

Report On
EPYLLION GROUP
Operation Department

By

Nazim Uddin

ID: 24281096

An internship report submitted to the Executive Development Center, BRAC Institute of Governance and Development (BIGD), BRAC University in partial fulfillment of the requirements for the degree of
Post Graduate Diploma in Knitwear Industry Management (PGD-KIM)

Executive Development Center, BIGD
BRAC University
November 2025

© 2025. BRAC University

All rights reserved.

Declaration

It is hereby declared that

1. The internship report submitted is my/our own original work while completing degree at Brac University.
2. The report does not contain material previously published or written by a third party, except where this is appropriately cited through full and accurate referencing.
3. The report does not contain material which has been accepted, or submitted, for any other degree or diploma at a university or other institution.
4. I have acknowledged all main sources of help.

Student's Full Name & Signature:

Nazim Uddin
24281096

Academic Supervisor's Full Name & Signature:

Proloy Barua, Ph.D.
Research Fellow
BIGD, BRAC University

Letter of Transmittal

Proloy Barua, Ph.D.

Research Fellow

BIGD, BRAC University

66 Mohakhali, Dhaka-1212

Subject: Submission of Internship Report

Dear Sir,

It is my pleasure to present the report on my entry-level position at Epyllion Group, under the Operation Department, for which I was appointed under your guidance.

I have made every effort to compile this report with the essential information and relevant recommendations in a concise and comprehensive manner. I sincerely hope it meets your expectations.

Thank you for your continued support and guidance.

Sincerely yours,

Nazim Uddin

24281096

Executive Development Center, BIGD

Brac University

Date: Nov 12, 2025

Non-Disclosure Agreement

Epyllion Group as the First Party and the undersigned student at Executive Development Centre, BRAC Institute of Governance and Development, BRAC University as the Second Party have made and entered into this agreement. The First Party has permitted the Second Party to complete a three-month internship as part of the requirements for the Post Graduate Diploma in Knitwear Industry Management. The Second Party will be able to collaborate closely with company executives and gain access to official data and information. The Second Party will write an internship report based on work experience and data and information gathered during the internship. The Second Party will make use of a wide range of facts and information.

Student's Full Name & Signature:

Nazim Uddin

24281096

Industry Supervisor's Full Name & Signature:

A.S.M Farhad

Deputy Manager - Cutting
Epyllion Group

Acknowledgement

At the very beginning, I would like to express my heartfelt gratitude to Almighty Allah for granting me the strength and patience to successfully complete my industrial attachment. The internship opportunity has provided me with valuable hands-on experience and deeper insights into the apparel industry.

I am deeply thankful to my Academic Supervisor, Dr. Proloy Barua, Research Fellow, BIGD, BRAC University, for his continuous guidance, encouragement, and support throughout the internship period. His direction played a vital role in shaping my learning and development.

I would also like to extend my sincere appreciation to the management of Epyllion Group for giving me the opportunity to carry out my internship in such a reputed organization. I am especially grateful to Mr. A.S.M Farhad (Deputy Manager, Epyllion Group) for his mentorship during my rotation through different departments. His support, motivation, and commitment to continuous learning greatly enriched my experience.

Finally, I would like to thank all the staff members of the concerned departments for their cooperation and supportive behavior. Their openness and willingness to help enabled me to gain practical knowledge and understand the real-life operations of the apparel industry.

Executive Summary

The Epyllion Group stands as a key contributor to Bangladesh's export economy, managing a large network of factories specializing in the manufacturing and export of a wide range of apparel. Its operational model is highly efficient, covering all local procedures including product development, production management, quality control, and shipment execution, resulting in an annual turnover of hundreds of millions of dollars. This report (Chapter 1) provides an overview of the Group's working procedures, significant business turnover, and extensive product diversity.

My internship experience at the Epyllion Group provided extensive hands-on knowledge and practical exposure. This report describes my tasks accomplished with five key departments—including Production, Merchandising, Compliance, Logistics, and Operations (Chapter 2)—drawing direct correlations with relevant academic coursework in the apparel industry.

Chapter 3 offers a critical assessment of the internship work, highlighting the practical application of theoretical knowledge. The experience was instrumental in fostering professional growth, self-improvement, and equipping the intern with valuable insights into the global apparel supply chain and business management practices.

Chapter 4 summarizes the findings and provides the final conclusion.

