

Report On

A Practical Study on Operational Integration and Practices of Fakir
Knitwears Ltd.

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

I hereby sincerely and without any reservation declare that the facts stated below are true to the best of my knowledge:

1. This report titled “A Practical Study on Operational Integration and Practices of Fakir Knitwears Ltd.” is the work done by me as a partial requirement for the Post Graduate Diploma in Knitwear Industry Management (PGD-KIM) program at the BRAC University.
2. This report is based on my own observations, experiences, and analyses throughout my internship at Fakir Knitwears Ltd.
3. This report has never been submitted to any other university, institution, or organization for any academic or professional purpose.
4. The information and data that have been used in this report are entirely from the official sources, factory visits, and personal observation, and at the same time, confidentiality and accuracy have been maintained.
5. Every single source of help and information has been properly acknowledged.

Student’s Full Name & Signature:



A.B.M. Ishtiaque Ahmed
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Academic Supervisor’s Full Name & Signature:



Zarine Anan Khondoker
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BRAC Institute of Governance & Development (BIGD)

Letter of Transmittal

To

Ms. Zarine Anan Khondoker

Program Coordinator

BIGD, Brac University

66 Mohakhali, Dhaka-1212

Subject: Submission of Internship Report on “A Practical Study on Operational Integration and Practices at Fakir Knitwears Ltd.”

Dear Madam,

I am honored to present my internship report titled "A Practical Study on Operational Integration and Practices at Fakir Knitwears Ltd." as a partial contribution to the Post Graduate Diploma in Knitwear Industry Management (PGD-KIM) program at the BRAC University.

This report is the reflection of the internship period at Fakir Knitwears Ltd. During this tenure I had the chance to work in different departments. Hence this report is the manifestation of my knowledge of the operational framework and the departmental interactions in a large local RMG manufacturing setting.

I really believe that this report will be up to your expectation and will be of use for the academic purpose intended. I would be very happy to get your kind evaluation and feedback.

Sincerely



A.B.M. Ishtiaque Ahmed | Student ID: 24281078 | Batch: 28 (A)

Executive Development Center, BIGD

Brac University

Date: 10th November 2025

Non-Disclosure Agreement (NDA)

This is a Non-Disclosure Agreement (NDA) between Fakir Knitwears Ltd., referred to as the "First Party," and the BRAC Institute of Governance and Development (BIGD), BRAC University, called the "Second Party." This agreement pertains to the Post Graduate Diploma in Knitwear Industry Management (PGD-KIM) program and the internship associated with it. The purpose of this agreement is to ensure that the student intern from the Second Party, who has access to proprietary, operational, and confidential information at the First Party's location, keeps this information completely confidential. Both parties agree that this information includes, but is not limited to, production data, audit findings, HR records, policies, and buyer details. The Second Party commits that the gathered information will only be used for academic purposes, and the presentations will be in the form of summaries or generalizations. Also, disclosure, copying, or publishing of the information without the First Party's prior written permission is strictly prohibited.

Student's Full Name & Signature:



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Industry Supervisor's Full Name & Signature:



Sumon Kante Singha
C.H.R.O (HR & Compliance)
Fakir Knitwears Ltd.

Acknowledgement

To start with, I would like to pay my earnest thanks to Allah Almighty, who facilitated me with the capabilities, patience, and fortune to be part of the PGD-KIM course in the BRAC Institute of Governance & Development, or BRAC BIGD, and to be able to conclude the intern report effectively without the support of Allah, I would not have achieved the current milestone in my journey of academic & professional development.

My heartfelt thanks are also due to my academic supervisor, Ms. Zarine Anan Khondoker, Program Coordinator - BIGD, who not only supported me but also gave her precious time, valuable comments, and suggestions during the whole period of my internship and the preparation of the report.

I am also very grateful to Mr. Sumon Kante Singha, CHRO – HR & Compliance of Fakir Knitwears Ltd., for his supervision, guidance, and facilitation of my work across different departments during my internship period. Besides, I take a sincere privilege to extend my deep gratitude to the management of Fakir Knitwears Ltd. for their kind permission which enabled me to work on weekends. That made it easy for me to complete the tasks and, therefore, submit the report within the scheduled time limit.

Although I had the opportunity to work alone in the internship, I also wish to acknowledge the other participants of the program, Md. Shahin Howlader and Ms. Mumtahina, because their draft report review shared by the supervisor, indirectly assisted me with ideas about how to improve my work.

Lastly, I must express my gratitude to all concerned officials, officers, and members of the staff of Fakir Knitwears Ltd. for their cooperation, support, and valuable information, which added richness to my learning experiences in the practical world.

Executive Summary

This internship report details my three-month practical experience at Fakir Knitwears Ltd. from August 16 to October 30, 2025. I was under the supervision of Mr. Sumon Kante Singha, the CHRO of HR and Compliance. As part of the Post Graduate Diploma in Knitwear Industry Management (PGD-KIM) program at BRAC University, the internship aimed to provide me with real experience in factory operations in the RMG sector.

During this time, I observed and learned from several departments, including Merchandising, Human Resources, Compliance, Quality Assurance, and Production (Knitting and Dyeing). Each area taught me how coordination, process control, and ethical practices help the factory run smoothly. This experience improved my understanding of industry operations, strengthened my communication and analytical skills, and connected my classroom learning to real-world application. This report summarizes my observations, learning outcomes, and reflections on overall industrial practices.

Keywords: Fakir Knitwears Ltd. · Internship Report · BRAC University · PGD-KIM · Ready-Made Garments (RMG) Industry · Merchandising · Human Resources · Compliance · Quality Assurance · Knitting · Dyeing · Factory Operations · Industrial Training · Practical Exposure · Ethical Manufacturing · Process Coordination · Skill Development · Worker Welfare · Quality Control · Audit Preparation · Industrial Learning.

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List of Acronyms

AGM	: Assistant General Manager
AQL	: Acceptable Quality Level
BSCI	: Business Social Compliance Initiative
CAD	: Computer Aided Design
CAPA	: Corrective & Preventive Action
CFO	: Chief Financial Officer
CHRO	: Chief Human Resource Officer
CMO	: Chief Marketing Officer
CSP	: Count Strength Product
DGM	: Deputy General Manager
ETI	: Ethical Trading Initiative
ERP	: Enterprise Resource Planning
GM	: General Manager
GOTS	: Global Organic Textile Standard
GRS	: Global Recycled Standard
GSM	: Grams per square meter
H&M	: Hennes & Mauritz
HR	: Human Resource
H.O.D	: Head of Department
IE	: Industrial Engineering
ILO	: International Labor Organization
ISO	: International Organization for Standardization
IT	: Information Technology
PGD-KIM	: Post Graduation Diploma in Knitwear Industry Management

OCS	: Organic Content Standard
QA	: Quality Assurance
QC	: Quality Check
RCS	: Recycled Claim Standard
RSC	: RMG Sustainability Council
RPM	: Rotations per Minute
T&A	: Time and Action
SMEP	: Sustainable Manufacturing and Environmental Pollution
STeP	: Sustainable Textile and Leather Production
SEDEX	: Supplier Ethical Data Exchange
SMETA	: SEDEX Members Ethical Trade Audit
UK	: United Kingdom
UNCTAD	: United Nations Conference on Trade and Development
WRAP	: Worldwide Responsible Accredited Production

Chapter 1: About Fakir Knitwears Ltd.

1.1 Overview

Fakir Knitwears Ltd. (FKL) starting its operation in 1988 runs its business in Bangladesh's knitwear manufacturing sector, which plays an important role in the country's booming apparel export economy. FKL combines knitting, dyeing, sewing, finishing, and packaging facilities, along with support services, all in one location. With more than thirty years of industry experience and modern infrastructure covering about 1.15 million square feet, the company employs more than 10,500 people and generates approximately around \$135 million in annual sales. ([Fakir Knitwears Ltd., n.d.](#))

Bangladesh is a major player in the global apparel market, ranking second only to China in garment exports. The global knitwear industry continues to thrive, driven by its remarkable scalability, cost-effective production, and consistently strong consumer demand particularly in key markets like North America, Europe, and East Asia. By positioning itself as a reliable, one-stop provider of high-quality goods, FKL is strategically poised to capitalize on these favorable market conditions. ([Fakir Knitwears Ltd., n.d.](#))

FKL has led the way in sustainable manufacturing with an innovative wastewater treatment facility jointly financed under Sustainable Manufacturing Environmental Pollution (SMEP) by UNCTAD in Narayanganj. A joint venture flagship environmental project with brands like Primark and H&M, along with the UK government, was inaugurated on July 30, 2025. This \$1.7 million recycling facility processes approximately 1.2 million liters of wastewater daily, equivalent to about 30% of the total generated wastewater, and treats it for reuse within the facility. This effort reduces groundwater use by nearly a third, a significant cut that helps meet important national and global environmental goals. ([tbsnews.net, 2025](#))

FKL strictly follows Bangladesh's labor laws and regulations, including meeting international buyers' standards of worker rights and workplace safety. FKL follows globally accepted policies such as ILO Better Work Standards, ETI Base Code and amfori BSCI Code of conduct. It has received numerous certifications to support its claims that it fulfills international quality, safety, and sustainability standards, including RSC, ISO 9001:2015, ISO 14001:2015, ISO 41001:2018, OEKO-TEX® 100, OEKO-TEX® STeP, GOTS, OCS, RCS, GRS, and WRAP. Those achievements further build on this company's commitment to sustainable manufacturing and socially responsible business practices, supported by ongoing efforts including health and safety inspections, employee training initiatives and regular third-party audits.

