

**“STUDY ON STANDARD OPERATIONAL
PROCEDURE IN MERCHANDISING”**

Submitted By

**MIR MANAJIR AHSAN
SHAHNAZ KHATUN
SHUVO CHANDRO SHILL
MD. MAHMUDUL HASAN SAKIB**



**DEPARTMENT OF TEXTILE
ENGINEERING SONARGAON
UNIVERSITY (SU), DHAKA.**

**THESIS TITLE: “STUDY ON STANDARD
OPERATIONAL PROCEDURE IN
MERCHANDISING”**

Submitted By

| NAME | ID |
|--------------------------|----------------|
| MIR MANAJIR AHSAN | TEX-1801013078 |
| SHAHNAZ KHATUN | TEX-1801013023 |
| SHUVO CHANDRO SHILL | TEX-1801013048 |
| MD. MAHMUDUL HASAN SAKIB | TEX-1801013137 |

Supervisor:

**Md. Juel Sarker
Asst. Coordinator & Lecturer
Department of Textile Engineering**



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**DEPARTMENT OF TEXTILE ENGINEERING
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**This report presented in partial fulfillment of the requirements for the
degree of BACHELOR OF SCIENCE IN TEXTILE ENGINEERING.**

DEDICATED

To

Authors dedicate this report to our Family who give us chance to study in Textile Engineering and support us all time. Specially dedicate this report to our teachers and all the people who have helped us to complete this report.

DECLARATION

Authors attest that this report is totally our own work, except where Authors have given fully documented references to the work of others and that the materials contained in this report have not previously been submitted for assessment in any formal course of study. If Authors do anything, which is going to breach the first declaration, the examiner/supervisor has the right to cancel our report at any point of time.

Mir Manajir Ahsan
Tex-1801013078

Shahnaz khatun
Tex-1801013023

Shuvo Chandro Shill
Tex-1801013048

Md. Mahmudul Hasan Sakib
Tex-1801013137

LETTER OF TRANSMITTAL

Date: 25/10/2021

To

Md. Juel Sarker

Asst. Coordinator & Lecturer

Department of Textile

Engineering Sonargaon

University (SU), Dhaka.

**SUBJECT: LETTER REGARDING THE SUBMISSION THE STUDY ON
STANDARD OPERATIONAL PROCEDURE IN
MERCHANDISING**

Dear Sir,

Authors are pleased to submit the Thesis the “Impact of STUDY ON STANDARD OPERATIONAL PROCEDURE IN MERCHANDISING” It was a great pleasure to work on such an important topic. This project was assigned to us in partial fulfillment of the requirement for the award of the degree of bachelor of Textile Engineering (4 years) from Sonargaon University (SU) Dhaka.

Authors believe that this project will certainly help you in evaluating our work. Authors would be very happy to provide any assistance in interpreting any part of the paper wherever necessary.

Sincierly Authors

| Name | ID | |
|--------------------------|----------------|--------------|
| Mir Manajir Ahsan | Tex-1801013078 | GROUP-H (AM) |
| Shahnaz khatun | Tex-1801013023 | GROUP-H (AM) |
| Shuvo Chandro Shill | Tex-1801013048 | GROUP-H (AM) |
| Md. Mahmudul Hasan Sakib | Tex-1801013137 | GROUP-H (AM) |

**1. FACULTY OF ENGINEERING DEPARTMENT OF TEXTILE
ENGINEERING**

APPROVAL SHEET

This research entitled the “**STUDY ON STANDARD OPERATIONAL PROCEDURE IN MERCHANDISING**” at Sonargaon University (SU), Dhaka. Spring 2021, prepared and submitted by **Mir Manajir Ahsan (Tex-1801013078) Shahnaz khatun (Tex-1801013023), Shuvo Chandro Shill (Tex-1801013048), Md. Mahmudul Hasan Sakib (Tex-1801013137)** in partial fulfillment of the requirement for the degree of Bachelor of Science in Textile Engineering has been examined and hereby recommended for approval and acceptance.

Md. Juel Sarker

Asst. Coordinator & Lecturer

Department of Textile

Engineering Sonargaon

University (SU), Dhaka.

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ABSTRACT

BANGLADESH'S EXPORT EARNINGS CARRY MORE THAN 78% CONTRIBUTION FROM THE GARMENTS, APPAREL AND KNITWEAR INDUSTRY. THE OBJECTIVE OF THIS THESIS IS TO PROVIDE AN EXTENSIVE OVERVIEW OF GARMENTS MERCHANDISING. AS WELL AS A REFERENCE AND FOR ITS STUDY. THE CHAPTERS ARE WRITTEN FOR THE GARMENTS MERCHANDISING PROFESSIONAL FOR DETAILED EASING INFORMATION, WHO WANTS AN OVERVIEW OR SPECIFIC INFORMATION IN ONE PARTICULAR AREA.

MERCHANDISING IS AN IMPORTANT WORK IN GARMENTS SECTOR. SO THAT MERCHANDISER JOB IS ESSENTIAL FOR EVERY GARMENT. IN THIS JOB THE EMPLOYER MUST HAVE HARD WORKING MIND, CONVINCING POWER, INSTANT INTELLIGENCE, POWERFUL OBSERVATION, PATIENCE ETC. WITHOUT MERCHANDISER NO GARMENTS CAN RUN SMOOTHLY.

AUTHORS HAVE GATHERED DATA DIRECT FROM DIFFERENT ORGANIZATION. THEY HAVE CONDUCTED FACE TO FACE MEETINGS WITH MERCHANDISERS OF DIFFERENT ORGANIZATION TO FIND OUT THE DETAILED WORKING PROCEDURE AND KNOWLEDGE THAT IS REQUIRED FOR MERCHANDISING.

THIS STUDY WILL BE HELPFUL FOR PEOPLE WHO WANT TO BUILD THEIR CARRIER IN MERCHANDISING. ALSO, IT WILL HELP TO BUILD FUTURE LEADERS IN MERCHANDISING.

ACKNOWLEDGEMENTS

AT FIRST AUTHORS WOULD LIKE TO EXPRESS OUR DEEP APPRECIATION TO THE ALMIGHTY ALLAH FOR PROVIDING THE OPPORTUNITY TO COMPLETE OUR THESIS THE ‘STUDY ON “**STANDARD OPERATIONAL PROCEDURE IN MERCHANDISING**” THEN SPECIALLY AUTHORS WOULD LIKE TO SHOW A HUGE THANKS GO TO **MD. JUEL SARKER, ASST. COORDINATOR & LECTURER**, DEPARTMENT OF TEXTILE ENGINEERING, SONARGAON UNIVERSITY (SU), DHAKA FOR HER ENCOURAGEMENT AND VALUABLE SUGGESTIONS.

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CHAPTER 1

INTRODUCTION

1.1 BACKGROUND OF THE STUDY

The success of readymade garment exports from Bangladesh over the last two decades has surpassed the most optimistic expectations. Today the apparel export sector is a multi-billion-dollar manufacturing and export industry in the country. The overall impact of the readymade garment exports is certainly one of the most significant social and economic developments in contemporary Bangladesh. With over one and half million women workers employed in semi-skilled and skilled job producing clothing for exports, the development of the apparel export industry has had far-reaching implications for the society and economy of Bangladesh. For Bangladesh, the readymade garment export industry has been the proverbial goose that lays the golden eggs for over fifteen years now. The sector now dominates the modern economy in export earning, secondary impact and employment generated. The events in 1998 serve to highlight the vulnerability of this industry in both internal and external shocks on the demand and supply side. Given the dominance of the sector the overall modern economy of Bangladesh, this vulnerability should be a matter of some concern to the policymakers in Bangladesh. Although in gross terms the sector's contributions to the country's export is around 74 percent, in net terms the share would be much less partially because the backward linkages in textile have been slow in development. The dependence on a single sector, no matter how resilient or sturdy that sector is a matter of policy concern. Authors believe the policymakers in Bangladesh should work to reduce this dependence by moving quickly to develop the other export industries using the lessons learned from the success of apparel exports. The Industry is one hundred percent export-oriented and therefore insulated from

domestic demand shocks, boathorse. it remains vulnerable to domestic supply shocks and the smooth functioning of the banking, transportation another forward and backward linkage sectors or the economy. The Dhaka-Chittagong road remains the main transportation link connecting the production units, mostly situated in and around Dhaka and the port in Chittagong, where the raw material and the finished products are shipped in and out. Despite increased dependence on air transportation, trucks remain the main vehicles for transporting raw materials and finished products for Bangladesh garment exports

The RMG sector in Bangladesh, with its low productivity and poor quality will be no match for the competitive producers. The higher volume is explained by productivity. Factories in Sri Lanka operate at 80% - 90% of potential capacity whereas in Bangladesh, according to some experts, productivity is boathorse 35% and 55% of potential capacity with very few exceptions. For the RMG sector in Bangladesh, productivity alone can make a difference boathorse life and death. The higher dollar value is explained by the addition of value. The consumer surplus is drastically greater in the market for high end products. Consequently, the profit margin is much higher for high end products.

1.2 OBJECTIVES:

- ✓ an overall success in the garments.
- ✓ The role of Merchandising in export sector in Bangladesh.
- ✓ Finding the problem what actually faced the merchandiser at work.
- ✓ Collecting information about merchandising job & their responsibilities.
- ✓ To identify the supply chain management direction with in the merchandising management system.
- ✓ To develop relation boathorse quality & merchandising.
- ✓ Find out the role of merchandising in RMG sector.
- ✓ Describe the dimensions of Apparel product lines. including the merchandising calendar.
- ✓ Discuss the relationship of merchandising to sourcing finished goods. materials. and production.

1.3 LIMITATIONS:

- ✓ Authors think these are the limitation of the industry. The main limitations of the study are as follows:
- ✓ The merchandisers of the company are always busy. so, they could not provide the information timely.
- ✓ Sufficient records. facts and figures are not available. These constraints narrators the scope of the real analysis.
- ✓ There is no special training department for study.

CHAPTER 2

LITERATURE REVIEW

2.1 GROWTH OF RMG IN BANGLADESH:

The RMG business started in Bangladesh in the 70s but it was then merely a casual effort. The first consignment of knitwear export was made in 1973 and the first consignment of woven garments was made in 1977. Though started later, but it was the woven sector that first dint a spot in the export pie of Bangladesh. In 1981-82 the contribution of woven garments in the total export was 1.10%. Afterwards it is a story of sustained success for Bangladesh RMG sector. Within a decade the contribution of woven to the export basket became 42.83% (1990-91) and the knitwear sector's contribution was 7.64% (1990-91).

The entrepreneurs of the knit sector stepped forward with their expertise in the late 80's. With their earnest efforts they Authors able to export US\$ 14.84 million in 1989-90. Out of this US\$ 12.22 million was exported to EU and US\$ 2.02 million was exported to US. The trend continued in the knit sector because of the market access opportunity provided to the LDCs under the Generalized Systems of Preference (GSP) benefit.

This is the rejuvenated beginning of the epic story of Bangladeshi knitwear sector RMG sector that in true sense has been able to massive industrialization in a sustainable way with effect on all probable human development aspects which is the encouraging part of the story.

The growth of knit sector is increasing at an increasing rate. The cumulative average growth rate of the sector is 27%. And it is continuously grabbing a more portion in the export pie of Bangladesh. This is mainly Due to the facilities provided under the EC GSP and ROO. The knit sector is heavily driven by these favorable policies and took the opportunity to develop a strong backward Jaige for the sector.

| Year | Knitwear | | | Woven Wear | | | Total Export | |
|-------|----------|------------|-----------------------|------------|------------|-----------------------|--------------|------------|
| | Volume | (%) change | Share(%) in BD Export | Volume | (%) change | Share(%) in BD Export | RMG | Bangladesh |
| 89-90 | 14.84 | 0 | 0.77 | 609.32 | 29.34 | 31.67 | 624.16 | 1923.70 |
| 90-91 | 131.20 | 784.00 | 7.64 | 735.62 | 20.73 | 42.83 | 866.82 | 1717.55 |
| 91-92 | 118.57 | -9.62 | 5.95 | 1064.00 | 44.64 | 53.36 | 1182.57 | 1993.90 |
| 92-93 | 204.55 | 72.51 | 8.58 | 1240.48 | 16.59 | 52.06 | 1445.03 | 2382.89 |
| 93-94 | 264.14 | 29.13 | 10.42 | 1291.64 | 4.12 | 50.97 | 1555.78 | 2533.90 |
| 94-95 | 393.26 | 48.88 | 11.32 | 1835.09 | 42.07 | 52.85 | 2228.35 | 3472.56 |
| 95-96 | 598.32 | 52.14 | 15.41 | 1948.81 | 6.20 | 50.20 | 2547.13 | 3882.42 |
| 96-97 | 763.30 | 27.57 | 17.28 | 2237.95 | 14.84 | 50.65 | 3001.25 | 4418.28 |
| 97-98 | 940.31 | 23.19 | 18.22 | 2843.33 | 27.05 | 55.09 | 3783.64 | 5161.20 |
| 98-99 | 1035.36 | 10.11 | 19.49 | 2984.81 | 4.98 | 56.18 | 4020.17 | 5312.86 |
| 99-00 | 1269.83 | 22.64 | 22.08 | 3082.56 | 3.27 | 53.59 | 4352.39 | 5752.20 |
| 00-01 | 1496.23 | 17.83 | 23.14 | 3364.20 | 9.14 | 52.02 | 4860.43 | 6467.30 |
| 01-02 | 1459.24 | -2.48 | 24.38 | 3124.56 | -7.12 | 52.20 | 4583.80 | 5986.09 |
| 02-03 | 1653.83 | 13.34 | 25.26 | 3258.27 | 4.28 | 49.76 | 4912.10 | 6548.44 |
| 03-04 | 2148.02 | 29.88 | 28.25 | 3538.07 | 8.59 | 46.54 | 5686.09 | 7602.99 |
| 04-05 | 2819.47 | 31.26 | 32.58 | 3598.20 | 1.70 | 41.58 | 6417.67 | 8654.52 |
| 05-06 | 3816.98 | 35.38 | 36.26 | 4083.82 | 13.50 | 38.78 | 7900.80 | 10526.16 |
| 06-07 | 4553.60 | 19.30 | 37.39 | 4657.63 | 14.05 | 38.25 | 9211.23 | 12177.86 |

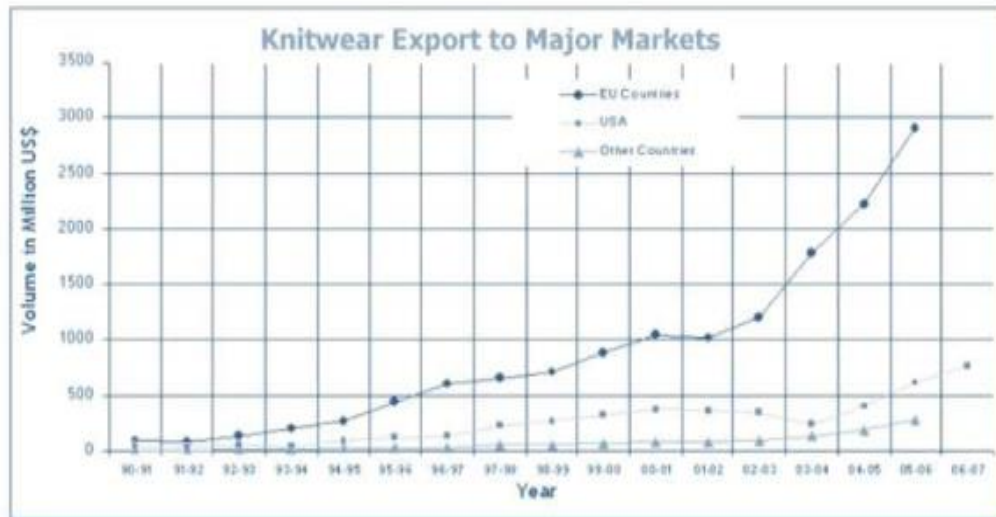
FIG: COMPARATIVE STATISTICS OF KNITWEAR & WOVEN WEAR (IN MILLION US\$)

EU is the main export region of Bangladeshi KnitAuthorsar constituting 79% (US\$ 2227.27 million) of total knitathons export in FY 2003-2004 followed by USA (14.27%. i.e. US\$402.38 million). This has become possible because it can satisfy the ROO of EU as value addition is higher (75%) in this sector. After the adoption of the guidelines for the application of the scheme of generalized tariff preferences by EC knitathons export from Bangladesh to EU rose precipitously. The two-stage transformation requirement of ROO in 1999 boosted market penetration in EU further; it contributed a growth of 101.19% since 2000-2001.

Bangladesh RMG sector has successfully passed some critical tests and is now ailing with two masts: knit and woven. The sub-sectors are now in healthy competition among themselves to take the role of leadership within the country.

In FY 2003-04, knitathons for Value first time exceeded woven Authors and became the leader in terms of quantity exported with 91.6 million dozen. The amount of woven export was 90.49 million dozen. KnitAuthorsar is still leading in terms of quantity exported and is widening the gap day by day. The present difference in favor of knitathons is 56.21 million dozen. In FY 2003-04. the contribution of two RMG sub-sector-s in national export Authors as follows: Woven Garments 46.54% and KnitAuthorsar 28.25%. In FY 2004-05 the figures have changed dramatically. the share of woven garment to the country's export has reduced to 41.58%.the other hand the share of knitathons has increased to 32.58%. It indicates clearly that the knitathons is performing Authors in both ways. In FY 2005-06 the scenario is as under:

KnitAuthorsar export increased by US\$ 997.51 Million (35.38%)
National export increased by US\$ 1871.64 Million (21.63%)



Knitwear Export to Major Markets

2.2 MERCHANDISING:

Merchandising is a Set Of work responsible for ensuring a products description both quality and quantity. Merchandising means total responsibility of a Merchandiser.

Now days. major companies are adopting merchandising concepts. which comply with all procedures to execute and dispatch the shipment on time considering quality. cost and time. Merchandisers are serious in the success of any garment business. They provide the right products at the right time. enabling a company to match with latest market trends and meet the market demand. In the merchandising concept. time management is a gig to manage one's time properly. so, he can focus on value adding actions.

Garment's merchandising means the work to buy raw material and accessories to produce garments (Merchandise) against a particular work order of garment and have to export these under the same work order within time schedule, maintaining required quality level of buyer.