Table of Contents

Declaration.....	ii
Letter of Transmittal	iii
Non-Disclosure Agreement	iv
Acknowledgement	v
Executive Summary	vi
Table of Contents	vii
List of Tables	viii
List of Figures.....	viii
List of Acronyms	ix
Glossary	x
Chapter 1	1
1.1 Overview of the Industry	1
1.2 Vision & Mission.....	1
1.3 Goals and Objectives	2
1.4 Organizational structure, Organogram, Branches and Departments	3
1.5 Products/services Produced by the Industry	3
Chapter 2 Description About Task Accomplishment.....	6
2.1 Merchandising.....	6
2.2 Quality Control	7
2.3 Human Resource and Admin	8
2.4 Operation.....	8
2.5 Supply Chain.....	9
Chapter 3 Critical Assessment of Internship Work	11
3.1 Application of Generic and Industry-specific Courses during internship	11
3.2 Suggestion for Industry Improvement	18
3.3 Learning for Self-improvement	19
Chapter 4 Conclusion	21
References	22

List of Tables

Table 1: Summary of Task Accomplished.....	6
Table 2: Application of Industry Specific Course During Internship.....	11

List of Figures

Figure 1: Epyllion Group's Organogram.....	4
--	---

List of Acronyms

FOB	Free On Board
CM	Cost of Making
RMG	Ready-Made Garments
BGMEA	Bangladesh Garments Manufacturer and Exporters Association
PP Sample	Pre-Production Sample
T&A	Time and action plan
Specs	Specification Sheet
GSV	Global Security Verification

Glossary

T&A	T&A (Time and Action Plan) is a chart that outlines the entire critical path of an order. It helps ensure that all necessary approvals and production stages are on track to meet the final delivery schedule.
Merchandising	Merchandising is the strategic process aimed at selling products to retail customers. It includes the full cycle—from product development and sampling to order execution. In essence, it ensures the right product is delivered at the right time, in the right quantity and quality.
Quality Assurance	Quality Assurance (QA) is a systematic process to ensure that a product is free from defects. It involves correct sewing practices, consistent measurements, and removing visual or structural imperfections to deliver a flawless final product.
Inspection	Inspection is the process of evaluating the finished product to ensure it meets the buyer's quality standards. It identifies and classifies defects (critical, major, or minor). Critical issues are highlighted and may render the product unfit for shipment if not resolved.

Chapter 1 About Organization

1.1 Overview of the Industry

Epyllion Group is a major conglomerate based in Bangladesh, primarily engaged in the manufacturing and exporting of knit apparels since 1994. It started as a readymade garments (RMG) company and has grown into a vertically integrated organization with extensive backward linkages including textile manufacturing, wet processing, garment accessories, washing plants, testing laboratories, and an export design studio. The group also operates in real estate, food and beverage, and retail business, including its retail brand "Sailor" (Barua, 2024).

The organization has a strong focus on sustainability, ethical business practices, and corporate social responsibility through its Epyllion Foundation, which aims to support quality education, healthcare, and employee well-being. Epyllion Group employs over 23,000 people across multiple locations in Dhaka, Gazipur, and Narayanganj and is recognized as a green corporate house with modern business and HR practices.

Its business structure includes several strategic business units (SBUs) in garments, textiles, and backward linkage operations. The group is known for its state-of-the-art facilities such as accredited testing laboratories, yarn dyeing, washing units, and design studios, serving major global buyers across Europe, Asia, Africa, USA, and Australia.

In summary, Epyllion Group is a diversified and integrated conglomerate with a core foundation in knitwear garments, supported by modern backward linkage and diversified business segments, committed to sustainability and ethical corporate culture.

1.2 Vision & Mission

Vision: Our Vision is to become a window through which all our interacting parties will see and feel their prospect and dream about their success. Epyllion will become a lifestyle towards its employees, suppliers, buyers; above all, it will become a role model of a green corporate house which will be regarded as an icon (Brand) in the country. *(Collect from Epyllion HR)*

Mission: Epyllion will be known as an entity whose driving force is its human resources. With such a motivated, high-skilled and professional workforce, Epyllion has started marching towards its glory of success which is not the profit but to enjoy the joy of life.

1.3 Goals and Objectives

Goals: The core goal of Epyllion Group is to become a role model corporation that empowers its employees, suppliers, and buyers while promoting sustainability and ethical business practices. The group aims to create value through innovation, transparency, and by nurturing human spirit, which it regards as central to its existence and success. Epyllion strives to be a green corporate house and an iconic brand in Bangladesh, emphasizing corporate social responsibility aligned with sustainable development goals (SDGs).

Objectives: Epyllion Group's objectives are as follows:

1. Build a vertically integrated business model by establishing at least two new backward linkage units (e.g., fabric or accessories) within the next 3 years to enhance production efficiency and supply chain control.
2. Achieve and maintain a 98%+ product quality rating in all orders through continuous innovation and compliance with international standards by the end of each fiscal year.
3. Launch at least 3 new CSR initiatives annually focused on empowerment, equal opportunity, and community engagement, aiming to impact a minimum of 500 beneficiaries per year.
4. Increase employee engagement scores by 15% and implement at least two new tech-driven HR development programs within 12 months to foster a motivated, future-ready workforce.
5. Expand the kids wear segment revenue by 25% within the next 2 years by introducing a new premium product line and targeting 3 additional global buyers.
6. Align 100% of operations with ESG principles by 2027 through the integration of sustainable practices, technology, and human capital, ensuring long-term growth beyond profitability.