1.2 Vision and Mission

Vision: FKL wants to be more than just a leading knitwear producer worldwide. It aims to change how people see leadership in this industry. The company views itself as a trusted partner that delivers consistent quality and innovative solutions. It's also dedicated to local and international law bound business practices. By focusing on efficiency, reliability, and sustainability, the company works to boost the country's role in the global apparel market. ([Fakir Knitwears Ltd., n.d.](#))

Mission: FKL's mission is to provide the highest possible value to its customers by offering a one-stop solution. Processes include knitting, dyeing, sewing, finishing, and packaging all in one integrated facility. It places a strong emphasis on maintaining product quality, following fair and ethical business practices, and applying good management methods.

Alongside these commitments, it seeks to create a workplace where employees are respected, motivated, and given opportunities to grow. This balanced approach reflects the company's motto of building 'A BETTER WORKING PLACE' where business success and employee well-being go together with environmental responsibility. ([Fakir Knitwears Ltd., n.d.](#))

1.3 Goals and Objectives

FKL has a long-term strategy aimed at strengthening its position as an industry leader. At the heart of this mission is a strong focus on providing exceptional customer value. The company has adopted uncompromising policy towards maintaining a high-quality standard in its every process. It regularly attempts to innovate new processes to exceed the already achieved benchmark. Thus, leading to high client satisfaction and fewer complaints along with regularly meeting the lead-time deadlines set by the brands.

This customer centric business philosophy is backed by a strong commitment to integrity. FKL values honest business practices, maintains a strong credit reputation, and follows fair trade rules.

In terms of operations, this drive for excellence is supported by effective, ISO 9001-certified quality management systems. Most importantly, this commitment includes environmental responsibility, where FKL is becoming a leader in sustainability. Its wide-ranging initiatives such as a modern water-reuse plant, major investments in renewable energy by installing solar panels, rainwater harvesting system, and safe treatment of all industrial waste are clear efforts

to reduce its environmental impact while supporting sustainable growth. (Fakir Knitwears Ltd., n.d.) (tbsnews.net, 2025)

1.4.1 Organizational Structure

FKL has a multi-tier, functional organizational structure that serves the needs of a large, vertically integrated knitwear manufacturer. Authority is clearly defined at every level, from senior management to junior officers, with distinct responsibilities assigned to each role. A detailed organogram is available in the appendix section.

Senior Leadership: At the top of the hierarchy is the Managing Director, Fakir Akhtaruzzaman. He is supported by three key directors: Fakir Mashfikuzzaman (Deputy Managing Director), Fakir Mashrikuzzaman (Director), & Farzana Zaman Liza (Director) (Fakir Group, n.d.). This leadership team sets the company's strategic direction, makes key policy decisions, and ensures the company follows its long-term vision, mission, and compliance standards. (Fakir Group, n.d.)

Functional Heads: Directly below the Board of Directors are chief and senior management positions leading core business functions. These include:

- CHRO – HR & Compliance
- CFO – Accounts & Finance
- CMO – Marketing & Merchandising
- GM – for Production, Commercial, Admin & Security
- DGM – for Planning, Industrial Engineering (IE), Quality, and Internal Audit
- Manager for IT

These heads coordinate planning, production, compliance, financial management, marketing, human resources, and support services. They are responsible for making strategic decisions and turning them into operational plans and overseeing managers and deputy managers in their areas.

Middle Management: The next layer includes Assistant General Managers (AGMs), Deputy Managers, Assistant Managers, and Senior Managers. People working in this cluster are critical when it comes to daily management, quality control, resource allocation, and meeting lead-times and task deadlines. They also act as a link between top management and frontline supervisors, ensuring that the company's Code of Conduct, labor standards, and quality requirements are followed throughout all units.

Operational Staff: At the bottom of the hierarchy are Senior Officers, Officers, Junior Officers, Welfare and Compliance Officers, Merchandisers, Designers, and IT staff. These employees directly handle operational tasks, including planning, quality checks, HR documentation, and compliance monitoring. They provide important feedback to middle management to support ongoing improvement.

Cross Functional Coordination: The company organogram indicates a balanced integration of key production functions with support services like HR and Compliance, IT, Internal Audit, and Admin and Security. The HR and Compliance departments consist of roles such as Deputy Manager, Assistant Manager, Senior Officer, and Welfare Officer/Compliance Officer. This reflects the company's strong commitment to social responsibility, worker welfare and meeting both local and international business requirements. For a detailed organogram please refer to the annexure section.

Compliance Linkages: FKL organizes itself according to its Code of Conduct and social compliance duties. Clear reporting lines in the HR and Compliance team support effective monitoring of labor practices, workplace safety, and environmental efforts. This structure allows quick responses to audit findings, buyer needs, or regulatory changes, boosting the company's reputation for ethical manufacturing.

1.4.2 Business Branches

Fakir Knitwears Ltd. is not a just single business entity by itself rather it is the mother company and is a part of a large group of companies known as Fakir Group. Along with a few manufacturing sister-concerns this group also consists of utility and agricultural companies. The 5 sister concerns of Fakir Knitwears Ltd. are as follows

1. Fakir Eco-Knitwears Ltd.: A 100% export oriented woven and knit garments manufacturing company having 60K pcs & 350K pcs capacity respectively is spread around 230000 square feet area. It has around 1200 manpower. ([Fakir Eco-Knitwears Ltd., n.d.](#))
2. FKL Spinning Ltd.: With an area of 2140000 Sft., capacity of producing 12 - 13 tons of ring yarn & 6 tons of vortex yarn per day and a manpower of approximately 700 it is one of the latest in the Fakir Group family. ([FKL Spinning Ltd., n.d.](#))

There are also Fakir Logistics Services, Fakir Securities Ltd. & Zaman Agro Fisheries Ltd.

1.4.3 Process Flow of FKL

1. Knitting Process: FKL has 175 knitting machines that yield 55 tons of high-quality fabric every day. This activity forms the very foundation of the entire manufacturing process.
2. Dyeing Process: FKL employs 48 dyeing machines equipped with Sedo Master systems, processing 50 tons of fabric every day. The result is homogeneous, intense color achieved while guaranteeing ecologic safety.
3. Washing Process: In this stage the knitted greige fabric is processed. Approximately 8000 pcs per day using 8 industrial washers, 2 hydro-extractors, and 11 dryers. This gives the best softness and least shrinkage.
4. All-Over Printing Process: Since a single plant of 125,000 square feet is used, this plant is capable of producing 15 tons of fabrics per day.
5. Dyeing Finishing Process: After dyeing, fabrics undergo 36 finishing machines to add strength, smoothness, and colorfastness. Capacity is 60 tons of work on a daily basis to maintain the frequency of delivery for orders issued by all brands.

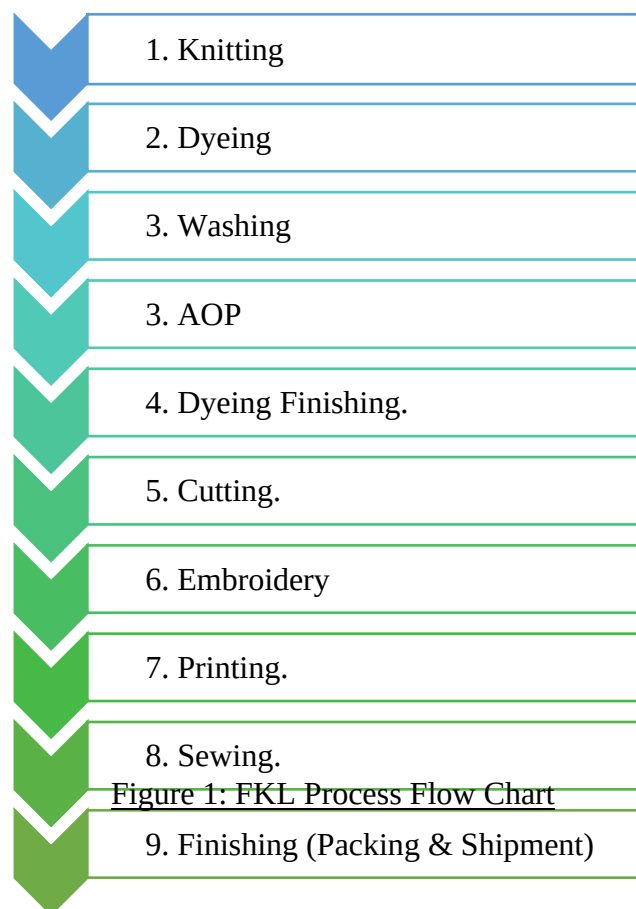


Figure 1: FKL Process Flow Chart

6. Cutting
and Gemini

Process: Lectra
CAD systems

have substituted the conventional manual cutting systems using 4 automatic cutters. This technology provides precise shapes and reduces material waste.

