



A Comprehensive guide for
establishing apparel enterprises

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I. Introduction, Purpose & Scope

This playbook entitled “A Comprehensive guide for establishing an apparel enterprise” is a practical guide for establishing and managing an apparel enterprise - covering intricacies of planning, conception, operationalization, efficiently managing and scaling-up a small or medium-sized apparel enterprise. It draws learnings from the strategies and best practices adopted by the apparel enterprises associated with various SRLMs in different parts of the country that have successfully overcome challenges and have managed to thrive and scale-up their business in a competitive environment.

The stories and insights drawn from the success, failure & challenges handled by these enterprises will provide valuable lessons and practical guidance to organizations & entrepreneurs who wish to incubate an apparel enterprise or to standardize the production process, minimize risks, and optimize the value derived from their enterprise. Further, it will guide the reader on key aspects like statutory & regulatory compliances, nitty-gritties of identifying the perfect location, selecting the right set of equipment & machinery, art of staffing and training, etc. Furthermore, it also covers practical aspects of financial management, sales and distribution, and customer service, and other aspects of managing a successful enterprise - all designed to help you achieve sustainability and success in the long run.

The evaluation tools and methodology presented in this book might suit different types of apparel enterprises in various states. However, effectiveness of the same can be enhanced by tailoring them to local contexts and business conditions.

A. Overview

The National Rural Livelihood Mission (NRLM) and State Rural Livelihood Missions (SRLMs) play a crucial role in poverty eradication and women empowerment in India. The initiatives of SRLMs have not only extended the required financial support to women in the form of credit; but also supported them by building their capacity to incubate & manage enterprises. This has not only contributed to rural economic growth &

prosperity of women, but has also empowered rural women to take informed decisions within their families & in their societies.

Apparel enterprises are among the most common type of enterprises run by women. Considering the potential of these enterprises to break the cycle of poverty and transform the lives of poor marginalized women and their households; many SRLMs have extended various support to these enterprises ranging from financial support like credit and grant, capacity building support like training and exposure visits and even marketing support by ensuring their presence in government melas & help in bidding for public procurement contracts.

Many SRLMs have undertaken steps in supporting the apparel enterprises of its members. The most commendable ones being the market linkage initiative where the SRLMs adopted a multi-stakeholder convergence approach to support these apparel enterprises. This initiative was launched with the objective of providing quality uniforms to the school students at affordable rates while providing a remunerative livelihood opportunity for its SHG members.

Such initiatives not only provided an assured market for small fledgling apparel enterprises, but also provided them a protected environment and all the required training to build their capacity to compete with other well-established players in the market. Thus, public procurement contracts like these have helped many Women Led Enterprises (WLEs) to navigate the challenges faced during their initial stages. The West Bengal and Madhya Pradesh SRLMs which engaged about 1,50,000 and 60,000 members respectively for catering to such government contracts have had commendable accomplishments on this regard.

B. Current status and future growth potential

The textile and apparel industry is one of the fastest-growing industries in India, providing employment to millions of people the country. The domestic apparel market of the country is projected to grow from \$100 billion in 2018 to \$220 billion by 2025. The country's apparel export is expected to increase from \$37 billion to \$80 billion during the same period

- exhibiting a compounded annual growth rate of about 12.5%. Small & medium enterprises play a key role in this sector.

C. Vehicle of socio-economic empowerment

Apparel enterprises run by Women-Led Enterprises (WLEs) not only serve as catalysts for economic empowerment and poverty reduction, but they also foster an entrepreneurial mindset, enhance social unity, and generate employment. Consequently, these enterprises generate a positive social impact on women, empowering them to make informed decisions and become role models within their societies. With the potential to bring about transformative change in the lives of women, their families, and their communities, these enterprises make significant contributions to both economic and social advancement.

II. Role of Public procurement

An extensive study of successful business models of Women-Led Enterprises (WLE) revealed that they performed best when they got access to an assured market that provided remunerative prices round the year. The public procurement orders can provide an assured market to these women led enterprises (WLEs), thereby providing them with a basic level of financial security. This in turn could form the base for the development of a broad-based business that caters to the needs of enterprises/individuals both in government and private sector, which in turn would not only result in the socio-economic empowerment of the members involved but also that of the other women members of the society.

The state and national governments can support these Women-Led Enterprises (WLEs) by creating convergence opportunities. An indicative list of potential convergence opportunities in certain Ministries & departments is provided in the annexure.