1.4 Organizational structure, Organogram, Branches and Departments

Organizational structure and organogram: Epyllion Group's organogram is presented in Figure-1. In executive and corporate tier, the Managing Director is supported by two parallel Directors (Corporate and Factory). The Corporate Director oversees key centralized functions, including the CFO, GM-HR, Admin & CSR, and the Cooperation. These functions manage AGMs (Assistant General Managers) responsible for Planning, Accounts, Finance, HR, Admin & CSR, QA (Quality Assurance), and IE (Industrial Engineering), which provide strategic direction and control across the organization. In factory tier and operational structure, the factory tier represents the core manufacturing and support units, receiving direction from the Corporate AGMs (indicated by dashed lines). This tier includes primary factory units like Production, Sewing, and Cutting. It also includes essential support departments such as Material Control, Maintenance, Quality Assurance, Industrial Engineering, and Inventory Management, demonstrating a highly decentralized and segmented operational setup.

Our Branches: Garments Divisions: Dekko Knitwears Limited [DKL], Epyllion Knitwears Limited [EKWL] Dazzling Dresses Limited [DDL], Epyllion Style Limited [ESL]

Textile unit: Epyllion Knitex Limited [EKL], Epyllion Fabrics Limited [EFL], Testing Laboratory, Epyllion Testing Lab Limited [ETLL], Epyllion Washing Unit [EWL], Epyllion Limited [EPL], Epyllion Limited [EPL] -C&F, Nina Holdings Limited [NHL], Food & Beverage Unit, Epyllion Food & Beverage Limited [EFBL], Epyllion Holdings Limited [EHL].

1.5 Products/services Produced by the Industry

Products of our factory: T- Shirt (Ladies & Gents Item), Polo Shirt (Ladies & Gents Item), Vest, Tank Tops, Shorts, Skirts, Trousers, Jogging Suits, Jackets, Night Wears etc.