2.3 TYPE & FUNCTION OF MERCHANDISING:

Two type or merchandising done in garment exports

- ❖ Marketing merchandising.
- ❖ Production merchandising.

Responsibilities of Marketing merchandising:

- ❖ Product Development
- ❖ Costing

Production merchandising:

Product merchandising is done in the unit. This includes all the responsibilities from sourcing to finishing. first sample onwards. the products merchandising work start and ends with shipment

Bangladesh Based on company structure there are 3 types of merchandiser.

- Liaison merchandiser.
- Sourcing office merchandiser
- Factory merchandiser

All these categories have also sub category in production and marketing department.

- ❖ **Liaison merchandiser:** these are the merchandisers working in liaison office of renowned buyers like H&M, C&A etc.
- ❖ **Sourcing office merchandiser:** these are the merchandiser working in sourcing offices/trading offices based In Bangladesh.
- ❖ **Factory merchandiser:** these are the people working in Factories.

2.4 RESPONSIBILITIES OF MERCHANDISERS:

- Developing new samples. execute sample orders
- Costing
- Planning
- Raw materials I Accessories arrangement
- Production scheduling (or) route card drafting
- Approval of various Process and samples
- Pre-production follow up
- Meet Inspection Agencies
- Production controlling
- Identifying shortages and make arrangement for the shortages
- Following quality assurance procedures. quality control procedures
- Monitoring the in-house. sub-contractors and junior activities
- Buyer communication
- Communication with sub-contractors. processing units & other 3rd parties
- Proper reporting
- Highlighting 10 the management
- Record main ten: Me
- Developing samples
- Placement of orders to suppliers
- Taking measures for consistent production.

2.5 SOME IMPORTANT QUALITIES OF A MERCHANDISER:

- ✓ Language skill.
- ✓ Computer skill.
- ✓ Marketing skill.
- ✓ Right consumption knowledge of various goods.
- ✓ Costing knowledge of raw materials.
- ✓ Order getting ability (That is if the merchandiser is known by actual rate of raw materials so that he can negotiate perfectly with buyer. In this way. the possibility of getting order is hundred percent.) Sincere& responsible.
- ✓ Hard worker

2.6 Activities of a Merchandiser:

Merchandiser need to work in a systematic way to ensure proper delivery or products at due date. They had to do their work into daily. Weekly. monthly and yearly basis. The activities arc-

2.6.1. Daily activities of a merchandiser:

- Checking E-mail. They need to give the reply within the day based on priority.
- Checking production status and convey to concern department.
- Checking the shipments documents and inform concern department.
- Checking daily production status to understand shipment status
- Checking shipment schedule and raw materials production status
- Follow-up with sample section for different buyer's sample
- Follow-up with store for fabric and accessories received
- Follow-up with the production manager for the production plan
- Follow-up with the commercial people UC.BTB L/C and L/C amendment
- Price quotation and delivery confirmation to the buyer
- Reporting to marketing and merchandising chief on the daily activities.
- Reporting to executive director on the important issue like various meeting. customer visits compliances and code of conduct

2.6.2. Weekly activities or merchandiser

- Meeting with the fabrics and accessories supplier
- Meeting with the buyer and buying houses
- Prepare fabric and accessories requirement list. checking with concern and passing it to supplier with proper specification.
- Prepare purchase order with approval and sign of proper authority
- Issuing pro-forma invoice with the approval and sign of the proper authority.
- Providing cost break-down to commercial department during L/C opening

2.6.3. Monthly activity of a merchandiser

- Meeting with the production people
- Meeting with the quality people and pattern master

2.6.4. Yearly activities of merchandiser

Yearly self-assessment on the performance based on number of buyers handled shipment quantity. CM charge negotiated. debit note settled with the supplier.

2.6.5. Pre order operation:

- ✓ To find new customers
- ✓ To visit liaison office and sourcing office for developments & orders
- ✓ To collect the seasons collection projection from local office
- ✓ To offer similar products to customer according to their requirement
- ✓ Do costing
- ✓ Offer best possible price from factories
- ✓ To source best Quality materials in cheapest price
- ✓ To develop samples based on season inspiration or from technical files.
- ✓ Set the payment terms with customer
- ✓ Get the purchase order from customer
- ✓ To arrange Proforma invoice for customer to Open L/C or arrange sales contract
- ✓ To set production plan according to capacity
- ✓ Set delivery date and production plan
- ✓ To discuss quality requirement & challenges

2.6.6. Sampling stage Works

- ✓ To raise the lad dips for color standard
- ✓ To raise the fit sample for styling
- ✓ Embellishment approval
- ✓ Accessories approval
- ✓ To set the production T&A with the factory production team
- ✓ To approve pre-production sample
- ✓ Update buyer on production stages
- ✓ To guide the factory to get the required Quality
- ✓ To set the quality parameters
- ✓ Raw materials booking
- ✓ Raw materials PI from supplier
- ✓ Raw material Back-to-Back L/C opening
- ✓ Raw material in time collection

2.6.7. Production stage works

- ✓ follow up the production unit according to the production T& A plan
- ✓ guide the Quality team to maintain required Quality throughout the production time
- ✓ keep daily production reports
- ✓ Guide factory if there is any challenge
- ✓ Check with the store for raw material delivery
- ✓ Keep regular communication with the buyer local office

2.6.8. Shipment stage works

- ✓ Arrange forwarder schedule
- ✓ Check vessel schedule
- ✓ Shipment booking
- ✓ Arrange final inspection with buyer or third party
- ✓ Send T.O.P / shipment samples for customer approval
- ✓ Get the shipment approval from customer
- ✓ Ship the goods
- ✓ Send the shipping documents to customer
- ✓ Arrange payment with the help of commercial team of buyer

2.7. INTERNATIONAL COMMERCIAL TERMS:

INCOTERMS (International Commercial Terms) are an internationally recognized set of trade term definitions developed by the International Chamber of Commerce (ICC). The terms define the trade contract responsibilities and liabilities between a buyer and a seller. They cover who is responsible for paying freight costs, insuring goods in transit and covering any import/export duties, for example. They are invaluable as, once importer and exporter have agreed on an INCOTERM, they can trade without discussing responsibilities for the costs and risks covered by the term.

FIG: International Commercial Terms

2.8 SOME DOCUMENTS RELATED TO MERCHANDISING:

One of the essential elements of sourcing is the documentation and formulation of agreements involving the parties concerned. A thorough understanding of the documentation involved in sourcing is a key requirement for a merchandiser.

Once the buyer/ importer and supplier/ exporter have entered into the underlying contract, it is followed by formulation of the letter of credit, which acts as the primary document for all further transactions and documentation. There are a couple of additional documents accompanying the letter of credit. Mentioned hereunder:

- ❖ Purchase Order
- ❖ Technical files
- ❖ Order summary
- ❖ Proforma invoice for L/C or Contract
- ❖ L/C
- ❖ Contracts
- ❖ Bookings
- ❖ Proforma from Supplier
- ❖ L/C (Back-to-Back)
- ❖ Commercial Invoice
- ❖ Packing List
- ❖ Inspection report
- ❖ Country of Origin
- ❖ Utilization
- ❖ Bill of Lading

2.8.1 Purchase Order

A purchase Order is issued by Buyer. Order details is given in there. Below information must be included in a purchase order.

- ❖ Manufacturer details
- ❖ Buyer details
- ❖ Item's description
- ❖ Size wise order Quantity
- ❖ Unit price
- ❖ Total price
- ❖ Delivery terms
- ❖ Delivery port
- ❖ Others details if necessary


| Buying Agent | | Supplier | | Buyer | | | | |
|--|--------------------------------|---|--|--|----------|-----------|------------------|---------------|
| Promoda Textiles HK Ltd Workspace A02, 5/F, Wong King Industrial Building, 2-4 Tai Yau Street, San Po Kong, Kowloon, Hong Kong. Tell: +852 23231905 | | DIRD COMPOSITE TEXTILES LTD. DHALADIA, SHATIABARI, RAJENDRAPUR, SREEPUR, GAZIPUR, BANGLADESH. | | Halantex Sp. z o.o ul. Spoldzielcza 31 Przystawice 44-178 Poland | | | | |
| PO NO: 1557 , this number should appear in all Invoice, Packing List & correspondence Etc | | | | | | | | |
| ITEM ID | ITEM | SIZE RANGE | Fabrication | Color Code | Quantity | FOB PRICE | Total Value (\$) | Delivery Date |
| ATM-025B-TS | Boy's T-shirt | Range: 3-4 : 5-6 : 7-8 Ratio: 1:1:1 | T-shirt 100% cotton single jersey, 140 GSM | Body pantone: 7020C Neckline pantone : 2728C | 50000 | \$ 1.30 | \$ 65,000.00 | 10/4/2019 |
| PE-5327 PY | Girl's T-shirt & Pajama Shorts | Range: 3-4 : 5-6 Ratio: 1:1 | T-shirt 100% cotton single jersey, 140 GSM Bottom: 95/5 cotton elastane jersey, 160 GSM | Body Pantone: 070C - fabric, Neckline - 205C (pink), shorts background - 223C | 50000 | \$ 2.50 | \$ 125,000.00 | 10/4/2019 |
| TOTAL | | | | | | | \$ 190,000.00 | |
| In WORDS: USD One Hundred Ninety Thousand Only | | | | | | | | |
| General Terms & Condition | | | | | | | | |
| 01. Payment : 100% TT Upon Presentation of Scanned Document 02. Delivery term : FOB CHITTAGONG 03. Price and Currency : USD 04. Port of Destination: Poland <u>Confirm by the Supplier.</u> Authorized Signature. | | | | | | | | |
| Promoda Textiles HK Ltd , Workspace A02, 5/F, Wong King Industrial Building, 2-4 Tai Yau Street, San Po Kong Kowloon, Hong Kong., Tell: +852 23231905 | | | | | | | | |

FIG: Purchase Order

2.8.2 Technical files:

All technical details are included in Item's are found in tech file

- ❖ Product picture
- ❖ Color Details
- ❖ Measurement
- ❖ Accessories details
- ❖ Packing details

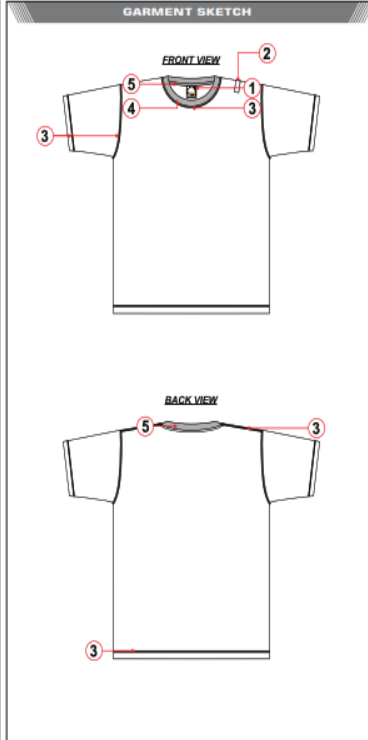

**DESIGNED TO
ENDURE**

Page 1 of 7

Specification Sheet

| | | |
|--|------------------------|-----------------------------|
| ARTICLE NO : 1000-05 | CLIENT: | DATED : 03-May-2019 |
| CUSTOMER REF : | FACTORY NAME : | INSTRUCTIONS : |
| PRODUCT DESCRIPTION : Plover Premium T-Shirt | FACTORY PRODUCT CODE : | REVISION (16) : 04-Sept-020 |
| DRAWING NO : ORN-OCC-219 | APPROVED BY : | |

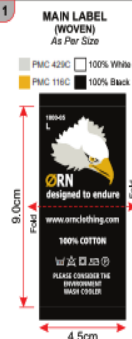
GARMENT SKETCH



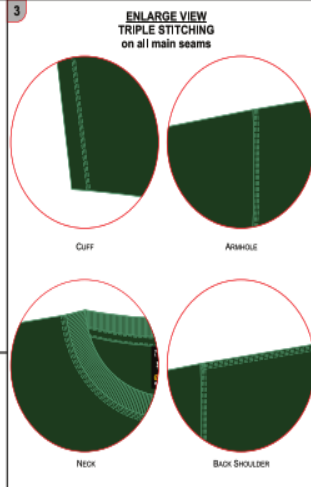
ACCESSORIES

1 MAIN LABEL (WOVEN)
As Per Size

PMC 429C 100% White
 PMC 116C 100% Black

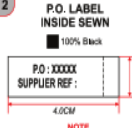


3 ENLARGE VIEW
TRIPLE STITCHING
on all main seams



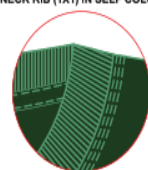
2 P.O. LABEL
INSIDE SEWN

100% Black

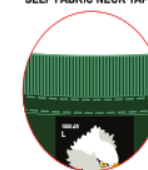


NOTE
P.O. # Will Be Change As Per Order

4 NECK RIB (1X1) IN SELF COLOR



5 SELF FABRIC NECK TAPE



COLOR RANGE

| | | | |
|---------|--------------|----------|-------------|
| Color 1 | Navy | Color 6 | Royal Blue |
| Color 2 | Black | Color 7 | Red |
| Color 3 | Bottle Green | Color 8 | Kelly Green |
| Color 4 | Graphite | Color 9 | Reflex Blue |
| Color 5 | Burgundy | Color 10 | White |
| | | Color 11 | Ash |

FRONT VIEW BACK VIEW




FIG: Technical Files(Overview)



Specification Sheet

| | | |
|--|------------------------|-----------------------------|
| ARTICLE NO : 1000-05 | CLIENT: | DATED : 03-May-2019 |
| CUSTOMER REF : | FACTORY NAME : | INSTRUCTIONS : |
| PRODUCT DESCRIPTION : Plover Premium T-Shirt | FACTORY PRODUCT CODE : | REVISION (16) : 04-Sept-020 |
| DRAWING NO : ORN-OCC-219 | APPROVED BY : | |

| GARMENT MATERIAL CHART | | | |
|------------------------|------------------|--|-------------|
| M. # | MATERIAL NAME | FABRICATION DETAILS | COLOR |
| 1 | Main Fabric | Jersey 100% Cotton, 180 GSM | Main |
| 2 | Neck Rib | 1x1 Cotton Rib | DTM |
| 3 | Neck Tape | Self Fabric | DTM |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| ACCESSORIES DETAILS | | | |
| 7 | Main Label | Woven Folded Label with Size | 4 Color |
| 8 | P.O. Label | Printed Label | 1 Color |
| 9 | Stitching Thread | 100% Polyester, 50% 2-Ply / 50% 3-Ply, Self Color. | Self |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |
| 21 | | | |
| 22 | | | |
| PACKAGING DETAILS | | | |
| 23 | | | . |
| 24 | | | . |
| 25 | | | . |
| 26 | | | |
| 27 | | | |
| 28 | Poly bag | Plain Polybag For Bulk Packing | Transparent |
| 29 | Carton | Printed Master Carton | White |
| 30 | | | |
| 31 | | | |

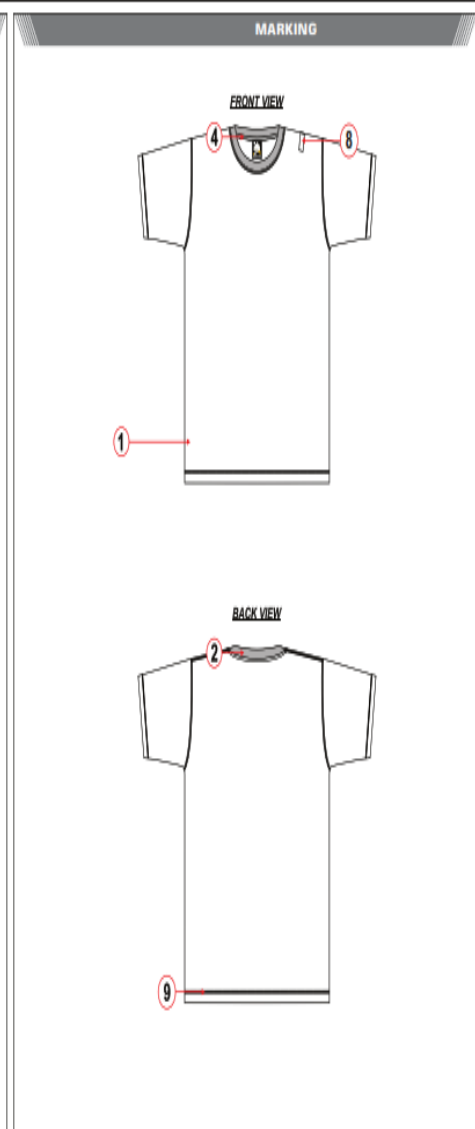


FIG: Technical Files (material List)

2.8.3 Order summary

This is a chart that a merchandised must prepare to with order details.

| PO No | Item | Color | Size | Quantity |
|-------|-----------------------|-------|-------|----------|
| 1212 | 100% cotton men's tee | Black | S | 5000 |
| | | | M | 5000 |
| | | | L | 10000 |
| | | | XL | 5000 |
| | | | 2XL | 5000 |
| | | | Total | 30000 |

Chart: Order summary

2.8.4 Proforma invoice for L/C or Contract

Proforma is the document sent by the supplier to the buyer to Open L/C or Contract for a purchase order. Proforma is prepared against Order. Below information are Prepared in the Proforma Invoice