It was seen that the successful enterprises studied were not totally dependent on public procurement orders. Though public procurement orders can provide an assured market, depending exclusively on public requirement orders was not desirable because of its seasonality and other reasons. So all enterprises should plan to cater to public & private contracts.

A. Market Research and Analysis

Market research guides informed business decisions by unveiling valuable insights into customer preferences and industry trends.

1. Identifying Target Markets

Determine which all institutions would be served, its requirements, size of the target population, location, and specific requirements. Conduct surveys, interviews, or data analysis to gain insights into the preferences and needs of these target markets, ensuring that the uniform designs align with their expectations.

In case of government contracts, get the cloth samples checked & approved by the concerned authority before initiating production.

2. Competitor Analysis

Though public procurement orders provide an assured market to WLEs, diversification is essential for the sustainability of an enterprise in the long run. So, exploiting the potential of other markets - like private school uniform, hospital, export houses, etc. - is equally important.

Conduct a comprehensive study of the existing players and their activities. Identify key players in the uniform market, their strengths and weaknesses, pricing policy, sales & marketing strategies, distribution model and market share. Analyze the quality of their products and the level of customer satisfaction they provide. This information will help the WLEs in identifying opportunities for differentiation and creating competitive advantages in its enterprise.

3. Demand Forecasting

Accurate demand forecasting is essential for managing inventory, production schedules, and resource allocation. Analyze historical data, market trends, and variations due to seasonal of demand for school uniforms. Accurate demand forecast can optimize production, minimize excess inventory, and make effective utilization of available resources.

It was seen that the demand for school uniforms spiked just before start of a new academic season & dropped rapidly after the same. However, enterprises producing school uniforms had to prepare sufficient number of uniforms well in advance and store the same to meet the peak demand. This involved maintaining a huge inventory of finished goods and unfinished goods that increased the working capital requirement.

Staggering the supply of school uniforms reduced this burden by reducing the total inventory of goods and thereby the working capital requirement of these WLEs. This is practiced successfully in West Bengal where one pair of uniform is supplied to students of before the start of the academic season and the second pair is supplied 5-6 months through the academic season.

B. Legal and Regulatory Considerations

1. Business Registration and Licensing

Ensure that the enterprise complies with all legal requirements for business registration and licensing in its jurisdiction. This includes registering the company, obtaining the necessary permits and licenses, and adhering to tax regulations. Compliance with these legal aspects is fundamental to establishing a legitimate and accountable enterprise.

2. Compliance with Labor Laws

Adhere to local labor laws regarding employment contracts, working hours, minimum wages, and workplace safety. Implement policies that protect the rights of female workforce, including provisions for maternity leave and equal pay for equal work.

3. Quality and Safety Standards

Establish protocols for product testing, quality control and safety and ensure that all stakeholders adhere to these standards. The stitching units of BRLPS & TNSRLM does the quality test at every step of production to ensure timely removal of defective pieces & rectification of errors before it gets into further stages of production. This reduces losses and improves operational efficiency. Further, complying with quality and safety regulations ensures customer satisfaction.

C. Business Plan Development

Developing a good business plan is the first and paramount thing for establishing any enterprise. A good business plan should include the following.

1. Executive Summary

Start the business plan with a concise executive summary that provides an overview of the enterprise. Summarize its mission, key objectives, unique selling points, and the market opportunity. An effective executive summary sets the tone for the entire plan and should summarize the gist of the business plan.

2. Business Goals and Objectives

Business plan should clearly define the short-term and long-term goals and objectives of the business. Specifying key performance indicators (KPIs) will help in measuring progress. These goals could include achieving a certain market share, revenue target, or expansion plan. Clear & articulate goals sets a clear direction for the enterprise.

3. Financial Projections

Develop detailed financial projections that include income statements, balance sheets, and cash flow statements. Forecast revenues, expenses, and profits for at least the first five years of the enterprise. Financial projections help to assess the feasibility of a business and provide essential information for investors and lenders.

4. Funding and Investment Strategies

Outline the funding and investment strategies in the business plan with detail on how the necessary capital for startup and ongoing operations would be arranged. This could include a combination of personal savings, loans, investments, and grants. Explain the allocation of funds for various aspects of the enterprise, such as equipment, marketing, and workforce development.

