Analysis of North End Coffee Roasters a Coffee Industry: An Internship Experience Perspective

ZEBA MALIYAT ZAHIN

This report is submitted to the school of Business and Economics, United International University as a partial requirement for the degree fulfillment of Bachelor of Business Administration

Analysis of North End Coffee Roasters a FMCG Industry: An Internship Experience Perspective

Submitted To:

Dr. Md. Mohan Uddin, PhD

Professor

School of Business & Economics

Submitted By:

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Major: Finance & Fintech

Registration Trimester: Summer 2025

School of Business & Economics
United International University

Date of Submission: 24th November, 2025

Letter of Transmittal

Dr. Md. Mohan Uddin

Professor

School of Business & Economics

United International University

Subject: Internship report on the Analysis of North End Coffee Roasters.

Dear Sir,

I am feeling very glad to share the internship report on North End Coffee Roasters, covering the period from 1st September, 2025 to 20th November, 2025. This report has been created in line with the standards and guidelines set by the relevant authorities.

It includes an introduction to North End Coffee Roasters, company and industry analysis with trend and growth, product- service, customer mix as well as size and maturity. Moreover, company and industry SWOT analysis, general recommendations for the organization, the skills I have acquired, and extra information on the organization's operations has been added.

In this report, I discuss the company's history, mission, vision, activities, and financial ratios, along with my work experience, observations, and recommendations.

Thank you for allowing me the opportunity to do this self-learning project. I enjoyed doing this report very much and it enriched my knowledge of writing a fruitful formal report. I hope that this report will satisfy you and you will face no difficulties while reading it.

Sincerely,

Zeba Maliyat Zahin

ID: 111213078

United International University

School of Business & Economics

Declaration of the Student

I, **Zeba Maliyat Zahin**, a Bachelor of Business Administration (BBA) student majoring in **Finance and Fintech** at United International University, affirm that this internship report entitled "Analysis of North End Coffee Roasters Ltd.: An Internship Experience" is my own original work. This report has been created to fulfill the requirements for my degree program and draws on the knowledge and experiences I acquired during my internship. I also confirm that this report has not been submitted to any other institution or organization for academic or professional purposes. I have cited all sources of information and complied with the university's academic integrity guidelines.

Zeba Maliyat Zahin

ID: 111 213 078

Bachelor of Business Administration

School of Business & Economics

United International University

Corporate Evidence

Gmail

Imran Khan <imran.khan@northendcoffee.com>

Re - Confirmation of Internship Status
1 message

Imran Khan <imran.khan@northendcoffee.com> Tue, Nov 11, 2025 at 11:04 AM
To: mohanuddin@bus.uiu.ac.bd

Dear Mr. Mohan,
Greetings of the day!

Myself Imran Khan, Recruitment Specialist at North End (Pvt.) Ltd. I'm writing this email to confirm that Ms. Zeba Maliyat Zahin is engaged with our organization as an intern under the Finance Department. She joined us on 17 Aug 2025 and we're expecting her internship period will come to an end on 16 Feb 2026. Below is her student identification -

Name : Zeba Maliyat Zahin
ID : 111 213 078
Degree : BBA (majoring Finance & Fintech)
UIU email : zzahin213078@bba.uiu.ac.bd

Side note - as she's under your supervision, please take it as an appreciation that she's performing really well under our Finance Leaders. We wish her the very best.

Best Wishes

Imran Khan | Recruitment Specialist
+88 01313361641

North End Coffee Roasters
northendcoffee.com

Acknowledgment

I would like to express my heartfelt appreciation to my academic supervisor, **Dr. Md. Mohan Uddin, Professor of United International University**. His unending support and invaluable input during this period have contributed largely to completing this report successfully. His supervision of this project influenced its entire execution to deliver high-quality work.

Additionally, I extend my gratitude to my supervisor and the senior members at **North End Coffee Roasters** for providing the insights and feedbacks, which have substantially improved the report's content. The collaborative support and motivation from these individuals have been invaluable, and I am sincerely thankful for it.

Successfully completion of any type of project requires helps from a number of persons. I have also taken help from different people for the preparation of this report. Now, there is a little effort to show my deep gratitude to that helpful persons.

Executive Summary

This internship report is prepared to collect the basic information and analysis of North End Pvt. Ltd. additionally its purpose is to gain experience from a comprehensive and competitive work environment and to learn about how a professional workplace operates.

This report includes North End Coffee Roasters, a well-known cafe in Bangladesh which was found in 2011 by Rick Hubberd, the ex-manager of Starbucks. The analysis helps to describe their business policies and procedures.

This report is attached by its introduction, company analysis, industry analysis, internship experience and conclusion which I was able to acquire through the analysis. I have additionally mentioned the SWOT analysis of both company and industry. Also, I have mentioned what are the key terms and recommendations to the organization.

The result indicate that the North End Coffee Roasters is a well-known cafe which's primary operation is to sell, import and produce coffee beans from Bangladesh hill tract such as *Bandarban, Khagrachari*, *Rangamati* and export popular coffee beans from other countries like Vienna, Ethiopia, Costa Ricca etc. as well. There main product is coffee beans also they have their own cafe chain in Bangladesh. It doesn't just stop there, they also provide services like Barista training and sells coffee machines and accessories like coffee presser, tumbler etc.

Their ultimate strength is their strong brand image and their product quality. Alongside, their weakness is high pricing and high operational cost. On the other hand, they have a tremendous opportunity to expand their business as coffee culture is growing in Bangladesh also there is a threat of rising competitors and import barriers. By analyzing the company's earnings and expansion, it became clear that strategic cost management and operational efficiency were key factors that helped the brand, which was positioned as a premium one, to grow sustainably in a fiercely competitive beverage market.

This involvement bridged the gap between the theoretical concepts and the practical business world, thereby deepening my understanding of the financial system, corporate governance, and internal control processes. Besides that, it strengthened my ability to

work efficiently in a well-organized corporate environment while maintaining precision, professionalism, and accountability.

In summary, my internship at North End Coffee Roasters is a milestone in my professional development and has been instrumental in providing me with practical experience in financial operations in a growing FMCG company. I have also built a solid foundation for my future career in finance and business management.

FOR INTERNSHIP

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List of Figures

List of Acronyms & Abbreviation

1. **BBA** – Bachelor of Business Administration
2. **ICO** - International Coffee Organization
3. **POS** - Point of Sale
4. **TDS** - Tax Deduction at Source
5. **VDS** - VAT Deduction at Source
6. **ROA** - Return on Asset
7. **ROE** - Return on Equity
8. **USAID** - United States Agency for International Development
9. **BFSA** - Bangladesh Food Safety Authority
10. **NBR** - National Board of Revenue

1. INTRODUCTION

1.1 Background of the Report

The internship program is an essential part of the BBA (Bachelor of Business Administration) curriculum, and its main goal is to link theory and practical business applications. It also opens doors for students to understand the corporate world, organizational culture, and the roles of management. This report is a reflection of the work I did during my internship which is one of the requirements for my BBA degree. North End Coffee Roasters Pvt. Ltd was my place of internship where I was actively involved in the Finance Department.

This paper's goal is to jot down the short version of my internship time, highlighting the tasks that I have taken up, and the knowledge that I have gained.

Origin of Coffee

Coffee is a product of the area between the Tropic of Cancer and the Tropic of Capricorn. This area is generally known as the "Coffee Belt." Basically, the belt includes countries that are located in Central America, South America, the African continent, and Indo-China. Besides that, I would like to tell you more about coffee origins and how most people have come to love it as one of the greatest drinks all over the world. (“History of Coffee,” n.d.).