- ✓ Supplier Details
- ✓ Buyer Details
- ✓ Order Details
- ✓ Unit Price
- ✓ Total Price
- ✓ Item Description
- ✓ Payment terms
- ✓ Banking Details of Both Buyer and Supplier
- ✓ Delivery terms and details
- ✓ Authorization signature
- ✓ Special terms if any
- ✓ Full specification of the order
- ✓ Order Number


| <h1 style="text-align: center;">Well Fashion Ltd.</h1> <p style="text-align: center;">(A CONCERN OF WELL GROUP)</p> | | | | | | | |
|---|--------------|--|--|--|---------------|--------------|---------------------|
| Date # 21st January 2021 Invoice # FTL 206/2021 | | | | | | | |
| Seller / Beneficiary WELL FASHION LTD Plot no: A-47,48 BSCIC INDUSTRIAL ESTATE Kalurghat, Chattogram, Bangladesh | | | | BUYER GLOBAL DESIGNS NY, INC. 209 West 38th Street, NY-10018, U.S.A. | | | |
| Dhaka, Bangladesh | | | | | | | |
| IN NUMBER | STYLE NO | DESCRIPTION | FABRICATION | QUANTITY in Pcs | UNIT PRICE | TOTAL VALUE | DELIVERY DATE |
| 132515 | 4050 M | Ladies Denim Shirt, woven care, main & size label/Horn Button, packed in single Pc Polybag, 6 Pcs in Silver, 24 Pcs in 3carton | Fabric:- Cotton / Poly / Spandex Denim, Carbonic- 70% Cotton 28% Polyester 2%Spandex, Weight:- 6.5 Oz(after wash), Col:- Indigo | 3240 | \$ 3.65 | \$ 11,826.00 | 30/04/2021 |
| | 4050 K | | | 3240 | \$ 3.75 | \$ 12,150.00 | 30/04/2021 |
| | 4051 M | | | 3240 | \$ 3.65 | \$ 11,826.00 | 30/04/2021 |
| | 4051 K | | | 3240 | \$ 3.75 | \$ 12,150.00 | 30/04/2021 |
| | 4052 M | | | 3240 | \$ 3.65 | \$ 11,826.00 | 30/04/2021 |
| | 4052 K | | | 3240 | \$ 3.75 | \$ 12,150.00 | 30/04/2021 |
| | 4058 M | | | 3240 | \$ 3.65 | \$ 11,826.00 | 30/04/2021 |
| | 4058 K | | | 3240 | \$ 3.75 | \$ 12,150.00 | 30/04/2021 |
| | TOTAL | | | | 25920 | | \$ 95,904.00 |
| IN WORDS USD NINETY FIVE THOUSANDS NINE HUNDRED AND FOUR ONLY | | | | | | | |
| General Terms & Condition | | | | | | | |
| 01. Payment : L/C AT SIGHT 02. Delivery term : FOB CHITTAGONG 03. Price and Currency : US DOLLAR 04. Port of loading : CHITTAGONG SEA PORT 05. Port of Destination : AS PER L/C 06. Country of origin: BANGLADESH | | | | | | | |
| Bank Details of Seller / Beneficiary | | | | | | | |
| Name of Bank : NATIONAL CREDIT AND COMMERCE BANK LTD Swift Code: NCCBBD33HAS Bank Address : AGRASAD BRANCH, AGRASAD C/A CHATTOGRAM, BANGLADESH Account No : 0003-0210029422 | | | | | | | |
| Other Terms & Condition | | | | | | | |
| 01. L/C Must be 100% irrevocable, Transferable and freely negotiable any bank in Bangladesh. 02. Partial shipment & transshipment should be allowed. 03. Tolerance of +/- 3% in amount & quantity is allowed. 04. All bank charges including reimbursement and amendment (if any) are at opener's account. | | | | | | | |
| Documents | | | | | | | |
| 01. S/L Clause - S/L Clause should be full set of 3/3 shipped on board clean Bill of Lading made out to the order of negotiating bank in Bangladesh and endorse to the L/C issuing bank. | | | | | | | |
| Confirm by the Buyer | | | | WELL FASHION LTD  Authorized Signature | | | |
| Authorized Signature. | | | | | | | |
| FACTORY : Plot No. A-47,48 BSCIC Industrial Estate, Kalurghat, Chattogram, Bangladesh. CHATTOGRAM : A-23, 24, 25, 26, BSCIC Industrial Estate, Kalurghat, Chattogram, Bangladesh. | | | | | | | |

Fig: Proforma Invoice

2.8.5 Letter of credit

A letter of credit, or "credit letter," is a letter from a bank guaranteeing that a buyer's payment to a seller will be received on time and for the correct amount. In the event that the buyer is unable to make a payment on the purchase, the bank will be required to cover the full or remaining amount of the purchase. It may be offered as a facility. Due to the nature of international dealings, including factors such as distance, differing laws in each country, and difficulty in knowing each party personally, the use of letters of credit has become a very important aspect of international trade. Because a letter of credit is typically a negotiable instrument, the issuing bank pays the beneficiary or any bank nominated by the beneficiary. If a letter of credit is transferable, the beneficiary may assign another entity, such as a corporate parent or a third party, the right to draw.

Types of Letters of Credit

- **Commercial Letter of Credit:** This is a direct payment method in which the issuing bank makes the payments to the beneficiary. In contrast, a standby letter of credit is a secondary payment method in which the bank pays the beneficiary only when the holder cannot.
- **Revolving Letter of Credit:** This kind of letter allows a customer to make any number of draws within a certain limit during a specific time period.
- **Traveler's Letter of Credit:** For those going abroad, this letter will guarantee that issuing banks will honor drafts made at certain foreign banks.

| Type | OUR REFERENCE # | CLIENT REFERENCE # | CCY AMOUNT |
|------------------------|-----------------|--------------------|--------------|
| ISSIMP | IC6035277HK | WSC101-7 | USD 71454.83 |
| TRADING PARTNER | | CTRY | |
| BASE TEXTILES LTD | | BD | |

USER ID: WESCAL22.FLAHM857

WELLS FARGO BANK

ISSUING BANK:
WELLS FARGO BANK, N.A.
7/F, CITYPLAZA FOUR
12 TAIKOO WAN ROAD, TAIKOO SHING
ISLAND EAST, HONG KONG
HONG KONG

APPLICANT:
WESC AMERICA, INC
270 LAFAYETTE STREET, STE 500
NEW YORK, NY 10012

UNITED STATES OF AMERICA

BENEFICIARY:
BASE TEXTILES LTD
PLOT NO. 9, CDA INDUSTRIAL AREA,
MOHARA, KALURGHAT,
CHITTAGONG-4221
BANGLADESH

ADVISING BANK:
ONE BANK LIMITED
AGRABAD BRANCH, CHITTAGONG,
ACCT:62582006
SWIFT:ONEBDDH002
BANGLADESH

APPLICATION FOR IRREVOCABLE DOCUMENTARY LETTER OF CREDIT

LATEST SHIPMENT DATE: 20-JAN-2018
PRESENTATION DAYS: 30
DATE AND PLACE OF EXPIRY: 19-FEB-2018 BENEFICIARY'S COUNTRY

AMOUNT: USD 71454.83
AMOUNT SPECIFICATION:
+/- 5 PERCENT
PLUS OR MINUS IN QUANTITY AND AMOUNT ARE ACCEPTABLE.

ADD CONFIRMATION:
WITHOUT

AVAILABLE BY PRESENTATION OF THE FOLLOWING DOCUMENTS:

BENEFICIARY DRAFT(S) DRAWN ON US AT
SIGHT
FOR 100 PERCENT OF INVOICE VALUE
BEARING THE CLAUSE DRAWN UNDER DOCUMENTARY LETTER OF
CREDIT NUMBER (L/C NUMBER) OF WELLS FARGO BANK

OTHER DOCUMENTS:

.+++1 ORIGINAL AND 2 PHOTOCOPIES OF SIGNED AND DATED COMMERCIAL
INVOICE INDICATING FOR THE ACCOUNT OF ROSENTHAL AND ROSENTHAL
INC., C/O WESC AMERICA, INC, 270 LAFAYETTE STREET, STE. 500, NEW
YORK, NY, 10012, USA AS BUYER. THE INVOICE MUST INDICATE LETTER
OF CREDIT NUMBER, WESC PO NUMBER, GENERAL DESCRIPTION OF THE
MERCHANDISE, SHIPPING TERMS, QUANTITY SHIPPED, AND COUNTRY OF
ORIGIN.

.+++1 ORIGINAL AND/OR 2 PHOTOCOPIES OF SIGNED AND DATED
DETAILED PACKING LIST INDICATING COMPLETE BREAKDOWN OF

FIG: Letter of Credit Draft

MERCHANDISE BY STYLE NUMBER, COLOR, CONTENTS AND QUANTITY OF EACH CARTON, CARTON NUMBER, TOTAL NET WEIGHT, AND TOTAL GROSS WEIGHT.

.+++1 PHOTOCOPY FINAL RANDOM INSPECTION REPORT SIGNED BY A REPRESENTATIVE OF (ROSENTHAL APPROVED THIRD PARTY SERVICE PROVIDER), AND REPORT MUST (A) DETAIL DATE OF INSPECTION (B) LOCATION OF INSPECTION, (C) ITEMS INSPECTED (WHICH MUST TIE TO THE COMMERCIAL INVOICE), (D) AQL RESULTS INDICATING FINDINGS ON PACKAGING, LABELING AND CARTON MARKING, AND (E) CERTIFY OVERALL INSPECTION CONCLUSION AS PASS -OR- PENDING WITH NOTES INDICATING REASONS FOR FURTHER PASS APPROVAL.

.+++1 ORIGINAL AND 1 PHOTOCOPY OF BENEFICIARY CERTIFICATE INDICATING A FULL SET OF DOCUMENTS AS PER LC REQUIREMENTS HAVE BEEN EMAILED TO (A) WESC AMERICA, INC. (APPLICANT) TO SUNIL RATWANI (AT-SIGN) WESC.COM AND (B) ROSENTHAL AND ROSENTHAL INC. TO POFINANCE(AT-SIGN)ROSENTHALINC.COM . A COPY OF THE SENT EMAIL(S) MESSAGE SHOULD BE ATTACHED.

.+++FOR OCEAN SHIPMENTS:

(3/3) ORIGINAL ON BOARD OCEAN BILL OF LADING, SHOWING LOADING ON BOARD A NAMED VESSEL, PORT OF LOADING, PORT OF DISCHARGE, PLACE OF DELIVERY, MARKED FREIGHT COLLECT, AND CONSIGNED TO THE ORDER OF WESC AMERICA, INC., 270 LAFAYETTE STREET, STE 500, NEW YORK, NY 10012, USA, INDICATING NOTIFY PARTY (1) STEELE LOGISTICS, 1436 W. COWELS STREET, UNIT B, LONG BEACH, CA, 90813, CONTACT: KRISTIN FLASKERUD, TEL: 562-435-4200, NOTIFY PARTY (2) CREATIVE LOGISTICS SERVICE, 587 INDUSTRIAL ROAD, CARLSTADT, NJ, 07072, USA, NOTIFY PARTY (3) ROSENTHAL AND ROSENTHAL INC., 1370 BROADWAY, NEW YORK, NY, 10018, USA, ATTN: MEGAN FLAHERTY EMAIL:POFINANCE(AT-SIGN)ROSENTHALINC.COM.

FOR AIR SHIPMENTS:

(1) COPY NON NEGOTIABLE AIR WAYBILL, SHOWING DATE OF DEPARTURE, AIRPORT OF DEPARTURE, AIRPORT OF DESTINATION, PLACE OF DELIVERY (IF APPLICABLE), MARKED FREIGHT COLLECT, AND CONSIGNED TO WESC AMERICA, INC., 270 LAFAYETTE STREET, STE 500, NEW YORK, NY 10012, USA, INDICATING NOTIFY PARTY (1) STEELE LOGISTICS, 1436 W. COWELS STREET, UNIT B, LONG BEACH, CA, 90813, CONTACT: KRISTIN FLASKERUD, TEL: 562-435-4200, NOTIFY PARTY (2) CREATIVE LOGISTICS SERVICE, 587 INDUSTRIAL ROAD, CARLSTADT, NJ, 07072, USA, NOTIFY PARTY (3) ROSENTHAL AND ROSENTHAL INC., 1370 BROADWAY, NEW YORK, NY, 10018, USA, EMAIL:POFINANCE(AT-SIGN)ROSENTHALINC.COM.

.+++1 ORIGINAL AND 1 PHOTOCOPY OF CERTIFICATE OF ORIGIN, STAMPED BY AUTHORITY IN ISSUING COUNTRY, AND SHOWING TERMS SIMILAR TO THE TRANSPORT DOCUMENT AND COMMERCIAL INVOICE.

GOODS DESCRIPTION:

LATEST TRANSPORT DOCUMENT DATE FOR OCEAN SHIPMENTS: DECEMBER 30, 2017.
GOODS SHIPPING AFTER DECEMBER 30, 2017 NEED TO BE SENT BY AIR.
LATEST TRANSPORT DOCUMENT DATE FOR AIR SHIPMENTS: JANUARY 20, 2018.
UNDER PROFORMA NUMBER: BTL/102/2017
TOTAL QUANTITY: 11,295 PIECES (PCS)

FIG: Letter of Credit Draft

USD 10.60 PER UNIT, UNDER WESC ORDER NUMBER 32069.

42 PCS OF ITEM CODE 0005127, EDDY DENIM LONG, 72F BLUE RINSE, AT
USD 10.60 PER UNIT, UNDER WESC ORDER NUMBER 32069.

62 PCS OF ITEM CODE 0005127, EDDY DENIM LONG, 93H BLACK RINSE,
AT USD 10.60 PER UNIT, UNDER WESC ORDER NUMBER 32069.

38 PCS OF ITEM CODE 0005127, EDDY DENIM LONG, 990 CHARCOAL, AT
USD 10.60 PER UNIT, UNDER WESC ORDER NUMBER 32052.

... ..
... ..

SHIPPING TERMS: OTH SEE ADDITIONAL CONDITIONS
PARTIAL SHIPMENTS PERMITTED
TRANSHIPMENT PERMITTED
PORT OF LOADING/AIRPORT OF DEPARTURE:
CHITTAGONG PORT OR DHAKA AIRPORT
PORT OF DISCHARGE/AIRPORT OF DESTINATION:
NY OR NJ, USA PORT OR AIRPORT

ISSUING BANK CHARGES ARE FOR
THE ACCOUNT OF THE APPLICANT.
ALL OTHER CHARGES ARE FOR
THE ACCOUNT OF THE BENEFICIARY.

THIS LETTER OF CREDIT IS TRANSFERABLE.

ADDITIONAL CONDITIONS:

- .+++SHIPPING TERMS:
FOR OCEAN SHIPMENTS: FOB CHITTAGONG PORT
FOR AIR SHIPMENTS: FCA DHAKA AIRPORT
- .+++ROSENTHAL APPROVED THIRD PARTY INSPECTION SERVICE PROVIDER(S).
BUREAU VERITAS
INTERNATIONAL QUALITY AND TESTING SERVICES (IQTS)
INTERTEK
SGS
- .+++PARTIAL SHIPMENTS ACCEPTABLE PROVIDED ALL GOODS ARE SHIPPED
COMPLETE BY LATEST SHIPMENT DATE.
- .+++INSURANCE COVERED BY APPLICANT.

SPECIAL INSTRUCTIONS TO TRADE SERVICES REPRESENTATIVE:
ADVISE DIRECTLY TO THE ONE BANK LIMITED, SWIFT:ONEBDDH002

OUR REFERENCE #: IC6035277HK

CLIENT REFERENCE #: WSC101-7

FIG: Letter of Credit Draft

2.8.6 Contracts

In case of TT payment, the Buyer Gives a sales Contract to the Supplier.



| | | | | | | | | | | | | | | | |
|--|---------------------------|-------------------|-------------------|---|--------------|--|-----------------|---|---|-----------------------|--------------------------------|--------------------------------|--|--------------------------------|---|
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">SALSE CONTRACT NO:</td> </tr> <tr> <td style="text-align: center;">SC # PTL 201/2020</td> </tr> <tr> <td style="text-align: center;">Applicant:</td> </tr> <tr> <td style="text-align: center;">Promoda Textiles Ltd House 10A,(8th Floor) Road 4 Dulshan 1,Dhaka 1212.</td> </tr> <tr> <td style="text-align: center;">Buyer</td> </tr> <tr> <td style="text-align: center;">NY TRENDS 4 GLOBAL 209 West 38th Street,NY-10018, U.S.A.</td> </tr> <tr> <td style="text-align: center;">Exporter</td> </tr> <tr> <td style="text-align: center;">Well Fashion Ltd Plot no. A-47,48, BSCIC Industrial Estate, Kakarhat Chattogram, Bangladesh.</td> </tr> </table> | SALSE CONTRACT NO: | SC # PTL 201/2020 | Applicant: | Promoda Textiles Ltd House 10A,(8th Floor) Road 4 Dulshan 1,Dhaka 1212. | Buyer | NY TRENDS 4 GLOBAL 209 West 38th Street,NY-10018, U.S.A. | Exporter | Well Fashion Ltd Plot no. A-47,48, BSCIC Industrial Estate, Kakarhat Chattogram, Bangladesh. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">SALES CONTRACT</td> </tr> <tr> <td style="text-align: center;">DATE: November 3rd,2020</td> </tr> <tr> <td style="text-align: center;">Applicants Bank Details</td> </tr> <tr> <td style="text-align: center;">WOCRI BANK Account Number : CDA964000794 SWIFT: HVBK8DDHXXX UTTARA BRANCH, Paradise Tower (Ground Floor) Plot # 11, Sector # 3, UTTARA MODEL TOWN, UTTARA, DHAKA, 1230</td> </tr> <tr> <td style="text-align: center;">Exporter's Bank Details</td> </tr> <tr> <td style="text-align: center;">A/C Name: Well Fashion Ltd A/c no. 0003-0230026422 SWIFT -NCCLEDDHAQB NATIONAL CREDIT AND COMMERCE BANK LTD. Agrabad Branch, Chittagong, Bangladesh.</td> </tr> </table> | SALES CONTRACT | DATE: November 3rd,2020 | Applicants Bank Details | WOCRI BANK Account Number : CDA964000794 SWIFT: HVBK8DDHXXX UTTARA BRANCH, Paradise Tower (Ground Floor) Plot # 11, Sector # 3, UTTARA MODEL TOWN, UTTARA, DHAKA, 1230 | Exporter's Bank Details | A/C Name: Well Fashion Ltd A/c no. 0003-0230026422 SWIFT -NCCLEDDHAQB NATIONAL CREDIT AND COMMERCE BANK LTD. Agrabad Branch, Chittagong, Bangladesh. |
| SALSE CONTRACT NO: | | | | | | | | | | | | | | | |
| SC # PTL 201/2020 | | | | | | | | | | | | | | | |
| Applicant: | | | | | | | | | | | | | | | |
| Promoda Textiles Ltd House 10A,(8th Floor) Road 4 Dulshan 1,Dhaka 1212. | | | | | | | | | | | | | | | |
| Buyer | | | | | | | | | | | | | | | |
| NY TRENDS 4 GLOBAL 209 West 38th Street,NY-10018, U.S.A. | | | | | | | | | | | | | | | |
| Exporter | | | | | | | | | | | | | | | |
| Well Fashion Ltd Plot no. A-47,48, BSCIC Industrial Estate, Kakarhat Chattogram, Bangladesh. | | | | | | | | | | | | | | | |
| SALES CONTRACT | | | | | | | | | | | | | | | |
| DATE: November 3rd,2020 | | | | | | | | | | | | | | | |
| Applicants Bank Details | | | | | | | | | | | | | | | |
| WOCRI BANK Account Number : CDA964000794 SWIFT: HVBK8DDHXXX UTTARA BRANCH, Paradise Tower (Ground Floor) Plot # 11, Sector # 3, UTTARA MODEL TOWN, UTTARA, DHAKA, 1230 | | | | | | | | | | | | | | | |
| Exporter's Bank Details | | | | | | | | | | | | | | | |
| A/C Name: Well Fashion Ltd A/c no. 0003-0230026422 SWIFT -NCCLEDDHAQB NATIONAL CREDIT AND COMMERCE BANK LTD. Agrabad Branch, Chittagong, Bangladesh. | | | | | | | | | | | | | | | |