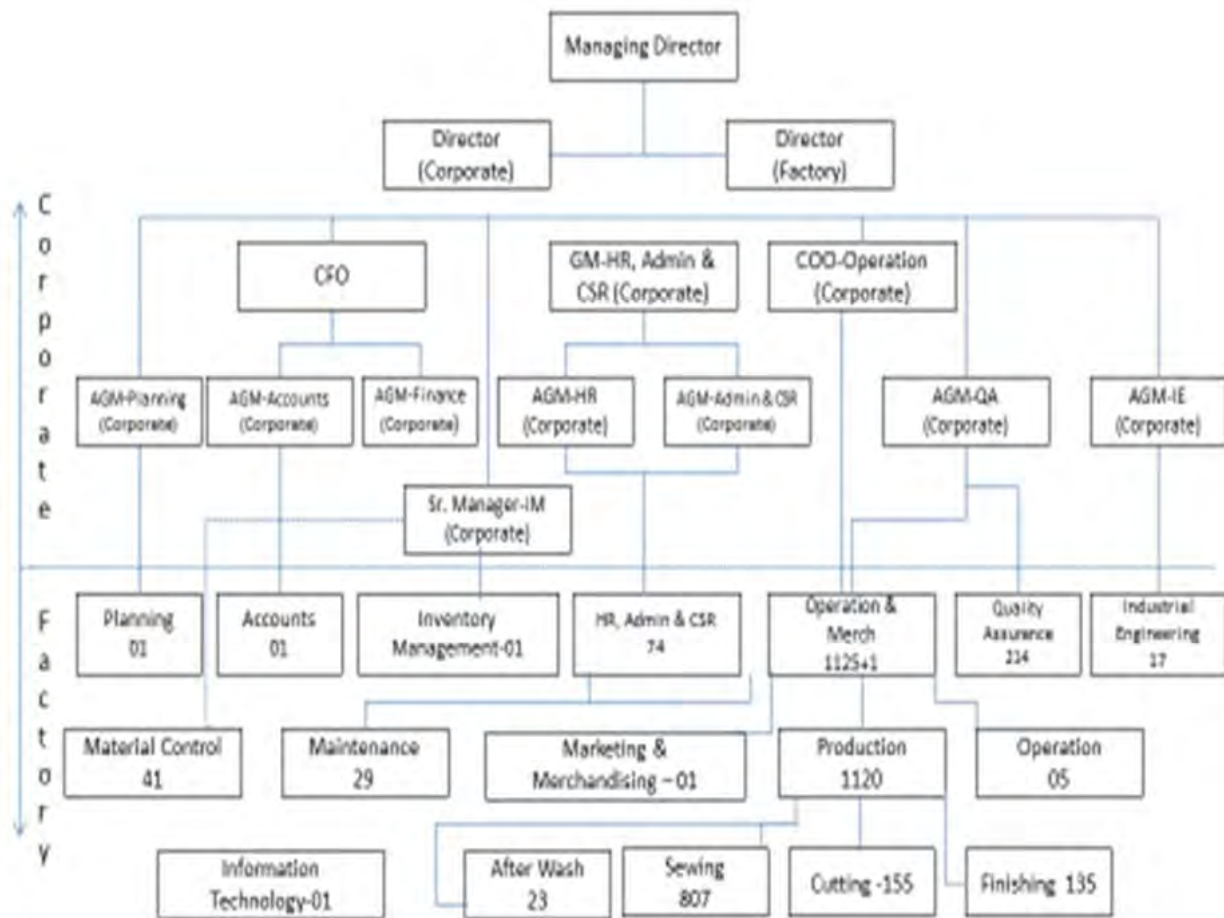


Figure 1: Epyllion Group's Organogram

Fabrics: Fabrics used to manufacture products are mostly supplied by the inhouse supply of epyllion from its other sister concerning factories. Following fabrics are used to produce several garments:

Single Jersey (S/J), S/J with Lycra Alternate/Full Feeder, 1x1 Rib, 2x2 Rib, 1x1 Rib with Lycra, 2x2 Rib with Lycra, Flat Back Rib, Irregular Rib, Interlock, Interlock Double Lacoste, Fleece, French Terry, Polo pique, Brighton Honeycomb, Yarn Dyed Fabric

Accessories: For sever all garments different types of trimmings are used. Some commonly used trimmings are listed below: Sewing thread, Main label, Care label, Size label, Hang tag, Price tag, Button, Poly, Herringbone tape, Sateentape, Grosstape, Graintape, Canvas tape, Zipper, Eyelet, Rivet, Drawstring, Tissue paper, Lace, Elastic.

Chapter 2 Description About Task Accomplishment

Epyllion Group is directly involved in the apparel business from design to execution to selling. Under this company, the Bangladesh office is doing the developments, sourcing and execution part. And for this, I have received the below departments for doing my internship. List The list of departments and number of days, which I followed, for the internship, is given below-

Table 1: Summary of Task Accomplished

Department	Days Spent	Key Contact(s) Met and designation	Name of Industry
Merchandising	21	Mr. Jahidul Islam, Assistant Manager, M&M	About Merchandising
Quality Control	14	Mr Jindar Ali, Manager, QA	Quality Assurance and Control
Human Resource & Admin	14	Mr. Newton Borua, Manager, HR & Admin	Human Resource Management and Administration
Operation	14	Mr. Faizul Azim, DGM, Operation	Total Operational Activities
Supply Chain	7	Mr. Mehedi Hasan, Manager, Supply Chain	About Supply Chain Management
Total	70	—	—

2.1 Merchandising

As the core activity starts from the merchandising department so I received the opportunity to continue learning in this department for four weeks. There is a total of 5 people in the Merchandising department, they are the Manager, Senior Merchandiser, and Merchandisers respectively. All the order projections, order placements, order execution, payments settlements and this department do day-to-day communication. This department, within in-depth research and communication, looks after various factories. At the very beginning, I learned about tech packs & design specs. Afterwards, I was assigned to develop eight styles in three factories. I booked nominated fabrics and trims from China suppliers & brought the fabrics & trims. After checking the requirements from the specific tech packs, I ensured that the right raw materials had been delivered to us. Then I handed over those fabrics and trims to factories and guided them to go for the samples following those materials. I visited the factories' sample section to check if they

are doing the work in the right way. I sat with the technical person to ensure that the samples are production feasible so that we do not have to face any difficulties next if the orders are confirmed from those developments. I made sure to make the developments on time & sent them abroad for approval.

In the meantime, I have done the costing for twelve styles. During costing, I focused on the raw costs and value-addition costs. I have tried to focus on the factors that affect the prices like excessive booking, CM etc. so that I can submit the accurate & workable price to my buyers. I negotiated with suppliers for the best raw material prices so that the price is offered best.

Besides developments, I have gone through the production statuses of seven factories & checked if they have booked all the raw materials for the bulk goods. Afterward, I checked for the estimated time of arrival for the bulk raw materials & checked if they are on time. Finally checked their production plan, did the analysis on their shipments, and checked if they are on track for on-time delivery. During bulk goods status checking, I have also ensured the Fit & PP sample statuses so that they are dispatched on time and follow proper T and A.

Apart from this, I have also learned the procedures of buyers' sample sending & sent four packages of samples for buyers' review and approval.

2.2 Quality Control

Just after finishing the Merchandising department, I got the opportunity to learn about the quality-controlling department. I was assigned for two weeks in this department to get practical experience on the quality controlling procedure. Various quality quality-related activities with training is done by this department. Different types' knowledge regarding quality defects are shared with factories and guidelines are given to overcome those defects.

