

BRIEFING GUIDE

(Basis of Costing for the Preliminary Finance Schedule)

To accompany the factory-specific Corrective Action Plan (CAP) Finance Schedule shared with factory management and responsible brands

1. Purpose of this Guide

This guide is issued together with the factory-specific Preliminary Finance Schedule (the “Schedule”). It explains how the accompanying cost estimates were prepared, sets out the respective responsibilities of factory management and responsible brands in the finance planning process, and describes the scope of works considered under each costed CAP item. It should be read alongside the CAP sheet already shared with the factory.

The Schedule is intended to give both factory management and responsible brands a shared, working understanding of the overall investment required to complete the Corrective Action Plan (CAP) — enabling the factory to plan and budget for remediation, and responsible brands to assess how they will ensure the financial feasibility of that remediation in line with their obligations under Article 25 of the Pakistan Accord.

2. Basis of Costing

The cost estimates in the Schedule were developed by the Pakistan Accord Secretariat using standardized, discipline-specific costing tools covering the three CAP categories below.

CAP Category	Basis Applied
Electrical	Area-based rates mainly for design, review, and survey services, with pre-design installation estimates for selected systems (e.g. fire detection and earthing). Remaining installation and site-specific rectification items are costed once designs are finalized or via factory quotations.
Fire	Standard rates for fire safety design services and for supply/installation of doors, pumps, extinguishers, sprinkler and standpipe systems, with quantities derived from building parameters and standard assumptions pending finalized designs.
Structural	Standard rates mainly for design and assessment works (drawings, floor load plans, design reviews, core cutting, soil testing), plus limited execution items where quantities are identified.

The following principles apply across all three categories:

- **Estimated market prices:** unit rates reflect prevailing market prices for materials, equipment, and installation/labor in Pakistan at the time of preparation.
- **Engineering assumptions for design-dependent items:** where a CAP item requires detailed design (e.g. layout drawings or system upgrades), the Secretariat’s standard engineering assumptions are applied as a placeholder pending the factory’s finalized designs and quotations.
- **Reference documents:** the detailed workings behind each figure sit with the Pakistan Accord Secretariat. Only the resulting CAP sheet and Finance Schedule are shared with the factory. Annex A of this note summarizes the scope of works considered under each costed item.

3. Guidance for Factory Review

Factory management is responsible for reviewing the Schedule and should complete the following within two weeks of receipt:

- Compare the estimated figures against any quotations the factory has already obtained from suppliers or contractors, and update values where firmer pricing is available.

- For CAP items still pending design, continue to rely on the Pakistan Accord’s engineering assumptions until the factory’s own designs are finalized, at which point the figures should be revisited.
- Flag any items where the factory believes the scope, specification, or site conditions differ materially from what has been assumed (see Annex A), so these can be discussed with the Secretariat.
- Engage the Pakistan Accord Secretariat for support at any stage of this review — the Secretariat is available to help validate or refine the figures.

Where no modifications are submitted within the review period, the Schedule as issued will stand as the basis for the factory’s and brands’ understanding of the expected remediation investment and should be used to prepare for the Finance Plan discussion.

Following this review, factory management and responsible brands are expected to meet and assess the factory’s financial feasibility of covering the investment, ahead of reporting the Finance Plan to the Secretariat.

4. Disclaimers

The following disclaimers apply to all figures presented in the Schedule and should be read by both factory management and responsible brands:

- The Schedule primarily covers mid-to-high-value CAP items and is not an exhaustive list of all project costs. Detailed costing for individual CAP items will be finalized following final factory submissions and technical evaluation.
- Certain costs are presented on an aggregate basis for a group of CAP items rather than broken down individually.
- The presented figures are preliminary, indicative estimates intended solely for budgeting and planning purposes; they do not constitute final procurement commitments. Final costs may vary based on changes in project scope, technical specifications, site conditions, product selection, or macroeconomic factors (including inflation, material availability, freight, and exchange rate fluctuations).
- The scope descriptions in Annex A summarize what has been considered in preparing the estimates; the detailed specifications in the CAP sheet and approved designs prevail in the event of any difference.
- All estimates are subject to formal validation through factory quotations and technical reviews. Approved quotations should be incorporated into subsequent finance schedules by factories to form the basis of the final project budget. The Secretariat is available to assist if needed.
- These estimates are based on information available as of the date of preparation and should be re-evaluated if significant project or market shifts occur.

