

Report On  
Epyllion Group: Departmental Challenges and PGD-KIM  
Based Solutions

By

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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

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## **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/We have acknowledged all main sources of help.

**Student's Full Name & Signature:**

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**Mahbubul Quader**  
Student ID :24281015

**Academic Supervisor's Full Name & Signature:**

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**Muhammad Ziaur Rahman (Zia)**  
Senior Trainer, PGD-KIM  
BIGD, BRAC University

## Letter of Transmittal

Muhammad Ziaur Rahman (Zia)

Sr. Trainer, PGD-KIM

BIGD, Brac University

66 Mohakhali, Dhaka-1212

**Subject: Submission of Internship Report**

Dear Sir,

This is my pleasure to present my internship report details regarding Internship experience at **Epyllion Group**, which I was appointed by your direction.

I have attempted my best to finish the report with the essential data and recommended proposition in a significant compact and comprehensive manner as possible.

I trust that the report will meet the desires.

Sincerely yours,

**Mahbubul Quader**

**Student ID: 24281015**

Executive Development Center, BIGD, Brac University

Date: 17 / Nov / 2025

## **Non-Disclosure Agreement**

This agreement is made and entered into by and between Epyllion Group and the undersigned student at EDC, BIGD, Brac University as the second party. The Post Graduate Diploma in Knitwear Industry Management requirements for the Second Party's three-month internship have been partially satisfied by the First Party. The Second Party will have the chance to interact closely with the company's officials and will have access to official information and data. The Second Party will create an internship report based on work experience and data and information gathered throughout the internship. In opposition to the interests of the First Party, the Second Party will use all kinds of data and information for academic objectives without disclosing it to anyone.

**Student's Full Name & Signature:**

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**Mahbubul Quader**  
Student ID :24281015

**Industry Supervisor's Full Name & Signature:**

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**Borun Bikas Das**  
Manager, Marketing & Merchandising  
Epyllion Group

## Acknowledgement

All praise is due to the Most Merciful and Gracious Almighty!

We sincerely appreciate the direction and unmatched assistance provided by the esteemed Internship supervisor, **Mr. Muhammad Ziaur Rahman (Zia)**, Sr. Trainer, BIGD, Brac University, during the dissertation report. His readiness to introduce me to reality and provide me additional aspects made this extraordinary encounter possible. His oversight and insightful criticism made a significant difference in how the report turned out.

I also want to thank my industry supervisor, **Mr. Borun Bikas Das**, Manager, Marketing & Merchandising dept. of Epyllion Group for his warm welcome, support and willingness to take some time out of his busy schedule to provide some information about the designing internship activities for this field.

I appreciate all of the official staff from every department for their helpful manners and assistance in helping me acquire information about the industrial attachment.

---

**Mahbubul Quader**

**Student ID:** 24281015

Executive Development Center, BIGD

Brac University

Date: 17 / Nov / 2025

## Executive Summary

I've used my three months of internship experience to prepare this report. Through this training, I was able to gather knowledge that helped me comprehend the operating processes employed by various departments. A professional workforce with experience in large capacity products is accessible from Epyllion Group. This report was generated utilizing information I acquired from the business and my job experience.

Working procedures are covered in the report, along with the work phase's strengths and facts. After reviewing and evaluating each area, the final advice in this report is provided in order to improve the organization's existing position.

My main focus was to understand the core processes of various divisions at **Epyllion Group**, including the Commercial Department, Design Studio, Merchandising & Marketing, Printing and Fabric Quality. During this time, I observed certain gaps and proposed practical solutions in my report. In Short

**Commercial Dept:** I practically open actual LC of a Stanley Stella Order Consignment till the all the documents received.

**Merchandising Dept:** Basically focused on the production merchandising of Stanley Stella process including fabric booking, costing & material booking management

**Design Studio:** Practically worked with the designer team for a submission of a sample for M&S customer from concept to real one till approval of placing the bulk order PO

**Print & Embroidery Dept:** Closely worked for developing the design file with making all the recipe & parameter of that design's print paste. Also took the approval from BD-Office Team for bulk production. It was particularly for M&S Customer.

**Dyeing, Finishing & Quality Department:** Gained practical knowledge about 4 Point Inspection, Dyeing parameter setting ,Fabric quality approval procedure etc.

**Key Words:** Garments, Merchandising, Compliance, Four Point System, Bill of Lading, LC Production, Print Paste, Sight Payment, Stanley Stella, ERP, BOM, Pre-Costing

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## Chapter 1: About Epyllion Group

Epyllion Group established in 1994, which is now one of the biggest & giant knit composite industry of Bangladesh now. This industry is very known for its premium T-Shirt, Polo, Sweatshirts, Joggers, Hoodies, Zip Jacket & more.

Epyllion group have almost all type of production unit which covers most of the full supply chain cycle such as knitting, dyeing, garments production, accessories etc. In those department, many of experienced & creative designer & product developer works. They constantly meet the buyer demand as well as playing a very vital role in our economy. More over sustainability is the thing they mostly emphasized on such as ethical practices, prioritizing employee well-being ,work place safety & fair treatments in all level.

They are now continuously creating their remarkable steps by exporting on Europe, USA & Australia. Epyllion regularly produce goods for world leading fashion brand like **PUMA, Polo Ralph Lauren, Varner, Express, PVH, M&S, Champion, BONDS, Stanley Stella, G-Star Raw and NEXT**. Over the years, this industry has firmly positioned itself as a major contributor to Bangladesh's apparel industry and continues to expand its global footprint through sustainable growth and innovation.

(Source: <https://www.epylliongroup.com/garments.php>)

### 1.1 Overview of the Knit Industry of Bangladesh

The knitwear sector is the most important part of Bangladesh's garment industry. It has grown because of a strong supply chain that covers yarn, knitting, dyeing and garment making. This helps factories offer faster delivery and better prices to buyers.

In **FY 2024-25**, Bangladesh earned **USD 21.16 billion** from knitwear exports, which is about **9.7% higher** than the previous year. The industry gives jobs to around **1.9 million people directly** and another **0.5 million indirectly** and nearly **65% of them are women**.

Though 85% demand of yarn & fabric has been met by our local industries but for fancy & complex type of yarn-fabric, Bangladesh is highly dependable on foreign supplier mostly this is China.

Bangladesh imported about **0.51 million Tons of knit fabric** and **1.24 million tons of yarn** in FY 2024-25

Even with challenges like low price offers from buyers and the need for more innovation, the knitwear sector continues to grow. Investments in eco-friendly production, modern machines and skilled workers are helping Bangladesh stay strong as one of the world's top knitwear exporters.

## 1.2 Mission

**Mission:** *To go beyond compliance by helping people in every community recognize and achieve their potential through the right intervention at the right time.*

(Source: <https://epyllionfoundation.org/>)

Epyllion's commitment to community welfare and corporate responsibility is emphasized in its mission statement. It seeks to empower people via training, education, and sustainable livelihood initiatives in addition to meeting industry and international compliance standards. Through the Epyllion Foundation, the corporation actively participates in social development, concentrating on topics like education, skill development, health and the environment. Epyllion's philosophy that true business greatness can only be attained when individuals and communities develop together is reflected in this commitment.

## 1.3 Vision

**Vision:** *To be good neighbors across boundaries.*

(Source: <https://www.epylliongroup.com/>)

The goal of Epyllion places a significant emphasis on using innovation, inclusivity and sustainable practices to develop strong, responsible connections with partners, workers and communities. In all aspects of its business, the company strives to uphold quality, cultural sensitivity and environmental responsibility.

Epyllion demonstrates that a Bangladeshi RMG company can succeed internationally with integrity by pursuing balanced growth that benefits people and the environment by incorporating ethics and sustainability into its strategy.

## 1.4 Goals & Objectives

Epyllion Group sets its goals and objectives in line with its vision and mission. The main priorities of the company are:

1. Delivering premium-quality products.
2. Maintaining strong customer satisfaction.
3. Growing its market reach through continuous innovation.
4. Promoting sustainable and ethical business operations.
5. Strengthening human resource development through investment in people.

## 1.5 Organizational structure, Organogram, Branches & Departments:

The hierarchical organizational structure of Epyllion Group is created to support effective decision-making and communication within the business. The organization overall introductory table is given below:

|                                      |                                                                                                                                                          |
|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Organization Name</b>             | Epyllion Group                                                                                                                                           |
| <b>Chairman</b>                      | Mr. Reaz Uddin Al Mamoon                                                                                                                                 |
| <b>Nature</b>                        | 100% Export oriented knit composite                                                                                                                      |
| <b>Specialties</b>                   | Textile, Garments, R&D, Design Studio, Garments Accessory, Garments Printing & Embroidery, Washing, Testing Laboratory, Retail Business, Food & Beverage |
| <b>Epyllion Group Employees Size</b> | 25000+ employees                                                                                                                                         |
| <b>Phone Number</b>                  | +8802 9840223                                                                                                                                            |

|                              |                                                                             |
|------------------------------|-----------------------------------------------------------------------------|
| <b>Company Website</b>       | <a href="https://www.epylliongroup.com/">https://www.epylliongroup.com/</a> |
| <b>Headquarters Location</b> | 227/A Tejgaon-Gulshan Link Road, Dhaka, 1208 BD                             |