With the guidance of the quality assurance manager, I came to know about various defects like puckering, joint stitch, hole marks, uneven bottom, excessive moisture presence in garment and many more critical and major defects. Afterwards, I went to a factory to attend a pre-production meeting. There I have checked a few pcs garments and sorted out major & minor defects. With the help of the Quality Assurance Manager, I guided the factory to improve those defects so that they became more careful in bulk production. I was able to do measurements of garments following

the specs. From there, I learned about the measurement tolerance and learned the procedure of taking the measurements. From there I was able to give the callouts on specific points that went out of tolerance. The quality inspector also helped me to go through different sewing mechanisms in the factory, which helped me get more ideas on making good quality garments.

Besides this, I help them to prepare an inspection report which provides a detailed view on the defective points of a specific style.

2.3 Human Resource and Admin

Besides Merchandising, quality control & and inspection departments, I received the opportunity to do an internship in the human resource & and admin department. An experienced human resource specialist is appointed here who looks after all the issues regarding the human resources. He strictly ensures to follow the rules and regulations of the company. There is an automated time-keeping machine in the office from where he gets the attendance of the employees and by this, he ensures the proper starting time of work. Here I received hands-on hands-on experience in the recruitment procedures. As there are various screening processes during recruitment, I learned the screening procedure & and key points' findings while selecting a CV. I took part in an interview session to get a clearer idea & and I was able to pull out the key factors from a candidate.

Besides this, as Epyllion maintains logbook for various travel record keeping soa logbook for various travel record keeping, I was assigned to maintain the logbook for one day. From there I gathered the expenditure of one of the office vehicles and collected the kilometers travel history to know about the day status of that specific vehicle. Besides vehicle logbook, GIII also maintains sample receiving & and dispatch logbook and maintains guest-visiting logbook. I have updated the sample-dispatching logbook when I sent the parcel to updated the sample-dispatching logbook when I sent the parcel abroad for the buyer's approval.

2.4 Operation

Epyllion's operations team handles the full knit garment manufacturing cycle—from fabric planning, knitting, dyeing, washing, to sewing and packaging. They use advanced tech like Fast React Fabric to automate fabric booking, cutting, and consumption calculations, ensuring efficient production and timely order fulfillment.

Challenges are as follows:

- Manual, time-consuming fabric estimation caused inaccuracies.
- Handling growing style numbers made fabric booking complex and prone to errors.
- Guesswork in end loss and consumption led to overbooking and cost increase.

How they overcome challenges:

- Automation of fabric consumption and booking (70% automated process)
- Accurate, production-grade cut plans replace guesswork, reducing fabric cost by 2%.
- Systematic tracking with software reduces manual errors and optimizes material use.
- Epyllion's process automation and data-driven methods help them stay efficient, competitive, and reduce waste.

2.5 Supply Chain

How it works: The Supply Chain team manages sourcing, procurement, inventory, and delivery to ensure smooth production and timely shipment. They use advanced tech and software like Fast React Fabric to automate fabric booking and consumption, ensuring accuracy and efficiency. They also comply with global standards (like GSV certification) to enhance security and trust across the supply chain.

Challenges

- Manual fabric booking led to delays and errors. Difficulty in estimating accurate fabric consumption caused overbooking and waste.
- Coordination gaps between booking and cutting processes created inconsistencies. Handling large style volumes increased complexity.

How they overcome challenges:

- Automation of 70% fabric booking and consumption calculation process cuts errors and saves time. Advanced cut plans and real production data reduce fabric cost by 2%. Global

Security Verification (GSV) ensures enhanced supply chain security and buyer confidence. Continuous improvement through technology keeps operations dynamic and competitive.

- This systematic approach helps Epyllion optimize costs, reduce waste, and maintain strong global supply chain standards

Chapter 3 Critical Assessment of Internship Work

3.1 Application of Generic and Industry-specific Courses during internship

Table 2: Application of Industry Specific Course During Internship

Term	Course Name (Code)	Related topics	Production	Quality Control	Merchandising	IE	Human Resources
Term-1	Analytical Skill and Competencies (KIM 102)	Used in problem-solving and decision-making.	√	√	√	√	√
Term-1	Business Operation Skill (KIM 104)	SWOT analysis	√	√	√	√	√
Term-1	Communication Skills (KIM 103)	Improved my ability to write clear reports, send professional emails, and communicate effectively with buyers and seniors.	√	√	√	√	√
Term-1	HR Skills and Competencies (KIM 101)	Helped in understanding worker motivation, handling team dynamics, and supporting HR teams in recruitment and training.	√	√	√	√	√

Term	Course Name (Code)	Related topics	Production	Quality Control	Merchandising	IE	Human Resources
Term-2	Introduction to Garment Industry - Knitwear (KIM201)	Applied knowledge of knit fabrics, processes, and machine types.	√	√	√	√	√
Term-2	Industrial Engineering (KIM202)	Helped in time and motion studies, understanding line balancing, SMV, and efficiency.	√	√	√	√	√
Term-2	Production Management and Merchandising (KIM203)	Supported in order tracking, production planning, and follow-up.	√	√	√	√	√
Term-2	Quality Management (KIM204)	Practically used AQL standards during inline and final inspections.	√	√	√	√	√

Communication: As communicating is one of the most important parts of the business, we received a great opportunity to get a clear idea of effective communication from our PGD course KIM103 – Communication Skills. Communication is a two two-way process. From this course, I came to know/learned that there are many potential influences for effective communication. Some of them are body language, which is also marked as nonverbal communication. Attitudes are also marked as an important communication influencer. Among them, another important effective communication factor is listening skills. I came to know about the leadership characteristics, which

guided me toward better achievements. During my internship period, I put my learning from this course into real life and I had found the improvements. I found that my listening ability was not up to the mark before doing the course but after finishing the course and implementing the corrective points, I found myself as a good listener, which enriches me with better and & more effective communication skills.