The Legendary Roots of Coffee: Ethiopia and the Rest of the World

Legend states that the origin of coffee dates back to Ethiopia and a goatherd named Kaldi who noticed that whenever the goats ate the berries of a particular plant, they became very energetic. Curious about the effects of the berries, Kaldi decided to consume them and got the same energizing feeling. He told the monks about this information, and they were able to stay awake with the help of the berries. This marked the beginning of the spread of coffee throughout the world (“History of Coffee,” n.d.).

The Early Spread of Coffee

Coffee originated from Ethiopia and spread to the Arabian Peninsula, where it became an integral part of the culture of the region. By the 15th century, coffee was grown and traded in Yemen.

By the 16th century, coffee had spread across Persia, Egypt, and the Ottoman Empire; this culminated in the development of coffee houses referred to as '*qahveh khaneh*' across Middle Eastern cities. The coffee house gradually became an institution of meeting places that offered entertainment and relaxation ("History of Coffee," n.d.).

The first coffeehouse opened in the city of Constantinople in the year 1475, which is modern-day Istanbul. Drinking coffee became a common practice at home with daily routines and a gesture of hospitality among guests. Apart from being a venue for consumption of coffee, coffeehouses became places that offered conversations, musical entertainment, observations of performance, playing games of chess, interacting with others, and staying updated on the latest happenings. As pilgrims continued with journeys annually to Mecca, the knowledge of the 'wine of Araby' reached even further ("The Rich History of Coffee," n.d.).

This led to an increase in the popularity of coffee; it spread to Europe and other continents. Before the coffee revolution, the usual beverages consumed with breakfast were beer and wine; neither of these liquors could boost concentration and productivity. The availability of coffee led to it replacing these liquids; this made individuals feel more awake and thus their performance at work improved. Coffee has remained an important partner for individuals who take their work very seriously.

Coffee Production

What is the process of growing coffee?

Coffee seedlings can usually be grown in shaded nurseries on a large scale with adequate water supply and protection from direct sunlight until they are transplantable. Coffee plantations are normally done during the rainy season so that the moist soil can facilitate the establishment of the plant's root system. Coffee trees normally take at least 3-4 years after planting to set their first fruits. In their ripe state, coffee berries turn deep red or purplish because of their maturity and readiness for harvesting ("Lifecycle of Coffee," n.d.).

What are the different methods of coffee harvesting?

Hand-picking prevails in most areas, and this process is quite lengthy. But there may come a time when bigger coffee plantations with flattened coffee trees could make use of machines for their harvesting. No matter the method used whether it's hand-picking or machines coffee trees are harvested using one of the following methods:

Strip Picking

All the cherries are harvested at the same time.

Selective Picking

Harvesters go back to the coffee trees every 8 to 10 days to selectively harvest the ripe ones only, which take a longer process and are usually conducted on superior-quality Arabica coffee.

How is coffee processed?

Natural Process (Dry Process)

This traditional process requires the cherries to be laid out on open surfaces so that the sun can do its job of drying them and then peeling them.

Washed Process (Wet Method)

This method involves several steps aimed at removed skin and pulp of the cherries prior to the drying of the coffee beans. This can either take place under the sun or using machines.

Semi-Washed or Honey Processed Coffee

This half-processing method involves the removal of the pulp from the coffee cherries after leaving some of the mucilage intact until drying.

How is coffee roasted?

Coffee roasting can be done with the help of machines called coffee roasters. Here, the coffee beans are continuously agitated so that they do not get burnt. The most crucial step of roasting the coffee begins when the coffee reaches an internal temperature of approximately 400 degrees Fahrenheit; this causes the coffee to turn brown due to the release of an aromatic material called *'caffeol'.*

After roasting the coffee beans are quickly cooled with air or water and are then packed ready for distribution. Most roasting exercises take place in the countries that the coffee products are destined for so that roasted coffee reaches the markets (“Lifecycle of Coffee,” n.d.).

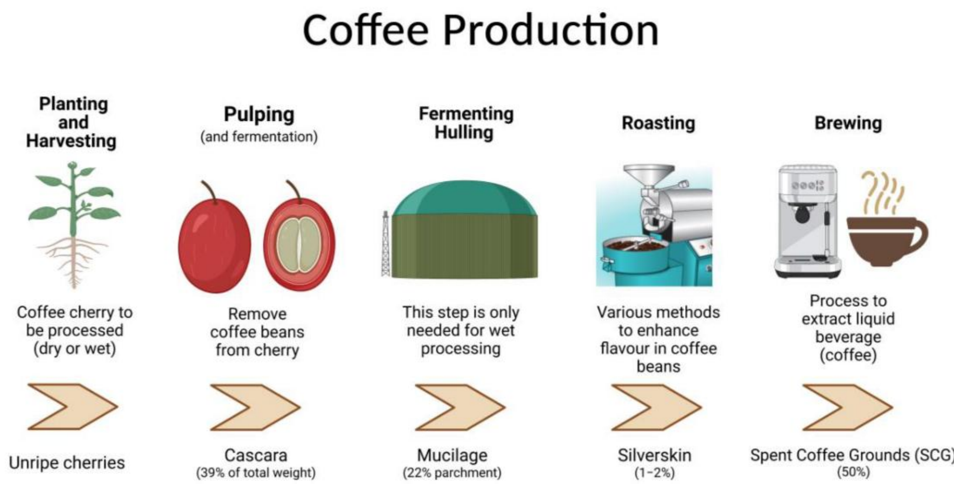


***Figure 1.1**: Coffee Production*

***Source:** Picture collected from MDPI website*

Global Coffee Industry Overview

Coffee consumption constitutes one of the world's largest drinks markets and the second-largest trading commodity after crude oil. The coffee industry is a multibillion-dollar industry that comprises the growth, processing, roasting, packaging, and retailing of coffee. This sector of the industry sustains the livelihood of at least 125 million people in over 70 coffee-producing nations located in the so-called "coffee belt" that comprises countries of Latin America, Africa, and Asia (Larrea, 2019).

As reported by the International Coffee Organization (ICO), the coffee industry has continued growing at an average rate due to increased consumption levels of the products as well as the growing popularity of specialty coffee. Currently, the industry is valued at over USD 130 billion annually with over 10 billion kilograms consumed every year. Major coffee-producing countries are Brazil, Vietnam, Colombia, Indonesia, and Ethiopia, while the major consumption countries are Europe, North America, and Asia-Pacific (Coffee Market, n.d.).

There have been drastic changes that have occurred within the industry over the years with the result of changes in consumer behavior and sustainability issues. Specialized coffee that focuses on the quality of coffee as well as ethical production and sourcing of coffee has altered the world scenario. Coffee shops and home roasters have grown significantly with the focus on distinct brewing and flavors that offer customer experience. Also, home consumption of coffee due to e-commerce and ready-to-drink coffee products (ICO Annual Review, 2024).

Sustainability issues have recently appeared on the agenda as an integral part of the world's coffee supply chain. Climate change, fair trade issues, and the problem of forest destruction have made coffee producers and vendors realize the importance of sustainability. As a result, the modern coffee industry serves not only as an area of business operations but also as a venue that supports ethical trading and sustainability projects (2025 National Coffee Data Trends Specialty Coffee Breakout Report Now Available, 2025).

By this report, the aspiring intern wants to reflect on the effects of the internship on professional development and knowledge about financial management at the competitive consumer sector operating at the local yet global setting.

1.2 Objectives of the Report

The primary aim of this report is to assess and record the practical insights acquired during my internship at North End Coffee Roasters Ltd. This aim can be categorized into two groups:

General Objective

To fulfill the partial requirements of the Bachelor of Business Administration Bachelor of Business Administration (BBA) degree in completing an internship report on professional development and structuring.