7. **Embroidery Process:** For high-end branding and complex designs, FKL's embroidery plant operates 8 machines with 128 heads. This setup enables fine, high-quality stitching in bulk to leave a professional touch.
8. **Screen Printing Process:** FKL utilizes 42 printing lines, 9 of which are reserved for woven outerwear specifically, printing out 200,000 graphic pieces daily. FKL's screen-printing capabilities serve customers' need for reliable, mass-scale production.
9. **Sewing Process:** FKL sewing process is run by more than 3,000 machines on approximately 110 lines with talented employees followed by effective quality controllers. FKL produces 350,000 pieces on a daily basis, ensuring consistency and reliability.
10. **Finishing Process:** In this stage it is ensured that garments are export-ready, with completion lines each day capable of handling significant quantities prior to shipping overseas. ([Fakir Knitwears Ltd., 2025](#))

1.5 Product Range

Fakir Knitwears Ltd. produces diversified knitwear items for diversified groups of international customers. The company's manufacturing facilities are all integrated so it is capable of producing all kinds of garments with the same quality and sustainability criteria.

1. Men's Wear: Men's section consists of casual and semi-casual apparel such as polo shirts, T-shirts, tank tops, joggers, lounge wear, and hoodies. This line targets fashion as well as basic apparel markets with an orientation towards comfort, sturdiness, and high volumes to cater for export markets.

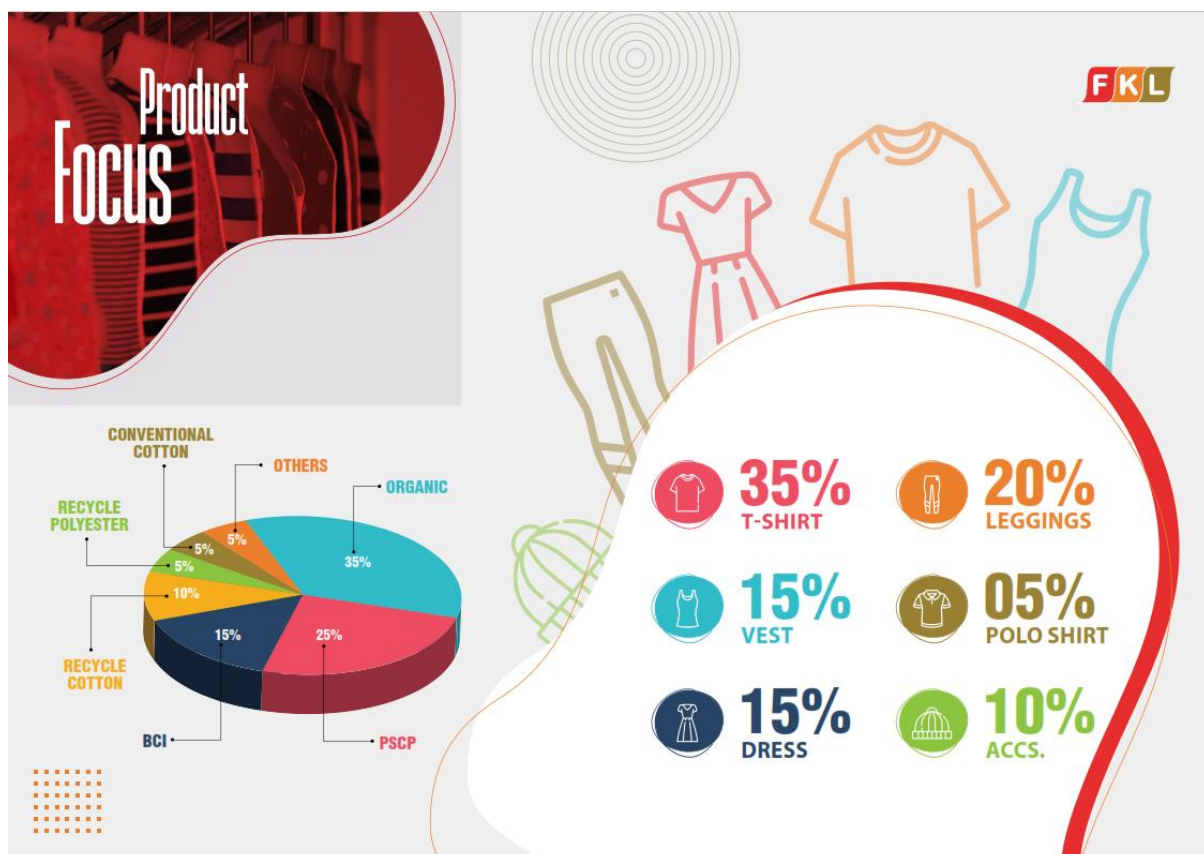
2. Women's Wear: Apparel of females include tops, leggings, dresses, sleepwear, and sportswear. Fakir Knitwears also produces special items like maternity wear and trends as per what the customers desire during each season.

3. Babies and Children's Apparel: This division provides safe and comfy clothes for toddlers, little children, and babies. Common products include pajama sets, onesies, rompers, and soft leggings with strict quality and safety testing.

4. Sportswear & Activewear: Fakir Knitwears makes knit clothes that help with sports and fitness. This includes T-shirts, shorts, track pants, and light hoodies. These items often use fabrics that pull sweat away and are made to meet the buyers' technical needs.

5. Extra Items and Special Items: It doesn't only produce apparel but also accessories like underwear, caps, and scarves. They plan to include lingerie and knitted products to meet the needs of more customers.

6. Additional Services: Fakir Knitwears provides inhouse embroidery, screen printing, digital prints, washing, and special finish options to embellish its products. This enables purchasers to order everything from a single destination and hasten delivery schedules without having to rely on third-party firms. (Fakir Knitwears Ltd., 2025)



Chapter 2: Description about Task Accomplishment

I have decided to do my internship on Merchandising, HRD, Compliance and Quality Assurance. Below is the table showing the working days in those respective departments.

No.	Department Name	Allotted Days
01	Merchandising	14
02	Human Resource Department	12
03	Compliance	12
04	Quality Assurance	14
05	Production	14
Total Intern Days		66

Table 1: Department Wise Day Allocation

2.1

Merchandising Department:

During my internship days in FKL's merchandising department, I had the opportunity to see how a large garment producer works with foreign brands like Primark, H&M and NEXT. In my first days, I was told by the CMO to just observe and understand the whole process, from sourcing what the buyer needs to delivering the products. This showed me how merchandising connects the customer and the manufacturer. Merchandisers manage communication, track timelines, check orders, negotiate deals, set samples and oversee manufacturing and shipping schedules.

I learned from qualified merchandisers about the importance of effective communication, negotiating prices, managing delivery time, and quality assurance in retaining satisfied customers. One perceptive thing I learned is how a merchandiser has to find a compromise between lower costs, quality and delivery time to profit and retain the trust of customers.

During practical sessions, I worked on a real order from the moment it was confirmed to when it was finally shipped out of the factory. With the help of my supervisor Ms. Rahat Afroz (Jr. Merchandiser), I understood the T&A calendar to track progress step by step. I have also assisted in making and signing off trim cards, assisted in writing email replies to suppliers to

confirm delivery of material on time, and checked with the stores team regarding incoming inspections. I also learned how to consult with the production teams to check the daily production status, quality position, and all issues arising during actual production. During the PP Meetings, I've also observed how samples, knitted panels and color confirmations are thoroughly checked. Everything was confirmed and finalized before bulk production started. After production began, I established and handed over production samples to the buyer to check and confirm. I also helped the commercial department with logistic schedules, booked shipments and checked all documents were correct.

When preparing to ship the order, I assisted with preparations for customer checks. I arranged room bookings for inspections, prepared documents, arranged vehicle bookings and welcomed customer representatives on their visits. I have also observed the inspection routine, took notice of how the compliance checks were conducted, and assisted with presenting inspection results to the manufacturing staff.

Finally, I saw the products being sealed, loaded, and packaged in transport vehicles. Security used a strict 7-point inspection checklist before they approved dispatch. This experience showed me how FKL merchandisers handle orders, making sure the products get to the buyer in the right quality, right quantity, at the right time and at the right cost.

This internship also showed me how much one has to collaborate with different teams, attend to details and communicate well in merchandising. This also made me understand how

important factors like on-time delivery, quality maintenance and customer responses are to the success of a merchandiser.



Figure 3: Merchandising Process Flow Chart

During my HR Department, I opportunity to participate in functions, ranging to separation.

internship in the had the observe and several core HR from recruitment This gave me a

comprehensive picture of how the HR team operates in a large-scale apparel manufacturer where thousands of workers and staff are employed.