Table 1: Organization information

Source: <https://www.epylliongroup.com/garments.php>

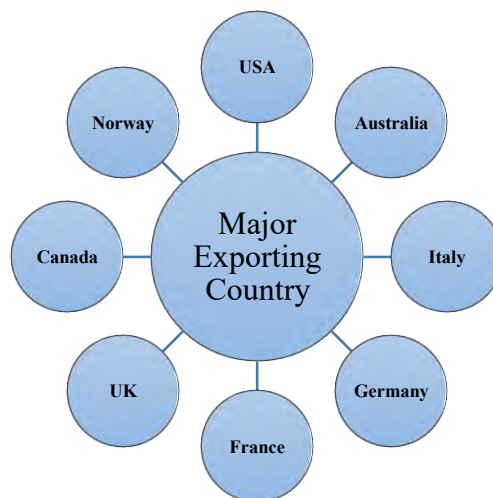
Epyllion Group is a fully integrated organization with diverse operations that cover every stage of the apparel value chain. Its structure includes dedicated units for textile production, garment manufacturing, accessories, printing and embroidery, as well as a washing plant equipped with modern testing facilities. Within the group, there are six garment factories with 152 sewing lines in total, two textile units, an accessories hub, a physical laboratory, and specialized centers for printing and embroidery. In addition, Epyllion has expanded into retail through its own clothing brand, **Sailor**. By combining all the facilities, they made possible ensuring efficiency, quality control & faster lead times. This thing not only strengthen Epyllion competitiveness but also gather reliability of buyers for end to end solution of knit garments production. Business Units and Divisions of Epyllion Group is given below:

|                          |                                                                                                 |
|--------------------------|-------------------------------------------------------------------------------------------------|
| <b>Garment Division:</b> | Dekko knitwear's Ltd ( <b>DKL</b> )                                                             |
|                          | Dazzling Dresses Ltd ( <b>DDL</b> )                                                             |
|                          | Epyllion Knitwear's Ltd ( <b>EKWL</b> )<br>Epyllion Knitwear's Ltd Extension ( <b>EKWL-HW</b> ) |
|                          | Epyllion Style Ltd ( <b>ESL</b> )<br>Epyllion Style Ltd Extension ( <b>ESL-ext.</b> )           |
| <b>Textile Division:</b> | Epyllion Knitex Ltd ( <b>EKL</b> )                                                              |
|                          | Epyllion Fabrics Ltd ( <b>EFL</b> )                                                             |
| <b>Accessories unit:</b> | Epyllion Limited ( <b>EPL</b> )                                                                 |
| <b>Backward Linkage:</b> | Epyllion Testing Lab ( <b>ETL</b> )                                                             |
|                          | Epyllion washing Ltd                                                                            |
| <b>Retail Business:</b>  | Sailor                                                                                          |
|                          | Nina Holdings Ltd                                                                               |
|                          | Epyllion Holdings Ltd ( <b>EHL</b> )                                                            |

Table 2: Organization divisional info (Internal source: HR)

## Major Buyer List

- M&S
- Champion
- Stanley Stella
- G-Star Raw
- C&A
- Vogue Sourcing
- Ralph Lauren
- Varner
- Calvin Klein
- Tommy Hilfiger
- Carhartt
- BONDS



*Fig 01: Major Exporting country of Epyllion Group*

## 1.6 Organogram:

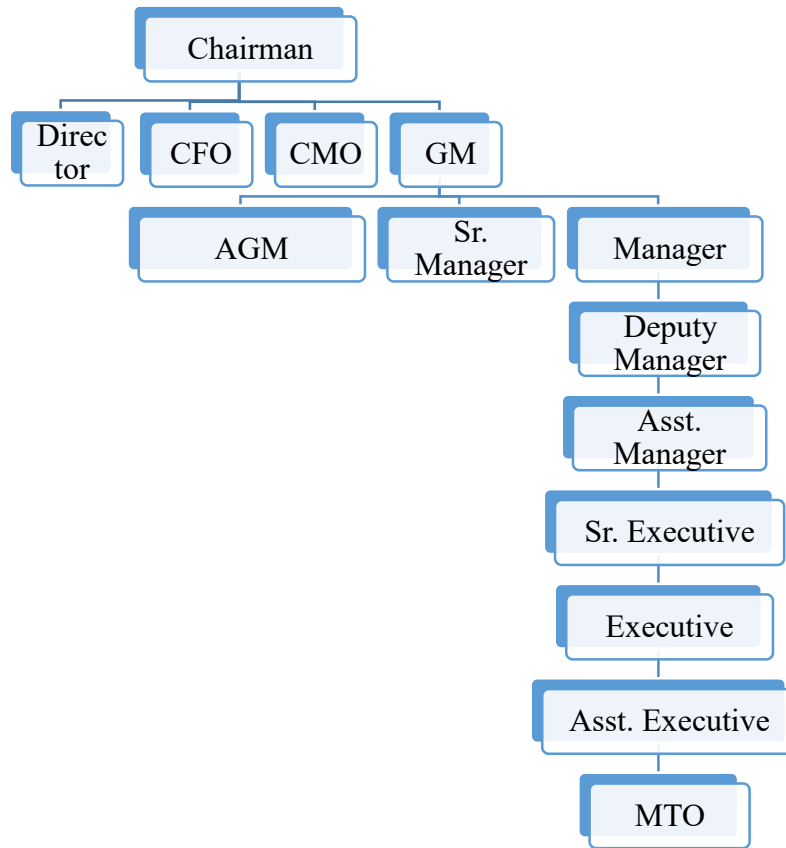


Fig 02: Organizational Organogram (Source: Internal HR)

## 1.7 Products/Service Produced by Epyllion:

| Knitted Fabrics              | Garment<br>(Knitted Item)                                                                                                          | Accessories                    |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| Single Jersey, Double Jersey | Men's/Women's/ Kids-                                                                                                               | Drawstring, Twill Tape         |
| Polo Pique                   | - Polo, T-Shirt, Sweatshirt,<br>Cardigan, Trouser, Hoody, Jogger,<br>Tank top, Dress, Beannie,<br>leggings, Zip Jacket, Zip Hoodie | Elastic, Hangtag, Price ticket |
| Double Lacoste               |                                                                                                                                    | Poly, Cartoon, Top bottom      |
| 1X1 Rib                      |                                                                                                                                    | Mobilon Tape                   |
| 2X2 Rib                      |                                                                                                                                    | Gum Tape                       |
| Ottoman Rib                  |                                                                                                                                    | Tissue                         |
| Terry, Fleece                |                                                                                                                                    | Sticker                        |

Table 3: Organization Product Info (Source: Planning Dept)

### 1.7.1 Major Products of Bangladesh Knit Industry

Below listings are some of the **major knitwear products** that Bangladesh exports to global markets (mainly to the EU, USA, UK and Canada):

- **T-shirts** (basic, polo, printed, embellished – biggest share of knit exports)
- **Sweaters & Pullovers** (cotton, acrylic, blended)
- **Hoodies & Sweatshirts**
- **Polo Shirts**
- **Undergarments & Lingerie** (briefs, panties, camisoles, vests, bras)
- **Trousers & Joggers** (knit-based, fleece, cotton blends)
- **Leggings & Yoga Pants**
- **Children's Knitwear** (T-shirts, rompers, sets)
- **Sportswear / Activewear** (jersey tops, shorts, athleisure)
- **Sleepwear / Loungewear** (pajamas, nightwear, home wear sets)

## Chapter 2: Learning Experience

### Learning Methodology:

I did several meeting with my industrial & academic supervisor to get the best outcome from this internship work. I identified & choose 5 dept. that I closely work with daily basis in my merchandising work.

### Department selection:

Over the past 3 months, **from 5 /Aug / 2025 to 27 / Oct / 2025**, I closely worked with five different departments of Epyllion. The intention was to focus their work method, how they perform their daily job roles & connect my existing job responsibilities with them. I followed the direction & guidance of my industry supervisor for these type of work & collecting all the practical data:

**Department wise working schedule:**

|     | Date           |                 |                            |                    |
|-----|----------------|-----------------|----------------------------|--------------------|
| Sr. | From           | To              | Departments                | Total Working Days |
| 1   | 5 / Aug / 2025 | 19 / Aug / 2025 | Marketing & Merchandising  | 15 Days            |
| 2   | 20 /Aug/2025   | 29 / Aug / 2025 | Design Studio              | 10 Days            |
| 3   | 30 /Aug/2025   | 12 / Sep / 2025 | Print & Embroidery         | 15 Days            |
| 4   | 13 / Sep /2025 | 2 / Oct / 2025  | Commercial                 | 20 Days            |
| 5   | 3 / Oct /2025  | 19 / Oct / 2025 | Dyeing,Finishing & Quality | 14 Days            |

*Table 4: Department wise working schedule***Learning Sources:**

- Gathering practical industrial knowledge from different departmental executive & managers.
- Different types departmental databases & records.
- My personal observations at the time of internship.
- Discussions and interviews formal meeting with executives, managers and employees of related department which was already priory permitted for my internship work.

**2.1 Design Studio- Epyllion Group****Concern Person: Mr. Micheal Gomez, Asst. Manager, Design Studio**

The Design Studio which serves as Epyllion Group's most creative dept. This department continuously work with transforming design to real life body. It collaborates closely with production and merchandising to guarantee timely, creative and economical designs. My understanding of the entire design-to-production process has improved as a result of my internship here.

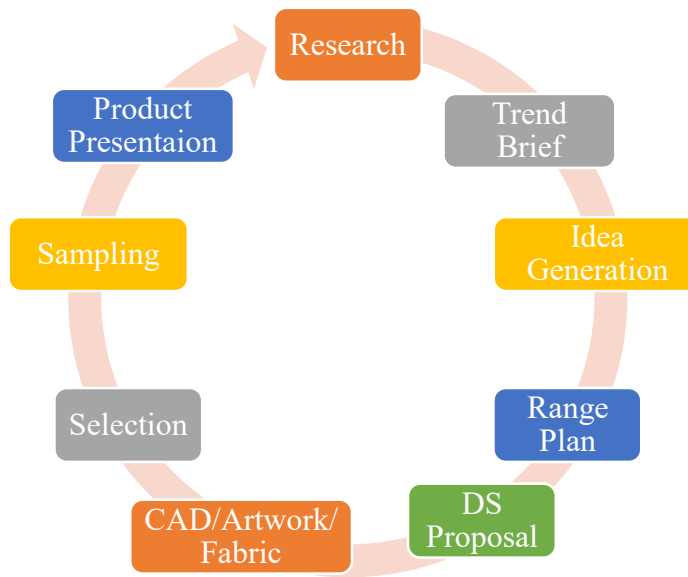
**Basically this department works in 2 Approach:**

1. **Reactive Approach:** Designs are created according to with market demand or individual buyer requests, guaranteeing quick client requirements. The team prioritizes accuracy, quality and feasibility while translating buyer briefs into prototype.