III. Setting Up the Apparel Enterprise

A. Location and Infrastructure

1. Facility Selection

The choice of location facility is pivotal to the success of an enterprise. Though the WLEs catering to public procurement orders need not be located close to the school, private orders can be boosted by opening an outlet close to the target schools. Further, accessibility to staff, vendors and customers, access to transportation, rent and power availability are all major factors that should be considered while establishing an apparel enterprise. Assess the suitability of potential locations in terms of size, scalability, and compliance with zoning regulations. The facility should accommodate various production stages, storage, and administrative functions efficiently.

2. Building Layout and Design

The ideal layout & design of the building should be able to accommodate the proposed a manpower without affecting its day-to-day operations. The layout of Goraul centre of Didi-Ki-Silayi (DKS) of JEEVIKA is shown for reference.



It can be seen that all the functional units and subunits are placed in distinct locations one after the other so that the operation of a unit doesn't interfere with that of another unit.

3. Machinery and Equipment

Missionary should be selected based on the targeted production plan of the enterprise and due consideration to the cost of the same and competence people employed. Highly automated and mechanized unit employing less number of highly skilled employees or a highly labor intensive unit with low mechanization could be opted based on the capital & labor availability. For example, the Take Home Ration (THR) packing units of Madhya Pradesh are

large highly automated. On the contrary, the THR units of Kerala are highly decentralized and labor intensive; while those in UP are medium scale and less labor intensive.

B. Workforce Management

Manpower should be deployed based on the model and production plan where a pre-decided number of people have to be engaged in one or more shifts to perform the required function. For example, while most of the WLEs operate just one shift, all the THR units of UP operate two shifts with a batch of women working regularly at night shifts. In such cases, appropriate arrangements for accommodation & safety of these women should be ensured.

1. Recruiting and Training

Recruitment & training of manpower becomes critical when the enterprise relies heavily on a skilled workforce. Developing a structured recruitment process and implementing a comprehensive training program to acquaint employees with the machines, quality standards, and safety protocols will ensure smooth operations.

2. Employee Welfare and Benefits

Offering competitive wages and supportive working environment helps in attracting and retaining talent. Addressing the specific needs of predominantly female workforce, such as childcare facilities and flexible work hours improve employee retention. Employee welfare boosts productivity & enhances reputation of the enterprise.

3. Leadership and Supervision

Effective leadership and supervision are vital for maintaining operational efficiency and quality. Strong leadership sets the tone for a positive and productive work environment.

IV. Production and Operations

A. Design and Specification

1. Collaborating with Schools & other institutions

Though public procurement orders can provide a sustainable market to WLEs, diversification of customer base is essential for the sustainability and smooth functioning of an enterprise. Apparel enterprises can increase their business by collaborating with local private schools and institutions like hospitals that requires large number of stitched cloths.

Establishing a successful collaboration involves extensive engagement with institutions to understand their requirements and preferences. Collaborative discussions will help in meeting the specific needs of each institution.

Additionally, apparel export houses can also be targeted for increasing the capacity utilization and revenue of the enterprise.

2. Fabric Selection

Choosing the right fabrics is crucial for the quality and durability of dress materials. Research and select fabrics that are comfortable, durable, and easy to maintain. Developing relationships with reputable fabric suppliers can secure a steady and reliable source of materials.

Getting the fabric and the final material approved by vendor before mass production reduces the risk of rejection at later stages.

3. Uniform Design Prototyping

Create uniform design prototypes based on school specifications before initiating mass production. These prototypes serve as models for the final products and allow for adjustments based on feedback from schools and potential users. Prototyping helps ensure that the uniforms meet quality standards and align with the design.

B. Stitching and Manufacturing

1. Production Processes

Develop standardized production processes to streamline uniform manufacturing. Establish clear guidelines for cutting, stitching, and assembling uniform components. Implement production schedules and workflow management systems to optimize productivity. Consider lean manufacturing principles to minimize waste and maximize efficiency.

2. Quality Control Measures

Implement stringent quality control measures throughout the manufacturing process. Assign dedicated quality control teams to inspect uniforms at various stages of production, identifying and rectifying defects promptly. Consistent quality assurance ensures that the final products meet or exceed the set standards.

3. Efficient Workflow

Design an efficient workflow that minimizes bottlenecks and maximizes productivity. Organize workstations logically, considering the sequence of tasks involved in uniform production. Provide workers with the necessary tools and resources to perform their tasks efficiently. Assess and refine the workflow regularly to enhance overall efficiency and reduce production lead times.