Both the parties stated above hereby confirmed the following terms & conditions to make the shipment of the under noted quantity mentioned as below.

| SN NUMBER | STYLE NO | Description | Fabrication | SIZE | Color/Wash | Quantity | Factory Price | Local Commission Promoda | Price With Local Commission (FOB) | Total Value (\$) | Delivery Date | | | |
|-----------|---|--|------------------------|-------------|-------------|----------|---------------|--------------------------|-----------------------------------|------------------|---------------------|--|--|--|
| 152315 | 4001 J | Ladies Junior Pomper woven care main & size label/Silver Button(without LOGO),packed in single Pk Polybag,5 Pcs in Blister,24 Pcs in 1carton | 100% cotton 11OZ Denim | S | Medium Wash | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | |
| | | | | M | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | |
| | | | | L | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | |
| | | | | XL | | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | |
| | | | | S | Bleach Wash | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | |
| | | | | M | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | |
| | | | | L | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | |
| | | | | XL | | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | |
| | | | | S | Medium Wash | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | |
| | | | | M | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | |
| | | | | L | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | |
| | | | | XL | | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | |
| | S | | | Bleach Wash | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | | |
| | M | | | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | | |
| | L | | | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | | |
| | XL | | | | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | | |
| | S | | | Medium Wash | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | | |
| | M | | | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | | |
| | L | | | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | | |
| | XL | | | | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | | |
| | S | | | Bleach Wash | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | | |
| | M | | | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | | |
| | L | | | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | | |
| | XL | | | | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | | |
| | S | | | Medium Wash | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | | |
| | M | | | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | | |
| | L | | | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | | |
| | XL | | | | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | | |
| | S | | | Bleach Wash | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | | |
| | M | | | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | | |
| | L | | | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | | |
| | XL | | | | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | | |
| | S | | | Medium Wash | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | | |
| | M | | | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | | |
| | L | | | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | | |
| | XL | | | | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | | |
| | S | | | Bleach Wash | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | | |
| | M | | | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | | |
| | L | | | | 576 | \$4.00 | \$0.50 | \$4.50 | \$2,592.00 | 30/1,0221 | | | | |
| | XL | | | | 200 | \$4.00 | \$0.50 | \$4.50 | \$1,260.00 | 30/1,0221 | | | | |
| | TOTAL | | | | | | 24720 | | | | \$ 93,312.00 | | | |
| | Total amount in word USD Ninty Three Thousand Three Hundred and Twelve ONLY. | | | | | | | | | | | | | |
| | Local Commission : 10,368 \$,in words USD Ten Thousand Three Hundred Sixty Eight Only. | | | | | | | | | | | | | |

Fig: Sales Contract



TERMS & CONDITIONS

- 1. Terms Of Payment:** 1. L/C At sight
 2. Local Commission has to be sent to Local buying Agent Promoda Textiles Ltd on Below Bank account:
WOORI BANK
 Account Number : **CD4904000794**
 SWIFT: **HYWBKDDHXXX**
 UTTARA BRANCH, Paradise Tower (Ground Floor)
 Plot # 11, Sector # 3, UTTARA MODEL TOWN, UTTARA, DHAKA 1230
 3. SHIPPING MODE IS FOB
- 2. Local Buying Agent:** Promoda Textiles Limited
 House # 20A 8th Floor, Road # 04, Gulshan 1, Dhaka 1212
- 3. Partial Shipment:** - Allowed as per written confirmation from the buyer.
- 4. Trans Shipment:** - Allowed
- 7. Delivery Tolerance:** + 3% of order Quantity as per packing instruction
- 5. Insurance:** - Covered by Beneficiary
- 6. Goods to be shipped:** - By Sea / Air
- 7. Date of Expiry:** - 30 Days from the Shipment date.
- 8. DOCUMENTS REQUIRED:** (a) Invoice (b) packing list (c) Correct Certificate of origin, OSP from EPB (d) Correct B/L or AWB with correct weight and description (e) Inspection Certificate duly signed by Ashfaq Ahmed to be sent within 7 days of the BL date to buyer. (f) passed Lab Test Report from Authorized lab. (g) Azo Free Test Report On Garments From SGS.
- Other Terms & Conditions:**
1. Destination Country's chemical regulation.
 2. delivery and Shipment manual provided by Vistula are integral part of this contract
 3. For sea shipment, Copy of the documents must be submitted within 3 days from BL date
 4. For Air shipment, original docs must be ready before air lifting and submit accordingly.
 5. Original documents for sea Shipments must be sent within 25 days from on board date. And for AIR shipment, original documents must accompany during air lifting.
 6. Subject to client juries discretion, they might randomly inspect the merchandise in their warehouse. Any discrepancy reported from their requested quality/packing/conformity...might cause for a claim settlement or rejection of merchandise.
 7. below are the terms for Delivery
 - on 1-7 days delay from the shipment delivery will be via Air at factory cost
 - On 8-14 days delay from the shipment delivery will be via Air at factory cost with 8% discount
 - On 15-21 days delay from the shipment delivery will be via Air at factory cost with 20% discount
 - On 22-28 days delay from the shipment delivery will be via Air at factory cost with 25% discount
 - on More than 30 days shipment will be canceled or via Air at factory cost with 30% discount

This contract is prepared & signed in presence of both the parties as mentioned.

EXPORTER

Authorized Signatory



Authorized Signatory

Fig: Sales Contract

2.8.7 Commercial Invoice:

The commercial invoice is one of the most important documents in international trade and ocean freight shipping. It is a legal document issued by the seller (exporter) to the buyer (importer) in an international transaction and serves as a contract and a proof of sale between the buyer and seller. The commercial invoice details the price(s), value, and quantity of the goods being sold. It should also include the trade or sale conditions agreed upon by both buyer and seller of the transaction being carried out. It may also be required for payment purposes (such as in the event of payment via Letter of Credit and may need to be produced by the buyer to its bank to instruct the release of funds to the seller for payment.

Information related to the transaction

- Invoice number
- Invoice date
- Order number
- Total sale amount
- Currency
- Payment instructions

Information related to the exporter and importer

- Exporter/seller information (name, address, phone number, etc.)
- Importer/buyer information (name, address, phone number, etc.)
- Notify party's information

Information related to the shipping of the merchandise

- Bill of Lading number
- Forwarding agent
- HS code
- Clear description of goods (no. of packages, units, weight, etc.)
- Incoterm under which the merchandise has been sold
- Origin of merchandise
- Insurance
- Date of exportation, means of transport, and final destination
- Shipper's signature

2.8.8 PACKING LIST:

This List consist of shipment packaging with the.

WELL FASHION LTD.

PLOT NO: A-47,48, BSCIC INDUSTRIAL ESTATE,
KALURGHAT , CHATTOGRAM , BANGLADESH. PH# 031671198 FAX #031671989

PACKING LIST

1. Consignee:

NY TREND 4 GLOBAL, INC
209 WEST 38TH STREET, FL-303
NY-10018, U.S.A

2. Notify Party

APPLICANT AND DELTA APPAREL NY INC,
1052764 AVE, JAMAICA NY, 11432. USA

3. INVOICE NO. & DATE:

WFLPRO/03-21 Date : 30.01.2021

SHIPPING MARKS

MAIN MARK

5. EXPORT LIC NO. & DATE:

SCB20121000CHL Date : 02.12.2020

G.W.:

N.W.:

MADE IN BANGLADESH.

DESCRIPTION : LADIES JUNIOR ROMPER

| STYLE NO. | | 4001-J | | | | | | | | | | | | | | | |
|---------------|-----------|-------------|---|---|---|----|--|---------|-------------|-----------------|-----------------|----------------|-------------------|------------------|------------------|--------|-------|
| COUNTRY BLOCK | TOTAL CTN | COLOR | S | M | L | XL | | TTL PCS | PCS PER CTN | TOTAL QNTY (PC) | NET WT (Kg)/CTN | GR.WT (Kg)/CTN | TOTAL NET WT (Kg) | TOTAL GR.WT (Kg) | CTN MEAS IN INCH | | |
| 1 | 87 | MEDIUM WASH | 1 | 2 | 2 | 1 | | 6 | 24 | 2088 | 15.20 | 16.40 | 1322.40 | 1426.80 | 22.00X | 19.00X | 11.00 |
| 88 | 174 | BLEACH WASH | 1 | 2 | 2 | 1 | | 6 | 24 | 2088 | 15.20 | 16.40 | 1322.40 | 1426.80 | 22.00X | 19.00X | 11.00 |
| SUB TOTAL = | | 174 | | | | | | | | 4176 | | | 2644.80 | 2853.60 | | | |

| STYLE NO. | | 4002-J | | | | | | | | | | | | | | | |
|---------------|-----------|-------------|---|---|---|----|--|---------|-------------|-----------------|-----------------|----------------|-------------------|------------------|------------------|--------|-------|
| COUNTRY BLOCK | TOTAL CTN | COLOR | S | M | L | XL | | TTL PCS | PCS PER CTN | TOTAL QNTY (PC) | NET WT (Kg)/CTN | GR.WT (Kg)/CTN | TOTAL NET WT (Kg) | TOTAL GR.WT (Kg) | CTN MEAS IN INCH | | |
| 1 | 83 | MEDIUM WASH | 1 | 2 | 2 | 1 | | 6 | 24 | 1992 | 15.20 | 16.40 | 1261.60 | 1361.20 | 22.00X | 19.00X | 11.00 |
| 84 | 147 | BLEACH WASH | 1 | 2 | 2 | 1 | | 6 | 24 | 1536 | 15.20 | 16.40 | 972.80 | 1049.60 | 22.00X | 19.00X | 11.00 |
| SUB TOTAL = | | 147 | | | | | | | | 3528 | | | 2234.40 | 2410.80 | | | |

| STYLE NO. | | 4020-J | | | | | | | | | | | | | | | |
|---------------|-----------|-------------|---|---|---|----|--|---------|-------------|-----------------|-----------------|----------------|-------------------|------------------|------------------|--------|-------|
| COUNTRY BLOCK | TOTAL CTN | COLOR | S | M | L | XL | | TTL PCS | PCS PER CTN | TOTAL QNTY (PC) | NET WT (Kg)/CTN | GR.WT (Kg)/CTN | TOTAL NET WT (Kg) | TOTAL GR.WT (Kg) | CTN MEAS IN INCH | | |
| 1 | 87 | MEDIUM WASH | 1 | 2 | 2 | 1 | | 6 | 24 | 2088 | 15.20 | 16.40 | 1322.40 | 1426.80 | 22.00X | 19.00X | 11.00 |
| 88 | 173 | BLEACH WASH | 1 | 2 | 2 | 1 | | 6 | 24 | 2064 | 15.20 | 16.40 | 1307.20 | 1410.40 | 22.00X | 19.00X | 11.00 |
| SUB TOTAL = | | 173 | | | | | | | | 4152 | | | 2629.60 | 2837.20 | | | |

| STYLE NO. | | 4021-J | | | | | | | | | | | | | | | |
|---------------|-----------|-------------|---|---|---|----|--|---------|-------------|-----------------|-----------------|----------------|-------------------|------------------|------------------|--------|-------|
| COUNTRY BLOCK | TOTAL CTN | COLOR | S | M | L | XL | | TTL PCS | PCS PER CTN | TOTAL QNTY (PC) | NET WT (Kg)/CTN | GR.WT (Kg)/CTN | TOTAL NET WT (Kg) | TOTAL GR.WT (Kg) | CTN MEAS IN INCH | | |
| 1 | 87 | MEDIUM WASH | 1 | 2 | 2 | 1 | | 6 | 24 | 2088 | 15.20 | 16.40 | 1322.40 | 1426.80 | 22.00X | 19.00X | 11.00 |
| 88 | 174 | BLEACH WASH | 1 | 2 | 2 | 1 | | 6 | 24 | 2088 | 15.20 | 16.40 | 1322.40 | 1426.80 | 22.00X | 19.00X | 11.00 |
| SUB TOTAL = | | 174 | | | | | | | | 4176 | | | 2644.80 | 2853.60 | | | |

Fig: Packing List

1. Consignee :

NY TREND 4 GLOBAL, INC

3. INVOICE NO. & DATE :

WFL/PRO/03-21

Date : 30.01.2021

| STYLE NO. | | 4022-J | | | | | | | | | | | | | | | | |
|--------------------|-----------|------------|-------------|---|---|----|---------|-------------|-----------------|-----------------|----------------|-------------------|------------------|------------------|---------|--------|--------|-------|
| COUNTRY BLOCK | TOTAL CTN | COLOR | S | M | L | XL | TTL PCS | PCS PER CTN | TOTAL QNTY (PC) | NET WT (Kg)/CTN | GR.WT (Kg)/CTN | TOTAL NET WT (Kg) | TOTAL GR.WT (Kg) | CTN MEAS IN INCH | | | | |
| 1.- | 87 | 87 | MEDIUM WASH | 1 | 2 | 2 | 1 | | 6 | 24 | 2088 | 15.20 | 16.40 | 1322.40 | 1426.80 | 22.00X | 19.00X | 11.00 |
| 88.- | 174 | 87 | BLEACH WASH | 1 | 2 | 2 | 1 | | 6 | 24 | 2088 | 15.20 | 16.40 | 1322.40 | 1426.80 | 22.00X | 19.00X | 11.00 |
| SUB TOTAL = | | 174 | | | | | | | | 4176 | | | 2644.80 | 2853.60 | | | | |
| G.TOTAL | | 842 | CTNS | | | | | | | 20208 | | | 12798.40 | 13808.80 | | | | |

TOTAL PIECES = 20208 PCS
TOTAL CARTON = 842 CTN
TOTAL NET.WT = 12,798.40 KGS
TOTAL GROSS.WT = 13,808.80 KGS
TOTAL MEAS = 65.00 CBM

| SUMMARY LIST | | | | | | | | |
|---------------|-------------|-------------|-------------|-------------|-------------|--|--|--------------|
| STYLE NO. | COL | S | M | L | XL | | | TTL |
| 4001-J | MEDIUM WASH | 348 | 696 | 696 | 348 | | | 2088 |
| 4001-J | BLEACH WASH | 348 | 696 | 696 | 348 | | | 2088 |
| 4002-J | MEDIUM WASH | 332 | 664 | 664 | 332 | | | 1992 |
| 4002-J | BLEACH WASH | 256 | 512 | 512 | 256 | | | 1536 |
| 4020-J | MEDIUM WASH | 348 | 696 | 696 | 348 | | | 2088 |
| 4020-J | BLEACH WASH | 344 | 688 | 688 | 344 | | | 2064 |
| 4021-J | MEDIUM WASH | 348 | 696 | 696 | 348 | | | 2088 |
| 4021-J | BLEACH WASH | 348 | 696 | 696 | 348 | | | 2088 |
| 4022-J | MEDIUM WASH | 348 | 696 | 696 | 348 | | | 2088 |
| 4022-J | BLEACH WASH | 348 | 696 | 696 | 348 | | | 2088 |
| TOTAL= | | 3368 | 6736 | 6736 | 3368 | | | 20208 |

WELL FASHION LTD.

AUTHORISED SIGNATURE.