**2. Proactive Approach:** Initiated and driven by the Design Studio, this approach focuses on trend forecasting, seasonal research and market analysis to develop innovative designs ahead of orders. The ultimate goal is to secure buyer orders based on their designs or with minor modifications to the proposed prototypes. The approach and style of innovation vary according to each Epyllion customer

### 2.1.1 Working Area of Epyllion Design studio



*Fig 03: Working flow chart of Design Studio*

At the time of Internship I was closely associated with them for develop a Sample for **M&S** buyer which was followed by Proactive approach by them. The Details are below:

|                        |                                   |
|------------------------|-----------------------------------|
| <b>Buyer:</b>          | M&S                               |
| <b>Season:</b>         | AW26                              |
| <b>Style Ref:</b>      | DS-GC-401009                      |
| <b>Dept:</b>           | Mens                              |
| <b>Fabric Name:</b>    | Lycra Design Jersey (SP-24090167) |
| <b>Composition:</b>    | 96% Polyester 4% Elastane         |
| <b>GSM:</b>            | 100 (Finish)                      |
| <b>Special Finish</b>  | Wicking Finish                    |
| <b>Embellishment</b>   | Soft Rubber Print                 |
| <b>Submission Date</b> | 15/08/2025                        |

After Submission We got Below Comments from M&S BD Office:

**Artwork:** Quality Ok. Final AW will be shared later.

**Fitting & Measurements:** Length from HPS should make 2cm smaller in all the size. Follow the updated MMC chart & resend the 2<sup>nd</sup> Prototype sample. ½ Chest Measurement should be as updated MMC.

**Fabric GSM:** It should be 160 / 170 finish. See through effect is too high. Correct & send the Revise Hanger for final approval.

Then we approached for 2<sup>nd</sup> Prototype sample as per this comment & finally got the bulk order for season AW 26. **Qty: 8000 pcs In total, Color : 2, FOB: 5.02 USD/Pcs**



*Fig 04: Developed Sample*

### **My part of contribution:**

1. I have placed the booking of sample fabric in Epyllion ERP System to the our R&D Dept.
2. Release the sample program associated with Mr. Micheal by confirmation of him all the details. We made 4 pcs sample for 1<sup>st</sup> Proto submission.
3. Follow up with Mr. Mizan (Sample Section Supervisor of Design Studio) for the activities like Cutting as per right MMC, send cutting part to the print section.
4. Follow-up with print dept personnel for completing the print work within 2 days for faster sample making

5. Collected the AWB Number of the parcel & keep a continuous tracking for the sample comments.

## 2.2 Marketing & Merchandising Department

**Concern Person: 1. Mr. Borun Bikas Das, Manager, Stanley Stella Account**

### **2. Mr. Ridoy, Merchandiser , Stanley Stella Account**

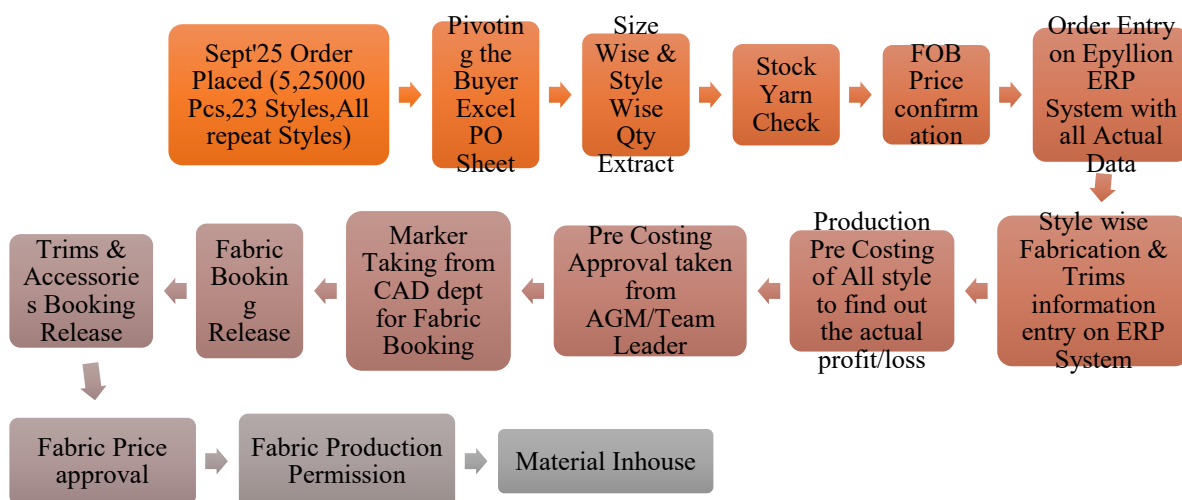
At Epyllion Group, the Marketing & Merchandising Department drives product innovation by analyzing market trends, forecasting colors and fabrics and aligning with buyer needs. It ensures smooth coordination from fabric sourcing and sample development to production and on-time shipment, maintaining global quality standards.

In my internship period, I have did several types of work in Merchandising that helped the organization for the shipment on a right time, right quality with right quantity at the buyer's end under my Team Leader **Mr. Borun Bikas Das**.

I had basically focused on the “**Production**” merchandising part of **Stanley Stella** at my Internship Period. This is a B2B type customer. The Epyllion receive the bulk order at every middle of the month throughout the year. There are 2 portion for shipment destinations.

1. EU- (UK, Germany & France)
2. USA- (Sanmar & Warhouse)

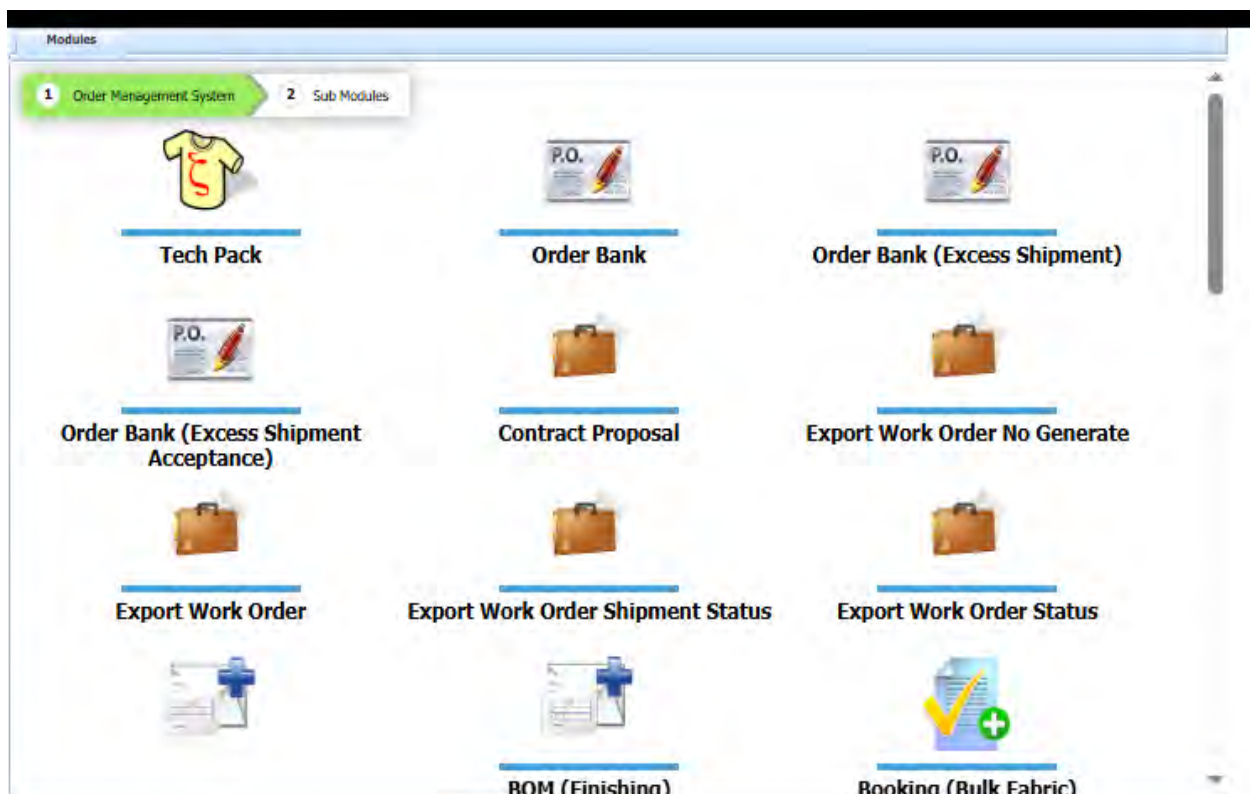
### **Stanley Stella Production Merchandising Work (Performed By Me)**



*Fig 05: Production Merchandising flow chart of Stanley Stella*

**Necessary Contact Person:**

1. **Pivoting the Excel PO Sheet:** By Myself
2. **Size Wise Order Entry on ERP System:** By Myself
3. **Yarn Stock Data & Calculation:** Mr. Bikas (M&M) & Mr. Shamsul (Supply Chain)
4. **FOB Price Checking:** Mr. Ridoy
5. **Marker & Consumption Provider:** Mr. Al-Amin (CAD Dept)
6. **Pre Costing Done By:** By Myself
7. **PreCosting Checked & Approved By:** Mr. Rezaul Karim (AGM,M&M)& Mr. Bikas (Manager, M&M)
8. **Fabric Merchandiser:** Mr. Rimon (EFL)



*Fig 06: Main ERP Module of Epyllion Group For Merchandising Dept*

Now I will chose a specific style of Sept'25 Placement for this report to understand the full through process of **Stanley Stella Order Execution** after the PO Receive. It is as below

:

|                                          |                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Style Name:</b>                       | Connector 2.0                                                                                                                                                                                                                                                                                                               |
| <b>Style Code:</b>                       | STSU207                                                                                                                                                                                                                                                                                                                     |
| <b>PO Number</b>                         | 10004578                                                                                                                                                                                                                                                                                                                    |
| <b>Item Type:</b>                        | Zip Hoodie                                                                                                                                                                                                                                                                                                                  |
| <b>Gender:</b>                           | Men                                                                                                                                                                                                                                                                                                                         |
| <b>Order Qty:</b>                        | 15560 Pcs                                                                                                                                                                                                                                                                                                                   |
| <b>Total Number of Color:</b>            | 4                                                                                                                                                                                                                                                                                                                           |
| <b>Color Name</b>                        | Black, French Navy, Burgundy, Bright Blue                                                                                                                                                                                                                                                                                   |
| <b>FOB</b>                               | \$10.50                                                                                                                                                                                                                                                                                                                     |
| <b>SMV</b>                               | 20.65                                                                                                                                                                                                                                                                                                                       |
| <b>Size Range</b>                        | XXS to 5XL                                                                                                                                                                                                                                                                                                                  |
| <b>Fabric Type (Body)</b>                | Loop Back Terry                                                                                                                                                                                                                                                                                                             |
| <b>Body Fabric Composition</b>           | 85% Organic Cotton 15% Recycle Polyester                                                                                                                                                                                                                                                                                    |
| <b>Body Fabric GSM</b>                   | 300                                                                                                                                                                                                                                                                                                                         |
| <b>Fabric Type (Cuff &amp; Hem)</b>      | 1x1 Rib                                                                                                                                                                                                                                                                                                                     |
| <b>Cuff &amp; Hem Fabric Composition</b> | 85% Organic Cotton 15% Recycle Polyester                                                                                                                                                                                                                                                                                    |
| <b>Cuff &amp; Hem GSM</b>                | 370                                                                                                                                                                                                                                                                                                                         |
| <b>Trims Used</b>                        | <ol style="list-style-type: none"> <li>1. Sewing Thread (40/2 100% Recycle Polyester);</li> <li>2. Main Label;</li> <li>3. Size Label;</li> <li>4. Brand Label;</li> <li>5. COO Label;</li> <li>6. Twill Tape;</li> <li>7. Round Drawstring;</li> <li>8. Zipper;</li> <li>9. Eyelet;</li> <li>10. Metal Tipping;</li> </ol> |

### 1<sup>st</sup> Step: Tech Pack Creation through ERP

Need to entry all the necessary details & technical Information in below module

**General Info**

☐ Do you want to revise this Tech-Pack?