2.2 Human Resource Department:

My major responsibility was the selection and recruitment process. I helped the HR department with manpower requisitions from the department managers. I checked the requisition forms submitted to us and approved them according to the approved budget. I have also helped prepare job circulations for the use of online job hosting websites. Additionally, I shortlisted a list of incoming CVs and confirmed they met the minimum requirement before making a shortlist for processing. In a few cases, I called the shortlisted candidates on behalf of FKL HR

to arrange interviews and booked interview dates. During this stage, I understood the importance of being quick & efficient while hiring to meet production demands without compromising on the quality of people.

Once the recruitment is done, then started the induction and onboarding sequence. On joining days, I helped newcomers fill forms, took their documents, and registered them for biometrics. I attended corporate induction sessions where HR outlined company policies, workplace safety, regulatory requirements, and company culture of Fakir Knitwears. I also accompanied HR officers during the induction of new employees to their department heads and mentors so that I could see how a structured onboarding process instills confidence among employees.

Another extremely important task that I was exposed to was attendance, payroll, and benefits administration. I learned how the HR team checks biometric attendance and combines overtime approvals with departmental records. I helped verify attendance reports before payroll was prepared. Then, those reports went to Finance for distribution. I also learned about statutory benefits such as provident funds and gratuity and saw how festival bonuses and medical allowances were processed in line with company policy and Bangladesh Local Labor Act/Rules.

In regard to the performance management, I helped the HR officers distribute the manager appraisal and self-appraisal forms during the appraisal cycle. I experienced a single performance review session, where the HR staff coached a department head and employee through the exercise. I witnessed that the appraisal is not just for increments but also for how it is used to determine training needs. After that, I have also provided assistance in collecting post-course feedback from employees who attended an in-house compliance training session.

A particularly mentionable part of my experience was maintaining compliance employee relations. I tagged along with HR officers during their regular floor visits, where they spoke with workers about grievances and workplace issues. I have also drafted minutes of a Worker Participation Committee (WPC) meeting under the guidance of a senior colleague, where one by one workers talked about their concerns about canteen facilities and PPE usage. It was amazing to observe how HR follows up on these issues and incorporates them into corrective actions. I have also provided support to HR in preparing documentation for an upcoming social audit, where I coordinated check-up of worker personal files, attendance registers, and training records to ensure they were ready for the upcoming audit session.

Finally, I was exposed to the separation and exit management process. I observed how HR handled a resignation case, starting from receiving the letter to conducting an exit interview. I saw how the clearance form is circulated across departments and how the final settlement is calculated. The process ended with the issuing of an experience certificate, which helped me understand the formal and respectful way employee exits are handled at FKL.



Figure 4: Human Resource Dept. Process Flow Chart

My

experience in the HR department made me realize that if their processes were not in place then it would not be that fair or legal and convenient for the operation of the organization which is so big. Through the course, I learnt the need for documenting things, communicating and being consistent in things you do or communicate in HR's work life. It helped me realize how HR not only looks after admin stuff but also takes care of the workers and overall culture.

2.3 Compliance Department:

In FKL I am currently employed as an Assistant Manager (Compliance). In this team there is my team leader Mr. Mamunur Rahman Shohag (Deputy Manager - Compliance) and H.O.D is Mr. Sumon Kante Singha (CHRO - HR & Compliance) who are led by the Board of Directors. My current position has given me an insight into how a large composite knitwear manufacturer achieves its compliance obligations, buyer requirements, and workplace ethics.

According to the departmental process flow my work regiment consists with annual compliance planning and moving through risk assessment, supplier mapping, worker training, and internal audits (reporting format is available in the appendix). A large part of my role

involves coordinating with different departments to ensure legal requirements, buyer codes of conduct, and certifications are consistently met. I also manage CAP reports involving various brands and certification authority, keep the follow-up on pending issues, and prepare evidence files for verification.

One of the most difficult but at the same time most gratifying aspects of my job is facing audits conducted by the brands themselves or the third-party audit companies. At FKL, we invite external assessments to take place every year, like buyer social compliance audits, amfori BSCI audits, OEKO-TEX STeP, WRAP certifications, and occasional spot checks from government regulators themselves. It requires significant team coordination and proactive planning to prepare for these audits. I worked with HR before the very recent Betterwork Cycle 04 assessment so that all worker files, along with their payment documentation, were updated along with their contracts and attendance records. While doing so, I contacted production and maintenance to ensure machine guards were in place, chemicals were labelled correctly, stores were properly logged and PPE was given.

When the audit is happening, I am the contact person between the auditors and our other departments. Companies displaying their policies, showing auditors the factory, arranging to meet with workers, and quickly providing documentation. One time a buyer's audit team wanted to check our grievance mechanism. I presented them with hotline call logs, worker committee minutes, and resolutions to recent grievances. It showed them that our grievance mechanism is active and effective. Because of the proactive nature, we got a positive score with minor observations only.

After the audit I also prepare the Corrective Action Plans (CAPs). For example, after the recent audit highlighted gaps in worker understanding of the Code of Conduct, I coordinated refresher training on every production floor within 2 weeks. I also organized photographic evidence and sign-in sheets for submission to the buyer's portal and followed up until the findings were closed formally.

These experiences have made me realize that compliance is not just about passing audits but having a culture of continuous improvement. FKL's organizational structure enables this by having a compliance reporting wing directly reporting to the CHRO and then followed by the Board of Directors. Having this line of reporting gives our team visibility and the authority to implement changes right away.

Compliance Department has enabled cross-functional coordination, document control and audit readiness for me. Exposure to it has also shown that compliance is a living system in a high-volume apparel manufacturer, where employee safety, buyer confidence and operational excellence all depend on continuous monitoring and rapid response to issues.



2.4

Figure 5: Compliance Dept. Process Flow Chart

Quality

Assurance Department:

During this stage of my internship program, I have been able to observe systems within the Quality Department in FKL. While I came from compliance, working in this department is how

I got to know how technical QA works with everything in the system with compliance and customer expectation.

The quality process begins right at the pre-production stage when FKL QA team thoroughly checks the tech pack and product specifications provided by the buyers. I have seen how the initial samples were being tested & approved before mass production. I even attended the sit-in for fabric and trims inspection, with raw materials being checked for GSM, shrinkage, shade and other quality aspects. Even a third pilot production run was performed prior to the mass production to test the quality level at the assembly line.

During production, I observed the quality inspectors performing first-piece inspection to verify sewing accuracy, spec conformity in measurements, and the general build quality. Run lines are inspected in-line where open seams, puckering, lost stitches, or color differences are evident. Pre-final audit is done at line end to ensure the bulk meets buyer specifications before final inspection.

The final inspection stage is where QA performs AQL-based random inspections. If the batch meets the AQL standard, a final inspection report is generated. If not, the entire batch undergoes 100% sorting and re-inspection. After final approval, the garments are cleared for packing. I also observed how QA checks cartons, packing quality & labeling during the post-production stage, along with retaining shipment samples for reference.

During my time in the department, however, I also saw a number of poor practices which may have contributed to the poor 62% assessment score (Graded as C) we were given in our most recent LPP QAS audit. For example, I saw slow defect tagging in-line, consistent irregular recording of the daily inspection results, and not properly advising line management on recurring problems. In addition, there were cases of AQL checks rushed out because he was under such pressure to get those goods shipped, which carried the potential danger for him to overlook borderline-stop defects. These failures in quality control seem not only to be a lack of dedication on the part of officials within a company but also constitute violations against regulation and law.

This experience gave me a clearer understanding of how quality assurance isn't just a technical function rather it's a critical pillar of buyer trust, requiring strong communication, timely reporting, and accountability throughout production.