Fig: Packing List

2.8.9 INSPECTION REPORT:

It is the report of final Inspection. This report shows the full Quality of the shipment.

| DESIGNED TO ENDURE FINAL INSPECTION | | Report No. | FK-0260 | P.O.-73893 | | | | | | | |
|---|------------------------|---|------------------------|--|---------------|--|-----|----------------|-------------|---------|---------|
| Results PASS | | Date | 06-02-2020 | Order Qty. | 23380 Pcs | | | | | | |
| Inspection Final | | Product Code | 1000-05 (NAVY) | Ship Qty. | 22080 Pcs | | | | | | |
| | | Description | Proven Premium FSH | Short Over | -1300 | | | | | | |
| | | Customer | ORN | Ship by | | | | | | | |
| | | Factory | Prabha GMP | Quantity | | | | | | | |
| | | Factory Grade | | Inspector | Firoz Kabir | | | | | | |
| | | UK Technician | | Country | Bangladesh | | | | | | |
| | | Merchandiser | Mr. Monajir | | | | | | | | |
| Major Defects Accepted-AQL 2.5: 19 Rejected-AQL 2.5: 15 | | Minor Defects Accepted-AQL 4.0: 21 Rejected-AQL 4.0: 22 | | Critical Defects: 29 No. of Cartons Inspected: 315 Unit Inspected (Sample Size): 315 | | | | | | | |
| Checklist: Trims and Accessories, Embellishment, Packaging and others | | | | | | | | | | | |
| Correct | OK | Missing | M | Wrong/Incorrect | DI | Not Applicable | N/A | Order Lot | Sample Size | AQL 2.5 | AQL 4.0 |
| Tech Pack | | Mark Label | | Zipper | | Carton Quality | | 2-8 | 2 | 0 | 1 |
| Appeared Trims | | Care Label | | Button | | Shipping Marks | | 9-15 | 3 | 0 | 1 |
| Blue Seal | | Size Label (Pip) | | Hook & Bar | | Slide Marks | | 16-25 | 5 | 0 | 1 |
| Black Seal | | Tax Tab Label | | Studs/Poppers | | Carton Board | | 26-50 | 8 | 1 | 2 |
| Fabric Batches | | Barcode Label | | Clipping | | Sealed Tape | | 51-90 | 13 | 1 | 2 |
| Fabric Shades | | Outer Bag Label | | Key Loops | | Slits/Gel | | 91-150 | 20 | 1 | 2 |
| Collar/Cuff/Ribs | | Hangtag | | | | | | 151-280 | 32 | 2 | 3 |
| Threads | | | | Fold Tissue Paper | | Folding Method | | 281-500 | 50 | 3 | 4 |
| Binding | | Woven Patches | | Fold Card Board | | Size Ratio | | 501-1,200 | 80 | 5 | 7 |
| Piping | | Rubber Patches | | Polybag Quality | | Quantity Ratio | | 1,201-3,200 | 125 | 7 | 8 |
| Tape | | Embroidery | | Polybag Prints | | Color Ratio | | 3,201-10,000 | 200 | 10 | 15 |
| Fusing | | Prints | | | | | | 10,001-35,000 | 315 | 14 | 21 |
| Interlining | | | | | | | | 35,001-150,000 | 500 | 21 | 27 |
| Packaging | | | | | | | | | | | |
| Source of Defects: Fabrics, Construction-Workmanship, Trims and Accessories, Measurement and Fit, Appearance and Packing | | | | | | | | | | | |
| No | LOCATION | | FAULT CLASSIFICATION | | Major | Minor | | | | | |
| * | NECK SHAPE | | POOR/UPDOWN | | 02 | 03 | | | | | |
| * | FRONT & BACK POINT | | OIL MARK/SHINNING MARK | | 01 | 04 | | | | | |
| * | BOTTOM HEM | | TWISTING | | 03 | 05 | | | | | |
| * | BRAND LABEL JOIN | | CENTILE OFF | | 01 | 02 | | | | | |
| * | INSIDE & TOP SIDE GMTS | | UN-CUT & LOOSE THREAD | | 01 | 05 | | | | | |
| * | BOTTOM HEM | | HI-LOW | | 02 | 03 | | | | | |
| | | | | | Total Defects | 10 | 22 | | | | |
| | | | | | Accepted | | | | | | |
| * Two Shade Fabric Have | | | | | | | | | | | |
| Production Status: CUTTING SEWING EMBROID WASHING PRESSING POLYBAG CARTON Completion Date | | | | | | | | | | | |
| Comments: Please take necessary action. Above mention of this problem point before shipment. | | | | | | | | | | | |
| Using random statistical sampling, the above merchandise shown to be acceptable for shipment. This inspection does not eliminate the contracts, as contracted manufacturer, stated above their responsibilities, the manufacturer remains fully responsible for any quality issue on its merchandise. | | | | | | | | | | | |
| ORN QA Inspector Firoz Kabir Signature over Printed Name | | Date: 06-02-2020 | | Factory Representative Signature over Printed Name | | ORN QA Manager-Bangladesh Signature over Printed Name | | | | | |

FIG: INSPECTION REPORT

GENERATION TEXT INDUSTRIES LTD.
 HEAD OFFICE: HOUSE NO. 318, ROAD NO. 5, DOHS BARIDHARA, DHAKA, BANGLADESH.
 FACTORY: DHOHS, ENAMUR, SEVAR, DHAKA, BANGLADESH.
 Phone No: 880-2-4414362, 8410180, 8414633, 8419212, 8419118, Fax No: 880-2-8414411, Email: info@gti.com, www.gti.com

PACKING LIST

| | |
|--|---|
| MANUFACTURER'S ADDRESS: GENERATION TEXT INDUSTRIES LTD. HEAD OFFICE: HOUSE NO. 318, ROAD NO. 5, DOHS BARIDHARA, DHAKA, BANGLADESH FACTORY: DHOHS ENAMUR, SEVAR, DHAKA BANGLADESH PHONE: 880-2-4414362 | ORDER NO.: 2020/014/2020 ORDER DATE: 13-01-2020 ORDER TIME: 10:00 AM |
| CONSIGNEE'S NAME: PROMODA TEXTILES PVT. LTD. WORKSPACE, 4TH FLOOR, FONG KING INDUSTRIAL BUILDING 2-4 TAI YU STREET, SAN PO KONG KOW LOON, HONG KONG TEL: +852 21221662 | SHIPMENT NAME: SOUTHWEST BANK LTD. GULSHAN BRANCH, 82, GULSHAN AVENUE, DHAKA-BANGLADESH SWIFT: SOUTHWESTBD, AC: 6201133000000 |
| PORT NAME: DEN & FORMATIONAL UNIT 4 THORNEMAN ROAD INDUSTRIAL PARK BUCKINGHAM PALACE W19 1SU UNITED KINGDOM | CARRIER NAME: THE HONGKONG SHIP-CYBER SHIPPING CORPORATION LIMITED APCR 878-2155225 FAX: 852-21 15522 KOWLOON, 21/F, CROSSHARE CENTRE, 79 HOI YUEN ROAD KOWLOON, HONGKONG |

DESIGNATION OF GOODS: **Power Premium T-Shirt** ✓

HT CODE: **482520 0471**

| TYPE OF MARKING | MARKING CODE | TYPE OF MARKING | UNITS OF MEASUREMENT | COUNTRY OF ORIGIN | COUNTRY OF BIRTH | STATUS | STATUS | STATUS |
|-------------------------|--------------|-----------------|----------------------|-------------------|------------------|--------|--------|--------|
| CONTAINER MARK, MARKING | CE-0185 | CONTAINER MARK | UNITED KINGDOM | UNITED KINGDOM | EXPORT | | | |

| ITEM NO. | PRODUCT CODE | BARCODE | TTL CTY | COLOR | MARKS DOWN ASSORT SIZE | | | | | | | | | | TTL PCS PER CTY | ORDER TOTAL LTR | TOTAL QTY. IN PIECES |
|--------------|--------------|--------------|---------|-------|------------------------|-------------|-------------|-------------|-------------|-------------|------------|------------|-----------|-----|-----------------|-----------------|----------------------|
| | | | | | XS | S | M | L | XL | 2XL | 3XL | 4XL | 5XL | 6XL | | | |
| 1 | 1000-NS-AU | 588374678120 | 1 | NAVY | 90 | | | | | | | | | | 90 | 90 | 90 |
| 2 | 1000-B-AU | 588374678121 | 23 | | | 80 | | | | | | | | | 80 | 80 | 163 |
| 29 | 1000-B-AU | 588374678128 | 20 | | | | 80 | | | | | | | | 80 | 80 | 206 |
| 56 | 1000-L-AU | 588374678138 | 118 | | | | | 70 | | | | | | | 70 | 70 | 426 |
| 176 | 1000-RL-AU | 588374678122 | 80 | | | | | | 70 | | | | | | 70 | 70 | 466 |
| 242 | 1000-7L-AU | 588374678124 | 80 | | | | | | | 80 | | | | | 80 | 80 | 283 |
| 259 | 1000-2L-AU | 588374678125 | 10 | | | | | | | | 80 | | | | 80 | 80 | 470 |
| 311 | 1000-AU-AU | 588374678126 | 9 | | | | | | | | | 80 | | | 80 | 80 | 200 |
| 319 | 1000-15-AU | 588374678129 | 1 | | | | | | | | | | 80 | | 80 | 80 | 40 |
| 300 | 1000-AU-AU | 588374678130 | 1 | | | | | | | | | | | 80 | 80 | 80 | 81 |
| 301 | 1000-AU-AU | 588374678131 | 1 | | | | | | | | | | | 80 | 80 | 80 | 70 |
| Total | | | | | 130 | 2490 | 1018 | 8290 | 4080 | 2480 | 180 | 108 | 83 | | | | 2080 |

Order Qty: 23,368 PCS
 Ship Qty: 22,888 PCS
 Short Qty: 11,308 PCS
 Net Weight: 4823.99 KG
 Gr. Weight: 24.74 CBA
 Total CBA: 804
 Carton Dimensions: 34 x 16 x 14
 & SHORTY/CASE: 15.542

| PO NO. | ORDER | TTL CTY | TTL PCS | G. WEIGHT | N. WEIGHT | CARTON MEAS (CM) | | | CBA |
|--------|-------|------------------|---------|------------|-------------|------------------|----------------|----|------|
| | | | | | | L | W | H | |
| 202002 | NAVY | 1 | 90 | 17.00 | 18.40 | 24 | 14 | 14 | 8.08 |
| | | 23 | 2490 | 481.10 | 528.30 | 24 | 14 | 14 | 2.08 |
| | | 29 | 2070 | 398.10 | 504.00 | 24 | 14 | 14 | 2.24 |
| | | 118 | 8300 | 1328.00 | 1817.20 | 24 | 14 | 14 | 8.19 |
| | | 80 | 8200 | 1108.00 | 1189.00 | 24 | 14 | 14 | 8.09 |
| | | 80 | 2000 | 740.00 | 876.40 | 24 | 14 | 14 | 4.00 |
| | | 10 | 800 | 209.00 | 203.20 | 24 | 14 | 14 | 1.48 |
| | | 9 | 240 | 82.00 | 78.00 | 24 | 14 | 14 | 2.00 |
| | | 1 | 80 | 12.40 | 13.20 | 24 | 14 | 14 | 0.08 |
| | | 1 | 80 | 17.80 | 18.40 | 24 | 14 | 14 | 0.08 |
| | | 1 | 80 | 18.00 | 18.40 | 24 | 14 | 14 | 0.08 |
| | | G. TOTAL: | | 301 | 2880 | 508.30 | 4804.10 | | |

Selected CTN → 01, 05, 18, 27, 38, 49, 53, 69, 75, 88, 93, 109, 130, 147, 174, 185, 197, 210, 225, 240, 251, 263, 278, 290, 298, 305, 312, 315, 320

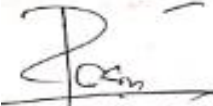
= 29

 PG-02-2020



FIG: INSPECTION REPORT



ORN International
Beaumont Close
Banbury
OX16 1TP

Supplier Address
Promoda
House# 10/A (8th Floor)
Road# 04, Gulshan-1
Dhaka- 1212
Bangladesh

Delivery Address
ORN (INT) LTD

PURCHASE ORDER

Our ref. **POT3093** ✓
Your ref.
Account **PRO05**
Date Raised: **18/10/2019**

Page No: **1**

Ex-Factory Date: **19/12/2019**

| Product Code | Barcode | Description | Notes | Colour | Qty | Total |
|---------------|--------------|--------------------------------------|-------|--------|-------------------|-------|
| 1000 XS-NV ✓ | 605748718125 | Power Premium T-Shirt - XS - Navy ✓ | | Navy | 150 ✓ - 80 Pcs | |
| 1000 S-NV ✓ | 605748718011 | Power Premium T-Shirt - S - Navy ✓ | | Navy | 2,820 ✓ - 320 Pcs | |
| 1000 M-NV ✓ | 605748718005 | Power Premium T-Shirt - M - Navy ✓ | | Navy | 2,780 ✓ - 150 Pcs | |
| 1000 L-NV ✓ | 605748718095 | Power Premium T-Shirt - L - Navy ✓ | | Navy | 8,660 ✓ - 400 Pcs | |
| 1000 XL-NV ✓ | 605748718231 | Power Premium T-Shirt - XL - Navy ✓ | | Navy | 4,510 ✓ - 250 Pcs | |
| 1000 2XL-NV ✓ | 605748718248 | Power Premium T-Shirt - 2XL - Navy ✓ | | Navy | 2,750 ✓ - 150 Pcs | |
| 1000 3XL-NV ✓ | 605748718255 | Power Premium T-Shirt - 3XL - Navy ✓ | | Navy | 1,070 ✓ + 30 Pcs | |
| 1000 4XL-NV ✓ | 605748718262 | Power Premium T-Shirt - 4XL - Navy ✓ | | Navy | 270 ✓ - 10 Pcs | |
| 1000 5XL-NV ✓ | 605748718403 | Power Premium T-Shirt - 5XL - Navy ✓ | | Navy | 30 ✓ | |

Total OR QTY - 23,380 Pcs
Inspected QTY - 22,080 Pcs
Short QTY - 1,300 Pcs

Notes: Total - **23380**



06-02-2020



FIG: INSPECTION REPORT

2.8.10 COUNTRY OF ORIGIN CERTIFICATE:

A Certificate of Origin (CO) is an important international trade document that certifies that goods in a particular export shipment are wholly obtained, produced, manufactured or processed in a particular country. They declare the ‘nationality’ of the product and also serve as a declaration by the exporter to satisfy customs or trade requirements are requested by customs, banks, private stakeholders and importers for several purposes. Almost every country in the world requires CO for customs clearance procedures: when determining the duty that will be assessed on the goods or, in some cases, whether the goods may be legally imported at all. There are two types of COs that chambers can issue:

- **Non-Preferential COs** which certify that the goods are subject to no preferential treatment. These are the main type of COs that chambers can issue and are also known as “Normal COs”.
- **Preferential COs**, which certify that goods are subject to reduced tariffs or exemptions when they are exported to countries extending these privileges. These COs tend to be closely associated with Regional Trade Agreements.


THE CHITTAGONG CHAMBER OF COMMERCE & INDUSTRY

World Trade Center, 102-103, Agrabad C/A, Chittagong, Bangladesh.

Tel : PABX : +88 031-713366-9, Fax : +88 031-710183

E-mail : info@chittagongchamber.com

Web site: www.chittagongchamber.com

CERTIFICATE OF ORIGIN
ORIGINAL

 Invoice No. & Date :
 BTL/OP-1063-1076/18/106
 DATE: 04/02/2018

 L/C/ Contract No. & Date :
 L/C. NO. : PTL 102/2017
 DATE: 10/10/2017

| | | |
|--|---|---|
| Buyer IWILL INTERNATIONAL 63-2 IF NEULPUREUN B/D NONHYUNDONG, KANGNAM-GU 135 010 SEOUL, SOUTH KOREA | Country of Origin Bangladesh | Country of Destination SOUTH KOREA |
| Consignee / Notify Party (If other than Buyer) IWILL INTERNATIONAL 63-2 IF NEULPUREUN B/D NONHYUNDONG, KANGNAM-GU 135 010 SEOUL, SOUTH KOREA | Remarks | |
| Means of Transport and Route : BY-AIR | Port/ Place of Shipment / Loading : DHAKA | |
| Name of Carrier Voyage No. AIR WAYBILL # 8601556390 | Port/ Place of Destination/ Delivery : SEOUL | On Board / Sailed / Delivered : 07/02/2018 |

DECLARATION OF EXPORTER

| Marks and Numbers | Quantity | Description of Goods | Gross Weight | Net Weight | Value |
|--|-------------------------|---|---------------|---------------|-------|
| Marks & Numbers IWILL INTERNATIONAL 63-2 IF NEULPUREUN B/D NONHYUNDONG, KANGNAM-GU 135 010 SEOUL, SOUTH KOREA | 84 PCS OR 09 CTNS | READYMADE GARMENTS T-SHIRT, PANT, SWEATSHIRT. STYLE # 1110405999, 1110673001, 111067362C, 1110694001, 1110401001, 1110402661, 1109873111, 1109873993, 1110580111 PO # 32061. H.S. CODE: 6109, 6110 & 6107 CAT NO.: 04, 05 & 28 EXP NO.: 1878 00900 2018 DATE: 04/02/2018 | 43.50 KGS. | 28.50 KGS. | |

Value (In Words)

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

Signed on 08/02/2018

 Shipped by **BASE TEXTILES LTD**
 Address: **S.M. JAMAL UDDIN**
 Managing Director
 (Signature with Seal)

 BASE TEXTILES LTD, PLOT NO. 9
 CDA INDUSTRIAL AREA, MOHARA,
 KALURGHAT, CHITTAGONG - 4221,
 BANGLADESH

 S.M. JAMAL UDDIN
 MANAGING DIRECTOR.

Name & Designation

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

C.NO.

21743

Dated :

08 FEB 2018


 Muhammad Nurul Anwar
 Deputy Secretary

VALID ONLY WHEN STAMPED AND SIGNED
FIG: Country of Origin Certificate

2.8.11 BILL OF LADING:

Typically, a bill of lading will include the names and addresses of the shipper (consigner) and receiver (consignee), shipment date, quantity, exact weight, value, and freight classification. Additionally, a complete description of the items including whether they're classified as hazardous, type of packaging used, any specific instructions for the carrier, and any special order tracking numbers are included. A bill of lading (BL or BoL) is a legal document issued by a carrier to a shipper that details the type, quantity, and destination of the goods being carried. A bill of lading also serves as a shipment receipt when the carrier delivers the goods at a predetermined destination. This document must accompany the shipped products, no matter the form of transportation, and must be signed by an authorized representative from the carrier, shipper, and receiver. Typically, a bill of lading will include the names and addresses of the shipper (consigner) and receiver (consignee), shipment date, quantity, exact weight, value, and freight classification. Additionally, a complete description of the items including whether they're classified as hazardous, type of packaging used, any specific instructions for the carrier, and any special order tracking numbers are included.