☐ Set ☐ AOP Style ☐ SMS ☐ Flow Line ☐ Block Order

Style Type: Hoody      Hoody: Hooded

Style Sub Type: Hooded Sweat Shirt

Style No: STS207      Style Name: Connector 2.0      - RPT 8

Style Description: Zip through hoodie sweat

Export Work Order: 254068

TP No: Stanley Stella-Stanley St

Buyer: Stanley Stella

Buyer Team: Stanley Stella EU

Merchandise Team: MS

Costing SMV(Sewing): 20.65

Actual SMV(Sewing): 20.65

Season: AW 25

Buyer Season Year: 2026

Confirmation Year: 2024-25

Gender: Unisex

[Browse Image...](#)

[Remove Image](#)

[Next](#)

**2<sup>nd</sup> Step:** Order Bank Entry (Size Wise Qty, FOB, Ex-Factory Date, TNA Duration etc) as per below Order Bank Module

**PO Information**

[Add PO](#)

| .. | Destination  | PO No          | Advert                   | PO Qty (Pcs)    | Rate (\$)                | After Up/Discount Rate (\$) | Total Value (\$)                | After Up/Discount Total Value (\$) | FFD                  | FRD        | Ex Factory | Days Duration |
|----|--------------|----------------|--------------------------|-----------------|--------------------------|-----------------------------|---------------------------------|------------------------------------|----------------------|------------|------------|---------------|
| ☐  | Germany      | 10000700       | <input type="checkbox"/> | 14,760          | 10.500                   | 10.500                      | 154,980.00                      | 154,980.00                         | 05/14/2025           | 04/30/2025 | 05/14/2025 | 69            |
| ☐  | Color        | Color Code     |                          | Color Qty (Pcs) | Rate (\$)                | After Discount Rate (\$)    | Total Value (\$)                | After Total Discount Value (\$)    | Shipment Pending Qty |            |            |               |
| ☐  | Black        | Black          |                          | 11,520          | 10.50                    | 10.50                       | 120,960.00                      | 120,960.00                         | 0                    |            |            |               |
|    | Size         | Size Qty (Pcs) |                          | Rate (\$)       | After Discount Rate (\$) | Total Value (\$)            | After Total Discount Value (\$) | Pending Shipment Qty               |                      |            |            |               |
|    | XXS          | 0              |                          | 10.50           | 10.50                    | 0.00                        | 0.00                            | 0                                  |                      |            |            |               |
|    | XS           | 0              |                          | 10.50           | 10.50                    | 0.00                        | 0.00                            | 0                                  |                      |            |            |               |
|    | S            | 660            |                          | 10.50           | 10.50                    | 6,930.00                    | 6,930.00                        | 0                                  |                      |            |            |               |
|    | M            | 2,300          |                          | 10.50           | 10.50                    | 24,150.00                   | 24,150.00                       | 0                                  |                      |            |            |               |
|    | L            | 3,040          |                          | 10.50           | 10.50                    | 31,920.00                   | 31,920.00                       | 0                                  |                      |            |            |               |
|    | XL           | 3,620          |                          | 10.50           | 10.50                    | 38,010.00                   | 38,010.00                       | 0                                  |                      |            |            |               |
|    | Tota         | 11,520         |                          | 10.50           | 10.50                    | 120,960.00                  | 120,960.00                      | 0                                  |                      |            |            |               |
|    | <b>Total</b> |                |                          | <b>0</b>        |                          | <b>21.00</b>                | <b>21.00</b>                    |                                    |                      |            |            |               |

Records from 1 to 2      Page 1      100 rows per page

**3<sup>rd</sup> Step:** Sales Contract Proposal to Commercial Dept. At this stage Management & Owner get the actual information about the whole order summary like total earning from this order, order volume, number of color, FOB price etc.

**4<sup>th</sup> Step:** Then the EWO Number (Export Work Order Number) generated. In Epyllion, all kind of information for a particular style has been tracking by this number like fabric order, trims inventory, packing list, Post costing summary, trims booking etc.

**5<sup>th</sup> Step:** This is the most crucial step of Epyllion ERP. Because at this stage we have to Entry all the technical details, Such as

1. Fabric Dia, Composition, Type, GSM, Consumption, Process Loss, Lab dip Number, Yarn Type ,Fabric Color, Garment Color etc.

Based Qty For Fabric : 15,898 including 2 % allowance.

BOM Consumption

Add Item

Delete Item

| Technical Information |                    |                        |              |             |       |               |           |              |                  |              |        |     |         |     |      |     |    |     |
|-----------------------|--------------------|------------------------|--------------|-------------|-------|---------------|-----------|--------------|------------------|--------------|--------|-----|---------|-----|------|-----|----|-----|
| Construction          | Fabric Composition |                        | Fabric Color | GSM         | Width | Knitting Type | Yarn Type | Yarn Program | Yarn Sub Program | Length (Yds) | Le     |     |         |     |      |     |    |     |
| French Terry          | ...                | 85% Organic Cotton 15% | ...          | Bright Blue | ...   | 300           | ...       | 68           | Open             | ...          | Combed | ... | Organic | ... | GOTS | ... | 18 | ... |
| 1X1 Rib               | ...                | 100% Organic Cotton    | ...          | Bright Blue | ...   | 370           | ...       | 74           | Open             | ...          | Combed | ... | Organic | ... | GOTS | ... | 2  | ... |
| French Terry          | ...                | 85% Organic Cotton 15% | ...          | French Nav  | ...   | 300           | ...       | 68           | Open             | ...          | Combed | ... | Organic | ... | GOTS | ... | 18 | ... |
| 1X1 Rib               | ...                | 100% Organic Cotton    | ...          | French Nav  | ...   | 370           | ...       | 74           | Open             | ...          | Combed | ... | Organic | ... | GOTS | ... | 2  | ... |
| French Terry          | ...                | 85% Organic Cotton 15% | ...          | Black       | ...   | 300           | ...       | 68           | Open             | ...          | Combed | ... | Organic | ... | GOTS | ... | 18 | ... |
| 1X1 Rib               | ...                | 100% Organic Cotton    | ...          | Black       | ...   | 370           | ...       | 74           | Open             | ...          | Combed | ... | Organic | ... | GOTS | ... | 2  | ... |
| French Terry          | ...                | 85% Organic Cotton 15% | ...          | Burgundy    | ...   | 300           | ...       | 68           | Open             | ...          | Combed | ... | Organic | ... | GOTS | ... | 19 | ... |
| 1X1 Rib               | ...                | 100% Organic Cotton    | ...          | Burgundy    | ...   | 370           | ...       | 74           | Open             | ...          | Combed | ... | Organic | ... | GOTS | ... | 2  | ... |

Records from 1 to 8

Page 1

100 rows per page

Confirm / Reconfirm

Activate W

Fig 07: Fabric Entry Module In BOM of ERP

## 2. All kind of Sewing Trims Entry in below Trims Module

| Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Tech Pack | BOM Information | Order Bank | Contract Proposal Info | Export Work Order No Generate |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------|------------|------------------------|-------------------------------|
| <b>General Information</b><br>Export Work Order: 254068<br>Style No: STSU207<br>Style Type: Hoodie<br>Buyer Name: Stanley Stella<br>Buyer's Department: Stanley Stella EU<br>Techpack No: Stanley Stella-StanleyStella-<br>Merchandiser: Mishkatul Hoque Pathan Rid<br>Merchandiser's Team: MS<br>Reference No:<br>Merchandiser's File No: Stanley Stella EU-StanleyStella<br>Business Unit: DKL<br>Style Quantity: 15560 Pcs<br>Shipment Allowances: 0.00 % |           |                 |            |                        |                               |
| <b>Material List Of Export Work Order</b>                                                                                                                                                                                                                                                                                                                                                                                                                    |           |                 |            |                        |                               |
| Group Name                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Rev No    | BOM Status      |            |                        |                               |
| <b>Main Fabric ( 1 )</b>                                                                                                                                                                                                                                                                                                                                                                                                                                     |           |                 |            |                        |                               |
| Fabric                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1         | Complete        | Revise     | View                   | Approved                      |
| <b>Sewing Accessories ( 7 )</b>                                                                                                                                                                                                                                                                                                                                                                                                                              |           |                 |            |                        |                               |
| Sewing Thread                                                                                                                                                                                                                                                                                                                                                                                                                                                | 0         | Complete        | Revise     | View                   | Approved                      |
| Zipper                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3         | Complete        | Revise     | View                   | Approved                      |
| Label                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0         | Complete        | Revise     | View                   | Approved                      |
| Drawstring                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2         | Complete        | Revise     | View                   | Approved                      |
| Twill Tape                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0         | Complete        | Revise     | View                   | Approved                      |
| Eyelet                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0         | Complete        | Revise     | View                   | Approved                      |
| Tips                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0         | Complete        | Revise     | View                   | Approved                      |
| <b>Finishing Accessories ( 5 )</b>                                                                                                                                                                                                                                                                                                                                                                                                                           |           |                 |            |                        |                               |
| Poly                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0         | Full Approved   | N/A        | View                   | Show Execution Unit           |
| Carton                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0         | Full Approved   | N/A        | View                   | Show Execution Unit           |
| Gum Tape                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0         | Full Approved   | N/A        | View                   | Show Execution Unit           |
| Poly Sticker                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0         | Complete        | Revise     | View                   | Approved                      |
| Carton Sticker                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0         | Complete        | Revise     | View                   | Approved                      |

## 3. Finishing Trims Entry. Here is mainly 2 part

- Poly ,Carton & Gum Tape Booking & Measurement has been placed by Finishing Team Concern
- Barcode Sticker & All kind of Paper Item has been placed by myself.