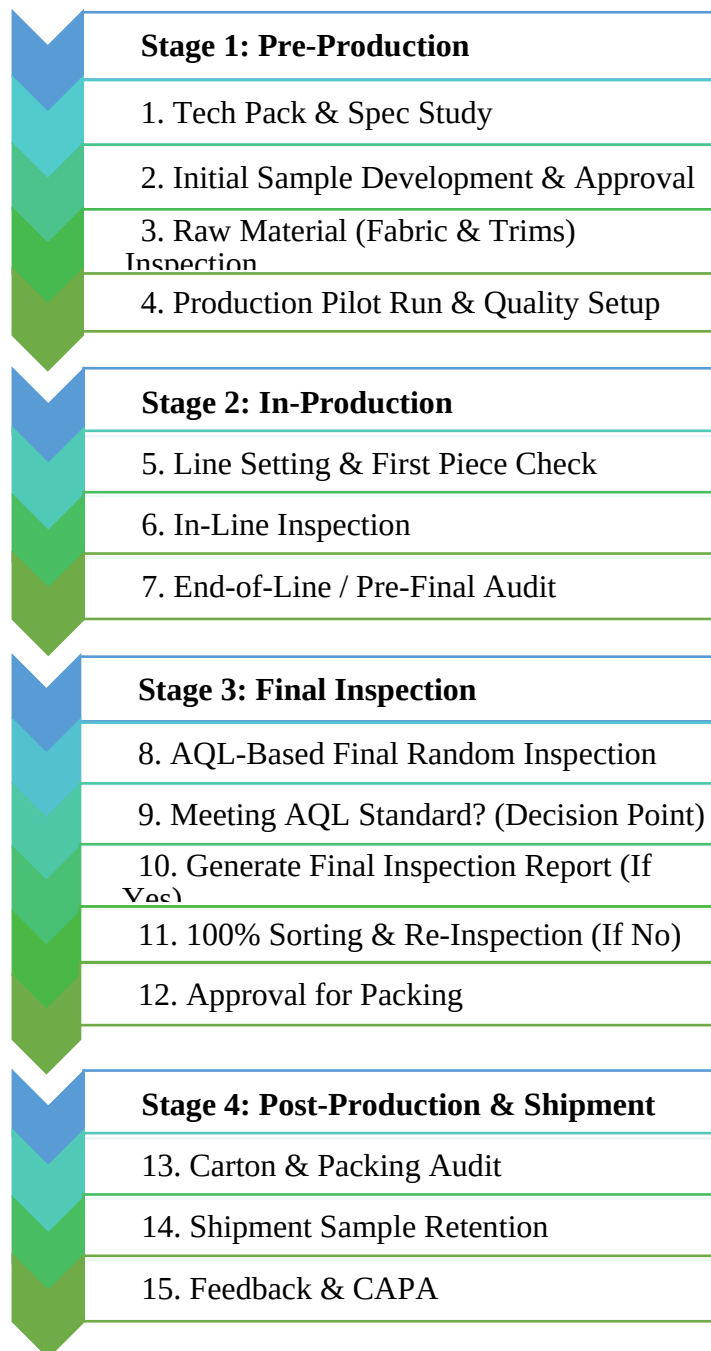


Figure 6: Quality Assurance Process Flow Chart

2.5 Production Department:

2.5.1 Knitting:

In this stage of my internship program at FKL, I got the opportunity to observe the entire process involving the knitting department. This department is considered as one of the critical aspects of garment production since it is the first step & the quality of the fabric depends on this step. With more than 170 machines FKL's knitting department runs at a daily capacity of around 45 to 50 tons of manufacturing fabrics, such as single jersey, rib, interlock, brush fleece, and French terry. This time my task was to understand the sequential functional process from yarn request to inspection and transfer of greige fabric to dyeing and to familiarize myself with the causes of general defects and faults in fabric.

The production process starts when the knitwear manager issues a work order using the FKL ERP system. The production officer then receives and reviews the order. This review includes important details like fabric type, GSM, fiber composition, and yarn count. During my observation, one work order was for a medium-weight single jersey fabric made from a cotton-recycled cotton blend yarn for an international brand called ARKET.

Once the order with all necessary details is finalized, the technical in-charge decides the appropriate knitting machines according to their readiness, condition, and production capacity. I realized how indispensable it was to have the machines set up in advance before any production occurs. Knitting operators, with the help of expert mechanical fitters, set up the stitch length, adjust the feeders, and plan out the cams to control needle movement to form the fabric. They also make a number of trial-runs to confirm that the machine is accurately set up for the required GSM and construction.

Upon confirming the technical specifications, the knitting manager requests yarn via the FKL ERP system. Upon the correct yarn count and quantity, operators feed the yarn into the machine feeders and begin knitting in line with the specifications of the order. Supervisors establish the day's manufacturing goal based on the RPM of the machine and other operational specifications. Operators closely watch out for issues such as yarn breakage or mechanical faults. I was impressed at how fast they resolved even small issues. This process is quite crucial in an effort to ensure fabric quality and minimize total waste generated.

After completion of knitting, the fabric is rolled and weighed and subsequently moved to the greige inspection department. There, fabric is checked on a light-based checking machine based on the 4-point system, wherein the defects are identified and graded. All greige yarns

must be released through this inspection before storage and batching for dyeing. I carefully observed how frequently knitting faults appear and how they are detected during my limited time session in this section. Reoccurring defects I observed are:

1. Small holes caused by damaged or broken needles.
2. Yarn missing or dropped loops due to feeder or needle issues.
3. Needle lines on fabrics due to bent or worn-out needles.
4. Inconsistent yarn thickness is a yarn defect indicating low-quality yarn.
5. Barrie marks, caused by uneven yarn tension.
6. Oil marks or stains caused by poor lubrication or insufficient cleaning.

The direct influence of machine condition, yarn quality and operator attentiveness in determining the quality of greige fabric really amazed me. Even smallest technical misalignments at this early stage can make things difficult for the dyeing or finishing processes in the later stages to maintain the quality level.

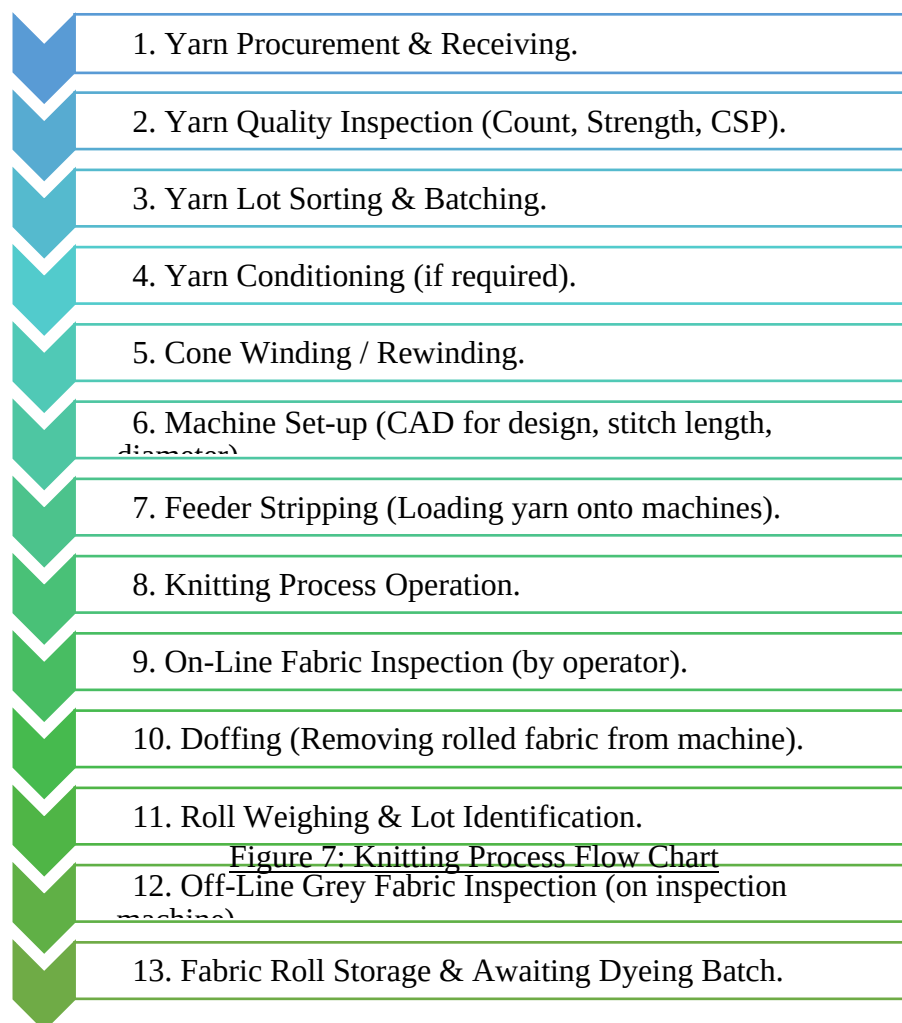


Figure 7: Knitting Process Flow Chart

Although my participation here was purely observational but regardless, this experience gave me a strong understanding about how knitting quality connects to the factory's overall output and buyer expectations. It also showed how preventive maintenance and regular inspection can greatly lower quality risks at the start of the production chain.

5.2 Dyeing

I had the chance to witness a few days in the Dyeing Department of FKL during my internship. This is a very important part of the company since it determines how the fabric appears and how good it feels. Dyeing has in total 105 machines and operates on two shifts a day and yields around 50 tons of fabrics per day. This department was well-structured with 21 sample dyeing machines, 48 bulk dyeing production machines, and 36 dyeing finishing machines. All these combined, will complete around 60 tons of fabrics per day.

Since dyeing itself is a very technical job, my task was primarily to observe the entire process, from dye-loading to finishing, and to see how each step influences the color, texture, and finish. During my visit, I had the occasion to witness one particular set being colored to fulfill a customer's contract. The specifications on the contract were as follows:

1. Buyer: ARKET
2. Fabric: 100% Cotton Single Jersey (about 170 GSM)
3. Order Number: 809312
4. Shade Code: 10-100
5. Batch Quantity: 595 kg
6. Machine Capacity: 750 kg

I could see how gently the operator placed the cloth in the dye bath to avoid any kind of damage or twisting. This initial step is also quite important since any snags or wrinkling while it's being loaded will result in color variation later on in the process.