Specific Objectives

To have an insight into the operation and documentation procedures of the Finance Department of North End Coffee Roasters and analyze the application of theoretical knowledge of finance, accounting, and management at the company. Further, it enables the achievement of practical knowledge on the application of Mushok 6.3 and 6.6 documentation procedures and their importance regarding the management of VAT. At the same time, it enables the study of the workflow and efficiency of operations of the respective departments; further, the reflection on the development of my individual skills during this experience.

1.3 Rationale of the Report

This activity provides an opportunity for the application of theoretical knowledge within the business world. This report will endeavor to explain the internal operations of the organization with special attention given to financial documents and the management of operations.

North End Coffee Roasters Ltd. is an exemplary case of how a local brand can maintain the highest levels of global quality, services, and business ethics. A discussion on the internal functions of the company could offer pivotal learnings on the management of an emergent lifestyle label during the rapidly developing F&B sector of Bangladesh.

Furthermore, I learned at the Finance Department that well-executed documentation, VAT compliance, and precise record keeping are the major factors that contribute to the financial health of the company. Consequently, this report is intended to combine theoretical knowledge related to financial management, taxation, and documentation with the practical interned during my internship program. My journey of preparing this report has been a reflection of my personal growth, in aspects such as adapting to an organizational environment, working with co-workers, taking up new responsibilities within the organization, and honing my analysis skills at North End Coffee Roasters Ltd.

1.4 Scope and Limitations of the Report

Scope

The scope of this report will only cover the tasks, responsibilities, and observations gathered during my internship at North End Coffee Roasters Ltd. Primarily focusing on the Accounts Department, it will identify the operations involved along with the paperwork required with regard to financial record management.

Further, the study gives an insight into the company's structure and culture because the context of the internship experience can only be properly understood with an overview of the company's aspects that could potentially affect the intern's performance. This discussion comprises useful knowledge of documentation and sales quotation or purchasing invoice submission procedures of Mushok 6.3 & 6.6 documents.

Limitations

Despite efforts to ensure the report's comprehensiveness, several limitations were encountered in the process:

- The internship lasted only three months, which limited the opportunity for an in-depth exploration of all departments and their long-term operations.
- As it is a private limited company the access to their certain financial and strategic information was restricted due to confidentiality policies.
- Time constraints hindered the collection of extensive primary data from multiple staff members.
- The focus remains primarily on the Finance department, leaving out detailed analyses of other areas such as Marketing, HR, or Production.
- Some of the data were gathered through observation and informal discussions, which may restrict the depth of quantitative analysis.

1.5 Definition of Key Terms

Coffee Belt: This refers to the region between the Tropic of Cancer and Tropic of Capricorn where coffee is produced. This region covers areas of Central and South America, Africa, and Asia.

Kaldi and his Goats: The Ethiopian legend of a goat herder who discovered coffee after observing his goats' energy induced by the consumption of coffee berries.

Arabian Peninsula: The place where coffee was first grown and traded, thus beginning its commercial existence.

Qahveh khaneh (Coffeehouses): The traditional Middle Eastern coffeehouses where social and intellectual meetings started to take place.

Wine of Araby: A historical name for coffee during its initial development and distribution among Arab cultures.

Arabica Beans: These are high-quality coffee beans, renowned for having smooth taste and largely being produced through selective picking techniques.

Natural Process (Dry Method) - A classic method of coffee processing involving drying of the cherries before peeling off the skin and pulp.

Washed Process (Wet Method): A comparatively modern technique for preparing coffee for market by washing away the pulp through fermentation before drying.

Caffeol: This is also extracted during roasting and is responsible for the aroma associated with coffee.

Roasting: The roasting procedure where green coffee beans are roasted to become brown beans to create the distinctive taste and smell of coffee.

2. COMPANY AND INDUSTRY PROFILE

2.1 Company Analysis

2.1.1 Overview and History

Overview of North End

North End Pvt. Ltd. operating under the business name of North End Coffee Roasters, on the other hand, with its base of operations located in the Bangladeshi food and beverages sector of specialized coffee shops. The company's operations include the roasting of coffee beans, cafes, supplying roasted coffee to other cafes, cafes, and restaurants, while offering equipment services (About North End, 2011).

The company's founders were Rick Hubbard, an accomplished coffee roaster and coffee bartender, and Chris Hubbard, who comes from a pastry-making background. Established in the year 2011, the company name "North End" refers to their first location at the northern part of Dhaka but with ties to the "North End" area of Boston due to their ancestral lineage ("Coffee Time: North End Café," 2011).

The roastery and principal café of the company can be located at Pragati Sharani, Shahjadpur, Dhaka. And their head office is located at Gulshan, Dhaka. North End has gradually expanded and established various branches across Dhaka, including Gulshan, Banani, Baridhara, and Dhanmondi, as well as other areas such as Ukhia of Cox's Bazar. Various other branches of their cafes or stores can be found at Shahabuddin Ahmed Park, Cityscape Tower, and Lakeshore Hotel, and so on (Kanya, 2021).

- "Craft great coffee, create great community" is their stated motto.
- They specialize in quality roasting, emphasizing freshness and building a local coffee culture.

- They do not ever ask their customers to leave their premises, irrespective of how long they take and how much order they place; this creates an easy-go Café environment.

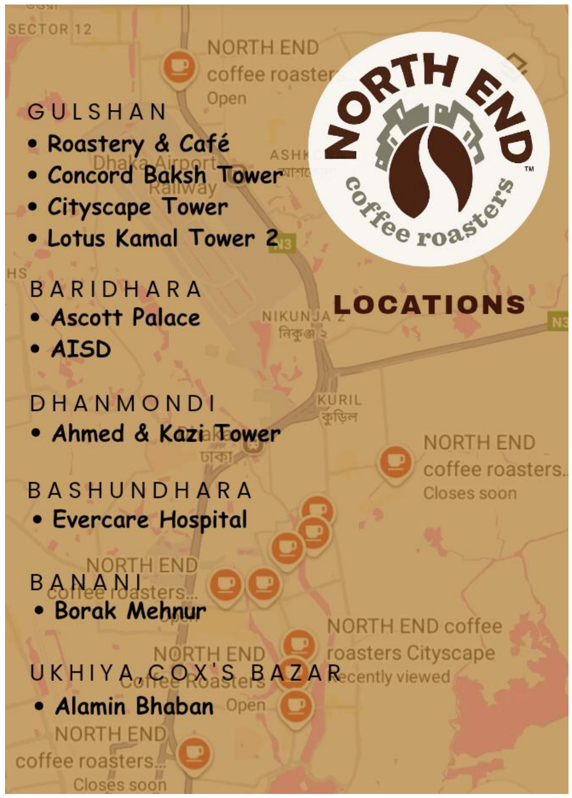


***Figure 2.1**: Locations of North End Coffee Roasters*

***Source:** Illustration created by Author*

History:

The proposed idea of North End emerged when the owners of the company traveled to the land of their origin of choice, Bangladesh, in the year 2001. They proposed the opening of a specialized coffee business there. After conducting research and development over the years, the business plan emerged by the end of 2009 (Bin Rouf, 2022).

The first outlet was opened in the year 2011, located near the U.S. Embassy at Shahjadpur/Pragati Sarani, Dhaka. As a distinct factor during the early years of the company's existence, North End stood out as the first dedicated specialty coffee roasters and café in Bangladesh.

Soon after that, more branches were opened. The second branch opened during Year 2, and the third branch followed during Year 3. The Shahjadpur branch of this company has a coffee academy that trains individuals interested in the coffee business how to make coffee as well as how to create latte artwork ("About North End," 2023).

