN JAHAN EVA daughter of MD. ALAMGIR HOSSAIN & FARUKI ZANNAT, ID: 191-10-388, Department of English, student of Daffodil International University. She has completed her internship program of three months at Torque Fashions Ltd. starting from 27th August 2022 till 24th November 2022.

She was assigned in HR & Compliance Department especially in Compliance. She showed a good attitude towards learning new procedure & practice.

During her attending the internship program we found her honest, hardworking, intelligence and her responsiveness is impressive.

We wish her success in career.

From Torque Fashions Ltd.

Md. Jahurul Islam (Ronju)

Manager (HR & Compliance)



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Fax: +88-02-48953893

Email: info@torquebd.com

Website: www.torquebd.com

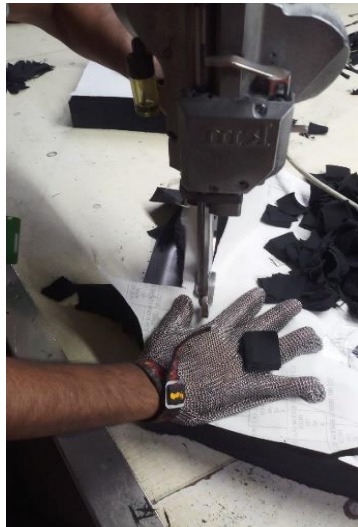
Factory:

Paragram, Ashulia Bazar,

Dhaka- 1341

11.2 Image from Torque Fashions Ltd.:





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