5. Questions and Support

For any questions regarding the basis of costing, the CAP sheet, the scope of costed items, or the review process, please contact the Pakistan Accord Secretariat at financing.remediation@safetyaccord.pk

Annex A — Scope of Costed CAP Items

This annex summarizes the scope of work taken into consideration when preparing the cost estimate for each CAP item. Only the items marked as applicable in the factory’s Schedule apply to that factory; the descriptions below indicate what each estimate is intended to cover so that the factory can obtain like-for-like quotations. Design deliverables are submitted to the Pakistan Accord for review and approval prior to execution, and installation works are to be carried out in accordance with the approved designs.

A.1 Electrical

CAP Item	Scope Considered in the Cost Estimate
Electrical installation layout	Prepare as-built drawings for all electrical installations in accordance with the requirements outlined in Sections 132.12 and 132.13 of BS 7671: 18th Edition + A2 (2022), including switchgear, substation layouts, and associated equipment. The drawings shall detail cable routes, trenches, ladders, trays, supports, earthing systems, and lightning protection systems. A comprehensive site visit will be conducted to ensure all electrical infrastructure is accurately captured and reflects actual site conditions. Separate drawings will be prepared for each electrical system to avoid overcrowding and ensure clarity. All drawings shall be submitted in AutoCAD format.
Single Line Diagram (SLD)	The Consultant will prepare a comprehensive Single Line Diagram (SLD) of the electrical system, based on a detailed site visit. The SLD will include all main panels, distribution boards, and interconnections, accurately reflecting the existing installation. entire facility following the requirements outlined in Section 514.9.1 of BS7671 18th Edition + A2 (2022). Connected load details will be recorded in an Excel sheet. The Consultant will also identify any gaps or discrepancies in the current SLD and verify cable color coding compliance with BS 7671 Regulation 514.3.1. Recommendations for correcting non-compliant labelling will be included, and final documents will be submitted in AutoCAD and Excel formats.
Breaker rating & cable sizing review	The Consultant will review the breaker ratings and cable sizes for all circuits within the facility to ensure compliance with BS 7671: 18th Edition + Amendment 2 (2022), specifically Section 433.1.1 and Appendix 4. The review will verify that no breaker rating exceeds the current-carrying capacity of the associated cable, accounting for all relevant derating factors such as ambient temperature, grouping, and installation conditions. Where breakers have adjustable settings, the Consultant will ensure that these are correctly configured to provide protection within the cable’s ampacity. The objective of this review is to confirm that the electrical distribution system is both code-compliant and safely coordinated in terms of load protection and infrastructure capacity.
General lighting design	Design and installation of an efficient and effective lighting system for the facility. This involves determining the appropriate lighting fixtures, their locations, and spacing to ensure uniform illumination across all areas. The design will adhere to relevant lighting standards and codes, ensuring that light levels meet safety, comfort, and productivity requirements. Proposed light layout will be submitted to Pakistan Accord for review and approval.
Earthing system — design & execution	The earthing system design will include a complete layout covering all electrical panels, distribution boards, equipment, and cable trays. Earth pits will be strategically located for accessibility and sized to ensure a low-impedance path, in compliance with BS 7671:18+A2 (2022) Chapter 54. The design will ensure proper sizing and selection of earthing conductors, separation of earth and neutral bars, and inclusion of dedicated earth bars in all panels. Equipotential bonding for all metallic parts will be incorporated as per Regulation 411.3.1.2. A detailed schematic of the earthing system will be prepared and submitted to Pakistan Accord for review and approval. The scope of work for the earth pit includes site preparation, excavation to the required dimensions, and installation of the earthing electrode. The pit will be backfilled with layers of charcoal and salt to enhance conductivity, followed by laying and securing the earthing strip to the electrical panel. The earth resistance will be tested to ensure it meets specified limits, and adjustments will be made if necessary. Finally, an earth pit cover will be installed, labeled, and documented for future maintenance.