Eventually, they started the importation of a higher quantity of their green beans from other countries such as Singapore, Ethiopia, Columbia, and Brazil. They started the roasting of the coffee beans domestically, giving control of the quality. On the other hand, they started acquiring the locally grown coffee beans from the Chittagong Hill Tracts of Bangladesh covering other places like Bandarban, Rangamati, and Khagrachhari. They initiated the 'Hill Tracts Blend' aimed at stimulating coffee production locally ("Energising Coffee Culture in Bangladesh," 2022).

By the mid-2020s, North End has emerged as one of the major coffee roasters in the country with a considerable share of the marketplace and an average supply of more than 80+ tons of coffee every year. The average daily cups of coffee served by their branches altogether are approximately 3,500. As of 2022, they collaborated with the USAID on the enhancement of coffee production at the hill tracts of Bangladesh ("Akij Consulting," n.d.).

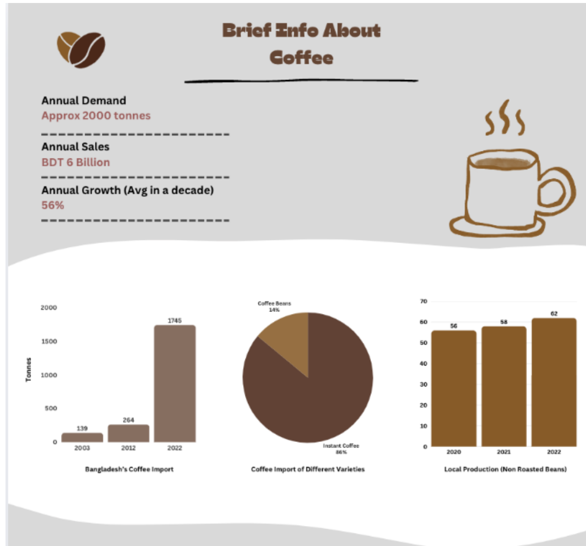


Figure 2.2: *Import & Production of Coffee*

Source: *Illustration taken from Akij Consulting website*

a. Challenges and Incidents

A public relations issue occurred at North End in the year 2019 when they were fined due to the alleged usage of expired milk at one of their branches that they never serviced (Trainee, 2019).

Again in 2025, there emerged a regulatory issue due to a complaint about their usage of the POS software over the prescribed "Sales Data Controller" due to difficulties with the required machine's implementation.

On the supply side, the rise of imports of raw beans has been hampered by the strict import policies of the government of Bangladesh regarding the requirement of a 100% margin payment on letters of credit, even as the demand continues to rise (Bin Rouf, 2022).

b. Current Status & Positioning

As of today's date of 2025, North End currently caters to its customers with the presence of its stores at 14 different locations across the country of Bangladesh. The company can very well be stated as being the leading coffee roaster and café chain of the country of Bangladesh every time it wins awards or even estimates its share at an overwhelming 90% (“North End Country’s Largest Coffee Roaster,” 2021).

Their strategy revolves around guaranteeing the quality of finished products, building customer loyalty, and improving the local coffee culture instead of mass marketing. They are dedicated to supporting the development of the local coffee sector by working with development agencies and operating their barista training academy (Bin Rouf, 2022).

2.1.2 Trend and Growth of North End Pvt. Ltd.

North End Pvt. Ltd., or North End Coffee Roasters as it is more commonly known, has grown and evolved significantly as an organization since its establishment back in the year 2011. Starting out with its first café located in the city of Dhaka with the singular dream of supplying the people of Bangladesh and with quality roasted coffee on their tables every day.

Overview of Business Growth

North End has developed from being a small café to being a full-fledged coffee roasting and retail business over the years. It is successful at having opened several cafés in major urban centers like Gulshan, Banani, Dhanmondi, and Uttara. This marks the growing market demand for North End and its increased popularity among urban coffee drinkers.

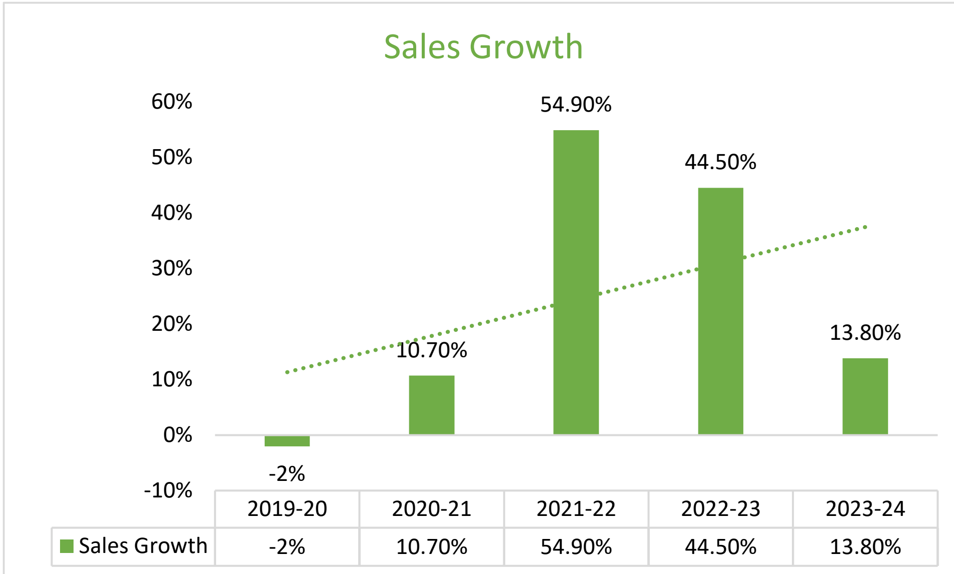


***Figure 2.3**: Sales Growth*

***Source:** Data collected from North end Coffee Roasters (2019-2024)*

(Chart created by Author)

The Sales Growth Ratio, as indicated in figure 2.3 above, indicates a fluctuating but overall upward trend beginning with a slight contraction at 2% during the 2019-20 period and culminating at 54.9% during the 2021-22 period. This clearly indicates a strong recovery and growth after the pandemic, driven by the growing demand and sales volume. But the decline to 13.8% during the 2023-24 period may signal that the growth could be plateauing due to market saturation or expansion limit constraints.

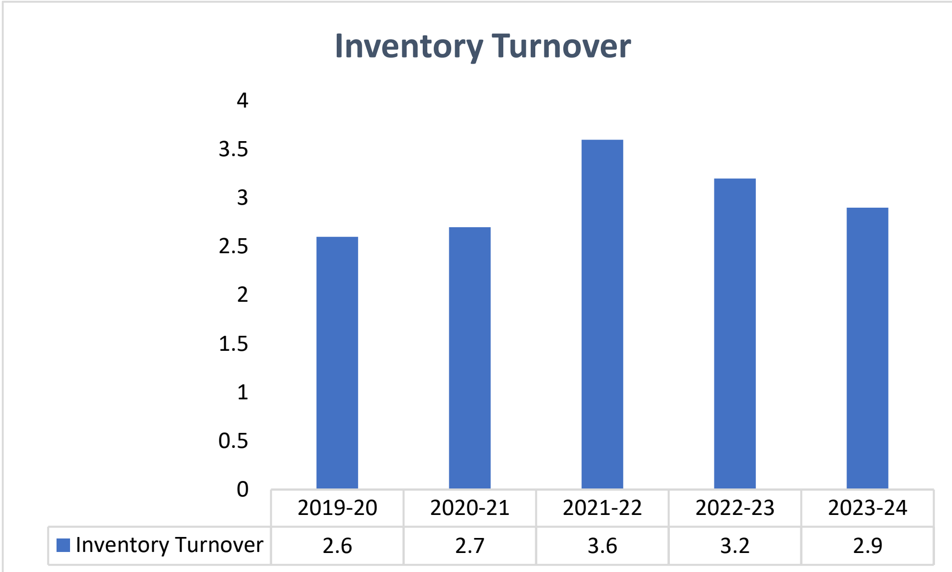


Figure 2.4: *Inventory Turnover*

Source: *Data collected from North end Coffee Roasters (2019-2024)*

(Chart created by Author)

The Inventory Turnover Ratio, as shown in figure 2.4, increased from 2.6 in the year 2019-20 to 3.6 in the year 2021-22, which showcases improved management of the inventory of the company and increased turnover of their products. A slight drop to 2.9 in the year 2023-24 could possibly reflect decelerated sales and piling up of the inventory.