C. Ironing, Packing, and Dispatch

1. Ironing and Finishing

After the uniforms are stitched, they must undergo ironing and finishing processes to ensure that they meet the required quality and presentation standards. Invest in modern ironing equipment and establish protocols for uniform inspection and finishing. Wrinkle-free uniforms not only look better but also enhance customer satisfaction.

2. Packaging and Labeling

Proper packaging and labeling are essential for organized storage and efficient order fulfillment. Proper packaging protects uniforms from damage during prolonged storage and transportation. Ensure clear and

accurate labeling of each dress materials indicating the category, its size, institution, and any special instructions.

3. Order Fulfillment

Efficient order fulfillment is crucial to meeting customer deadlines and maintaining a positive reputation. Implement an order tracking system to monitor the status of each order. Streamline the dispatch process to ensure that uniforms are delivered to schools on time and in the desired quantities. Customer satisfaction relies on reliable order fulfillment.

V. Marketing and Sales

A. Branding and Promotion

1. Marketing Strategies

The WLEs could market its produce in the public procurement space by build strong relationships with education/health department officials and actively participate in government procurement processes. Highlighting the social impact of the enterprise would also be useful in bagging exclusive orders.

However, crafting effective marketing strategies and campaigns that highlight the unique features of the dress materials such as comfort, durability, and customization options utilizing both digital and traditional marketing channels to reach out to schools and parents tailored to target audience could improve sales to private schools & thus help in diversification away from public procurement orders.

2. Online and Offline Presence

Establishing online and offline presence showcasing designs, sizing information, and offering an easy online ordering facility could open a new channel - Online sales; thereby diversifying the customer base. Attending education-related events and trade shows to network with schools and educational institutions could also boost sales. Thus, an omnichannel approach could help in reaching out to broader audience. WLEs associated SRLMs need to focus more on developing this channel.

B. Sales Channels

1. Sales Team Setup

The sales team should understand the customers' needs. So, they should be trained about the product offerings and potential/limitations for customization of different products. This is of paramount importance while catering to new orders.

2. Distribution Networks

Establish efficient distribution networks to ensure timely delivery of uniforms to schools. Collaborate with reliable logistics partners to streamline the supply chain. Consider warehousing options strategically located to reduce delivery times and costs. Maintain open communication with distribution partners to track inventory and meet customer demand effectively.

3. Pricing Strategies

Develop competitive pricing strategies that balance affordability with profitability. This becomes more important while bidding for large private & public procurement contracts. Consider factors like production costs, market demand, and competitor pricing when setting uniform prices.

Volume discounts can be offered for bulk orders received directly from schools & other institutions. Seasonal promotions could also be considered to boost sales to private schools during peak ordering periods.

VI. Managing Finances

A. Financial Management

1. Budgeting and Cash Flow

Effective financial management begins with budgeting and cash flow analysis. Develop a comprehensive budget that outlines expected income and expenses, including production costs, employee salaries, marketing expenses, and overheads. Review and adjust the budget regularly to ensure that the enterprise is financially stable. Monitor cash flow to ensure

availability of necessary funds to meet operational needs and plan for contingencies.

2. Accounting and Bookkeeping

Accurate accounting and bookkeeping are essential for tracking financial transactions, managing accounts payable and receivable, and complying with tax regulations. Establish a system that records all financial activities, including purchases, sales, payroll, and expenses. Using a good accounting software could simplify record-keeping and generation of financial reports.

3. Financial Reporting

Financial statements like P&L statement, balance sheet, and cash flow statement provide a clear overview and deep insight about the financial health of the enterprise. Sharing these reports with key stakeholders like members and lenders, will improve trust & transparency.

B. Investment and Funding

1. Capital Requirements

Determine the capital requirements for the proposed enterprise by adding the initial capital needed to set up the facility, purchase equipment, hire and train employees, and cover initial operating expenses. Additionally, identify ongoing capital requirements to support day-to-day operations, expansion plans, and potential contingencies. Understanding capital needs is crucial when seeking investment or funding.

Large scale automated units will be highly capital intensive in comparison to small labor-intensive units.