2.8.12 INSURANCE DOCUMENT:

Cargo insurance certificates are one of the most important documents in the shipping industry as they inherently carry the most risk. A cargo insurance certificate is a document that indicates the type and amount of insurance coverage in force on a given item. It is used to assure the consignee that insurance is provided to cover loss or damage to cargo during the shipment process. *Insurance certificates usually include the following information:*

- ✓ Conditions of the insurance coverage
- ✓ Shipping information
- ✓ Instructions or actions to be taken in the event of lost or damaged cargo
- ✓ Settlement agent contact information
- ✓ Liability of carriers, bailees, or other third parties

004260
NO EPB(C)/GSP/ A 9429433

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

Issued in _____ (country) See notes overleaf

4. For official use: **ISSUED RETROSPECTIVELY**

Kongkan Chakma
Kongkan Chakma
Director
Export Promotion Bureau
Chittagong, Bangladesh

| 5. Item number | 6. Marks and numbers of packages | 7. Number and kind of packages; description of goods | 8. Origin criterion (see notes overleaf) | 9. Gross weight or other quantity | 10. Number and date of invoices |
|----------------|----------------------------------|--|---|--|---|
| | | C.TNS. READYMADE GARMENTS 262 SHIPPING MARKS AS PER PACKING LIST T-SHIRT, SWEATSHIRT, HOOD PO # 32073, 32076, 32044, 32045, 32046, 32048, 32049, 32050, 32051, 32056, 32059, 32060, 32075, 32077, 32058 & 3196280001 CAT. NO. 04_05 SALES CONTRACT NO. PTL 102/2017 DATE: 10/10/2017 EXP NO.: 1878 00902 2018 DATE: 04/02/2018 BGMEA REG. NO. 2621 BIN NO. 24071002399 E/B NO.: C 130557 DATE: 07/02/2018 | "W" 6109 6110 TOTAL | 12,381 PCS 1,427 PCS 13,808 PCS | BTL/OP-1063- 1077/18/108 DT. 04/02/2018 |

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

Kongkan Chakma
Kongkan Chakma
Director
Export Promotion Bureau
Chittagong, Bangladesh

08 FEB 2018

Place and date, signature and stamp of certifying authority

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

CHITTAGONG, 08/02/2018 **BASE TEXTILES LTD**

Place and date, signature of authorized signatory

S.M. Jamal Uddin
S.M. JAMAL UDDIN
Managing Director

Printed by THE SECURITY PRINTING CORPORATION (BANGLADESH) LTD. Gazipur-1703.

Fig: Bill of Lading

2.9 DIFFERENT DEPARTMENTS THAT A MERCHANDISER WORKS WITH:

A Merchandiser needs to work in a rhythm with different division within or out of the organization

2.9.1 BUYER OFFICE:

Merchandiser is the Key to keep up communication with buyer throughout the order, development and shipment. He needs to do below work with them

- ✓ Collecting order
- ✓ Develop samples
- ✓ Offer price and negotiate
- ✓ Order status report
- ✓ Quality approvals
- ✓ Commercial issues

2.9.2 SUPPLIER'S OFFICE:

Merchandiser needs to keep up with the raw materials suppliers for below

- ✓ Development
- ✓ Price negotiation
- ✓ Bulk delivery schedule maintaining

2.9.3 PROCUREMENT DEPARTMENT:

Merchandiser needs to work closely with procurement department within the company to ensure on time raw material collection from supplier

- ✓ Sending requirement
- ✓ Select supplier for items
- ✓ Keep track of delivery
- ✓ 2.9.4 STORE:
- ✓ Merchandiser need to keep up with the store of the company to have a clear idea on delivery, shortage of the raw materials.
- ✓ Receiving Of material
- ✓ Delivery of material to the production

2.9.5 PRODUCTION DEPARTMENT:

Merchandiser need to keep up to date communication with the production unit. He needs to keep a track if the production is up to the mark as planned. There are two stage of working in Production.

- ✓ Fabric Production
- ✓ Garments Production

2.9.6 COMMERCIAL DEPARTMENT:

Merchandiser works with commercial depart mint on below

- ✓ Collecting Proforma invoice according to Purchase order
- ✓ Providing Master L/C from Buyer
- ✓ Collecting Back-to-back L/C & acceptance for raw material supplier
- ✓ Preparing final invoice
- ✓ Preparing Packing List
- ✓ Preparing Shipping documents
- ✓ Preparing forwarder Booking

2.9.7 MANAGEMENT:

Merchandiser need to report to the management of the company on below:

- ✓ Target sales
- ✓ Sales growth
- ✓ Production target VS achievement
- ✓ Post production costing
- ✓ Profit & loss report
- ✓ Capacity utilization

CHAPTER 3

METHODOLOGY

There are a basic set of work for all type of merchandisers.as a merchandiser is responsible for everything from start to end of a shipment process. Below are step by step merchandising process

3.1 PRE-ORDER STAGE:

Works that are Done Before Order confirmation are

3.1.1 Inquiry:

Once a buyer is convinced, they send developments. These are usually samples, or digital files with technical details. These files consist of all technical details like measurement charts, styling details, sewing instructions, trims and accessories details. A merchandiser needs to go through the files very carefully and offer price.

3.1.1 Costing:

Costing is a basic job for a merchandiser. Efficient costing turns an inquiry in to order. Costing is mainly the cost needed to produce a garment. There are few stages of costing

- ✓ Consumption
- ✓ Raw materials unit cost calculation
- ✓ Cost of making calculation
- ✓ Accessories cost calculation
- ✓ Commercial cost calculation
- ✓ Shipment cost according to payment and shipping terms


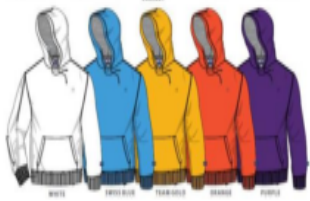
| Merchandise | | cost sheet | | | | | Date | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--------------------|--|-------------|----------|----------------|----------------|---|--------|--------|------------------|-----|-----|--|------------------|----|--|--|---------------|----|--|--|-------|----|--|--|-----------|------|--|--|---------------------|--|--|--|--------------------|--|--|--|---------|------|------|------|-----|--|--|--|---|--|---------|--|-------------|------|------|--------|--|--|--|------|----------|------|-----|--|---------|------------|--|--|--|------|--------|-----|-----|--|---------|---------------|-----|------|--|---------|--------|--|--|--|------|--|-------|--|--|---------|--|--|-------------------|--|--------|----------|---------------|---------|--------|---------|---------|---|---------|-----|--|---|------|--|--|---------|---------|--|--|---------|---------|--|--|---------|----|--|----------|----------|-----------|--|--|---------|--------------------|--|-------|---------|-----------------|--|-------|---------|----------|--|-------|---------|---------|--|--|----------|--|--|---------|--|--|--|-------------|--------------------|------|------|------------|--|--|------|------------|------|---------|---------|------------|------|---------|---------|-------|--|--|------|-----------------|------|---------|---------|---------------|--|--|------|---------|------|---------|---------|----------|------|---------|---------|--------|-----|---------|---------|------------------|--|--|------|--------------|--|--|------|------|--|--|------|--------|--|--|------|--|-------|--|---------|
| Buyer | meraki | Fabrics Costing | Particulars | Fabric 1 | Fabric 2 | Fabric 3 | FLEECE PULLOVER HOOD   | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Art. No. / Style No. | | | Details | | 1x1 Rib Cotton | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Composition & construction | cvc fleeece | Yarn | | \$0.00 | \$0.00 | \$0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GSM | 270 | Knitting Charge | | \$0.00 | \$0.00 | \$0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Proposed Qty. | | Greige Fabric Cost | | \$0.00 | \$0.00 | \$0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Product | hood | Dyeing Cost | | \$0.00 | \$0.00 | \$0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Weight Loss on Dyed Fabric% | | \$0.00 | \$0.00 | \$0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Dyed Fab Cost | | \$0.00 | \$0.00 | \$0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | AOP | | \$ 0.00 | \$ 0.00 | \$ 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Loss Due to Printing | | \$ 0.00 | \$ 0.00 | \$ 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Final Cost | Total | \$ 0.00 | \$ 0.00 | \$ 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Fabric cost considered on costing | | | \$ 4.80 | \$ 5.50 | \$ 4.80 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th colspan="2">Fabric 1</th> <th>2</th> <th>3</th> </tr> </thead> <tbody> <tr> <td>Size Range</td> <td>XL-6XL</td> <td>XL-6XL</td> <td>XL-6XL</td> </tr> <tr> <td>Consumption size</td> <td>4XL</td> <td>Rib</td> <td></td> </tr> <tr> <td>Body Length(HPS)</td> <td>88</td> <td></td> <td></td> </tr> <tr> <td>Sleeve Length</td> <td>66</td> <td></td> <td></td> </tr> <tr> <td>Chest</td> <td>81</td> <td></td> <td></td> </tr> <tr> <td>Sub Total</td> <td>9.13</td> <td></td> <td></td> </tr> <tr> <td>1. Extra for Pocket</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2. Extra back Neck</td> <td></td> <td></td> <td></td> </tr> <tr> <td>G.Total</td> <td>9.13</td> <td>1.13</td> <td>1.90</td> </tr> <tr> <td>RIB</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | | Fabric 1 | | 2 | 3 | Size Range | XL-6XL | XL-6XL | XL-6XL | Consumption size | 4XL | Rib | | Body Length(HPS) | 88 | | | Sleeve Length | 66 | | | Chest | 81 | | | Sub Total | 9.13 | | | 1. Extra for Pocket | | | | 2. Extra back Neck | | | | G.Total | 9.13 | 1.13 | 1.90 | RIB | | | | <table border="1"> <thead> <tr> <th colspan="2">PACKING</th> <th>Consumption</th> <th>Rate</th> <th>COST</th> </tr> </thead> <tbody> <tr> <td>Hanger</td> <td></td> <td></td> <td></td> <td>\$ -</td> </tr> <tr> <td>PCS Poly</td> <td>1.05</td> <td>0.6</td> <td></td> <td>\$ 0.66</td> </tr> <tr> <td>back board</td> <td></td> <td></td> <td></td> <td>\$ -</td> </tr> <tr> <td>CARTON</td> <td>0.5</td> <td>1.2</td> <td></td> <td>\$ 0.63</td> </tr> <tr> <td>Shipping mark</td> <td>0.5</td> <td>0.05</td> <td></td> <td>\$ 0.03</td> </tr> <tr> <td>Others</td> <td></td> <td></td> <td></td> <td>\$ -</td> </tr> <tr> <td></td> <td>Total</td> <td></td> <td></td> <td>\$ 1.32</td> </tr> </tbody> </table> | | PACKING | | Consumption | Rate | COST | Hanger | | | | \$ - | PCS Poly | 1.05 | 0.6 | | \$ 0.66 | back board | | | | \$ - | CARTON | 0.5 | 1.2 | | \$ 0.63 | Shipping mark | 0.5 | 0.05 | | \$ 0.03 | Others | | | | \$ - | | Total | | | \$ 1.32 | <table border="1"> <thead> <tr> <th colspan="2">Fab price per doz</th> <th>\$4.80</th> <th>\$ 59.20</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Embellishment</td> <td>Print 1</td> <td>\$2.00</td> <td>\$ 2.00</td> </tr> <tr> <td>Print 2</td> <td>2</td> <td>\$ 2.00</td> </tr> <tr> <td>Emb</td> <td></td> <td>0</td> </tr> <tr> <td>Wash</td> <td></td> <td></td> <td>\$ 0.00</td> </tr> <tr> <td>Trims 1</td> <td></td> <td></td> <td>\$ 3.09</td> </tr> <tr> <td>Packing</td> <td></td> <td></td> <td>\$ 1.32</td> </tr> <tr> <td>CM</td> <td></td> <td>\$ 12.00</td> <td>\$ 12.00</td> </tr> <tr> <td>Sub Total</td> <td></td> <td></td> <td>\$79.60</td> </tr> <tr> <td>Promoda Commission</td> <td></td> <td>5.00%</td> <td>\$ 3.98</td> </tr> <tr> <td>Commercial Cost</td> <td></td> <td>1.00%</td> <td>\$ 0.80</td> </tr> <tr> <td>upchsrge</td> <td></td> <td>0.00%</td> <td>\$ 0.00</td> </tr> <tr> <td>G.Total</td> <td></td> <td></td> <td>\$ 84.38</td> </tr> </tbody> </table> | | Fab price per doz | | \$4.80 | \$ 59.20 | Embellishment | Print 1 | \$2.00 | \$ 2.00 | Print 2 | 2 | \$ 2.00 | Emb | | 0 | Wash | | | \$ 0.00 | Trims 1 | | | \$ 3.09 | Packing | | | \$ 1.32 | CM | | \$ 12.00 | \$ 12.00 | Sub Total | | | \$79.60 | Promoda Commission | | 5.00% | \$ 3.98 | Commercial Cost | | 1.00% | \$ 0.80 | upchsrge | | 0.00% | \$ 0.00 | G.Total | | | \$ 84.38 | <table border="1"> <thead> <tr> <th colspan="4">TRIMS 1</th> </tr> <tr> <th>Description</th> <th>Consumption in doz</th> <th>Rate</th> <th>COST</th> </tr> </thead> <tbody> <tr> <td>SIZE LABEL</td> <td></td> <td></td> <td>\$ -</td> </tr> <tr> <td>Main Label</td> <td>1.05</td> <td>\$ 0.25</td> <td>\$ 0.28</td> </tr> <tr> <td>Care Label</td> <td>1.05</td> <td>\$ 0.10</td> <td>\$ 0.11</td> </tr> <tr> <td>patch</td> <td></td> <td></td> <td>\$ -</td> </tr> <tr> <td>Barcode Sticker</td> <td>1.05</td> <td>\$ 0.05</td> <td>\$ 0.06</td> </tr> <tr> <td>shoulder tape</td> <td></td> <td></td> <td>\$ -</td> </tr> <tr> <td>Hangtag</td> <td>1.05</td> <td>\$ 0.20</td> <td>\$ 0.22</td> </tr> <tr> <td>Drawcord</td> <td>1.05</td> <td>\$ 1.20</td> <td>\$ 1.32</td> </tr> <tr> <td>Eyelet</td> <td>2.1</td> <td>\$ 0.50</td> <td>\$ 1.10</td> </tr> <tr> <td>Herringbone tape</td> <td></td> <td></td> <td>\$ -</td> </tr> <tr> <td>Crochet Lace</td> <td></td> <td></td> <td>\$ -</td> </tr> <tr> <td>Rope</td> <td></td> <td></td> <td>\$ -</td> </tr> <tr> <td>Others</td> <td></td> <td></td> <td>\$ -</td> </tr> <tr> <td></td> <td>Total</td> <td></td> <td>\$ 3.09</td> </tr> </tbody> </table> | | TRIMS 1 | | | | Description | Consumption in doz | Rate | COST | SIZE LABEL | | | \$ - | Main Label | 1.05 | \$ 0.25 | \$ 0.28 | Care Label | 1.05 | \$ 0.10 | \$ 0.11 | patch | | | \$ - | Barcode Sticker | 1.05 | \$ 0.05 | \$ 0.06 | shoulder tape | | | \$ - | Hangtag | 1.05 | \$ 0.20 | \$ 0.22 | Drawcord | 1.05 | \$ 1.20 | \$ 1.32 | Eyelet | 2.1 | \$ 0.50 | \$ 1.10 | Herringbone tape | | | \$ - | Crochet Lace | | | \$ - | Rope | | | \$ - | Others | | | \$ - | | Total | | \$ 3.09 |
| Fabric 1 | | 2 | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Size Range | XL-6XL | XL-6XL | XL-6XL | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Consumption size | 4XL | Rib | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Body Length(HPS) | 88 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sleeve Length | 66 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Chest | 81 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sub Total | 9.13 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Extra for Pocket | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Extra back Neck | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| G.Total | 9.13 | 1.13 | 1.90 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| RIB | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PACKING | | Consumption | Rate | COST | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Hanger | | | | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PCS Poly | 1.05 | 0.6 | | \$ 0.66 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| back board | | | | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CARTON | 0.5 | 1.2 | | \$ 0.63 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Shipping mark | 0.5 | 0.05 | | \$ 0.03 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Others | | | | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Total | | | \$ 1.32 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fab price per doz | | \$4.80 | \$ 59.20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Embellishment | Print 1 | \$2.00 | \$ 2.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Print 2 | 2 | \$ 2.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Emb | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wash | | | \$ 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Trims 1 | | | \$ 3.09 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Packing | | | \$ 1.32 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CM | | \$ 12.00 | \$ 12.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sub Total | | | \$79.60 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Promoda Commission | | 5.00% | \$ 3.98 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Commercial Cost | | 1.00% | \$ 0.80 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| upchsrge | | 0.00% | \$ 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| G.Total | | | \$ 84.38 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRIMS 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Description | Consumption in doz | Rate | COST | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SIZE LABEL | | | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Main Label | 1.05 | \$ 0.25 | \$ 0.28 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Care Label | 1.05 | \$ 0.10 | \$ 0.11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| patch | | | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Barcode Sticker | 1.05 | \$ 0.05 | \$ 0.06 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| shoulder tape | | | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Hangtag | 1.05 | \$ 0.20 | \$ 0.22 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Drawcord | 1.05 | \$ 1.20 | \$ 1.32 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Eyelet | 2.1 | \$ 0.50 | \$ 1.10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Herringbone tape | | | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Crochet Lace | | | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rope | | | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Others | | | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Total | | \$ 3.09 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | FINAL OFFER per Pc | | \$7.03 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Promoda commission per pc | | \$0.33 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FIG: Cost Sheet

3.1.2 Consumption:

Consumption is to calculate the required fabric to produce garments according to buyer requirement. It is calculated based on mid-size of the size range. Measurements are considered from measurement chart given in technical file.

Below are few consumption formula

T-SHIRT:

$$C = (((S. L + B. L + S. A) \times ((C. L + S. A) \times \text{Fabric Author Sight} \times 12 \times 2)) / 10^7) + \text{wastage percentage}$$

S. L = sleeve length

B. L = body length

C. L = Chest Length

S. A = sewing allowance

Fabric Author sight = Author sight per meter square of fabric in Gram

JOGGER & LEGGING:

$$C = (((\text{In seam} + \text{Back rises}') \times (\text{half thighs}') \times 4 \times 12 \times \text{Few}) / 10^7) + \text{wastage}$$

WOVEN SHIRT:

$$C = (((S. L + B. L + S. A) \times (C. L + S. A) / (F. W \times 36)) + \text{wastage}$$

S. L = sleeve length

B. L = Body Length

C. L = Chest length

F. W = fabric width

Woven pant:

$$C = (((\text{In seam} + \text{Back rises}') \times (\text{half thighs}') / (\text{Few} \times 36)) + \text{wastage}$$

Merchant does the consumption based on these formulas.