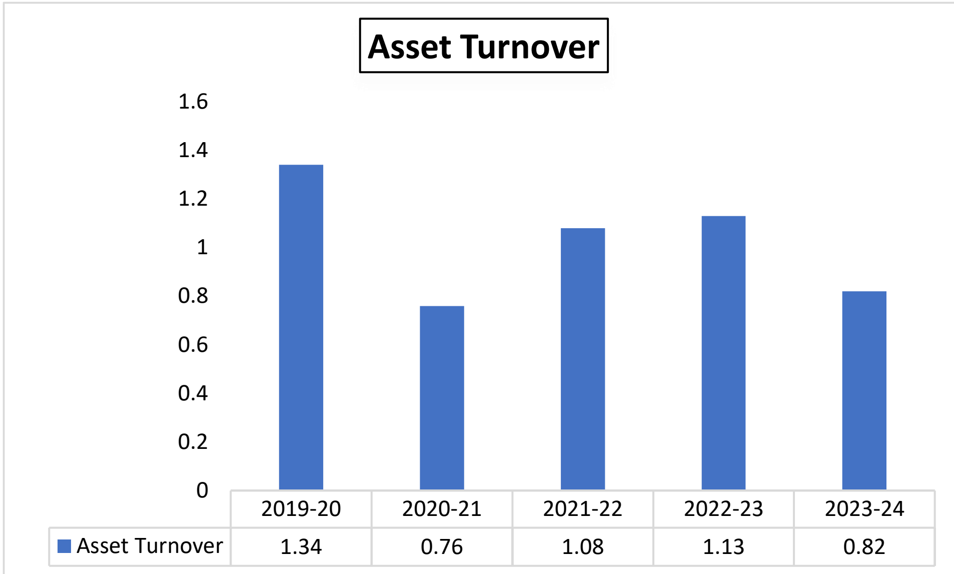
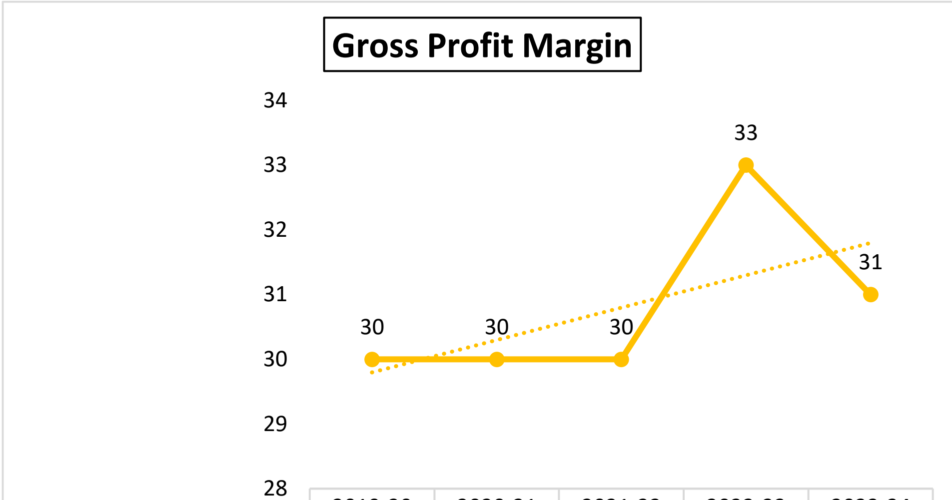


***Figure 2.5**: Asset Turnover*

***Source:** Data collected from North end Coffee Roasters (2019-2024)*

(Chart created by Author)

The Asset Turnover Ratio in the above figure 2.5 showed fluctuations over the years, with a considerable drop to 0.76 during 2020-21 but subsequently recovering to 1.13 during 2022-23. The last recorded drop to 0.82 during 2023-24 indicates that although there has been an improvement regarding efficiency with respect to the usage of assets to generate sales, there may be underutilization of capacity or stalled sales activity.



	2019-20	2020-21	2021-22	2022-23	2023-24
Gross Profit Margin	30	30	30	33	31

***Figure 2.6**: Gross Profit Margin*

***Source:** Data collected from North end Coffee Roasters (2019-2024)*

(Chart created by Author)

The Gross Profit Margin in the above figure 2.6 remained relatively stable with an average of roughly 30%, with a maximum of 33% during the period of 2022-23. This particular variable remained relatively stable due to the proper management of costs and pricing mechanisms.

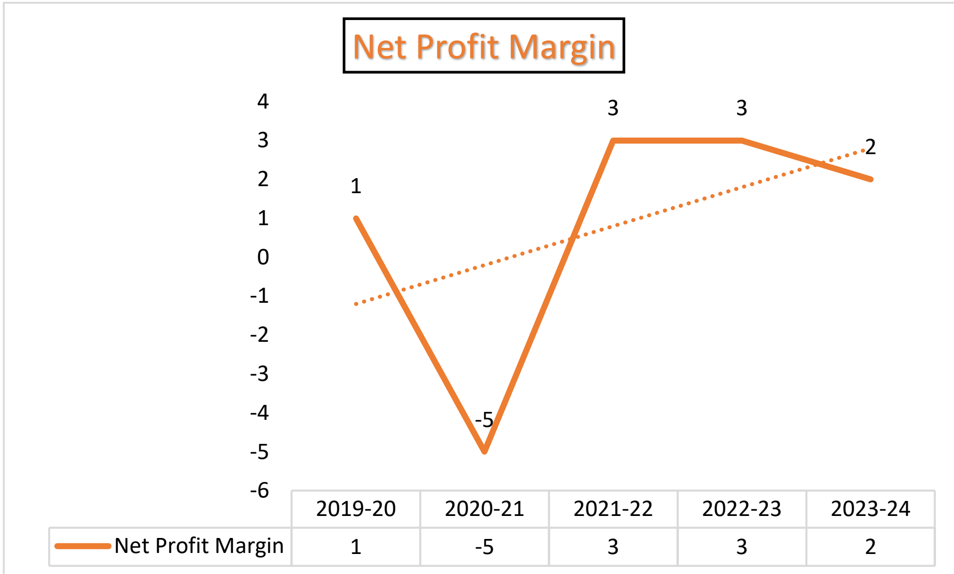


Figure 2.7*: Net Profit Margin*

Source: *Data collected from North end Coffee Roasters (2019-2024)*

(Chart created by Author)

The Net Profit Margin in the above figure 2.7, indicated a sharp decline of -5% during the year 2020-21. This might have occurred due to external reasons and difficulties faced by the company. The Net Profit Margins further showed an improvement and touched a figure of 3% during the years 2021-22 and 2022-23. This slightly reduced to 2% during the year 2023-24. This thus implies that the organization has overcome the problem of losses but faces difficulties regarding sustained profitability.