By ensuring the above norms in my workdays, I have done very effective communication. My E-mail writing and approaches improved and brought a positive outcome.

Visual Representation of data: Representation of data is a very important fact in daily life in the apparel industry. From the PGD KIM-102 Analytical Skills and Competencies course, I have learned so many things regarding research presentation and it was helpful during my internship period. I have made several graphical chart presentations during my development period and it was nice that I had a clear idea. While doing this report I had to present with a graphical chart also, I also had to present with a graphical chart, which I have learned from this course. I have also learned the procedure of data collection from this course and implemented it during data collection in the internship period. Besides this, I made a few charts of factory evaluation and also made several presentations. I have also analyzed order status data during my internship period.

Corporate Culture Preferences: In our textile industry, we all had to move in a corporate culture so must had to, so we must learn about the corporate culture preferences. We were lucky enough to get a clear idea from our PGD course KIM101 – HR skills and competencies. From this course, we had a chance to know what the corporate culture preferences are. Then we have learned the scoring procedure of corporate culture preference. From the scoring procedures, we learned the way on where people prefer to work and where they do not.

During my internship period, I tried to mark all those points of the corporate culture preferences and found that my organization follows the performance culture. This is a great way of evaluating myself. From this, I was able to focus more on my performance and started pushing myself for betterment.

I have followed the norms of cultural preferences and due to this, my work environment became more friendly during my internship period.

Fashion Forecasting: The ability to get the forecasting of fashion is very important from a Merchandising and Marketing point of view. From the PGD course KIM 203 (Production Management and Merchandising), we have learned several forecasting ideas and trends. During my internship in the merchandising section, I was able to see the trends during the development process. In each season, the color selection is being updated and several new colors are added which are blended with the trends forecast. It helped me a lot to get a clear picture. With the trends, the selection and garment pattern gets updated, which then passes through the development stage and finally turns into the bulk products. It helped me to analyze the market demands and also helped to get a clear idea of cultural diversity. Also, it helped me to get an idea of previous forecasts and trends. I am now able to get the forecasts. During my internship, with the help of forecasting learning, I developed a few colors of fabric and from there few colors got selected.

Role of Buyers: As I am working as a Merchandiser in a buying house, so I had to know the roles as I had to know the roles of a buyer. From our PGD course KIM 203 – Production Management and Merchandising, I received the opportunity to learn the roles and as per this, I was able to sort out and focus on my responsibilities. I became more focused on quality assurance, cost savings, quick development support, market analysis, risk minimization, maintaining strong communication, minimizing the local export law complications, which I have learned from this course. This helps me to ensure the right product at the right time and minimizes risks, which is involved in this trade.

I also learnt the technical skills, conceptual skills and interpersonal skills which I gathered from this course. Besides this, I also have gained vast information regarding negotiation skills, critical thinking ability, decision-making procedures, way of building rapport with suppliers etc. which brought a constructive outcome.

Product Costing: During the internship period at Merchandising, I had to do costings for different development samples. For this, I had to gather all the costing knowledge. It was a great opportunity to learn about product costing from the PGD course KIM 203 – Production Management and Merchandising course. I learned about the pricing strategies. There are many factors which affect the costing or pricing of the products which I have learnt many factors affect the costing or pricing of the products that I have learned from this course. Some of the most important factors are material

cost, overhead and margins, packing costs, cost of quality, labor etc. While considering all these factors, I had a clear concept of how my cost of products is affecting. I was able to sort out the issues from costing and from there I was able to find out the places where I can reduce the costs. During costing the most important factors, which should be on focus, is the, the most important factor, which should focus on, is fabric consumption. I have also learned the procedure of determining the fabric consumption of different fabrication products. I learnt the rules & formulas of finding the correct consumption, which helped me, much during the costing stage in the rules and formulas for finding the correct consumption, which helped me during the costing stage in the internship stage.

I have also learned about the thread consumption of different stitches by which I was able to find the sewing thread consumption and cost involved for this. Besides this, I have also learned the procedure of finding other related costs involved during costing. Finally, I have learned the format of doing individual costing which is a very important requirement for doing day-to-day, which is an important requirement for daily merchandising.

Besides these, I have learned the procedure of calculating the airfreight costs and the sea freight costs, which is also necessary to consider during the product costing stage.