2. Funding Sources

Necessary capital could be arranged from various sources like personal savings of founders, loans from financial institutions, venture capital, angel investors, and government grants or subsidies. Evaluate the terms of each funding source, its interest rates, and repayment schedules, etc to make informed decisions about which option(s) align with financial strategies of

the enterprise. Retained earnings could also be used to fund the growth and development of profitable enterprises.

SRLMs have extended financial support to various WLEs by extending credit and grant during initial incubation phase and expansion phase.

VII. Quality Assurance and Customer Satisfaction

A. Quality Assurance Protocols

1. Inspection and Testing

Implement stringent quality assurance protocols throughout production process and inspect the dress materials at various stages of production to ensure that they meet the defined quality standards. This includes assessing fabric quality, stitching precision, and adherence to design specifications. Consistent inspection helps identify any defects early in the process, reducing the likelihood of subpar products reaching customers.

The apparel production units associated with Tamil Nadu & Bihar have appointed supervisors who inspect the work of the team at different stages. This ensures that the defective piece are identified early at the production stage.

2. Defect Resolution

Despite rigorous quality control, defects may occur. Develop clear procedures for defect identification, reporting, and resolution. Train the workforce to recognize and report issues promptly. Establish protocols for rework or replace or to rectify defects efficiently while minimizing disruption to production schedules.

3. Continuous Improvement

Emphasize a culture of continuous improvement within the enterprise. Encourage employees to identify areas for enhancement and innovation. Regularly review quality data and customer feedback to pinpoint opportunities for improvement. Implement corrective and preventive actions to address root causes of quality issues. Continuous improvement

not only enhances product quality but also fosters a commitment to excellence among the workforce.

B. Customer Relationship Management

1. Feedback Mechanisms

Seek and collect feedback from stakeholders through multiple feedback channels, including surveys, suggestion boxes, and direct communication to understand their needs and preferences helps in identifying trends and areas for improvement which could in turn help in refining the product and service offerings.

2. Handling Customer Complaints

Develop a responsive system to handle customer complaints and concerns. Train the customer service team to address issues promptly and courteously. Implement effective communication channels to keep customers informed about the status of their concerns and the steps taken for resolution. Swift and satisfactory resolution of complaints can turn dissatisfied customers into loyal advocates.

3. Building Customer Loyalty

Building long-term customer relationships is key to the success of any enterprise. The enterprises that cater to open market could implement loyalty programs and incentives to reward repeat customers or large customers. Consistently delivering high-quality uniforms and excellent customer service will not only retain existing customers but also attract new ones through positive word-of-mouth. This is essential to diversify and scale-up the business by catering to other markets.

VIII. Scaling and Expansion

A. Growth Strategies

1. Expanding Product Line

Consider expanding the product line beyond public procurement orders for uniforms. Explore opportunities to offer complementary products such as

school uniforms for private schools, hospitals, clothing accessories, cloth bags, cloth for export houses, etc. Expanding the product line not only increases revenue potential but also enhances the brand's visibility and customer loyalty.

2. Entering New Markets

Explore the possibility of entering new geographical markets or diversify to different products to scale up the enterprise. This expansion could involve partnerships with distributors or setting up satellite production facilities to cater to a wider customer base or a larger number of schools in different parts of the state/country.

3. Increasing Capacity

Scaling up production capacity is essential to meet growing demand. Invest in additional machinery, hire more skilled workers, and expand production facilities as needed. Ensure that existing supply chain and logistics networks are scaled-up to accommodate the increased output. Increasing capacity should be a well-planned process to avoid overextension and maintain quality standards.

B. Risk Management

1. Identifying and Mitigating Risks

Proactive risk management is vital for the sustainability of any enterprise. Identify potential risks such as supply chain disruptions, market fluctuations, changes in regulations, etc. and develop risk mitigation strategies that include diversifying suppliers, creating contingency plans, and staying informed about industry trends. Regular assessment of risk management strategies could help in adapting to evolving challenges. Annexure provides a table of potential risk and risk mitigation strategies.

2. Crisis Management

Develop a comprehensive crisis management plan to addressing crises situations that could arise despite careful planning. It should outline procedures for responding to emergencies, such as natural disasters, supply

chain disruptions, or public relations crises. Assign roles and responsibilities within the organization to ensure a swift and effective response. Effective crisis management can minimize the impact of disruptions.