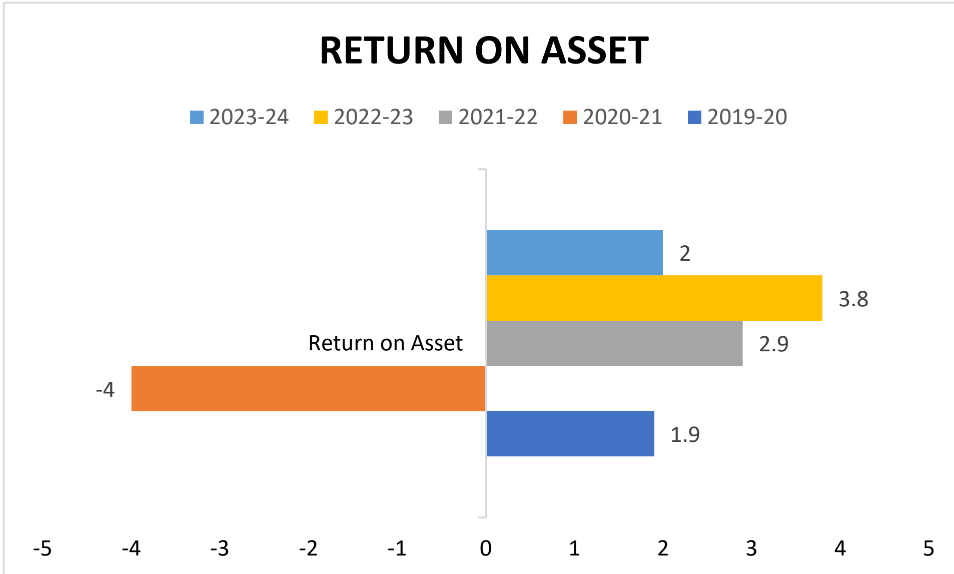


***Figure 2.8**: Return on Asset*

***Source:** Data collected from North end Coffee Roasters (2019-2024)*

(Chart created by Author)

The Return on Assets (ROA) ratio in figure 2.8 above highlights the efficiency of the company's capital base. There were major oscillations over the five-year period with the ROA dipping to -4% during the pandemic period of 2020-21 but improving to 3.8% during the period of 2022-23 and closing at 2% during the final period of 2023-24. The negative figure of -4% during the period of 2020-21 might have occurred due to the company reporting a loss due to external factors. But the subsequent decline points out the requirement of efficient management of assets.

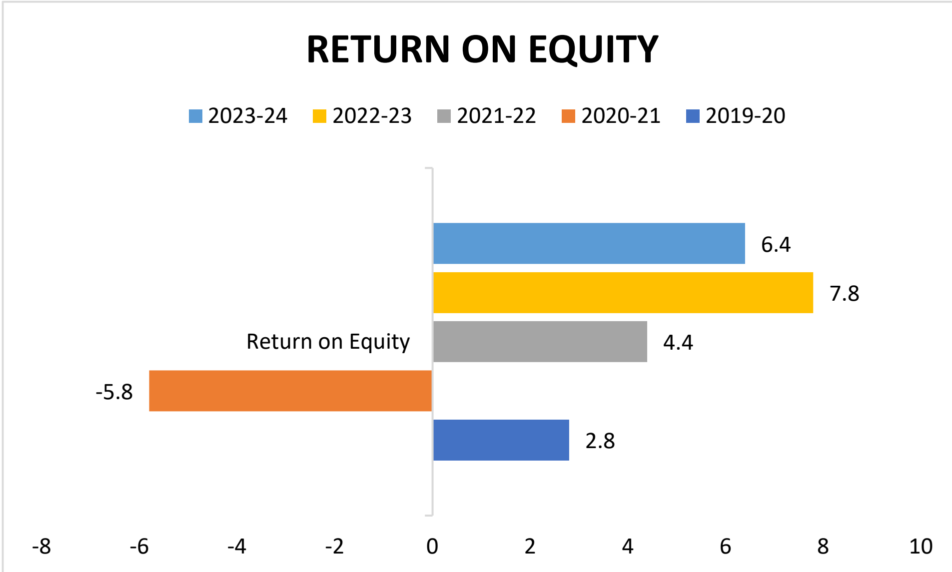
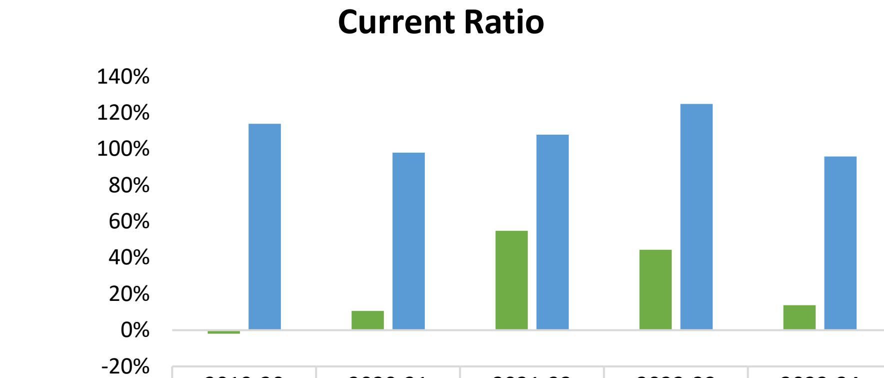


***Figure 2.9**: Return on Equity*

***Source:** Data collected from North end Coffee Roasters (2019-2024)*

(Chart created by Author)

The Ratio of Return on Equity (ROE), shown in figure 2.9, followed a Cloud Nine-like trend with a plummeting rate of -5.8% in the year 2020-21 but witnessing an increase to 7.8% in the year 2022-23 but a slight reduction to 6.4% in the year 2023-24. This graphical representation exhibits the rejuvenating effects of the company's financials, portraying the fact that the company's earnings capacity had returned after the experience of losses. A reduction in ROE during the latest period emphasizes the necessitation of better cost management or increased revenue operations.



	2019-20	2020-21	2021-22	2022-23	2023-24
Sales Growth	-2%	10.70%	54.90%	44.50%	13.80%
Current Ratio	1.14	0.98	1.08	1.25	0.96

Figure 2.10*: Current Ratio*

Source: *Data collected from North end Coffee Roasters (2019-2024)*

(Chart created by Author)

The Current Ratio used in figure 2.10 above fluctuated between 0.98 and 1.25. This corresponds to the changes witnessed in the levels of liquidity. The highest liquidity stood at 1.25 recorded during the 2022-23 period. This showed that there was a great ability to pay the short-term debts. Notably, the reduction to 0.96 during the 2023-24 period did not meet the required threshold of 1 despite being slightly above. This could result in difficulties in meeting liquidity if the issue persists.