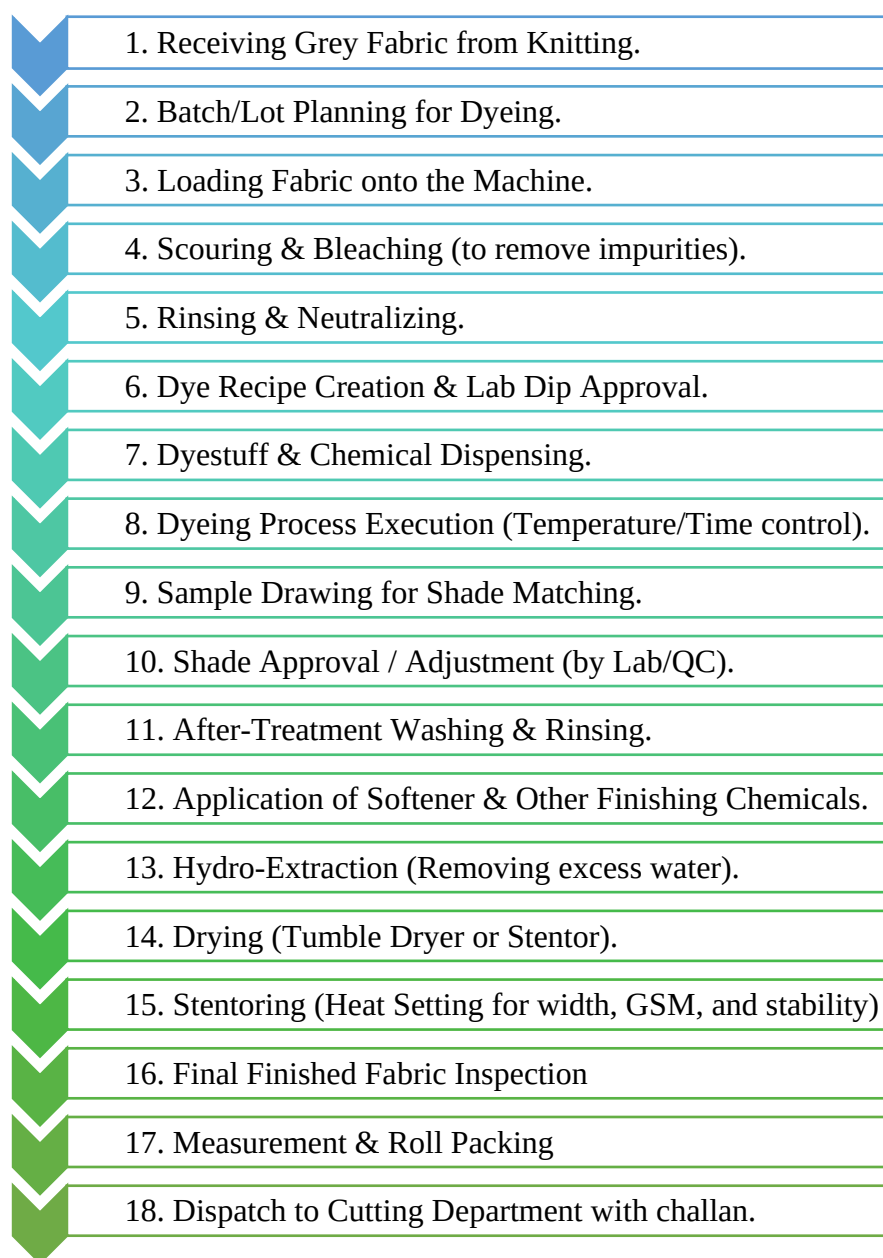
After being loaded, the fabric was given a pre-treatment of scouring and bleaching. Scouring removes dirt, oils, and waxes from the raw fabric, and bleaching ensures that the fabric is spotless and ready to absorb the dye evenly. After the pre-treatment, the fabric was submerged into a bath of reactive dye in the dye house to dye in bulk. A dye recipe was created in the chemical lab using the lab dip that was sanctioned by the merchandising team.

The entire dyeing process lasted approximately ten hours. There, the operator verified the color repeatedly to ensure it was correct and comparable to the accepted lab dip. After establishing

the correct color, the fabric was removed from the machine and underwent treatment to get rid of excess water.

The cloth was then inserted in a machine, which unfolded the cloth into a flat sheet. This was the process used to pre-treat the cloth before finalizing the finishing processes. The cloth was then inserted in the dryers, and heat was used to set the dye and to ensure that pigments would remain longer.

The last process was compacting and calendaring by compactor and stenter machines. These processes minimize shrinkage, facilitate stable width in fabric, and achieve a smooth finish, thereby imparting finishing touch and appearance to the fabric and selling it.



Through this process, I was able to see how machine treatment, dye time, temperature regulation, and laboratory precision all affect the color and texture of the fabric. Small variation in the formula or process can result in color disparity or issues of durability. I could also see how dependent the dyeing unit was on previous processes (such as knitting performance) and how its product influences following processes such as cutting and stitching.

Although I did not directly conduct the dyeing processes, seeing this well-systematized and well-organized workflow helped me understand more of the precision of skill and collaboration in undertaking a dyeing process. I understood also that it was that important to adhere to the procedure during this time in order to fulfill customer orders and be able to accomplish things correctly the first time.

Figure 8: Dyeing Process Flow Chart

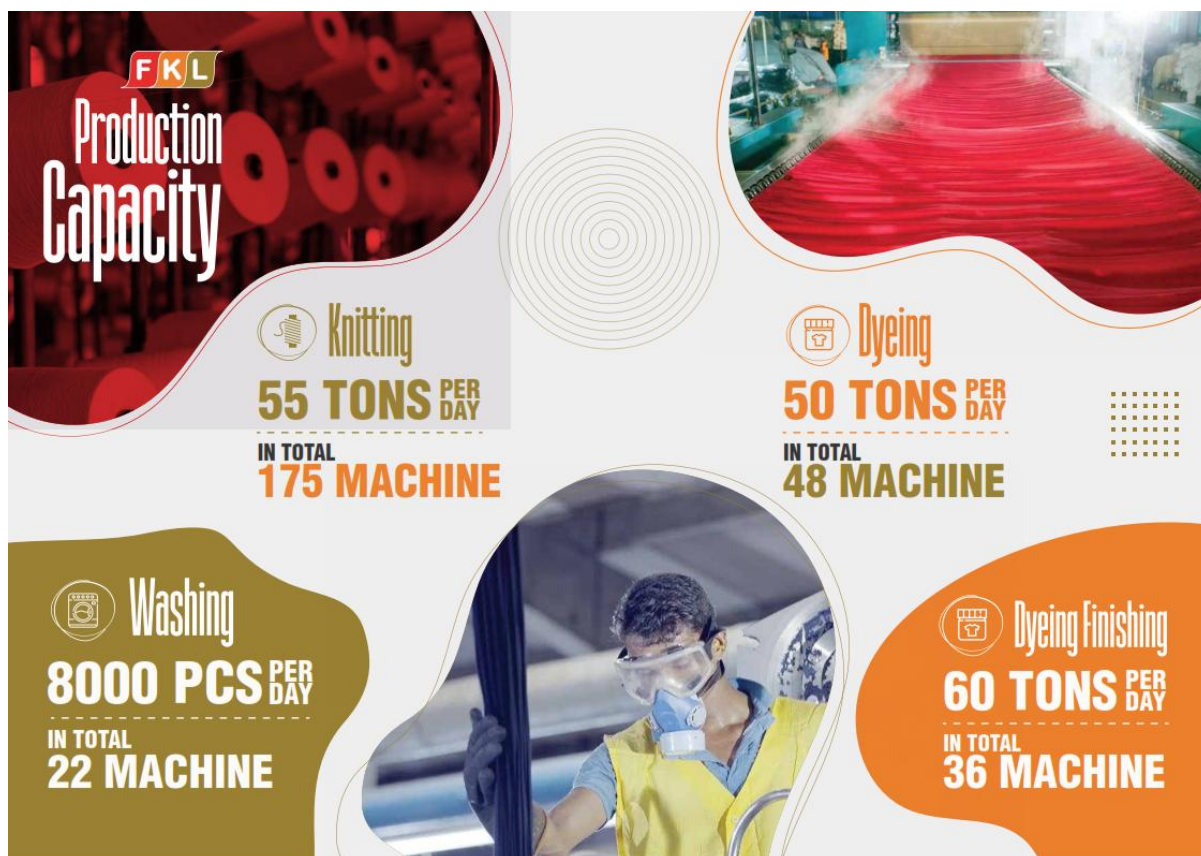


Figure 9: FKL Dyeing, Knitting & Washing Capacity & Machine Count.

Chapter 3: Critical Assessment of My Internship Work

3.1 Department Wise Assessment

Compliance Department

Working with the Compliance Department has been the most familiar yet also the most involved experience I have undergone during my internship so far. As an Assistant Compliance Manager at my present company, I already have an understanding with respect to the compliance structure in our factory, but during this internship phase, I got the opportunity to look at it from a different angle altogether.