IX. Sustainability and Social Impact

A. Eco-Friendly Practices

1. Sustainable Sourcing

Embrace eco-friendly practices by sourcing materials responsibly. Prioritize sustainable fabrics and materials that have a reduced environmental impact. Partner with suppliers who adhere to ethical and environmentally conscious sourcing practices. This commitment to sustainable sourcing not only aligns with growing consumer preferences but also reduces the carbon footprint of the enterprise.

2. Waste Reduction

Implement waste reduction strategies & encourage reuse of materials across the production process by adopting efficient cutting techniques and recycling initiatives. Reducing waste not only benefits the environment but also contributes to cost savings.

3. Energy Efficiency

Invest in energy-efficient technologies & practices to reduce the energy consumption of the enterprise. Consider renewable energy sources like solar panels to power the production facilities and use of energy-saving measures like LED lighting, programmable thermostats & efficient machinery. Reducing energy usage not only lowers operational costs but also demonstrates commitment to sustainability.

B. Empowering Women Workforce

1. Women's Empowerment Programs

WLEs should focus on implementing empowerment programs that enhance the skills and well-being of women employees. Creating a supportive and inclusive work environment that fosters confidence and self-esteem among

female employees by creating training and education opportunities for career advancement within the company and offering financial literacy programs to promote financial independence could improve employee retention.

2. Community Engagement

Enterprises can create lasting positive social impact by collaborating with local schools and other organizations to promote women's education and employment opportunities or by participating in community development initiatives within the community.

X. Conclusion

The establishment of school uniform apparel enterprise requires careful planning, and a commitment to excellence. By following the guidelines and strategies outlined in this playbook, you will be prepared to establish and scale-up an apparel enterprise with a diversified customer base that not only serves to empower women, but also the community while promoting sustainability.

Annexures

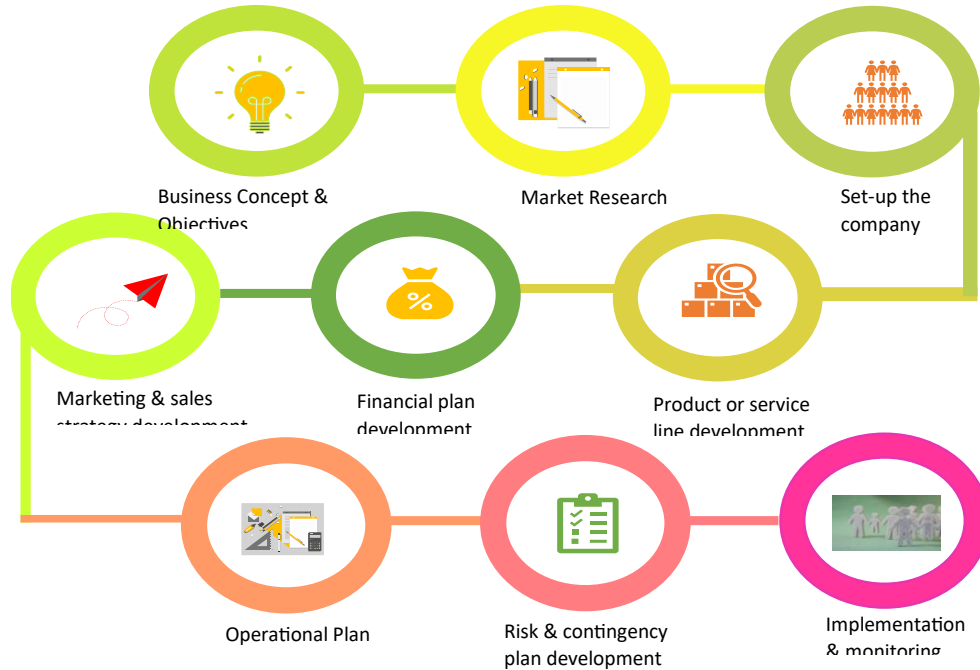
Annexure – I : Potential risk and risk mitigation strategies

Risk Category	Potential Risks	Mitigation Strategy
Economic Risk	Fluctuating market demand	Diversify product/service offerings
	Changes in consumer trends	Regular market research and adaptation
Financial Risk	Insufficient cash flow	Maintain a reserve fund
	Difficulty obtaining loans	Maintain a good credit history, explore alternative financing options
Operational Risk	Equipment breakdown	Regular maintenance and backup equipment
	Supply chain disruption	Develop relationships with multiple suppliers
Compliance Risk	Regulatory non-compliance	Stay updated on regulations, seek legal counsel
	Employment law violations	Implement proper HR practices and policies
Competitive Risk	New competitors entering the market	Monitor competitors, differentiate products/services
	Loss of key customers	Strengthen customer relationships, diversify customer base
Reputational Risk	Negative customer reviews	Prioritize customer satisfaction, respond promptly to feedback
	Product/service quality issues	Implement quality control measures, address customer complaints