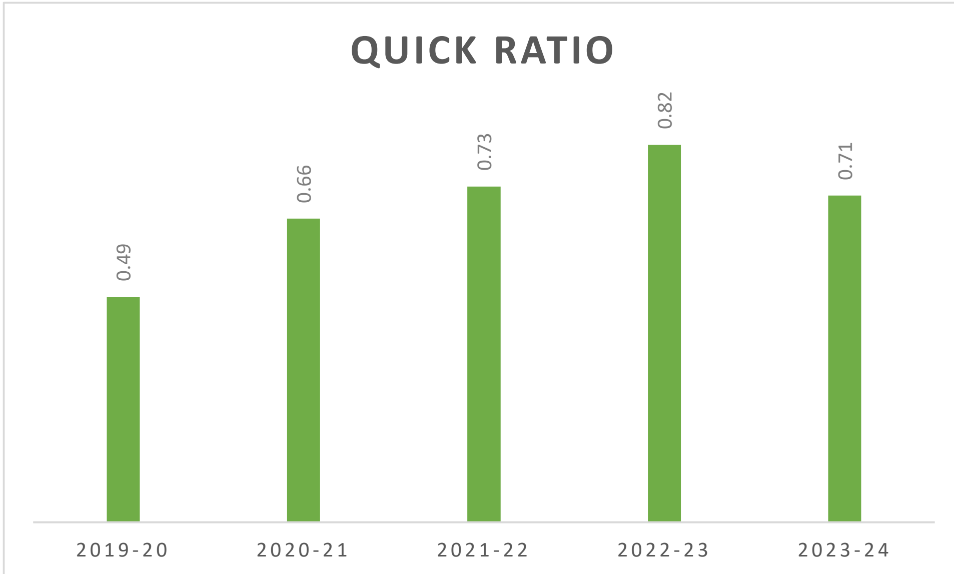


***Figure 2.11**: Quick Ratio*

***Source:** Data collected from North end Coffee Roasters (2019-2024)*

(Chart created by Author)

The Quick Ratio in figure 2.11 above showed an improvement over the years from a low of 0.49 during the 2019-20 period to a higher value of 0.82 during the 2022-23 financial year. Although the figure slightly fell to 0.71 during the 2023-24 financial year, the ratio still appears strong as it is above the standard of 1. This indicates that the company's liquidity over this period relatively strong.

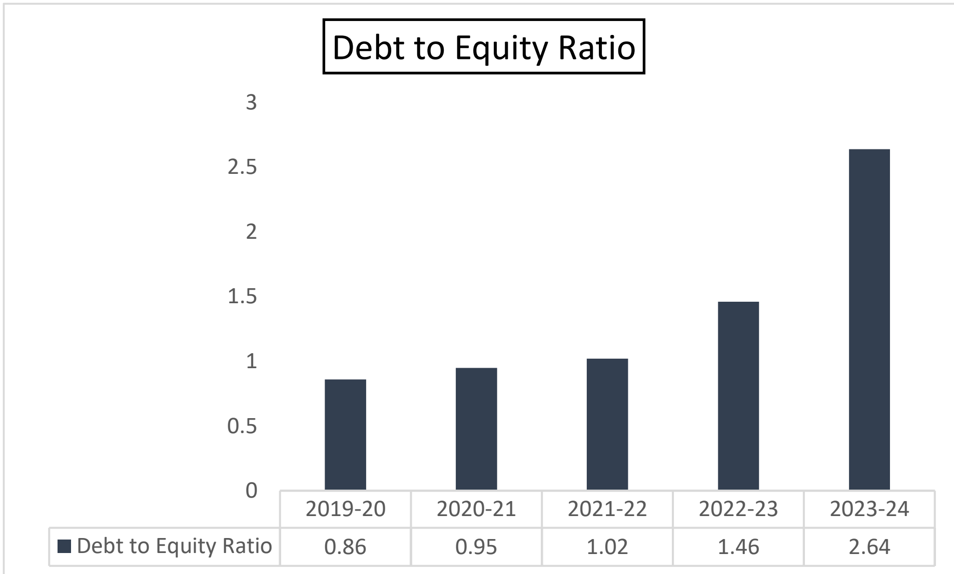


Figure 2.12*: Debt to Equity ratio*

Source: *Data collected from North end Coffee Roasters (2019-2024)*

(Chart created by Author)

Regarding the graph above on the Debt-to-Equity Ratio in figure 2.12, there appears to be an upward movement with the Debt-to-Equity Ratio improving from 0.86 in the year 2019-20 to an index of 2.64 in the year 2023-24. This marks an increase that indicates the company's dependence on debt has significantly increased. This above-normal increase implies that the company needs a well-balanced structure due to considerable financial risk portrayed by the above-normal figure of more than twice the equity.

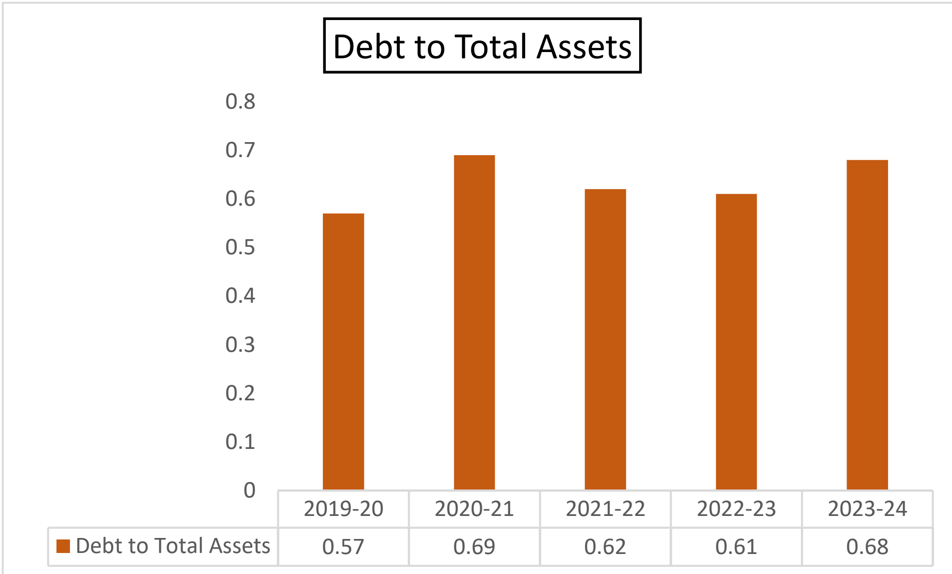


***Figure 2.13**: Debt to Total Asset Ratio*

***Source:** Data collected from North end Coffee Roasters (2019-2024)*

As illustrated in figure 2.13 above, The Debt-to-Asset Ratio has remained relatively higher with fluctuations between a low of 0.57 during the period of 2019-20 and a higher point of 0.68 during the period of 2023-24. A sustained increase may therefore reveal that the company has increasingly relied on financing its assets with more funds raised from the capital. This may pose a financial risk even if the returns are higher.

In conclusion, the analysis reveals that North End Pvt. Ltd. has demonstrated significant growth and recovery in sales and operational performance post-pandemic, driven by effective cost management and market demand. However, the fluctuations in asset and net profit ratios emphasize the need for improved resource management and expense control to secure long-term profitability.

2.1.3 Product/ Service and Customer mix

1. Product Range

North End Pvt. Ltd. offers an extensive and diverse product line catering to the growing trends of the coffee culture of Bangladesh. The company's offerings bring together the best of coffee drinks with quality foods and retail products, which are classified into the following categories:

a. Beverages

A variety of brewing coffees like Americano, Cappuccino, Latte, Espresso, and Mocha. Cold beverages like Cold Brewed Coffee, Iced Latte Coffee, Freddo Coffee, and Smoothie. Special and seasonal beverages that take references of the local as well as international flavors.

b. Roasted Coffee Beans

Freshly roasted Arabica and Robusta beans sourced from reputable international suppliers. Available in whole bean and ground forms. Custom roast levels (light, medium, and dark) to accommodate various brewing techniques ("North End: Hill Tract Blend," n.d.).

Figure 2.14: *Roasted Coffee Beans*

Source: *Picture collected from North End's website*

c. Bakery and Food Products

North End has its own bakery where they produce their food items with uniqueness as given menu from its owner Chris Hubbered. A selection of fresh bakery goods like croissants, muffins, cookies, and cakes. Breakfast and brunch offerings, including sandwiches, chili bagels, and salads. Signature desserts as brownies designed to complement the beverage selection.