But one area where things went well is in the compliance process flow that our team followed, from the annual compliance planning, risk assessment, and worker training down to audit preparation and following up on corrective measures. By doing so, I can personally trace each compliance function to its direct contribution to the long-term sustainability objectives in the factory. As an example, in a recent Betterwork Cycle 4 Yearly Assessment for FKL, our team succeeded in closing 95% of the old non-conformities in just one attempt, thanks to excellent coordination efforts among other departments.

However, there were also areas that did not run so smoothly. I noticed that there are often communication issues between the compliance team and the production team, especially when audit requirements meet shipment deadlines. During one buyer audit, some departments delayed submitting updated machine guard photos and PPE distribution logs. This led to minor delays in presenting the audit documents. To improve this, a digital compliance dashboard could be implemented to centralize CAP status tracking, making updates visible to all department heads in real time.

Human Resources Department

My stint in the HR Department has been incredibly insightful for me. The HR team is responsible for anything from recruitment to compensation, appraisal, and personnel relations for more than 12,000 colleagues, which is an enormous function for any organization to undertake.

The positive aspect is that it is a well-structured system with policies in action in the HR department's operations. I got to see firsthand the hiring procedure from manpower requirement to appointment, which in terms of efficiency in following attendance and payroll

tracks using biometric systems is quite remarkable. Also notable is the concern for transparency displayed in the HR-held Worker-Management Committee meetings.

I noticed that some aspects of onboarding and induction could be better, especially for new workers. During my interviews, some of these workers didn't understand their rights in the industry or the Code of Conduct at the factory. Adding short image or audio-based learning modules in the local language would make the onboarding process clearer for workers. I also found that the performance review system mainly serves workers and management. Currently, production supervisors carry out Worker Productivity Reviews for workers. Combining these two areas into one review system could help the HR department assess development opportunities more effectively.

Quality Department

I made some new discoveries in the Quality Department in terms of the interplay between production rate, quality, and customer assurance. The facility has multi-inspection systems in addition to an organized quality control procedure that encompasses pre-production, in-process, and final checks.

The positive aspect is the discipline that the QA team exuded during the inline inspection processes, in addition to their capability to detect recurring deficiencies. There is also consistency in their use of the 4-point system and AQL sampling. I further learned about the technical collaboration between the mentioned departments for critical orders.

However, the recent result from the LPP QAS audit with 62% (C Grade) has been reflected in their obvious areas for improvement in their workings. As I confirmed my observation, it is true that documentation and feedback loops were also lacking in their system. There were instances where defect tagging had been postponed, with the defect arising on multiple lines without appropriate root cause corrections. The quality management system would require electronic reports for their quality inspection, defect dashboards in real time, and weekly quality review sessions from different departments. By integrating quality with HR's maintenance updates in their training system, they could avoid having the defect instead of rectifying it after its occurrence.

Knitting Department

The Knitting Department is one of the most technologically interesting units I got to see in the company. FKL has an average daily knitting production capacity of nearly 50 tons on different

units of circular knitting machines for single jersey, rib, interlock, brush fleece, and French terry fabrics.

That which went well is the level of mechanical precision displayed in terms of coordination between the production officers, supervisors, and machine operators. I saw firsthand the level of precision in stitch length, feeders, and GSM settings that determines the quality of the entire production output. The troubleshooting level displayed by the operators in handling yarn breaking and needles is an area displaying technical proficiency.

I also noticed that fabric fault reporting was mostly done manually. This makes trend analysis difficult. Many defects, such as Barrie marks, oil lines, or needle lines, appeared repeatedly. Using an automated defect data logging system or fabric fault analytics software could help identify root causes more easily. Additionally, linking knitting QC reports with feedback from the dyeing team could improve pre-dyeing fabric consistency.

Dyeing Department

The Dyeing Department is one of the most complex operations in the factory, with 84 machines operating in two shifts, with a capability to produce 60 tons of dyed and finished fabrics every day. The facility comprises 21 sample dyeing machines, 32 production dyeing machines, and 31 finishing units, indicating that Fakir Knitwears indeed has integrated capabilities on a massive scale.

During my observation, the overall process control and discipline among dyeing operators were strong. The handling of pre-treatment (scouring and bleaching) and the careful control of temperature and time during dyeing reflected their experience. Operators constantly compared shade results with approved lab dips and made adjustments accordingly.

However, I have pointed out that the recording of shade corrections and recipe modifications could be improved. In one area, an oral modification in the lab occurred without it being immediately recorded in the dyeing recipes register book. There could be discrepancies in the reproducibility of the bulk on such occasions in the long run. Again, a more error-free method in handling waste from dyeing could be achieved by improving chemical dosage in finishing units, with respect to treatment for re-use.

3.2 Application of generic and industry specific courses during internship

The internship at FKL allowed me to connect the theoretical principles I learned in my PGD-KIM coursework with real practices at the factory.

Human Resource Management: HR functions, leadership, and motivation theory were covered in class. These topics helped me understand how HR policies work in practice at FKL. The concept of competency-based decision-making and the grievance redressal process are directly connected to the practices used in HR and compliance.

Social Compliance and Sustainability: My course knowledge related to ISO auditing, auditing channels, certification bodies, etc. was very helpful in the ISO audits at FKL. I could connect the dots and understand the procedure along with requirements for documentations, voice mechanisms for workers, and CAP closure timeframes.

Merchandising and Supply Chain Management: Class topics like Time and Action Calendar (T&A) and Buyer Negotiation opened my eyes to how Production, Quality, and Merchandising teams are integrated. However, in real-life exposure, it was understood that actual merchandising is far more of actual real-time buyer engagement and cost negotiation than what was extensively covered in the course.\

Industrial Engineering and Production Planning: Classroom understanding of workflow optimization and line balancing proved useful when observing the knitting and dyeing process. I could relate how production delays in one unit affect overall lead time and order fulfillment.

Quality Management Systems: AQL sampling process, 4-point inspection system, and process capability analysis were precisely what I gained in the Quality Department. The buyer-based audit scoring in practice (e.g. LPP QAS) was a new experience not covered in coursework.\

Business Communication and Report Writing: It taught me to write audit summaries, CAP trackers, and inspection reports effectively and professionally, which I now apply daily in my job for compliance.

Overall, I noticed that the coursework gave a solid theoretical background, but the internship showed the real-world complexities, pressures, and decision-making involved in factory operations.

3.3 Suggestions for Industry Improvement (Based on Internship)

From my internship experience, I identified several areas for improvement in departments:

Digital Integration of Compliance, Quality, and Production Data: A combined ERP module would sync CAPs, quality data, and maintenance data. This would improve traceability and speed up root-cause analysis.

Worker Awareness Programs: Many workers are unaware of the company's Code of Conduct, grievance system, and welfare benefits. Monthly visual sessions or short video updates could boost engagement and awareness of compliance.

Automation in Fabric Fault and Shade Data: Knitting and dyeing departments must implement digital defect reporting and shade tracking to enhance consistency and avoid repetition errors.

Internal Capacity Building for Supervisors: Practical leadership and communication training of line supervisors leads to better worker relations, reduced rework, and enhanced productivity.

Environmental Optimization: Given the amount of water utilized for dyeing, expanding the usage of recycled water from the ETP plant to finishing lines would further reduce environmental footprint and operational expenses.

3.4 Learning for self-improvement

My internship experience at FKL was a great journey with lots of learnings and growth personally as well as professionally. Before, to be fair, doing my job, I was able to learn a bit about compliance and how factories operated, but this internship helped me put all the pieces together of how every department, in fact, is one singular body part, which will either operate perfectly fine or come apart if anything pressures it just right.

Understanding the Bigger Picture: I got to see the larger picture of how the factory ecosystem functions by working with other departments, including HR, Quality, and Knitting & Dyeing. Such as the Knitting Dept., which can lead to the completion of dyeing on time and then affect delivery deadlines and compliance performance. In the past, I viewed compliance as an additional monitoring chore. I know now that compliance factors into everything from hiring and onboarding to manufacturing and shipping. This perspective would also assist me in the future except that I'd deal with issues from a more holistic view.

Improved Analytical and Observation Skillset: The most important learning I had was to examine these processes closely. When I visited the Quality Department, we would find those razor-thin slivers that were adding up to a lower buyer audit score. This experience honed in my skills to identify root causes and keenly observe every problem. I observed the machines' setup and faults and fabric faults, such as the herringbone effect, to identify what went wrong

in those processes so that corrections can be made while they are still present. Taking this read-through levels me up on how I prize decision-making in a fact-based way.

Enhanced Communication and Coordination: However, one of the most valuable lessons taught to me was communication and teamwork. Most of the issues I saw, such as slow CAP closures or confusion with third-party audit involvement, were due to disorganization between groups. The key takeaway from this experience is that success cannot rely solely on technical expertise; companies like FKL cannot thrive if communication exists but everything else falls out of alignment.