**6<sup>th</sup> Step: Pre Costing Entry:** In this Step I entered carefully all the Fabric & Trims price which has been priorly confirmed with supplier by several communication. I have done this pre costing by myself as per below for this selected style:

Pre-Costing Summary

Sewing SMV

20.65

| Particulars                                   | In Pcs (\$)    | In Dzn (\$)   | Total (\$)        | %             | ... |
|-----------------------------------------------|----------------|---------------|-------------------|---------------|-----|
| <b>Gross Selling Price</b>                    | <b>10.5000</b> | <b>126.00</b> | <b>163,380.00</b> |               |     |
| Buying Commission                             | 0              | 0             | 0                 | 0.00          |     |
| Other Charges                                 | 0              | 0             | 0                 | 0.00          |     |
| <b>Net Selling Price</b>                      | <b>10.5000</b> | <b>126.00</b> | <b>163,380.00</b> | <b>100.00</b> |     |
| <b>Material Cost</b>                          |                |               |                   |               |     |
| Fabric                                        | 6.5265         | 78.32         | 101,552.65        | 62.16         | ... |
| Accessories                                   | 1.5605         | 18.73         | 24,282.10         | 14.86         | ... |
| <b>Cost of Materials(Invoice Price)</b>       | <b>8.0871</b>  | <b>97.05</b>  | <b>125,834.75</b> | <b>77.02</b>  |     |
| Freight charges                               | 0.0012         | 0.01          | 18.34             | 0.01          |     |
| <b>Total Cost of Material</b>                 | <b>8.0871</b>  | <b>97.05</b>  | <b>125,834.75</b> | <b>77.02</b>  |     |
| <b>Cost of Services</b>                       | <b>0</b>       | <b>0</b>      | <b>0</b>          | <b>0</b>      |     |
| Value Addition                                | 0              | 0             | 0                 | 0             |     |
| Lab Test                                      | 0.0000         | 0             | 0                 | 0             |     |
| <b>Total Cost of Materials &amp; Services</b> | <b>8.0871</b>  | <b>97.05</b>  | <b>125,834.75</b> | <b>77.02</b>  |     |
| <b>Net CM</b>                                 | <b>2.4129</b>  | <b>28.95</b>  | <b>37,545.25</b>  | <b>22.98</b>  |     |

Desired Efficiency & CM Status

Desired Efficiency (%)

68.00

Execution Unit

Net CM/Minute(\$)

0.1168

CM Status

CM Target/Minute(\$)

0.1180

## Findings:

- Fabric Holds Cost 63% of the order
- Accessories Holds Cost 15 % of the order
- Total Cost of Material= \$ 8.08 /Pcs
- FOB: \$10.50/ Pcs
- So, profit: \$2.41/Pcs
- CM/Target= \$ 0.1180 (Per Min) ,CM Achieved= \$0.1168 (Per Min)
- **7<sup>th</sup> Step:** After pre-costing approval from AGM sir, I placed the fabric booking for this style. The Booking sheet as per below:



|                                       |   |                         |  |                                                                          |   |                          |  |
|---------------------------------------|---|-------------------------|--|--------------------------------------------------------------------------|---|--------------------------|--|
| Order Priority: <span>Critical</span> |   |                         |  | Order Priority Reason: Short lead-time order due to buyer asking/request |   |                          |  |
| Fabric Booking No                     | : | 254068-FBR              |  | Booked By                                                                | : | Mahbul Quader            |  |
| Export Work Order No                  | : | 254068                  |  | Booking Date                                                             | : | 03/01/2025               |  |
| Session                               | : | 2024-25                 |  | Sourcing Type                                                            | : | Epyllion Fabrics Limited |  |
| Merchandising Team                    | : | M5                      |  | TNA Calendar Days                                                        | : | 65                       |  |
| Buyer                                 | : | Stanley Stella          |  | Fabric Delivery Start Date                                               | : | 03/07/2025               |  |
| Buyer Team                            | : | Stanley Stella EU       |  | Fabric Delivery End Date                                                 | : | 03/07/2025               |  |
| Style Type                            | : | Hoody                   |  | Garments Qty                                                             | : | 15,580                   |  |
| Style No                              | : | STSU207 (Connector 2.0) |  | Delivery Place                                                           | : | DEKKO KNITWEARS LTD.     |  |
| Season                                | : | AW 25                   |  |                                                                          |   |                          |  |
| <u>Fabric Information</u>             |   |                         |  |                                                                          |   |                          |  |

#### Fabric Information

| Fabric Description |        |       |                  |                |                      |                 |           |                  |                       |                | Solid                                                             |                                                                                                                               | Total<br>( kg ) | Reference     |  |
|--------------------|--------|-------|------------------|----------------|----------------------|-----------------|-----------|------------------|-----------------------|----------------|-------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------|--|
|                    |        |       |                  |                |                      |                 |           |                  |                       |                | Open                                                              |                                                                                                                               |                 |               |  |
| Color              | Weight | Width | Gmt Qty<br>(Pcs) | Gmt. Color     | Uses In              | Wash<br>Type    | Care Code | Lab Dip No       | Instruction           | Wastage<br>(%) | 100% Organic<br>Cotton 1x1 Rib<br>Flat Dry Combed<br>Organic GOTS | 85% Organic<br>Cotton 15%<br>Recycle Polyester<br>French Terry<br>Light Peach,<br>UnBrush, Flat Dry<br>Combed Organic<br>GOTS |                 |               |  |
| Black              | 300    | 68    | 11,520           | Black          | Body,Hood,<br>Sleeve | No Wash<br>Type | Flat Dry  | EKL-66575<br>"A" | 10000700              | 6.30           |                                                                   | 9,043                                                                                                                         | 9,043           | EWO<br>253741 |  |
|                    | 370    | 74    | 11,520           | Black          | Cuff,Hem             | No Wash<br>Type | Flat Dry  | EKL-66575<br>"A" | 10000700              | 6.30           | 1,584                                                             |                                                                                                                               | 1,584           | EWO<br>253741 |  |
| Bright Blue        | 300    | 68    | 810              | Bright<br>Blue | Body,Hood,<br>Sleeve | No Wash<br>Type | Flat Dry  | EKL-82739<br>"F" | 10000700              | 5.70           |                                                                   | 630                                                                                                                           | 630             | EWO<br>251493 |  |
|                    | 370    | 74    | 810              | Bright<br>Blue | Cuff,Hem             | No Wash<br>Type | Flat Dry  | EKL-82739<br>"F" | 10000700              | 5.70           | 111                                                               |                                                                                                                               | 111             | EWO<br>251493 |  |
| Burgundy           | 300    | 68    | 870              | Burgundy       | Body,Hood,<br>Sleeve | No Wash<br>Type | Flat Dry  | EKL-59031<br>"F" | 10000700              | 6.30           |                                                                   | 710                                                                                                                           | 710             | EWO<br>253741 |  |
|                    | 370    | 74    | 870              | Burgundy       | Cuff,Hem             | No Wash<br>Type | Flat Dry  | EKL-59031<br>"F" | 10000700              | 6.30           | 120                                                               |                                                                                                                               | 120             | EWO<br>253741 |  |
| French Navy        | 300    | 68    | 2,360            | French<br>Navy | Body,Hood,<br>Sleeve | No Wash<br>Type | Flat Dry  | EKL-66576<br>"C" | 10000700;10<br>000710 | 6.30           |                                                                   | 1,909                                                                                                                         | 1,909           | EWO<br>253741 |  |
|                    | 370    | 74    | 2,360            | French<br>Navy | Cuff,Hem             | No Wash<br>Type | Flat Dry  | EKL-66576<br>"C" | 10000700;10<br>000710 | 6.30           | 325                                                               |                                                                                                                               | 325             | EWO<br>253741 |  |
| Total              |        |       |                  |                |                      |                 |           |                  |                       |                |                                                                   | 2,140                                                                                                                         | 12,292          | 14,432        |  |

Fig 08: Bulk Fabric Booking Order Sheet for this order

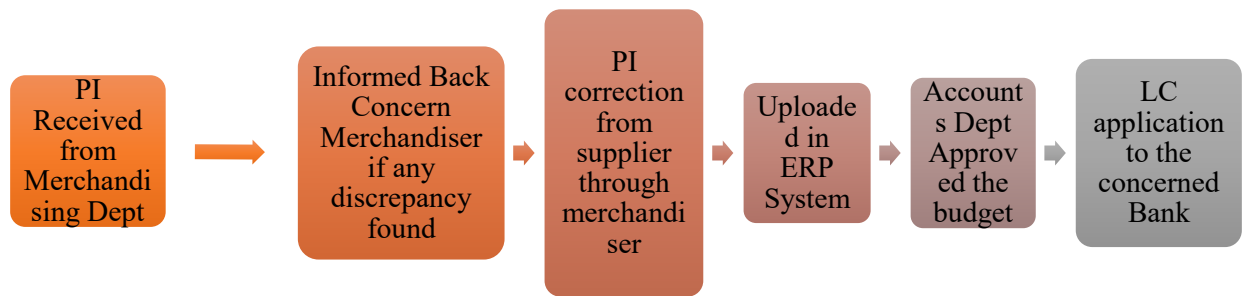
## 2.3 Commercial Department

**Concern Person: 1. Mr. Milon Mia, Sr. Executive , Epyllion Group (Import Part)**

**Concern Person: 2. Mr. Feeroj Al Mamun, Executive, Epyllion Group (Export Part)**

The Commercial Department of Epyllion Group plays a crucial role in executing all export and import activities, ensuring smooth coordination between banks, buyers, and suppliers. The department handles **Letter of Credit (L/C) applications, amendments, shipping and commercial documentation**, and ensures timely shipment and payment realization. During my internship, I had the opportunity to work closely with **Mr. Milon, Senior Officer (Commercial Department-Import) & Mr. Feeroj Al Mamun, Executive (Commercial Dept-Export)** which helped me gain practical knowledge about **various types of L/Cs, document preparation and overall commercial procedures** that support the company's global trading operations.