After getting a clear idea of costing, we came to know about the costing approaches from these courses. The single price approach and cost breakdown approach are two very important types of costing approaches and I used both the types of costing during my internship period.

I have done 12 styles costing following above and found that costs are very effective and also team appreciated for an accurate costing.

Apparel production Overview: All the Quality and inspection inspection-related items are very important to learn from a Merchandiser's point of view. From the PGD course KIM 201 – Introduction to Garments Industry – Knitwear, we have received vast ideas regarding these topics. While going through the internship in mentioned departments I was exposed to all the shared knowledge and implemented the core values. I was able to forecast the flows of product making and was able to find the problems while going through the flow charts. I have learned different types of fabrics and structures from the course and was able to find out the types of fabrics used

for producing a specific garment. During my development period at the Merchandising Department, this learning helped me a lot. As a Knitwear Merchandiser, I was able to observe the fabric fabric-making procedure and see the dyeing procedure. As a result, I was able to sort out the dyeing defects like spots, missing yarns, shading issues and got a clear view on the time required to make these fabrics. I have seen single jersey, terry, fleece and rib fabrics during my development period and was able to find out the characteristics of these fabrics easily.

I have selected several types of fabrics and used them to make the samples. By following the accurate procedure, I have dispatched the sample at the right time.

Wastes and value value-adding: In the apparel industry, we have to go through so much waste in different stages. From the PGD Course KIM 202 – Industrial Engineering, we came to know in detail about the wastes and learned about value-adding. It was great to know eight types of wastes that are found in this industry. I did not have any idea that reworking is also one kind of waste and after going through the course, I had a clear idea on this waste. During my internship period, I looked for the wastes and found several wastes in my work area. I have removed those wastes and created an opportunity for value-adding. I kept all the work-related items in an accurate place, which removed my excess movement, thus saving my time in various ways.

I reduced the waste in my work area and made sure that it has been followed in the next steps also. I have also encouraged my colleagues to follow waste reduction procedures for a better outcome.

Costing and Budgeting: From the PGD course KIM 201, we have learned vastly about costing and budgeting. Previously I have a little idea about budgeting but after doing this course, I became more focused on budgeting. It helped me a lot during my costing and helped to forecast raw materials budgeting. While doing the costing during my internship period, I was able to find the key factors which were affecting my costs, thus was able to minimize the excessive costs and bring affecting my costs, thus minimizing the excessive costs and bringing better costing outcomes.

I have worked on the cost cost-benefit analysis and tried to find out the wastage cost in this organization for proper CM calculation. Accurate costing makes a company beneficial in every aspect. I made sure that raw material costs, cost of making, freight, commercial costs, overhead

costs, utility costs etc. should be followed as per the current market scenario so that buyers became willing to purchase more goods from this country.

Textile Testing & hazardous chemicals: As a concerned merchandiser, I have to go through different types of apparel testing which is a must in this industry. No goods are shipped until the goods are lab tested and passed by the nominated or third party labs. So many physical tests and chemicals tests requirements are given by the buyer. The buyer gives so many physical tests and chemicals tests requirements for ensuring a good product with good quality. From our course PGD KIM 204 (Quality Management), I have learned vastly about these tests. I have learned vastly about these tests from our course PGD KIM 204 (Quality Management). So many chemicals are used in textile fabrication or the dying process of apparel finishing. Some of them are harmful to human health such as azo dyes, which cause skin irritation, and some of them can cause cancers. Besides these, I have learned about the tearing strength, bursting strength, color fastness, pH value, organotin compounds, brominated and chlorinated flame--retardants, phthalates, and Alkyl phenols which are one of the most important factors that are considered during textile testing. I have learned various hazardous aspects of these chemicals which helps in analyzing properly about the fabric characteristics and from next it will be really helpful for me to take preparation regarding, which helps in analyzing properly about the fabric characteristics. From now on, it will be really helpful for me to prepare for testing ahead of time. By ensuring zero hazardous chemicals, this industry can ensure better health responsibility.

I have done third-party tests with a few fabrications and looked for the above hazardous chemicals. I made sure that these chemicals are avoided in every type of fabric.

Ethical conduct of Costing: From the PGD course KIM 201, I have also learned ethical conduct while doing the costs. I kept in mind that the yarn used in making the fabric should be the competitive price in the market and the yarn used in making fabric should be of higher quality. Also, keep a sharp eye on wastage percentage so that it could be minimum. I have ensured that dyeing and finishing process loss is kept at a minimum level for accurate costings. All the above points are related to ethical costing which I have learned from this course. Due to unethical practices in costings, so many orders are being dropped or transferred in another country, which is a very alarming sign into another country due to unethical practices in costings, which is alarming

in the apparel industry. These practices should be eliminated at the earliest possible time for creating more business at the earliest possible time to create a more business-friendly situation in Bangladesh, these practices should be eliminated at the earliest possible time.