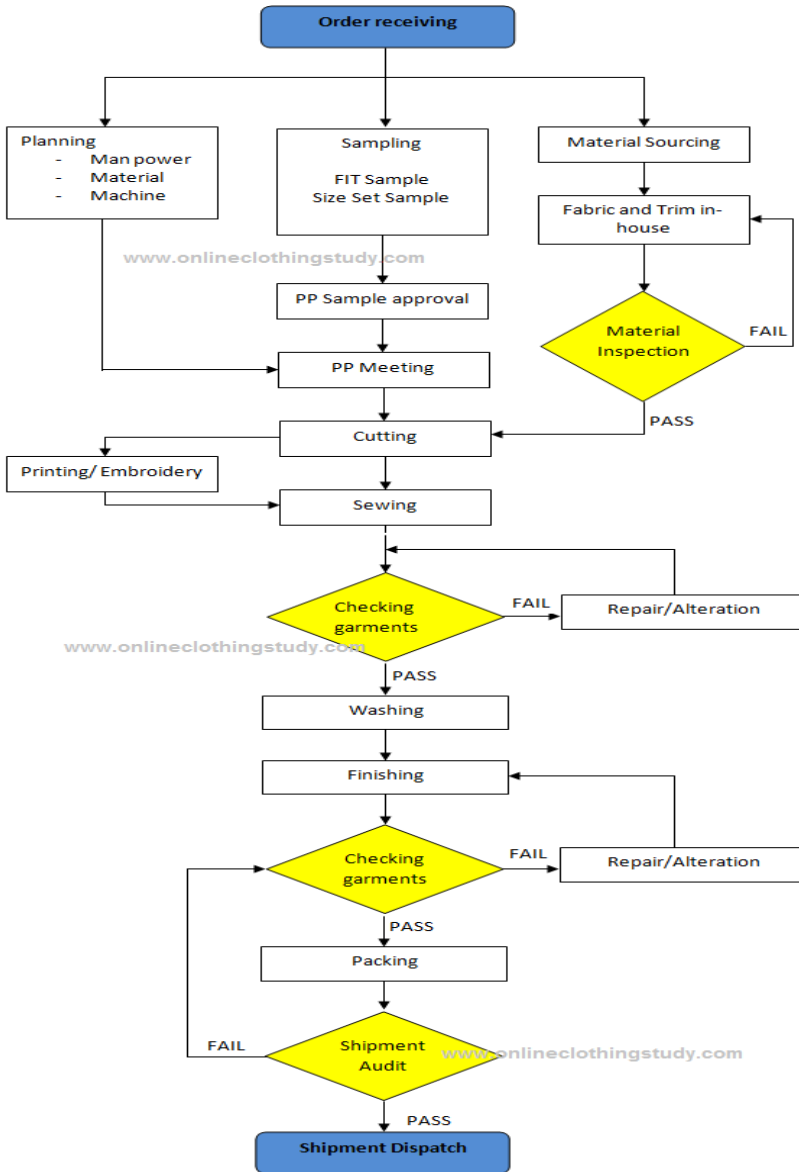
Annexure - II : Potential convergence opportunities in selected Ministries & departments

Ministries/ Department
<p>Education</p> <ul style="list-style-type: none"> - Stitching uniforms for students in schools, colleges, Higher Education institutes, etc. - Laundry service for cleaning Linen and fabric in hostels. - Housekeeping in Schools, colleges & Hostels. - Catering services in Hostel mess and canteens
<p>Health Department</p> <ul style="list-style-type: none"> - Stitching uniforms for staff, doctors, patient, linens, gauge bandage, hospital supplies in the hospitals. - Laundry service - cleaning bedsheets, curtains & uniforms of staff & patients, etc. - Housekeeping in hospitals & medical colleges. - Catering services in Hostel mess and canteens
<p>Railway department</p> <ul style="list-style-type: none"> - Cleaning bedrolls & curtains - Catering in Trains & railway canteens - Housekeeping in trains & railway stations
<p>Forest department</p> <ul style="list-style-type: none"> - Forest Nurseries - Vermicompost production - Forest fire prevention - Managing forest canteens & guest houses - Collection and processing of NTFP
<p>Tourism department</p> <ul style="list-style-type: none"> - Housekeeping, laundry & Catering services at guest houses & tourist facilities - Tourist guides, Traditional art & craft display
<p>NHAI & PWD</p> <ul style="list-style-type: none"> - Tree plantation in wasteland near highways