### 2.3.1 Basic Working Flow Chart of Commercial Dept (Import Part)



*Fig 09: Import Portion Working Flow Chart*

### 2.3.2 PI Checklist

I have learned the things that should be checked in PI that is issued from supplier from Mr. Milon.

The things are as below:

- Beneficiary Name & Address (Concerned Supplier e.g Trims, Fabric, Testing Lab etc.)
- Applicant Name (Epyllion Group Concerned Factory e.g. DKL,EKWL,EKWL-HW,ESL etc)
- PI Number
- Goods Description
- HS Code
- PI Validity Date
- Shipping Mode
- Payment Term
- Inco Term
- Nt. Weight

There are 3 Payment Term that is practiced by Epyllion In general

- a) **Deferred:** The party gets payment after a specific date. It is also divided into 3 categories:
  - 90 Days Acceptance (For Local Supplier)
  - 90 Days Sight (For Local Supplier)
  - 90 Days from date of delivery (EPZ supplier)
- b) **At Sight :** The Supplier gets payment after all the documents submission like B.L, Delivery Chalan, PI, Packing List, Mushak Chaalan etc within 5 days to the Bank.
- c) **Advance:** The supplier gets payment on advance even before delivery after receiving the confirmation from concern Merchandiser/Purchaser/Importer. Usually The overseas

supplier or EPZ Supplier like **YKK, SAB, CheckPoint** Receive the payment as per this method. There is 2 type of Advance Payment method:

- **RTGS** (For Bangladeshi Supplier or the production Unit is in Bangladesh)
- **TT** (For Overseas supplier like China, Malaysia, Vietnam etc)

For LC opening through a bank, we collected below documents

1. LC Application in Company Letter Pad (Pic Attached Below)
2. Final confirm PI from Merchandiser
3. LC Application form (Filled Up all the information) of Concern Bank

I was closely aligned with Mr. Milon regarding the LC opening procedure from start to finish for below entity:

**Buyer:** Stanley Stella

**Style Name:** Connector 2.0 (STSU207)

**Item:** Zipper

**Supplier:** YKK Bangladesh Ltd.

**Value:** \$ 2456.66

**Concern Bank :** Mutual Trust Bank Ltd.

**Master LC Number:** EKWLHAPL2023202403 DT-18.03.2024

**PI Number:** PI00702925

**Customer (Epyllion PO Number) :** PO-259226

**LC Type:** Back to Back

**Payment Term:** 90 Days from the date of shipment

**Inco Term:** Ex-Work

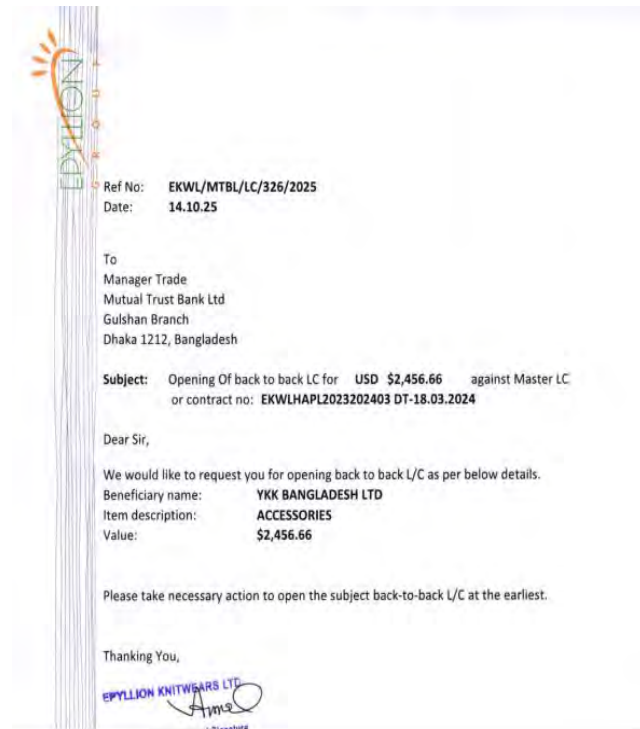
**HS Code:** 9607.19.00

**Description of Goods:** Slider Fastner Not Fitted with Chain Scoop

PI Date: 5/ Oct / 2025

LC Application Date: 14 / Oct / 2025

### 2.3.3 LC Opening Supporting Documents



Ref No: EKWL/MTBL/LC/326/2025  
Date: 14.10.25

To  
Manager Trade  
Mutual Trust Bank Ltd  
Gulshan Branch  
Dhaka 1212, Bangladesh

Subject: Opening Of back to back LC for USD \$2,456.66 against Master LC  
or contract no: EKWLHAPL2023202403 DT-18.03.2024

Dear Sir,

We would like to request you for opening back to back L/C as per below details.

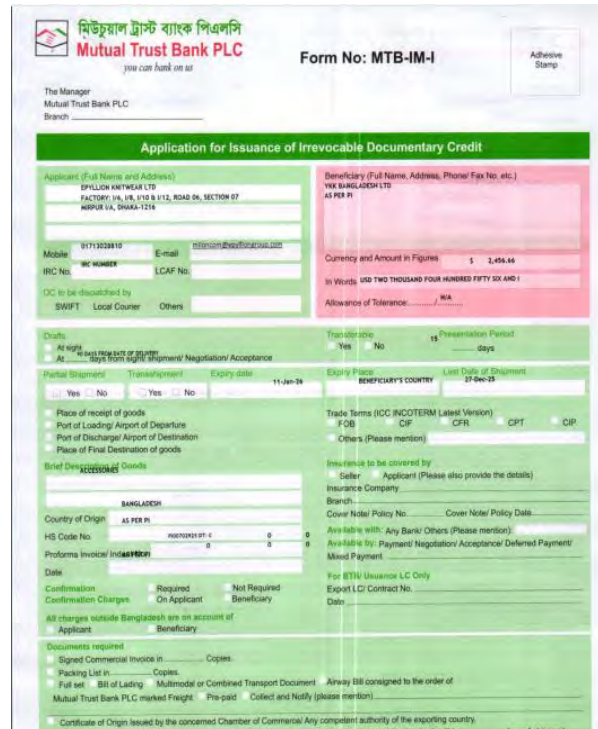
Beneficiary name: YKK BANGLADESH LTD  
Item description: ACCESSORIES  
Value: \$2,456.66

Please take necessary action to open the subject back-to-back L/C at the earliest.

Thanking You,

EPYLLION KNITWEARS LTD

Fig 10 : LC Application in Company Letter Head bank



Mutual Trust Bank PLC  
Form No: MTB-IM-I

Application for Issuance of Irrevocable Documentary Credit

Applicant (Full Name and Address):  
EPYLLION KNITWEAR LTD  
FACTORY 1/A, 1/B, 1/C & 1/D, ROAD 26, SECTION 07  
BARISHA 1/A, DHAKA-1216

Beneficiary (Full Name, Address, Phone/Fax No. etc.):  
YKK BANGLADESH LTD  
45 PER PI

Mobile: 91713028810 E-mail: info@epyllion.com.bd  
IRC No: IRC NUMBER LCAF No:  
DC to be dispatched by: SWIFT Local Courier Others

Currency and Amount in Figures: \$ 2,456.66  
In Words: USD TWO THOUSAND FOUR HUNDRED FIFTY SIX AND 6/100  
Allowance of Tolerance: / N/A

Drafts:  
At sight ☒ At ☐ days from bill of exchange / Negotiation / Acceptance

Transferable: Yes ☐ No ☒ Presentation Period: 15 days

Partial Shipment: Yes ☐ No ☒ Expiry Date: 11-Jan-26  
Beneficiary's Country: 27-Dec-25

Place of receipt of goods:   
Port of Loading/ Airport of Departure:   
Port of Discharge/ Airport of Destination:   
Place of Final Destination of goods:   
Trade Terms (ICC INCOTERM Latest Version): FOB CIP CFR CPT CIP

Insurance to be covered by:   
Seller ☐ Applicant (Please also provide the details):   
Insurance Company:   
Branch:   
Cover Note/ Policy No.:   
Cover Note/ Policy Date:   
Available with: Any Bank/ Others (Please mention):   
Available by: Payment/ Negotiation/ Acceptance/ Deferred Payment/ Mixed Payment:   
For EFTN Unsecured LC Only:   
Export LCI Contract No.:   
Date:

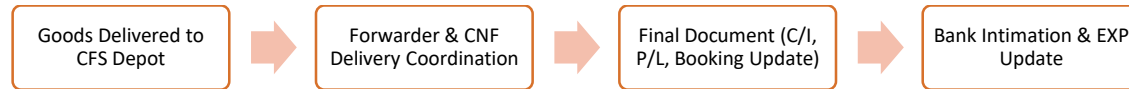
Confirmations: Required ☐ Not Required ☒  
Confirmation Charges: On Applicant ☐ On Beneficiary ☒

Documents required:  
Signed Commercial Invoice in \_\_\_\_\_ Copies  
Packing List in \_\_\_\_\_ Copies  
Full set of Bill of Lading \_\_\_\_\_ Multimodal or Combined Transport Document \_\_\_\_\_ Airway Bill consigned to the order of Mutual Trust Bank PLC marked Freight \_\_\_\_\_ Pre-paid \_\_\_\_\_ Collect and Notify (please mention) \_\_\_\_\_  
Certificate of Origin issued by the concerned Chamber of Commerce/ Any competent authority of the exporting country \_\_\_\_\_

Fig 11: LC Application Form of MTB



## Step 2- After Shipment Follow up



I have closely saw the below consignment shipment procedure with Mr. Feeroj.