CAP Item	Scope Considered in the Cost Estimate
Emergency lighting — design & installation	Design the emergency lighting system in compliance with Building Code of Pakistan Fire Safety Provisions 2016 Emergency lights. Each emergency lighting circuit, equipped with a built-in battery, will be isolated from general lighting and power circuits. Additionally, each zone will have a dedicated emergency lighting circuit to maintain reliability and safety. Provide battery-operated emergency light with a backup of 90 minutes of an approved brand. Provide separate circuits for emergency lights including cable and conduit, complete in all aspects.
Hot spot (thermography) survey	Perform thermography survey of all Electrical Distribution board and submit report to Accord Pakistan for review.
Fire Alarm Detection System (FADS) — design, supply & installation	The fire detection system design includes preparing detailed drawings, technical data sheets, and certifications to comply with NFPA 72 standards. It involves selecting and installing fire detection devices, control panels, wiring, and integrating them with emergency response systems. Manual call points and buzzers will be strategically placed for accessibility and functionality. The scope also includes providing technical guidance during execution, verifying as-built drawings upon completion, and reviewing testing and commissioning. The consultant will issue a certificate of acceptance after ensuring compliance with the approved design.
Transformer testing	Install suitable transformer HV arcing horns with manufacturer-specified clearances and verify proper installation. Conduct transformer insulating-oil testing, including BDV and other applicable condition tests, in accordance with BS EN IEC 60422 and manufacturer recommendations.
Substation & genset ventilation design	Redesign the ventilation layout to enhance the distribution of airflow, ensuring that critical areas around the generator and transformer receive adequate ventilation. This might involve repositioning vents or adding ductwork. Complete design needs to be submitted to Accord Pakistan for review.

A.2 Fire

CAP Item	Scope Considered in the Cost Estimate
Egress design	Prepare of an egress design in AutoCAD format must adhere to the Pakistan Accord Building Standard. This design should clearly illustrate the Exit, Exit Access, and Exit Discharge, providing all necessary details to ensure clarity and compliance. Additionally, it should account for fire-rated separations for different occupancy types, as well as the design of protected staircases, lift shafts, and vertical floor openings. Furthermore, a separation proposal for high-risk areas, including electrical rooms and boiler rooms, should be incorporated. Once completed, the design will be submitted to the Pakistan Accord for approval.
Standpipe system — design, supply & installation	Design the Standpipe Class I System as per Building code of Pakistan-Fire safety provision 2016 and comply the following standard; NFPA 20- Standard for the installation of Stationary Pumps for Fire Protection NFPA 14- Standard for the Installation of Standpipe, Private Hydrant, and Hose Systems NFPA 10- Standard for Portable Fire Extinguishers NFPA 24- Standard for the Installation of Private Fire Service Mains and their Appurtenances Prepare tender Document including detailed drawings, BOQ, technical data sheets, and product certifications for all listed equipment, confirming full compliance with NFPA standards 14, 20, 22, and 24. List of all required materials, both imported and locally procured and submit all design to Accord Pakistan for review and approval prior to proceed further. Material Detail OS & Y GATE VALVE Ø10 inch, Ø8 inch OS & Y GATE VALVE Ø6 inch OS & Y GATE VALVE Ø 2 1/2 inch CHECK VALVE Ø 8 inch, Ø 6 inch