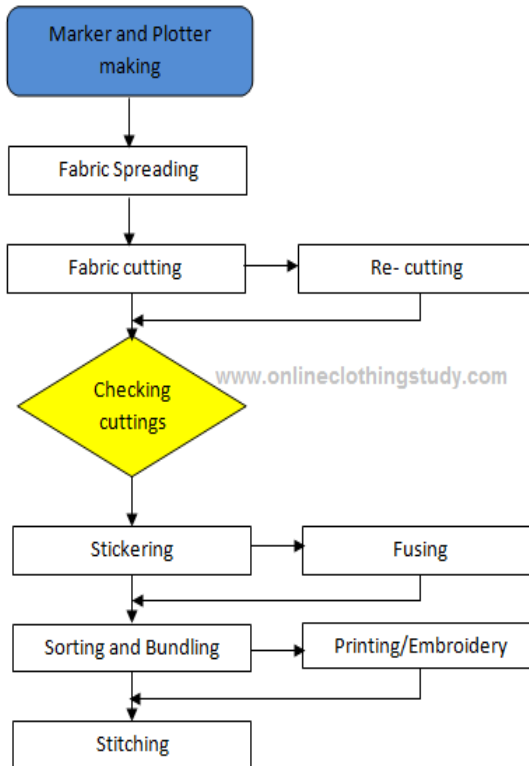
Annexure – III : Pictorial representation of a roadmap for business planning process:



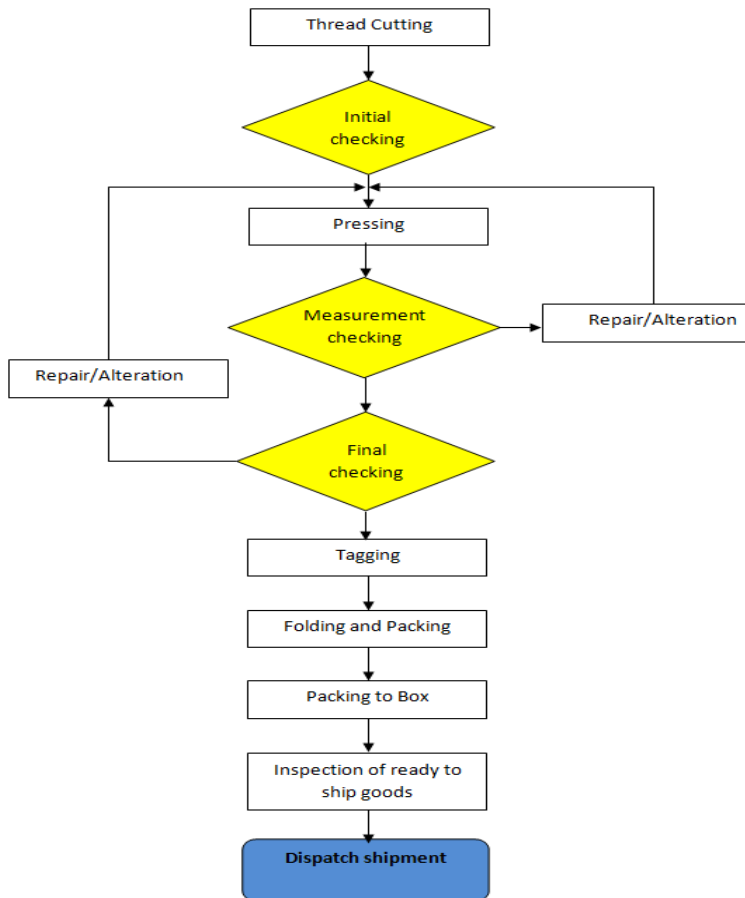
Annexure – IV : Flow chart of Apparel making process



Annexure – V : Cutting room practices



Annexure – VI : Garment finishing process



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