3.1.4 RAW MATERIALS COSTING:

It is the cost of raw materials required for the unit order. It is the fabric cost. It can be calculated by adding up yarn cost, knitting cost, dyeing cost. Or it can be calculated based on price from cost. Or of yarn to get the required fabric Author sight is very important

SINGLE JERSEY

| YARN COUNT | 24 GAUGE | | YARN COUNT | 28 GAUGE | | YARN COUNT | 20 GAUGE | |
|---------------|---------------|---------|---------------|---------------|---------|---------------|---------------|---------|
| | Finish G.S.M. | | | Finish G.S.M. | | | Finish G.S.M. | |
| | MINIMUM | MAXIMUM | | MINIMUM | MAXIMUM | | MINIMUM | MAXIMUM |
| 20/1 | 200 | 230 | 26/1 | 170 | 180 | 20/1 | 200 | 220 |
| 22/1 | 190 | 205 | 28/1 | 160 | 170 | 40/2 | 190 | 210 |
| 24/1 | 180 | 195 | 30/1 | 145 | 160 | 34/2 | 230 | 240 |
| 26/1 | 170 | 180 | 32/1 | 135 | 145 | 30/2 | 240 | 260 |
| 28/1 | 150 | 165 | 34/1 | 125 | 135 | 26/2 | 260 | 280 |
| 30/1 | 140 | 155 | 40/1 | 115 | 125 | | | |
| 32/1 | 130 | 140 | 44/1 | 100 | 115 | | | |
| 34/1 | 120 | 130 | 50/1 | 90 | 100 | | | |
| 40/1 | 110 | 120 | | | | | | |

(1x1) RIB FABRICS

| YARN COUNT | 18 GAUGE | |
|------------|---------------|---------|
| | Finish G.S.M. | |
| | MINIMUM | MAXIMUM |
| 24/1 | 250 | 280 |
| 26/1 | 230 | 240 |
| 28/1 | 220 | 230 |
| 30/1 | 200 | 210 |
| 32/1 | 180 | 190 |
| 34/1 | 170 | 180 |
| 40/1 | 150 | 160 |

| <u>(2x1) RIB FABRICS</u> | | |
|--------------------------|---------------|---------|
| YARN COUNT | 18 GAUGE | |
| | Finish G.S.M. | |
| | MINIMUM | MAXIMUM |
| 24/1 | 250 | 260 |
| 26/1 | 240 | 250 |
| 28/1 | 220 | 230 |
| 30/1 | 200 | 220 |
| 32/1 | 180 | 190 |

PLAIN INTERLOCK FABRICS

| YARN COUNT | 24 GAUGE | |
|---------------|---------------|---------|
| | Finish G.S.M. | |
| | MINIMUM | MAXIMUM |
| 30/1 | 250 | 270 |
| 32/1 | 240 | 260 |
| 34/1 | 230 | 250 |
| 36/1 | 220 | 240 |
| 38/1 | 210 | 230 |
| 40/1 | 190 | 220 |

| YARN COUNT | 26 GAUGE | |
|---------------|---------------|---------|
| | Finish G.S.M. | |
| | MINIMUM | MAXIMUM |
| 40/1 | 195 | 225 |
| 42/1 | 180 | 200 |
| 44/1 | 175 | 190 |
| 46/1 | 170 | 185 |
| 48/1 | 165 | 180 |
| 50/1 | 160 | 175 |

| YARN COUNT | 28 GAUGE | |
|---------------|---------------|---------|
| | Finish G.S.M. | |
| | MINIMUM | MAXIMUM |
| 40/1 | 200 | 230 |
| 60/1 | 165 | 180 |
| 70/1 | 135 | 150 |
| 80/1 | 115 | 130 |
| | | |

| YARN COUNT | 22 GAUGE | |
|---------------|---------------|---------|
| | Finish G.S.M. | |
| | MINIMUM | MAXIMUM |
| 26/1 | 260 | 280 |
| 28/1 | 250 | 270 |
| 30/1 | 240 | 260 |
| 32/1 | 230 | 250 |
| 34/1 | 220 | 240 |

USE 24 GAUGE MACHINE

| YARN COUNT | SINGLE P.K | |
|---------------|---------------|---------|
| | Finish G.S.M. | |
| | MINIMUM | MAXIMUM |
| 24/1 | 200 | 210 |
| 26/1 | 190 | 200 |
| 28/1 | 180 | 190 |
| 30/1 | 170 | 180 |
| 32/1 | 160 | 170 |
| 34/1 | 150 | 160 |

| YARN COUNT | DOUBLE P.K | |
|---------------|---------------|---------|
| | Finish G.S.M. | |
| | MINIMUM | MAXIMUM |
| 24/1 | 210 | 220 |
| 26/1 | 200 | 210 |
| 28/1 | 190 | 200 |
| 30/1 | 180 | 190 |
| 32/1 | 170 | 180 |
| 34/1 | 160 | 170 |

| YARN COUNT | SINGLE LACOST | |
|---------------|---------------|---------|
| | Finish G.S.M. | |
| | MINIMUM | MAXIMUM |
| 24/1 | 210 | 230 |
| 26/1 | 200 | 220 |
| 28/1 | 190 | 200 |
| 30/1 | 180 | 190 |
| 32/1 | 170 | 180 |
| 34/1 | 160 | 170 |

| YARN COUNT | DOUBLE LACOST | |
|---------------|---------------|---------|
| | Finish G.S.M. | |
| | MINIMUM | MAXIMUM |
| 24/1 | 220 | 240 |
| 26/1 | 210 | 230 |
| 28/1 | 200 | 210 |
| 30/1 | 190 | 200 |
| 32/1 | 180 | 190 |
| 34/1 | 170 | 190 |

Full Feeder Lycra S/J (24 GAUGE)Full Feeder Lycra S/J (28 GG)

| YARN COUNT | With 20/D Lycra | | Lycra Use (%) |
|------------|-----------------|---------|---------------|
| | Finish G.S.M. | | |
| | MINIMUM | MAXIMUM | |
| 40/1 | 170 | 180 | 4.50 - 5.00 |
| 45/1 | 160 | 170 | 5.00 - 5.50 |
| 50/1 | 150 | 160 | 5.50 - 6.00 |
| 55/1 | 130 | 140 | 6.00 - 6.50 |
| 60/1 | 120 | 130 | 6.50 - 7.00 |

| YARN COUNT | With 20/D Lycra | | Lycra Use (%) | YARN COUNT | With 40/D Lycra | | Lycra Use (%) |
|------------|-----------------|---------|---------------|------------|-----------------|---------|---------------|
| | Finish G.S.M. | | | | Finish G.S.M. | | |
| | MINIMUM | MAXIMUM | | | MINIMUM | MAXIMUM | |
| 30/1 | 200 | 210 | 3.00 - 3.50 | 30/1 | 240 | 250 | 6.50 - 7.00 |
| 32/1 | 190 | 200 | 3.50 - 3.75 | 32/1 | 230 | 240 | 7.00 - 7.25 |
| 34/1 | 180 | 190 | 3.75 - 4.00 | 34/1 | 220 | 230 | 7.25 - 7.50 |
| 36/1 | 170 | 180 | 4.00 - 4.25 | 36/1 | 210 | 220 | 7.50 - 7.75 |
| 38/1 | 165 | 175 | 4.25 - 4.50 | 38/1 | 200 | 210 | 7.75 - 8.25 |
| 40/1 | 150 | 160 | 4.50 - 5.00 | 40/1 | 180 | 200 | 8.25 - 9.00 |

FIG: Different Yarn Count Suitable for Different Structure and Weight of fabric

Merchandiser need to calculate fabric price as below

Knit fabric price= (Yarn price Knitting price dying price) + wastage percentage of process loss.

3.1.5 ACCESSORIES COST:

Authors need to find the list of accessories from the technical file. Then upon collecting their price from supplier Authors can get the cost for accessories

3.1.6 CM CALCULATION:

Cm is the cost of making.it depends on the number of units produced in an hour using the number of machines.

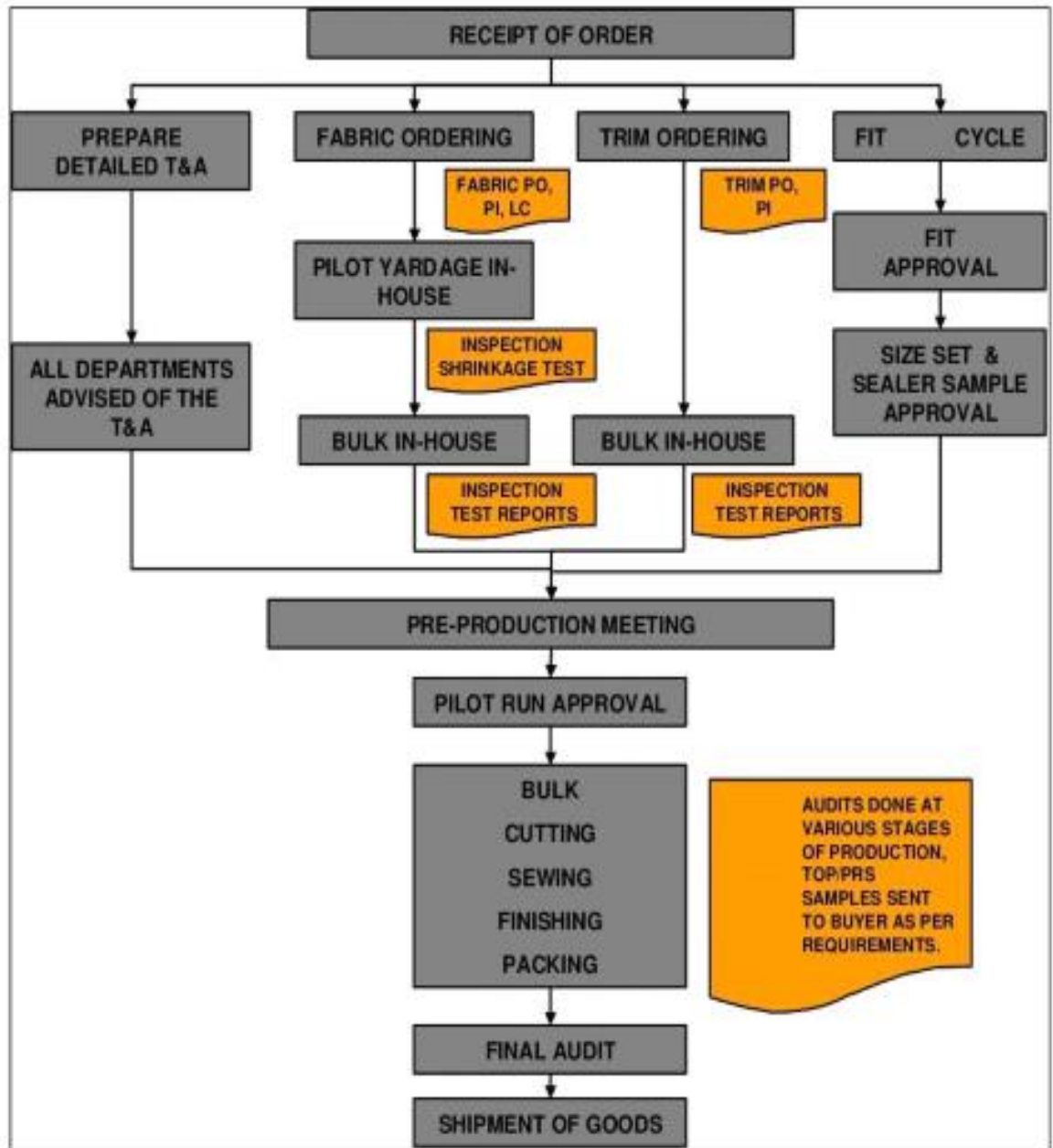
It can be calculated as Below

$C.M = ((\text{unit machine cost for 10-hour} \times \text{number of machine Used}) / \text{units produced in 10 hours})$

3.1.7 NEGOTIATION:

After the Costing merchandiser needs to offer the price to customer. After price is confirmed he needs to negotiate the ordering process. Below are few points that needs to be confirmed through negotiation.

- ✓ Delivery date
- ✓ Order Quantity
- ✓ Quality Manual
- ✓ Inspection AQL
- ✓ Approval Process
- ✓ Testing Requirement
- ✓ Shipping Mode
- ✓ Payment terms
- ✓ Order challenges



Merchandising process flow

3.2 Order Confirmation:

Receipt of an order means final confirmation of the order from the buyer. Since, this is the final confirmation it is done by means of a legal document called a PO (purchase order) or an FC (fabric commitment).

3.2.1 PO (purchase order):

A purchase order (PO) is a legally binding document created by a buyer and presented to a seller. Much like your “cart” on an e-commerce site, a purchase order is essentially a list of what you want to buy. It lays out the order details, including quantity and types of products the buyer needs, as well as payment terms and delivery details.

The difference between a purchase requisition and a purchase order is that the latter acts as a contract between the buyer and the seller. By submitting an order, the buyer is committing to purchasing goods or services for the agreed upon amount. Because the order is filled before the buyer receives their bill, a purchase order gives the seller insurance against non-payment.

3.2.2 Time & Action plan (T&A) Preparation,

Time & Action planning is a process which will help you to focus your ideas and to decide what steps you need to take to achieve particular goals that you may have. It is a statement of what to achieve over a given period of time. An effective action plan should give you a concrete timetable and set of clearly defined steps to help you to reach your target. In garments factory time & action plan maintained by executive summary which is done and follow up by merchant. Actually T&A start at the time of buyer proposed project. According to garments projection factory merchandiser give projection of fabric and all trims to relevant supplier. So, Authors can understand that T&A start before the production.

In brief Authors can say that according to T&A Authors will allocate our production line for any particular style. By this Authors have clear idea about fabric and trims booking their production lead time & in house date. So, by proper T&A Authors can successfully run our allocated line for each style to hit the accurate TOD. T&A Plan Includes Below issues

| Issue | Date & Status |
|---------------------------------------|--------------------------|
| Latest Delivery date | |
| Lab dip Submit date | |
| LD Apt Status | |
| Fabric Quality approval | |
| Trims Submit date | |
| Trims Apt Status | |
| Print/Ebb/Wash Submit date | |
| Print/Ebb/Wash Apt status | |
| Fab. Inhouse | |
| Yarn Status | |
| Knitting Status | |
| Dying Status | |
| Development / Salesman/Fit | |
| Size set/ Fit Submit date | |
| Size set/ Fit Apt status | |
| PPS Submit Date | |
| PPS Apt Status | |
| Ship Sample Submit Date | |
| Ship sample apt Status | |
| Approx. prod start date | |
| Line plan (no of line & productivity) | |
| Actual product Statue | |
| Test Report | |
| Final Insp date | |
| ETD | |
| ETA | |
| Shipping Doc submission | |
| Payment Release | |

Chart: T& A Plan Format

3.2.3 FABRIC ORDERING.

Fabric Ordering in Garments Sector involves with the mill. The most important points to be taken care of are

Accurate computation of the requirement. This is essential to ensure that during bulk production the materials do not fall short nor are they in excess and there are leftovers after the order is shipped.

An accurate calculation of material requirement can be done if the BOM (Bill of Materials) as provided by the buyer in the specification sheet is studied thoroughly. Apart from just ensuring that the quantity is correct the BOM also helps in checking that all materials required in completion of the order are ordered and nothing has been missed out. Selecting the best vendor for the materials in terms of quality, price and delivery.

3.2.4 TRIMS ORDERING:

It is a similar process as done for the fabric is done for trims except for pilot trims. These are the Items Used for Garment Decoration & Branding Below are few

- ✓ Hangtag
- ✓ Price tag
- ✓ Main Label
- ✓ Size label
- ✓ Care label
- ✓ Poly bag
- ✓ Polybag sticker
- ✓ Carton
- ✓ Shipping mark
- ✓ Sewing thread
- ✓ Zipper
- ✓ Draw string
- ✓ Elastic
- ✓ Button
- ✓ Eyelet

Below is a chart on how and what to check on these approvals

| | ITEM | What to check | Approval Process |
|----|-----------------|--------------------------------------|----------------------------|
| 1 | Hangtag | approvals Quality | Layout and Physical sample |
| 2 | Price tag | approvals Quality | Layout and Physical sample |
| 3 | Main Label | approvals Quality | Layout and Physical sample |
| 4 | Size label | approvals Quality | Layout and Physical sample |
| 5 | Care label | approvals Quality | Layout and Physical sample |
| 6 | Poly bag | Thickness & material | Layout and Physical sample |
| 7 | Polybag sticker | approvals Quality | Layout and Physical sample |
| 8 | Carton | Thickness & material | Layout and Physical sample |
| 9 | Shipping mark | approvals Quality | Layout and Physical sample |
| 10 | Sewing thread | Color, thickness material & strength | Physical sample |
| 11 | Zipper | strength, Durability | Physical sample |
| 12 | Draw string | strength, Durability | Physical sample |
| 13 | Elastic | strength, Durability | Physical sample |
| 14 | Button | measurement, Color | Physical sample |
| 15 | Eyelet | measurement, Color | Physical sample |
| 16 | Collar Hold | approvals Quality | Physical sample |
| 17 | Back Board | approvals Quality | Physical sample |

FIG: TRIMS LIST

3.3 APPROVAL STAGE:

In this stage the Merchandiser Needs to take all the Quality approvals from Customer. APPROVAL is needed on Below:

- LAB DIP
- FABRIC QUALITY
- EMLISHMENTS
- TRIMS & ACCESSORIES
- SAMPLES

3.3.1 LAB DIP

This is the color swatch done for the color approvals. Dye house lab prepare this based on given swatch, color code Or QTX standards.

3.3.2 FABRIC APPROVAL:

Getting the fabric Quality approval. And to do the required Quality testing on fabric is a prior work for merchandiser. Below points are tested.

- ❖ Dimensional stability (shrinkage & spirality)
- ❖ Fabric Composition
- ❖ Color fastness
- ❖ Piling tendency
- ❖ Hand feel
- ❖ Appearance

3.3.3 EMBELLISHMENTS:

To make a product lucrative Prints, Embroidery etc. are used. These are the Embroidery of these needs to be approved before sampling or during sampling. Merchandiser needs to check the below for embellishments

- ❖ Size
- ❖ Hand feel
- ❖ Color
- ❖ Durability according to Standard

3.3.4 Samples:

There are many types of samples that needs to be make in an order execution. Below are Few.

❖ Proto Sample / First sample:

The first sample that is developed from the design sketch or the design concept is known as proto sample. Proto samples are also known as the first sample. The proto samples are normally made of matching fabric quality (weight and fabric types), as during proto sample development actual fabric are not available with the factory. The proto sample in made in one size. Number of proto samples to be made depend on the buyer's requirement. At least three sample should be made – 2 samples to send to the buyer for approval. Out of these 2 samples, buyer keeps one sample and send back to the second sample to the factory. Third sample should be made as a factory's counter sample of proto. In case a third-party buying house is involved in sample development, one additional sample may be required.