I made sure that factories are doing the costing following ethical norms and after reviewing all these costs I sent the costs for buyer review & approval.

Techno financial knowledge application in industry: It is very important to work with technical and finance people together for making product costing competitive in the market and making a good profit for the organization. While going through the internship period, I collected the data from technical and financial people, which helped me a lot to gather accurate information, which led me to do the proper costing. If techno financial knowledge is implemented properly in this industry, then all departments can see the organizational cost and expenditure, which will help them in doing proper costs and will get a clear idea on C&M and FOB. There should be no barrier in getting this information within departments and all departments should have a mindset to improve this scenario.

I sat with the factory & their inter-departments and made them understand about the techno financial knowledge. They took the matter seriously and committed to ensuring techno financial collaboration between them.

3.2 Suggestion for Industry Improvement

There are a few suggestions for improving this industry. While working I have seen that we are not strong enough in doing different types of products. Most of the factories are doing very basic types but world demand in design and workmanship is rising. We must have to be more diversified and should gather diverse product knowledge at the more diversified and gather diverse product knowledge at the earliest possible time. Otherwise, we will fall behind.

On the other hand, our communication and presentation skills must be improved in order to sustain long in this industry. Our industry lacks proper skills in communication and for this, we became unable to impress our buyers in too many extended extents.

We lack proper negotiation knowledge and are failing to have constructive negotiation with buyers for which we are becoming unable to create an impact on our prices. With the right product at the right time with adequate efficiency, we can achieve our targets thus can have a constructive negotiation with the team.

Inter Inter-department communication and liaison should be improved and there should be a reasonable argument between them in order to bring a constructive outcome. Industrial revolution should be kept in mind so that all departments can rise together for the betterment of this industry.

Due to the pandemic of COVID, we are now facing various challenges in this industry. One of the most vital challenges is the raw material. As we are importing a maximum of the raw material from outside, we are facing a shortage of raw materials each & every day. If this industry can make a few important raw materials here in our country then the industry can face less challenges in the coming days. Besides, we should focus more on sustainable products, which has become a vital issue nowadays. We should be more responsible, responsive to nature and take care of the harmful issues that are destroying our inhabitants.

Also, with relation to above, the air freight has gone high so factories should take care of the T&A plan so that they can sail the goods on time.

3.3 Learning for Self-improvement

During my industrial attachment training or internship, I came in direct contact with many of my learners from this course. The most important thing that reflects on me is my improved communication skills. Still, I should be more focused on learning more about this skill. I have learned new topics like waste management, budgeting, hazardous chemicals used in the industry etc. For my self-improvement, I have to be more focused and keep an eye on these topics so that I can keep up with the trend and adapt myself according to industrial requirements. I have also learned the effective negotiation techniques which I need to implement in the coming days and that will definitely help in my self-improvement. in the coming days. As a merchandiser, I have to do product costings and from the PGD KIM course I came to know in detail about the flaws in costings and for this reason, I am able to do costings more properly now. Besides, I have to keep

a sharp eye on recent trends and forecasts that I have learned briefly from this course. Following this, I will be able to see the forecasting and trends for a better understanding of apparel. In addition, as I have learned about various types of textile testing so I need to upgrade myself from time to time so that I can, I need to upgrade myself from time to time to learn about hazardous chemicals and be aware of these during fabric selection. It will be definitely helpful for the overall improvement of health risk issues.

Chapter 4 Conclusion

It was truly a valuable experience to pursue the Post Graduate Diploma in Knitwear Industry Management (PGD-KIM) under BRAC University. Throughout the course, especially during my industrial attachment, I focused on applying the theoretical knowledge gained during the program to real-life industry practices.

In preparing this report, I have drawn from both my academic learning and the insights acquired during my internship. I began by exploring an overview of the knitwear industry, presenting the organizational structure, product range, and overall business operations of the company I was attached to. I have also highlighted the key lessons learned and established a connection between theoretical concepts and practical experiences.

During my time in the Merchandising Department, I applied my understanding of costing and sampling, which proved to be particularly beneficial. One of the most important takeaways was the importance of submitting samples accurately and within the required timeframe. This attention to detail played a vital role in maintaining the workflow and meeting buyer expectations.

In the Quality Assurance and Inspection Departments, I acquired hands-on experience in identifying defects, understanding their root causes, and learning the procedures required for quality improvement. I also learned how to measure garments correctly and assess critical points that affect product quality. These skills will undoubtedly support my professional growth in the industry. Additionally, I attempted to identify some existing challenges and areas of improvement within the industry that need to be addressed to ensure its continued growth. Most importantly, this course has helped me recognize and overcome personal skill gaps through continuous learning and practical exposure.

References

BGMEA (2024, January 30). *About garments industry*. BGMEA.

<https://www.bgmea.com.bd/page/AboutGarmentsIndustry>

Epyllion Group. (2024, January 30). *Epyllion Group*. <https://www.epylliongroup.com/>