CAP Item	Scope Considered in the Cost Estimate
	GATE VALVE Ø2 1/2 inch Check Valve Assembly - Ø6 inch (150mm) with Pressure Relief Kit BLACK STEEL SCHEDULE-40 PIPING Ø 8 inch Ø 6 inch Ø 4 inch HYDRANT VALVES Ø 2 1/2-inch Hydrant Valve with Quick Coupling FIRE BRIGADE CONNECTION FIRE HOSE RACK WITH CABINET Seismic Bracing Painting work Pipe Support System MISC work Installation and commissioning
Automatic sprinkler system — design, supply & installation	Design the Auto Sprinkler System as per NFPA 13 and Building code of Pakistan-Fire safety provision 2016. Prepare Tender Document including detailed drawings, BOQ, technical data sheets, and product certifications for all listed equipment, confirming full compliance with NFPA standards 13. List of all required materials, both imported and locally procured and submit all design to Accord Pakistan for review and approval prior to proceed further. Provide and installation of the Auto Sprinkler system with strict accordance with the approved design and relevant NFPA standards to ensure full functionality and safety. All procurement will be get approved from Accord Pakistan prior to purchase. Once installation is complete, "as-built" documentation reflecting any modifications will be prepared. A comprehensive testing and commissioning (T&C) phase will follow, where the system's performance is validated and certified by the SUPS vendor. in presence of factory technical personnel and fire design consultants or their representatives. Material Detail Sprinkler Head Cabinet with 6 spare sprinklers Control Valve and Riser assemble Black Steel schedule 40 Piping Network Ø 150mm, Ø 100mm Black Steel schedule 40 Piping Network Ø75mm, Ø 65mm Threaded Piping System Ø 50mm and 40 mm Threaded Piping System Ø 32mm and 25 mm Seismic Bracing Painting work Pipe Support System MISC work Installation and commissioning
Fire pump set	Provide and install a fire pump including duty pump, diesel backup fire pumps and jockey pump, together with individual drivers and controllers and its controlling equipment in strict accordance with the approved specifications from the listed. The fire pump installation must meet the required capacity and performance standards, ensuring compliance with NFPA 20.
Fire-rated doors	Provide and Fix, Fire rated Door, Ensure Compliance with UL standard. Swinging Door in the direction of Egress with self-closing mechanism and with panic hardware, a push pad that actuating portion of which extend across the width of door Leaf with good finishing, The Door frame Width is 6 inch and should be smoke seal. Ensure All door Component including Hinges, door closer, panic bar and reentry handle are Listed.
Portable fire extinguishers	Prepare the design of the fire extinguisher in accordance with NFPA 10 ensuring that it meets all necessary safety and performance criteria. Clearly mark the locations of the extinguishers on the

CAP Item	Scope Considered in the Cost Estimate
	layout, specifying the required type for each area based on the fire hazards present and submit to Accord Pakistan for approval. Supply of fire extinguisher along with a wall-mounted stand from an approved brand that complies with the relevant safety standards.
Fire separation (masonry)	Provide and lay 6-inch block masonry or brick masonry with 3/4-inch plaster on both sides and finish with three coats of paint. The work includes complete temporary separation to protect operational facilities, ensuring all aspects are covered and executed in full compliance with site requirements.

A.3 Structural

CAP Item	Scope Considered in the Cost Estimate
As-built architectural drawings	Prepare As build Architectural drawing, including conducting a thorough on-site survey to capture accurate dimensions and note any alterations from the initial design. Ensure that floor plans, elevations, sections, and roof plans are meticulously documented with precise measurements, including marking doors, windows, and partitioning walls. Convert these measurements into AutoCAD and pdf format.
Structural drawings	The scope includes conducting complete ferro scanning of structural members to determine reinforcement details and ensure compliance with structural integrity standards. Excavation will be carried out at two selected locations to expose existing foundation elements, with non-destructive testing methods used to identify reinforcement and assess foundation layout, size, and depth. Based on the findings, detailed structural drawings will be prepared, including plans, sections, and elevations of all key components—beams, columns, slabs, and foundations. All drawings will be submitted in AutoCAD and pdf format, accurately reflecting actual site conditions.
Floor load plan	Prepare detailed Floor loading plans for all floors of the factory. The loading plan must indicate the allowable capacity of storage spaces and include proper markings of these areas. Additionally, provide a demonstration to the factory's designated load management team on how to utilize the chart in daily operations. The floor plans should be printed on A3-sized paper, laminated for durability, and displayed in storage spaces on each floor. A soft copy in AutoCAD format must also be submitted for future modifications. Please note that for the preparation of safe load plans, an analysis of the loading capacities of the floors—based on floor and column capacity assessments—is also required, which is not covered in the costing provided by Accord.
Destructive concrete testing (core cutting)	Perform In situ core cutting concrete test to extract cylindrical sample 100mm Dia of concrete to establish the concrete strength, Destructive test and their sample result from credible laborites and supplier and submit the test report, a detail plan of In situ test will be submit to consultant approval prior to execution, it would be approved structure consultant call to decide the number of required In situ test and also filling if core with approved material is part of scope.
Design review — lateral support for flat slabs	The scope includes evaluating the structural stability of the RCC flat slab system under lateral loads such as wind forces and seismic forces (where required). It involves developing a 3D structural model, analyzing lateral behavior, and designing required support elements like shear walls or bracings. A detailed report with recommendations, analysis results, and structural drawings will be provided.
Design review — major cracks / potential overstress	The structural engineer is to conduct a detailed assessment of the column to identify the cause of the crack and determine the residual load capacity, including evaluating the condition of the concrete and rebar. Prepare and submit the design for retrofitting works for the structural members that require retrofitting. The design report will include detailed specifications and methodologies for the retrofitting process.