❖ Fit Sample

Garment fit is one of the most important parameters in garment design. Fit sample is developed according to the spec sheet measurement and design sketch. Purpose of developing FIT sample is checking the garment fit on the dress form or on the human model. The measurement specifications are verified using the FIT sample and measurement are corrected as per fit requirement. Fit sample is developed after the proto sample and prior to size set sample. Like the proto sample, the fit sample is made for the middle size. 2-3 samples are developed for the fit sample. Normally, the sample resubmission rate is higher in FIT sample compared to other approval.

❖ **Size set Sample**

The objective of the size set sample is checking the garment fit of multiple sizes. The size set samples are normally made for jump sizes. Like S, L, XXL. A number of samples required for size set depend on the buyer's requirement. Pattern grading is checked in size set sample. If the technical team found some sizes are not giving correct fit, they do correction on the pattern grading until they get the correct fit. After the size set approval, the supplier can develop the PP sample. Size set samples are made using actual fabric. In case actual fabric is not available, the similar quality fabric can be used. (Final decision for fabric quality is buyers')

❖ **Salesman sample (SMS)**

Salesman sample is developed using original fabrics. Salesman samples, known as SMS, are developed for displaying the design in the retail stores. The purpose of displaying samples in the store is forecasting the order volume. Salesman samples are also known as the marketing sample.

❖ **Preproduction sample (PP Sample)**

The PP sample is made with actual fabric. The PP sample is made by the factory in the production line. All the development samples are made in the sampling room

❖ **Gold seal sample**

An approved sample for bulk production. The PP sample can be called as sealed if buyer sealed it. Some buyers and factory used to call the approved PP sample as the sealed sample. Gold seal sample also known as a Sealed sample. Buyer seals the approved using colored tag, which can't be removed from the garment without damaging the garment. Some buyers give a unique code to each sealed sample, and number if embossed on the tag. Garment sample is sealed by the buyer to avoid tempering the actual approved sample by the factory tea.

❖ TOP Sample/Production Sample

TOP is abbreviated as Top of Production. Factory starts bulk production after the PP sample approval. After the bulk production start, few garments are picked randomly from the production output of the first production run for quality checking by the buyer's QA. These samples are known as **Top of Production** sample.

❖ Shipment Sample

Buyers need to keep a random garment piece from the final shipment audit. This sample is referred for packing details, all detailing attached to the finished garment, that will be going to the stores. Factory keeps 3 samples for shipment samples – one for the buyer, the second one for factory and the 3rd one for the buying house merchant. Shipment sample is kept by the buyer as well as by the factory for future reference if any complaint raised by a customer regarding deviation of the product design and product detailing in the sold garment.

❖ Development sample

The development samples are those sample which made until the final factory gets bulk production approval. The proto, fit and size set samples are considered as development sample.

❖ Red Tag Sample/ Sealed sample

A red tag sample is the same as the gold seal sample and sealed sample. A different term of the approved and sealed sample for bulk production approval. A red colored tag is attached in the sealed sample.

3.4 PRODUCTION STAGE:

3.4.1 FABRIC INSPECTION:

- Fabric inspection is done in suitable and safe environment with enough ventilation and proper lighting.
- Fabric passing through the frame must be between 45-60 degree angles to inspector and must be done on appropriate Cool White light 2 F96 fluorescent bulbs above viewing area. Back light can be used as and when needed.
- Fabric speed on inspection machine must not be more than 15 yards per minute.
- Standard approved bulk dye lot standards for all approved lots must be available prior to inspection (if possible)
- Approved standard of bulk dye lot must be available before starting inspection for assessing color, construction, finish and visual appearance.
- Shade continuity within a roll by checking shade variation between centre and selvage and the beginning, middle and end of each roll must be evaluated and documented.
- Textiles like knits must be evaluated for weight against standard approved weight.
- Fabric width must be checked from selvage to selvage against standard.
- All defects must be flagged during inspection
- The length of each roll inspected must be compared to length as mentioned on supplier ticketed tag and any deviation must be documented and reported to mill for additional replacement to avoid shortage.
- If yarn dyed or printed fabrics are being inspected the repeat measurement must be done from beginning, middle and end of selected rolls.

3.4.2 PRE-PRODUCTION MEETING

Any product that scheduled for bulk production require pre-production meeting. This is done prior to start garment making. In short it call PP Meeting in garments industry. Minutes are instant written record of a meeting or hearing. Typically describe the events of the meeting, starting with a list of attendees, a statement of the issues considered by the participants, and related responses or decisions for the issues. People from production actually unaware how final product comes through all the sampling & approvals. For this reason, it is important to give all the relevant information whoever involved in product making so that any kinds of error may not happen & production process goes smoothly meeting achieves following things in short:

- Everyone understands about production process.
- Misunderstanding on product or any other issue can be clarified.
- Critical path is communicated and explained.
- Liaison between buying & factory people.
- Group discussion.
- Strong relationship can be built up.

3.4.3 Pilot run

Purpose of pilot run is to check production techniques and quality requirement. Pilot run pieces are thoroughly checked by factory quality department at every stage of production. Based on the pilot run result bulk production is planned. Through pilot run process, production team learns about the critical operations in the styles, identify potential bottleneck operations. Based on their learning in pilot production run they prepare themselves for bulk production.

- ✓ Pilot must be processed in the production line instead of sampling section
- ✓ All sizes and all colors are included in the pilot quantity (factory may cut jump sizes instead of all sizes).
- ✓ If pilot run is requested by buyer, quality of the pilot run pieces may be checked by buyer QA
- ✓ Pilot run pieces are included in bulk quantity in finishing and are sent with the shipment (if there is no variation than the buyer quality specification)

3.4.4 FINAL AUDIT/INSPECTION:

Final inspection consists of inspecting finished garments from the buyer's point of view; size measurements, form fitting (putting garments on the proper size manikins to see if they properly fit labeled sizes); and live modeling if necessary (again to see if the **garments properly fit** the labeled sizes). Final inspection in garment industry may occur before or after garments are packed in poly bags and cartons. If it is done

3.4.5 Shipment:

There are three types of shipment process for garments. Which Authors get from order sheet.

- ✓ **Sea by Sea:** Garments will go by sea from loading country to destination country.
- ✓ **Sea/ Air:** From loading country garments will be go till Sapor or port Clang (As Singapore and port Clang is the transit point) by sea & will go to last destination by Air.
- ✓ **Air:** By Air: Garments will go by air from loading country to destination country.

CHAPTER 4

RESULTS AND DISCUSSION:

Authors Have Done Below Work for One Order of 50000 Pcs Of t-shirt in Color Black. Below are the order details

Discussion:

4.1 ORDER DETAILS:

❖ Order Quantity:

| PO No | Item | Color | Size | Quantity |
|-------|-----------------------|-------|-------|----------|
| 1212 | 100% cotton men's tee | Black | S | 5000 |
| | | | M | 5000 |
| | | | L | 10000 |
| | | | XL | 5000 |
| | | | 2XL | 5000 |
| | | | Total | 30000 |

❖ Accessories & Packing Details:

1 main label,1 size label,1 care label,1 Hangtag 1lith Price Sticker, single Piece Polybag in Printed Polybasite 50 pcs carton packing in 5 Ply cartons with dimension 60 X 40 X 30.

Delivery Lead time: 60 days

❖ Measurement Spec:

Round Neck Men Tee (100% Cotton)
Measurement in (CM)

| | | GRADING | S | M | L | Sample | XL | XXL | XXXL |
|---|--------------------------------------|---------|---------------|------|------|--------|------|------|------|
| A | Body Length (HSP) | 2 | 67 | 69 | 71 | ok | 73 | 75 | 76 |
| B | Shoulder | 2 | 40 | 42 | 44 | ok | 46 | 48 | 50 |
| C | Chest (1" below armhole) | 2 | 49 | 51 | 53 | 53.5 | 55 | 57 | 59 |
| D | Hem | 2 | 49 | 51 | 53 | ok | 55 | 57 | 59 |
| E | Sleeve Length | 1 | 18.5 | 19.5 | 20.5 | 21 | 21.5 | 22.5 | 23.5 |
| F | Sleeve Opening | 0.5 | 15.5 | 16 | 16.5 | 16.5 | 17 | 17.5 | 18 |
| G | Armhole (Measure Straight) | 1 | 20 | 21 | 22 | ok | 23 | 24 | 25 |
| H | Front Neck Width (R Neck) | 0.5 | 19 | 19.5 | 20 | 18.5 | 20.5 | 21 | 21.5 |
| I | Front Neck Drop from HSP (R Neck) | 0.5 | 11 | 11.5 | 12 | 11 | 12.5 | 13 | 13.5 |
| J | Collar Height * Back Neck Drop | | ← 1.5 * 2.2 → | | | | | | |
| K | NECK RIB | 0 | 1.5 | 1.5 | 1.5 | ok | 1.5 | 1.5 | 1.5 |
| L | Bicep (1" Below Under Arm) | | 0 | | 19 | ok | | | |
| M | HEMMING | 0 | 2 | 2 | 2 | ok | 2 | 2 | 2 |
| N | Shoulder Seam Drop | 0 | 2 | 2 | 2 | ok | 2 | 2 | 2 |
| O | Front Upper Chest (6" down from HSP) | | | | 41 | ok | | | |
| P | Back Upper Chest (6" down from HSP) | | | | 40.5 | ok | | | |
| Q | SHOULDER DROP | | | | 4 | | | | |
| | Front Upper Chest (8" down from HSP) | | | | 41 | | | | |
| | Back Upper Chest (8" down from HSP) | | | | 41 | | | | |

- ❖ **Approval Requirement:** Lab Dip-Fabric-Fit Sample-Bulk shade-PP sample-Size Set-Shipment sample

4.2 CONSUMPTION:

Below was the consumption of a Dozen garments.

| Measurement Point | S | M | L | XL | 2XI |
|-------------------|--------------|--------------|--------------|--------------|--------------|
| Sleeve Length | 18.5 | 19.5 | 20.5 | 21.5 | 22.5 |
| Chest | 49 | 51 | 53 | 55 | 57 |
| Body Length | 67 | 69 | 71 | 73 | 75 |
| Collar length | 19 | 19.5 | 20 | 20.5 | 21 |
| Collar Width | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 |
| Body Consumption | 2.00 | 2.14 | 2.29 | 2.44 | 2.59 |
| Rib Consumption | 0.081 | 0.083 | 0.085 | 0.086 | 0.088 |
| Total | 2.079 | 2.223 | 2.371 | 2.525 | 2.683 |

Average Consumption= 2.37KG

Formula Body Fabric Consumption= (((Body length sleeve Length+8) *(Chest+4) *2*12*Fabric weight)/10000000) +5%

Formula RIB Fabric Consumption= ((Length+4) *(width+2) *12*4*Fabric Weight)/10000000) +5%

4.3 FABRIC PRICE:

For 160 GSM single jersey Yarn Count used will Be 30” S

Below is the fabric costing

Formula: Yarn Price+ Knitting cost + dying Cost + process Loss

| Fabric Costing | | | |
|-----------------------------|-----------|--------|--------|
| Particulars | Unit Cost | Jersey | RIB |
| Yarn 30'S | \$ 4.50 | \$4.50 | \$4.50 |
| Knitting Charge | \$ 0.15 | \$0.15 | \$0.15 |
| Greige Fabric Cost | | \$4.65 | \$4.65 |
| Dyeing Cost | \$ 1.40 | \$1.40 | \$1.40 |
| Weight Loss on Dyed Fabric% | 13.00% | \$0.79 | \$0.79 |
| Dyed Fab Cost | | \$6.84 | \$6.84 |

4.4 ACCESSORIES COST:

| TRIMS 1 | | | |
|-----------------------------|---------------------|---------|----------------|
| Description | Consumption in doze | Rate | COST |
| Main Label | 1 | \$ 0.40 | \$ 0.40 |
| Size label | 1 | \$ 0.10 | \$ 0.10 |
| Care label | 1 | \$ 0.10 | \$ 0.10 |
| Hangtag | 1 | \$ 0.60 | \$ 0.60 |
| Price Sticker | 1 | \$ 0.10 | \$ 0.10 |
| Sewing thread | 1 | \$ 0.40 | \$ 0.40 |
| TOTAL | | | \$ 1.70 |
| PACKING | | | |
| Description | Consumption in doze | Rate | COST |
| PCS Poly | 1 | 0.65 | \$ 0.65 |
| CARTON 50 Pcs @ 1.2 per pcs | 0.24 | 1.5 | \$ 0.36 |
| Shipping mark | 1 | 0.05 | \$ 0.05 |
| Others | | | \$ - |
| | Total | | \$ 1.06 |

4.5 COST OF MAKING:

After analyzing the garment design, we got this t-shirt will need 20 machines to have a 180 pcs hourly production for 10-hour day.

Per Minuit cost of the factory is .03 \$

Machine cost per Hour is 1.8 \$

So total machine cost will be $20 \times 1.8 = 36$ \$.

That is the cost for 200 pcs Production.

So, cost of 1 Doze is= $(36/180) \times 12 = 2.40$ \$.

Profit margin is to be 10%.so the final cost will be 2.65 used per doz.

4.6 Costing:

| Cost Sheet | | | |
|---------------------------|------------------------|------------|---------|
| Item | 100% cotton Jersey tee | | |
| Fabric weight | 160 | | |
| | | | |
| Item | Consumption | Unit price | Total |
| Fabric Body & Rib | 2.37 | \$ 6.84 | \$16.21 |
| Trims per Doze | 1 | \$ 1.70 | \$ 1.70 |
| Packaging Per Doze | 1 | \$ 1.06 | \$ 1.06 |
| C.M Per Doze | 1 | \$ 2.65 | \$ 2.65 |
| Commercial Cost 3% | | | \$ 0.65 |
| Final Price FOB per piece | | | \$ 1.86 |

Chart: Cost sheet

4.7 Bookings

Authors did Booking Requisition to procurement Department according to below.

Yarn:

| Size | S | M | L | XL | 2XL | Total | Unit |
|----------------------|---------|---------|----------|----------|----------|----------|------|
| Order Quantity | 5000 | 5000 | 10000 | 5000 | 5000 | 30000 | PCS |
| Per Doze Consumption | 2.079 | 2.223 | 2.371 | 2.525 | 2.682994 | | |
| Total Consumption | 866.334 | 926.205 | 1976.184 | 1051.995 | 1117.914 | 5938.632 | KG |

| Size | S | M | L | XL | 2XL | Total | Unit |
|-----------------------------|------|------|-------|------|------|-------|------|
| Main label | 5250 | 5250 | 10500 | 5250 | 5250 | 31500 | pcs |
| Size label | 5250 | 5250 | 10500 | 5250 | 5250 | 31500 | pcs |
| Hangtag | 5250 | 5250 | 10500 | 5250 | 5250 | 31500 | pcs |
| Hangtag Sticker | 5250 | 5250 | 10500 | 5250 | 5250 | 31500 | pcs |
| Polybag | 5250 | 5250 | 10500 | 5250 | 7500 | 33750 | pcs |
| sewing thread | 7500 | 7500 | 15000 | 7500 | 7500 | 45000 | pcs |
| Carton 5 Ply (60 X 40 X 30) | 105 | 105 | 210 | 105 | 105 | 630 | pcs |

Chart: Booking for accessories & packing Material

4.8 T& A Plan:

Authors Did back calculation on the T&A from the delivery date.

| ISSUE | DATE & STATUS |
|---------------------------|---------------|
| LEAD TIME | 60 DAYS |
| LAB DIP SUBMISSION | DAY 5 |
| LD APPROVE DATE | DAY 10 |
| FABRIC QUALITY SUBMISSION | DAY 5 |
| FABRIC QUALITY APPROVAL | DAY 10 |
| TRIMS SUBMIT DATE | DAY 5 |
| TRIMS APPROVAL | DAY 10 |
| FIT SAMPLE SUBMISSION | DAY 5 |
| FIT SAMPLE APPROVAL | DAY 10 |
| PP FABRIC READY | DAY 15 |

| | |
|--------------------------------|----------------------------|
| PP SAMPLE SUBMISSION | DAY 17 |
| PP SAMPLE APPROVE | DAY 22 |
| YARN INHOUSE | DAY 25 |
| YARN REQUIREMENT | 5940 KG |
| KNITTING CAPACITY | 700 KG. PER DAY |
| KNITTING START | DAY 25 |
| KNITTING CLOSE | DAY 34 |
| DYING CAPACITY | 2000KG PER DAY |
| DYING START | DAY 32 |
| DYING STATUS | DAY 35 |
| ACCESSORIES INHOUSE | DAY 38 |
| SIZE SET READY | DAY 38 |
| PP MEETING | DAY 39 |
| CUTTING CAPACITY | 5000 PER DAY |
| CUTTING START | DAY 39 |
| CUTTING DONE | DAY 45 |
| PER LINE PRODUCTION | 1800 PCS PER DAY |
| LINE ALLOCATION | 4 |
| SEWING CAPACITY | 1800 X 4 = 7200 PER DAY |
| SEWING START | DAY 44 |
| SEWING CLOSE | DAY 49 |
| SHIPMENT SAMPLE SUBMISSION | DAY 45 |
| SHIPMENT SAMPLE APPROVAL | DAY 50 |
| FINISHING CAPACITY | 5000 PCS PER DAY |
| FINISHING START | DAY 46 |
| FINISHING DONE | DAY 56 |
| FINAL INSPECTION | DAY 58 |
| FORWARDER BOOKING | DAY 58 |
| EX-FACTORY | DAY 59 |
| SHIPMENT HANDOVER TO FORWARDER | DAY 60 |

Chart: T & A Plan

RESULT: AUTHORS EXECUTED THIS ORDER WITH THE HELP OF THE MERCHANDISING TEAM OF PROMODA

CHAPTER 5

conclusion:

In conclusion Authors would say merchandising is a whole bunch of work and responsibility. A merchandiser must be a responsible person and have a clear idea of his work. This report will be helpful for AMT department students to have an overall work of a merchandiser thought the biggest challenges are to apply or work in real. Authors would like to thank all the people who helped them to get the data and to give me a clear Idea on the standard Merchandising process

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