**Buyer:** Stanley Stella

**PO:** 10001310, **Shipment/ Ex-Factory Date:** 24 / Sep /2025

**Style Number:** STTU078+STTU169+STSU077

**Total Ctn:** 142 Pcs

**Total Qty:** 6535 Pcs

**Total Value:** \$21472

**Volume:** 9.55 CBM

|                                   |           |          |          |              |                        |                         |        |             |                            |
|-----------------------------------|-----------|----------|----------|--------------|------------------------|-------------------------|--------|-------------|----------------------------|
| STANLEY/STELLA                    |           | Lane     | Sticker  | Depot        | POD                    | Remarks                 | DSV    |             |                            |
|                                   |           | DSVUK    |          | K&T          | GBLGP                  | Need Separate Documents |        |             |                            |
|                                   |           | RALADROP | Green    | K&T          | GBLGP                  | Need Separate Documents |        |             |                            |
| STANLEY STELLA - BOOKING TEMPLATE |           |          |          |              | UK - Ralawise + DSV UK |                         |        |             |                            |
| SHIPPER                           | PO Number | Packages | Volume   | Booking Date | Goods Handover Date    | QTY                     | ORIGIN | DESTINATION | Remarks - DSVUK / Ralawise |
| DEKKO KNITWEARS LTD               | 10001310  | 52 Ctns  | 2.48 CBM | 20-Sep-2025  | 24-Sep-2025            | 1530 PCS                | BDCGP  | GBLGP       | DSVUK                      |
|                                   | 10001310  | 45 Ctns  | 3.35 CBM | 20-Sep-2025  | 24-Sep-2025            | 4175 PCS                | BDCGP  | GBLGP       | DSVUK                      |
|                                   | 10001310  | 45 Ctns  | 3.72 CBM | 20-Sep-2025  | 24-Sep-2025            | 830 PCS                 | BDCGP  | GBLGP       | DSVUK                      |
|                                   | 0         | 0 Ctns   | 0.00 CBM | 20-Sep-2025  | 24-Sep-2025            | 0 PCS                   | BDCGP  | GBLGP       | DSVUK                      |
|                                   |           |          |          |              |                        |                         |        |             |                            |
|                                   |           |          |          |              |                        |                         |        |             |                            |
|                                   |           |          |          |              |                        |                         |        |             |                            |
|                                   |           |          |          |              |                        |                         |        |             |                            |
|                                   |           |          |          |              |                        |                         |        |             |                            |
|                                   |           |          |          |              |                        |                         |        |             |                            |
| GRAND TOTAL                       |           | 142 CTN  | 9.55 CBM |              |                        | 6535 PCS                |        |             |                            |

Fig 15: Shipment Summary

DEKKO KNITWEARS LTD

PLOT-I/5, I/7, I/9, I/11, I/13, ROAD#6, SECTION#7,

MIRPUR I/A, 1216, DHAKA, BANGLADESH

DATE: 22-Oct-2025

CONTRACT NO: DKLSS2024202504

DATE: 10-Dec-2024

CARRIER: DSV AIR & SEA LTD.

AIN: 101080111

Port of loading

CHATTOGRAM, BANGLADESH

Port of Discharge

LONDON GATEWAY/ FELIXSTOWE, UNITED KINGDOM

Destination

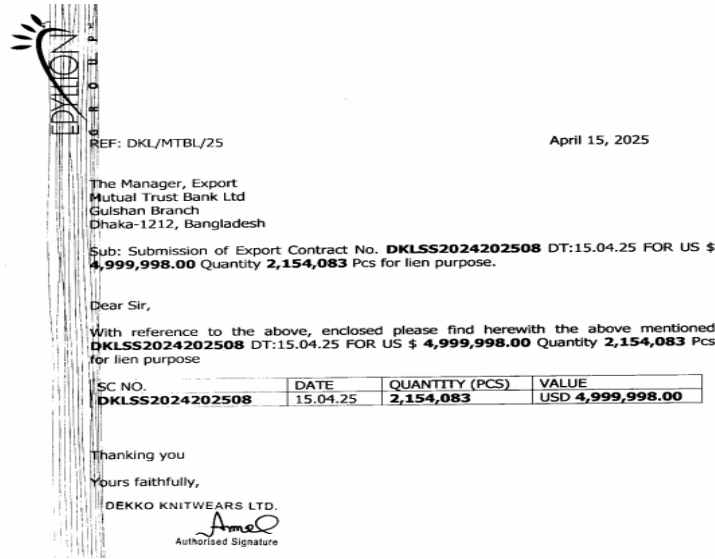
Measham (UK)

| Nos. of Package | Quantity / package | Total Quantity | Descriptions | Net Weight (kgs.) |              | Gross Weight (kgs.) |               | Cubic measurement |          |
|-----------------|--------------------|----------------|--------------|-------------------|--------------|---------------------|---------------|-------------------|----------|
|                 |                    |                |              | Per pkg           | Total        | Per Pkg.            | Total         | Per pkg.          | Total    |
| 52              | 0 Set.             | 1,530 Pcs      | 10001310     | 0.35              | 541.00       | 0.40                | 606.00        |                   | 2.48 CBM |
| 45              | 0 Set.             | 4,175 Pcs      | 10001310     | 0.20              | 848.00       | 0.22                | 908.00        |                   | 3.35 CBM |
| 45              | 0 Set.             | 830 Pcs        | 10001310     | 0.58              | 482.00       | 0.66                | 549.00        |                   | 3.72 CBM |
| 142 Cartons     |                    | 6,535 Pcs      |              |                   | 1,871.00 Kgs |                     | 2,063.00 Kgs. |                   | 9.55 CBM |

Fig 16: Packing List







*Fig 18: LC Opening Application*

## 2.4 Printing & Embroidery Department (Epyllion Knitwear Ltd-Highway)

**Concern Person: 1. Mr. Noyon Saha, Executive , EKWL-HW (Print)**

**Concern Person: 2. Mr. Subroto Kumar, Sr. Executive, EKWL-HW (Embroidery)**

The **Print & Embroidery Department** of EKWL-HW adds high visual and functional value to knit garments through various **printing (rubber, pigment, discharge, plastisol, high-density, digital)** and **Embroidery (flat, applique, sequin, 3D)** techniques. Equipped with modern automatic printing and computerized embroidery machines, it ensures accuracy, consistency and quality in every production. The process starts from design approval to sample development, bulk production and final inspection, maintaining close coordination with the Merchandising and Quality teams. This department reflects Epyllion’s strong focus on innovation, quality and buyer satisfaction.

### 2.4.1 Work Process of Printing

I was closely associated with Mr. Noyon for developing the final embellishment for below style:

**Buyer:** M&S

**Style:** 10941622

**Body Color:** Powder Blue

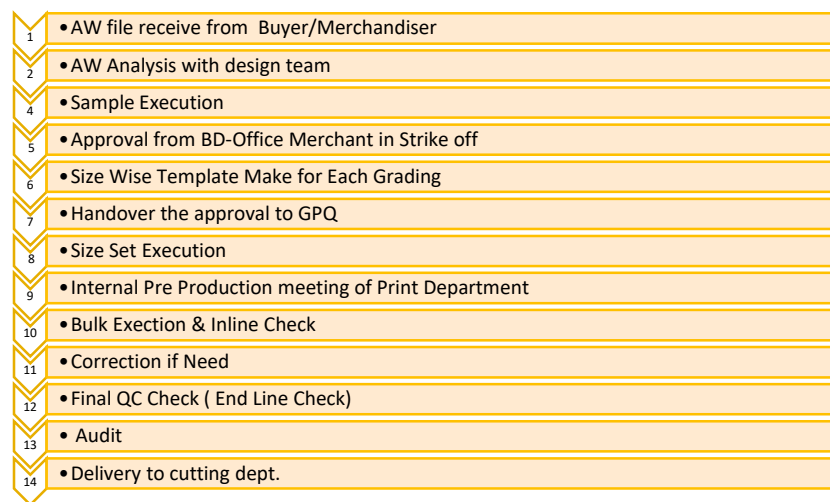


**Order Qty:** 5000 Pcs

**Fabrication:** Loop Back Terry, 100% Cotton, 280 GSM



## 2.4.2 Flow chart for Printing Production Work



## 2.4.3 AW Analysis & Findings

**AW Placement on Body:** Upper Left Chest (Front) & Centre Back (Back)

**Dimension Front:** 8 cm (L) X 12 cm (H)

**Dimension Back :** 27 cm (L) x 36 cm (H)

**Type:** Print + Embroidery Both

**Technique:** Pigment Print+ Chainstitch Embroidery



- 130 Mesh Fabric Use for Screen Making
- Curing Temp 140 ,Time: 1:30 Min
- Stroke Followed: 3
- Round Followed: 1
- Hand Print by Operator
- **Print Paste Brand: CHT 226 FF (96.5 %)**
- **Dyes: Blue 1.5% + Red 0.35 %**
- **Fixer: CHT 104 Printperfekt 1.65%**

#### 2.4.5 Final Design



Fig 21: Front Part Final Design



Fig 22: Back Part Final Design

#### 2.4.6 Other Type of Print Facilities in Epyllion

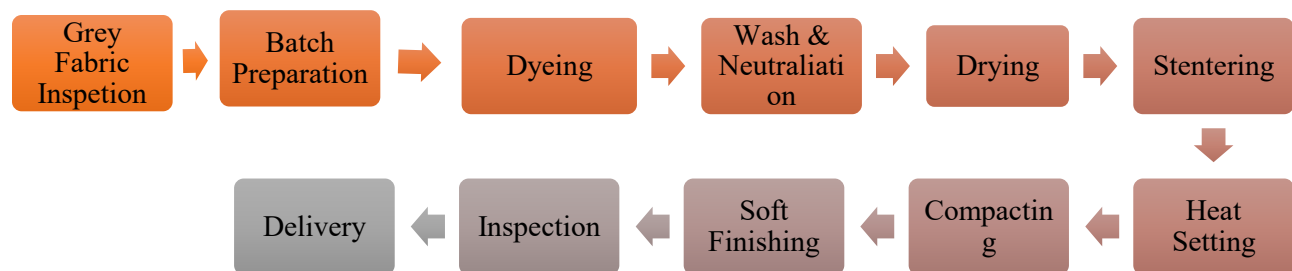
- Rubber
- Semi- Rubber
- Discharge
- Puff
- Sueded Puff
- Metallic
- Digital
- Photo & CMYK
- Flock

## 2.5 Dyeing Finishing & Quality (Epyllion Fabrics Ltd-EFL)

**Concern Person: 1. Mr. Mahmudul Haque, Sr. Executive ,Quality, EFL**

The Epyllion Fabrics Ltd. runs a modern dyeing and finishing unit equipped with advanced machines to ensure top fabric quality. The dyeing section uses eco-friendly chemicals and automated systems for accurate shades, while the finishing section improves feel and stability through stenter, compacting and soft finishing. The quality team closely monitors every stage — from grey fabric to final approval — ensuring all fabrics meet buyer standards.

### 2.5.1 Basic Process flow chart of Dyeing & Finishing Dept



### 2.5.2 Basic Observation

I have observed specially the most crucial machine of dyeing dept and those are the Stenter & compacting, which plays a very significant role in final fabric appearance ,quality & in short the finished fabric.