Professional Skills and Work Discipline: I have also improved time management and documentation skills. How to think about the Compliance & HR Recon Space Compliance and HR work is very specific in nature, from retaining worker files and training logs to what evidence needs to be prepped for audits. What was taught to me is you must review any document being sent out, keep everything in an easy-to-find fashion, and be very conscious of dates that are set. In turn, those same habits made me more disciplined and detail-oriented.

Connecting Theory with Practice: My course learnings from the PGD-KIM program became much clearer during this internship. For example, the theories of quality management, performance appraisal, and compliance auditing turned into real experiences on the factory floor. Concepts such as AQL sampling, T&A calendars, and risk assessment were no longer abstract ideas, I could see how they worked in day-to-day operations. At the same time, I found that real-world situations are often more complex than classroom models. This encouraged me to keep learning beyond the syllabus and to adapt academic concepts to practical realities.

Leadership and Problem-Solving Mindset: Working under the guidance of Mr. Sumon Kante Singha (CHRO – HR & Compliance) and Mr. Mamunur Rahman Shohag (Deputy Compliance Manager) also gave me exposure to leadership qualities. I learned how they handle pressure during audits, motivate their teams, and communicate with buyers professionally. This here enlightened me on how to take on the leadership role in the compliance dept when it comes to the RMG trade of Bangladesh and also that it is all about patience, empathy, and persistence, not authority.

Personal Growth: On a personal level, this internship helped me become more confident and proactive. In the beginning, I hesitated to ask questions regarding the technically heavy aspects like knitting or dyeing, but eventually, I found myself engaging with operators and supervisors to understand processes much better and more easily. What I learned is that it is necessary to

calmly deal with things you are clear about in the midst of great strain and turmoil; by doing so, problems will appear much better dealt with, such as just after an audit or when pressed for time on shipments.

Shaping My Future Direction: To sum up, having intern experience otherwise becomes a mere job if one just coasts along. During my internship I discovered the virtue of self-examination, being open to criticism, and learning from errors. Going forward, I plan to apply these lessons to become a more balanced professional, one who understands not only rules and standards but also people, processes, and the practical side of ethical manufacturing.

This internship program and all the activities involved in it helped me to observe my employment in FKL in a more analytical & observant fashion. It helped me see the differences between theoretical knowledge and practical experience. It also taught me that improvement is a journey for both the companies and the employees.

Chapter 4: My Conclusive Remarks

The internship with FKL has been one of the most enlightening experiences in my professional career so far. Although I was already part of the organization, the internship was valuable because, apart from gaining insight into the organization from my own perspective as an employee of the Compliance Department, I was also able to observe the other departments from the outside.

During these weeks, I had the opportunity to work with the different departments, including Merchandising, HR, Compliance, Quality Assurance, Knitting, and Dyeing. Each department had its own duties, problems, and procedures, but each one contributed to the same common goal, which was to provide quality products to the international consumers in an ethical, safe, and sustainable way.

In Merchandising, I understood how the success of each order is linked to the art of communication, the negotiation skill, and time-management skills. The role of the merchandiser is much more than just processing orders, consisting instead of creating an eternal chain between the buyer and the factory, linking everything from regular communication, confirming samples as per the requirements and finally, ensuring final shipment.

The Human Resource Department taught me the value of process and people management. Watching the Human Resource Department handle recruitment, induction, payments, and grievance redressal, I developed an appreciation for the value human resource planning provides in production stability and employee satisfaction. I also understood the value the Human Resource Department provides to the firm by acting as the link between compliance and productivity.

The most direct exposure was from the Compliance Department, as that is my main focus of work. However, the internship process has caused me to view the entire process from a different, more practical perspective. I was able to see firsthand just how stressful the process of third-party audits is, how each instance of non-compliance has to be supported by hard facts and sound remedial plans, and how the needs of the buyer are always changing from one audit cycle to another.

My experiences in the Quality Assurance Department have taught me the importance of product quality in relation to the quality of the entire factory discipline itself. Noting the result of the LPP QAS audit with only 62% or grade C, I realized how product quality, with even minute discrepancies, affects the confidence level of the buyer, be it due to inconsistent in-line inspection or missing data in the final inspection report, among others.

My experiences in the Knitting and Dyeing departments allowed me to see how everything from the raw material to the finished product is connected. Although these are highly technical parts of the operation, seeing the entire process, from yarn input to finished fabric, allowed me to realize the level of precision required throughout the process. The extent to which the knitting, recipe, or technician's attention affects the result is remarkable, especially considering the efficiency these two departments provide in the production of over 50 tons of knitting or 60 tons of dyeing daily.

In the end, the impact of these experiences is that I have acquired a 360-degree view of the operation of an RMG factory, such as Fakir Knitwears Ltd., because each department, be it human resources, compliance, quality, or production, is crucial to the process of timely delivery, ethics, and long-term buyer confidence itself.

Personally, the internship experience has enabled me to develop my skills in critical observation, communication, and documentation. The most important concepts that I learned were how to maintain composure even in pressurized situations, the importance of coordination

over the efficiency of the personnel, and the importance of innovation, or the process of constant improvement, if the factory is to be able to compete in the current global marketplace.

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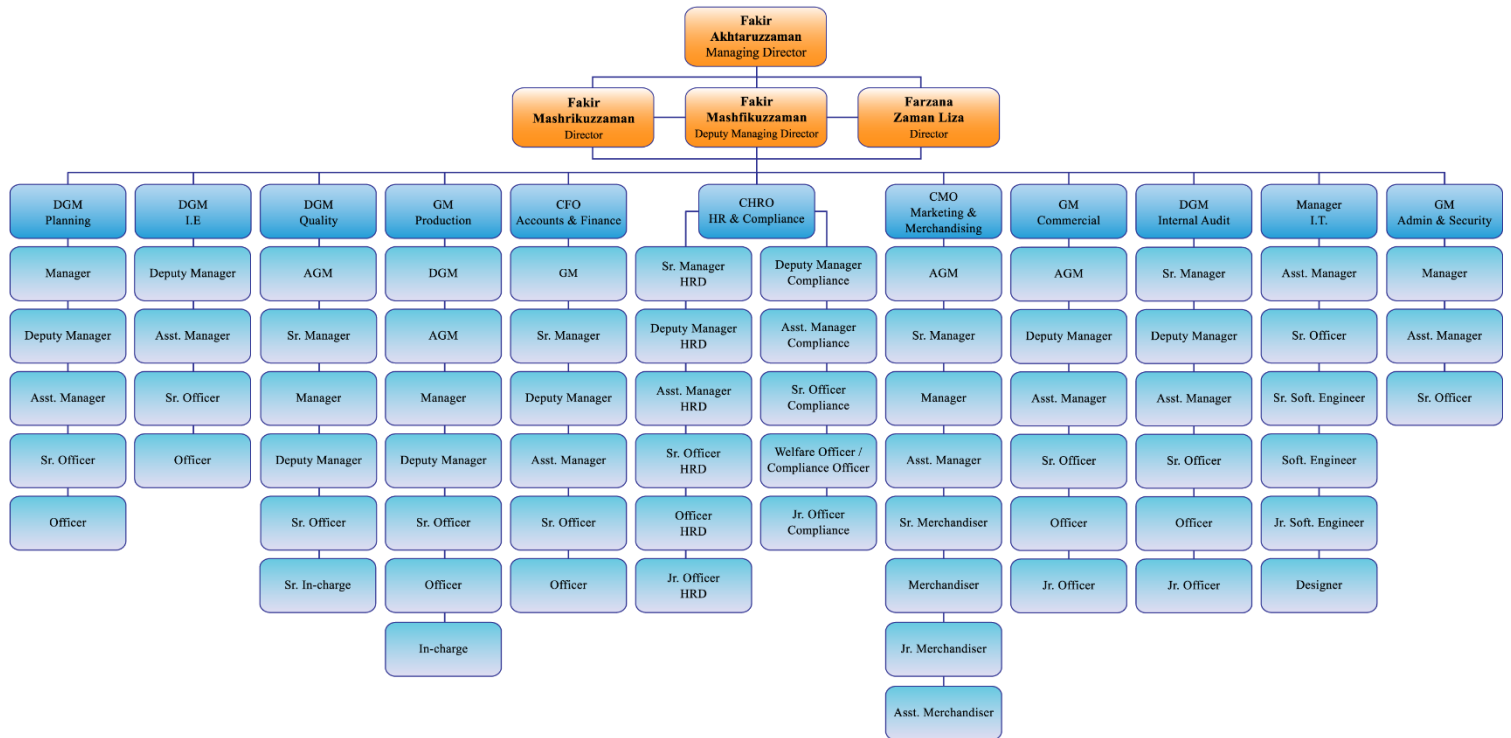
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Appendix A.

Fakir Knitwears Ltd. Organogram



Appendix B.

Fakir Knitwears Ltd.

Kayempur, Fatullah, Narayanganj - 1420

Internal Audit Report

Team Name/No:

Name of Auditor	Designation	Signature of Auditor	Remarks	Audit Scope (Areas/Structures)

Audit Date: / /

Report No:

S/L	Audit Findings	Location	Responsible Department	Pictorial evidence	Signature & Target Date	Remarks