CAP Item	Scope Considered in the Cost Estimate
Steel structure reviews	Structural Review of Steel Structures for large MS Shed - The Structural Consultant will review the design and detailing of steel structures, including emergency staircases and MS sheds, to ensure compliance with relevant codes (e.g., AISC, PBC 2021). The scope includes checking member sizing, connections, bracing, and overall stability under applicable loads. Material specifications and corrosion protection measures will also be evaluated. Recommendations for any required modifications or reinforcements will be provided based on the review findings. Structural Review of Steel Structures for Emergency Staircase and small MS shed - The Structural Consultant will review the design and detailing of steel structures, including emergency staircases and MS sheds, to ensure compliance with relevant codes (e.g., AISC, PBC 2021). The scope includes checking member sizing, connections, bracing, and overall stability under applicable loads. Material specifications and corrosion protection measures will also be evaluated. Recommendations for any required modifications or reinforcements will be provided based on the review findings.
Soil testing	This scope includes site preparation and then performs Rotary drilling to investigate subsurface conditions for foundation design suitability. Two (02) boreholes will be drilled up to 20 meters below the existing ground level, with standard penetration tests (SPT) performed at regular intervals. Disturbed and undisturbed soil, rock, and groundwater samples will be collected during the drilling process. All relevant laboratory testing will be conducted on the samples, including grain size analysis, moisture content, density tests, Atterberg limits, shear strength, unconfined compression, electrical resistivity, and chemical analysis. A comprehensive geotechnical report will be developed, incorporating field and lab results along with recommendations for foundation design and dewatering measures.
Repair & protection works	Waterproofing - Waterproofing should be provided as per the specifications, using a 4 mm bitumen sheet combined with an average 4-inch-thick plain concrete layer (please note that this 4 mm specification is being used as a benchmark costing). The concrete should be sloped appropriately to ensure effective drainage and prevent water penetration into the structure. Concrete Spalling Repair Scope - The scope includes repairing localized areas of the slab where concrete has fallen and reinforcement is exposed due to corrosion. Work involves removal of all loose and delaminated concrete, cleaning and de-rusting of exposed steel bars, and application of approved anti-corrosion treatment. The area will be built structural repair mortar to restore the slab's integrity. All repair activities shall be carried out in accordance with standard repair practices and using approved materials. Treatment of Exposed and Rusted Dowel Bars - The work involves cleaning the dowels to remove rust and loose material, followed by the application of an anti-corrosion treatment. Once treated, the dowels will be coated or covered using a suitable weather-resistant protective material or epoxy compound, as approved by the engineer. All work shall be carried out using durable materials designed for outdoor exposure and in accordance with best engineering practices. Edge Protection - Provide and fix 1.066 meter-high MS railing or parapet wall along the edges in accessible areas to ensure safety and prevent accidental falls, paint and complete in all aspects.