**Stenter Machine:** When I **visited** the Stenter Machine, a M&S buyer fabric was running in operation. The specification were as below:

**Type:** Single Jersey

**Composition:** 100% Cotton

**GSM:** 180

**Color:** Cobalt Red

**Batch Qty:** 100 kg

In this process through this operation,

- The excessive water of the fabric is extracted.

- Hand feel is also corrected by this operation.
- Dia & GSM is Controlled

The important parameters for those operations are **Temperature & Roller Pressure**.

**Compacting M/C:** When I visited the stenter machine, a C&A buyer fabric was running in operation. The specification were as below

**Type:** Loop Back Terry

**Composition:** 85% Organic Cotton 15% Recycle Polyester

**GSM:** 280

**Color:** Magic Blue

**Batch Qty:** 200 kg

In this process through this operation,

- Fabric shrinkage is corrected
- Dimensional Stability adjusted
- Dia & GSM is Controlled
- Final hand feel is set & prepare the fabric for final delivery after inspection.

### **2.5.3 Fabric Inspection Process**

At Epyllion Fabrics Ltd. (EFL), the **4-Point Fabric Inspection System** is strictly followed to ensure consistent fabric quality before bulk delivery. This method is also accepted widely in international RMG industry also. The brief process can be summarized by below flowchart. This is as below:

### **2.5.4 Some Practical Work on 4-Point Inspection Process**

I had inspected 20 Yds of below fabric in Inspection Table. The details are as below:

**Buyer:** M&S

**Fabric:** Pique Interlock

**GSM :** 285

**Color:** Acru

**Qty:** 558 kg

**Dia:** 62’’

I recorded below defects as per my observations:

1. Yarn Miss== 4 point
2. Hole== 4 Point
3. Oil Mark== 1 Point
4. Dirty Spot== 1 Point
5. Slub== 3 times
6. Conta/Flty==2 times

## Chapter 3

### Critical assessment of Internship work

A critical assessment of my internship at different unit of Epyllion Group such as EFL,EKWL-HW etc. is given in this section. It draws attention to the practical learning objectives, difficulties encountered and abilities acquired throughout the internship. The analysis offers insights into both professional and personal growth by examining how academic knowledge from the PGD-KIM program was used in actual organizational contexts.

#### 3.1 SWOT of Epyllion

| Strength                                                                                                                                                                                                                                                                        | Weakness                                                                                                                                              | Opportunities                                                                                                                                                                                                                                                                                           | Threats                                                                                                                                                                                                                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ol style="list-style-type: none"><li>1. Full Vertical Setup (from Knitting to Finished garments production facilities)</li><li>2. Around 20 Compliance certification &amp; World Leading Buyers</li><li>3. Skill Worked force &amp; SME level Executive around 2000+</li></ol> | <ol style="list-style-type: none"><li>1. Heavy dependency on export markets, especially in Europe and the USA.</li><li>2. No spinning unit.</li></ol> | <ol style="list-style-type: none"><li>1. Global demand for eco-friendly and sustainable clothing is rising.</li><li>2. potential for product diversification into performance or technical fabrics</li><li>3. Potential to adopt automation and digitalization (Industry 4.0) for efficiency.</li></ol> | <ol style="list-style-type: none"><li>1. Intense competition from other low-cost apparel-producing countries.</li><li>2. Rising labor and utility costs</li><li>3. Recent Imposed Tariff from USA Govt. in Aug 25.</li></ol> |

### 3.2 Application of Generic and Industrial specific courses worked at my internship activities:

In my curriculum at BRAC University, I had learned about four generic and four industrial courses during PGD-KIM. I tried to use the knowledge I've learned in the courses in those specific departments which were chosen for internship by myself, in my internship tenure at Epyllion Group

| Generic Courses                    | Industry Specific Courses                  |
|------------------------------------|--------------------------------------------|
| HR Skills and Competence           | Introduction to garments industry-knitwear |
| Analytical skills and Competencies | Industrial Engineering                     |
| Communication Skills               | Quality management                         |
| Business Operation Skills          | Product management and Merchandizing       |

#### ***Business Operation Skills: Commercial & Merchandising Dept.***

In this course, we learned a detail knowledge about certain things like “Stakeholder & its classification, Different types of business model, Inco Terms, Payment Terms, Basic Accounting terms like asset, liabilities , equity etc. So at the time of internship work in **Commercial & Merchandising dept.**,I can easily connect & recall all this things. Such as what type of payment term are using in LC, Supplier payment ,Inco Term settled at the time of costing of the product (Most of them are FOB) . I also identified our external & internal stakeholders specifically. Also able to identified the all the costing & expenses of Epyllion as well as their current liabilities , asset , loan, payable etc. things. Epyllion follows the “**Manufacturer**” business model mostly. They produced all the goods as per order quotations & sold directly to the Buyers.

#### ***HR Skills & Competencies: Different types of Team in Epyllion:***

In this course HR related many technical & conceptual term were introduced to us. Few of them are “Leadership Traits, Leadership Skill, Level 5 Executive, Manager Style, Pre requisites of being Good to Great Organization, Behavioral Styles , Employee motivation etc. From all of the lesson I took one of below things that I can connect in my internship work.

- **Behavioral style (manager's way of using power): Autocratic, Consultative, Participatory:** During my PGD-KIM internship at Epyllion Group, I observed that my manager follows a **participative style**, seeking team input and making decisions collectively. I applied this by contributing ideas in meetings, learning teamwork and understanding how feedback shapes practical merchandising decisions.

#### ***Communication Skills: All Department.***

In this course we had been taught writing mail, persuasive messages, bad news message, audience gauging, cultural differences, resume writing, business letter writing, claim adjustment etc. As these are very crucial & important skill for merchandising & cross-functional department daily communication, after participated in this course my skill about these definably improvised.

#### ***Introduction to garments industry-knitwear: Printing & Quality Dept:***

In this course we briefly learned about Knit Industry evolution, Yarn count, yarn type, different wash type, quality control, 4 Point Inspection system, AQL, different types of Print technique, modern textile machineries etc. So I closely worked on developing a rubber print paste & also conduct a 4 point inspection of fabric lot at the time of my internship based on the knowledge gained on this.

#### ***Product Management and Merchandizing: Printing & Design Studio Dept.***

There was some basic idea about **Adobe Photoshop & CLO-3d** Software in this course. So at the time of working in print dept, I closely monitored & recall all the details about Adobe Photoshop. By this software all the print screen, color separation, color grading & screen making is done. So the knowledge of Adobe Photoshop helped me a lot to understand the practical things behind the design development from AW file to Final Embellishment.

CLO-3D is used to create **3D virtual samples of knit garments**, allowing designers to visualize fit, drape and fabric behavior before actual production. It helps in **reducing sample costs, saving time** and improving **design accuracy and communication** between designers and buyer

### **3.3 Suggestion for Industry Improvement:**

I learned a lot about the workings of several textile industry departments during my internship at Epyllion Group. Some limitations were noticed by myself. Hence the suggestion could be as



below:

a) **Merchandising Department**

- Order Status should monitor by digital tracking system.
- Data Based forecasting application should have implemented by IT division of Epyllion.
- Arrange more & more coordination cross functional departmental meeting to avoid possible damage & various uncontrollable problems of different shipments.

b) **Design Studio**

- Instead of relying on physical swatches, **Digital Fabric Library** should be implemented for finding the right quality as well shade fabric.
- Design Studio & Merchandising dept. should seat in weekly meeting to find out & work on the critical points & its solution to secure & confirming the business with buyer.

c) **Commercial Department**

- Paper work should be reduced for increasing efficiency of Commercial Dept. Digitize LC and shipment documentation can be a good alternative.
- Arranging Training session about latest international trade documentation work.

d) **Printing Department (EKWL-HW)**

- Automated color calibration should implement to achieve best shade among batches.
- Management should invest more on Digital printing machine to improve productivity.
- Preventive maintenance should be run as per agreed schedules by the manufacturer origin of all the production machine.

e) **Fabric Dyeing Quality Department (EKL & EFL)**

- Management can introduce **Supplier Evaluation System** to avoid quality degraded raw materials in-housing.
- **Root-Cause Analysis** should be done after every production for all the difficulties faced against quality or delivery timeline.

- Dyeing, Finishing & Quality inter departmental co-ordination should get better for avoiding miscommunications.

### **3.4 Learning for Self-Improvement:**

At the time of internship at Epyllion Group, I successfully applied most of the learnings those I gained from the **PGD-KIM** program as well as gained hands-on experiences in the knit wear industry. All this work definitely helped me both personally & professionally in certain ways:

#### **a) Professional Skills:**

- Skill & tactics of solving problem under pressure improvised
- Improved analytical skill about order tracking & process monitoring.

#### **b) Technical Knowledge:**

- Many hands on experiences about printing ,fabric production ,fashion designing & merchandising including buyer communication & order follow up.
- Learned the basic practical work method using CLO-3D from Epyllion Design Studio dept.

#### **c) Managerial & Personal Growth:**

- Learned to motivate team people & participative management work.
- Public speaking capability, more responsibility & taking accountability drastically improved by doing PGD-KIM courses as well as the internship work.

## **Chapter 4**

### **Final Conclusion**

When it first began as a semi-export-oriented commerce in the early 1980s, the Bangladeshi garment sector had rapid growth, overcoming numerous obstacles. Now this sector is one of the key pillar of our country's economy. The business owner's constructive direction, the hard work of our skilled labor & the continuous improved compliance policy played a very gesture able role behind this improvement.

However, this sector faces daily basis new challenges & obstacles. For example, cost efficiency, compliance demand upgrading from international customers, technological advancing investment & recently grown up competitors like Vietnam etc. At early 1980, low cost labor was one of our

key strength for this industry to grow but at present this is not sufficient enough. The current manufacturers & industrialist should prioritize & R&D of value-added products, innovation and improved backward links if they want to stay competitive. Last but not least, negotiation skill should also improve creatively. Market diversification we also need to stay in the races.

Merchandising, Design Studio, Commercial, Printing and Fabric Quality were the department, where I gathered lots of practical experiences at Epyllion group. I realized practically that participative leadership enhances teamwork, creativity and operational efficiency. I successfully relate the classroom knowledge with the practical field of this leading knit industry of Bangladesh. As I am a professional Merchandiser existing, it will definitely better my daily job performance also, especially in the areas of supply chain, production planning, sample lead time & quality assurance, inter departmental communication etc.

My ability to think critically and conduct research is improved by this course. This outstanding course aids in inspiring and advancing leaders for near future period.

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