Figure 2.15: *Bakery Items*

Source: *Picture taken by Author from North End Cafe*

d. Syrups and Chocolates

An assortment of flavored syrups (such as salted caramel, vanilla, hazelnut, peppermint and seasonal varieties) available for both in-store use and home consumption.

High-quality chocolates, imported strawberries and raspberries targeting a range of customer tastes. These products enhance beverage personalization and generate additional retail sales. These products are not only goes with the beverages according to the customer's orders but also these products are selling to other cafes and restaurant's vendors as well.

Figure 2.16: *Variety of Syrups*

Source: *Picture taken from North End's website*

e. Merchandise and Brewing Accessories

Branded items like mugs, tumblers, coffee press and tote bags. Coffee brewing tools such as grinders, filters, and pour-over kits to promote home brewing. North End also buy home supplies as tote bags and traditional blankets made with fabrics from "Basha Enterprise" and resale them in its café.

Figure 2.17: *Accessories of North End & Basha Enterprise*

Source: *Picture taken by Author from North End Cafe*

By offering this diverse and well-rounded product assortment, North End has established itself as a comprehensive coffee lifestyle brand, rather than merely a café.

2. Service Offerings

North End Pvt. Ltd. presents a variety of services aimed at ensuring quality, convenience, and customer satisfaction.

a. Café Services

A comfortable dine-in area that offers a favorable environment ideal for conducting business meetings or studying. Takeaway and delivery services to improve accessibility.

b. Roastery and Supply Services

An in-house roasting plant that offers freshness and quality assurance. Distributing roasted coffee beans to various restaurants, hotels, and organizations across Bangladesh.

c. Corporate and Event Services

Coffee events for business meetings, conferences, and events. Customized gift packages and coffee hampers for corporate clients.

d. Online and Delivery Services

Online order options via North End's official website and food delivery services such as Foodpanda and Pathao Food. Pre-ordering options, take-away options, and delivery options that increase customer convenience.

e. Customer Relationship Services

Customer loyalty programs that cater to permanent customers. Personalized customer services with a feedback management system.

3. Customer Mix

North End caters to a various customer base, reflective of the growing coffee culture among the urban Bangladeshi community.

a. Demographic Segmentation

Age Group: Mainly aged between 18 and 45 years.
Income Level: Middle to upper middle classes.
Occupation: University students, company employees, expatriates, entrepreneurs.

b. Demographic Segmentation

Coffee aficionados who want authentic and quality experiences. Consumers who appreciate environment, culture, and socialization. Health-biased individuals who look for quality ingredients and minimal sugars.

c. Behavioral Segmentation

Frequent café goers for meeting or relaxation purposes. Online consumers of beverages, bakery products, and retail-coffee offering websites. Home brewers of coffee who purchase coffee beans, syrups, and roasting equipment.

North End Pvt. Ltd. has successfully designed a well-integrated product-service-customer mix that appeals well to the modern way of living. Its broad product line that stretches from roasted coffee and bakery products to syrups, chocolates, and retail products showcases its passion for innovation and customer delight. This broad product line has played an integral part in establishing North End as a leading coffee brand in the country of Bangladesh.

2.1.4 Company Operations/ Activity

North End Pvt. Ltd. operates as an entirely integrated coffee enterprise that manages the entire value chain right from the importation and roasting of coffee beans to the management of the cafes and other wholesale operations. The business operations of North End Pvt. Ltd. integrate manufacturing (roasting and packaging) with retailing (cafes) as well as training (barista skills training). This makes the company assure of the quality and affordability of the operations.

Main Operational Focus Areas

a. Coffee Bean Procurement and Sourcing

North End imports green coffee beans from different countries like Brazil, Colombia, and Ethiopia. This provides an assortment of options with respect to the flavors of the coffee. Additionally, the company collaborates with farmers situated at the region of the Chittagong Hill Tracts (Bandarban, Rangamati, Khagrachari) so that the coffee of the Bangladeshi origin can be accessed. The choice of the coffee beans depends on critical factors of quality like moisture and size.

Key Activities:

- Selection of suppliers and quality assessment
- Handling imports documentation and logistics
- Training local farmers through collaborations (e.g., with USAID)

b. Coffee Roasting and Production

The heart of the business of North End operates through its roastery that stands located in Shahjadpur, Dhaka. Fresh green coffee beans are roasted daily through modern machines. This depends on the required roast that may be light roast, medium roast, or even dark roast based on the origin of the coffee beans. Finally, the cooled coffee beans are packed and placed in a sealed bag.

Key Activities:

- Developing and testing roasting profiles
- Conducting quality control during and post-roasting
- Packaging and labeling products under North End's brand

c. Café Operations

North End oversees more than a dozen café operations across the cities of Dhaka and other cities. All the cafes operate with the same menu featuring espresso drinks, pour-over coffee offerings, cold brew coffee options, smoothies, and sweet treats that include muffins, croissants, and brownies. The cafes are set up to offer a warm community environment that invites staying.

Key Activities:

- Daily management of cafés and customer service
- Preparing beverages and fulfilling orders
- Coordinating inventory and supply chains between the roastery and café locations
- Monitoring café performance metrics (sales, foot traffic, customer satisfaction)

d. Wholesale and Corporate Supply

Apart from the retail cafes, North End offers its hotels, restaurants, and corporate offices roasted coffee beans. This B2B business adds up to the source of income and helps increase their visibility.

Key Activities

- Managing contracts with institutions and corporate clients.
- Bulk roasting and personalized packaging.
- Overseeing delivery logistics and after-sales service.

e. Training and Human Resource Development

North End has set up its Barista Training Academy that trains its employees as well as other attendees on coffee-making and customer handling skills. The employees are trained on technical skills like roasting and brewing and soft skills like communication and teamwork.

Key Activities

- Conducting workshops and certification programs.
- Facilitating employee development and performance assessments.
- Fostering a culture of learning and career advancement.

f. Marketing and Customer Engagement

The marketing approach focuses on the power of storytelling, community engagement, and customer loyalty. Most of the operations are channeled through either social media platforms or events conducted within the respective stores.

Key Activities

- Managing social media accounts (Facebook, Instagram).
- Implementing promotions, seasonal deals, and product launches.
- Gathering customer feedback and conducting satisfaction surveys.

g. Corporate Social Responsibility (CSR)

North End supports environmentally responsible coffee production by teaming up with other organizations, such as USAID, to increase the productivity of local farmers. North End's commitment involves ethical sourcing, waste management, and creating environmentally aware cafes.

Key Activities

- Conducting farmer training and sustainability initiatives.
- Reducing waste (such as using reusable cups and eco-friendly packaging).
- Supporting community projects and creating local job opportunities.

3. Operational Structure

The North End business is run with different departments to facilitate coordination:

- Production & Roasting Department – oversees bean sourcing, roasting, and packaging.
- Sales & Distribution Department – manages cafe supply, wholesale operations, and logistics.
- Finance & Accounts Department – responsible for budgeting, payroll, and cost management.
- Creative Media Department – handles promotions and brand management.

- Human Resources & Training Department – focuses on staff recruitment and employee training.
- Quality Assurance Department – ensures consistency of products and compliance with food safety standards.
- IT Department
- Government Law Relations and Contract Management

2.1.5 SWOT Analysis

Strength

1. Strong Brand Image and Pioneer Status

North End is known to be the first specialist coffee roaster in Bangladesh and a trailblazer in developing a café culture like that of the West. The brand enjoys immense popularity for its superior coffee among the urban masses (Arifuddoza, n.d.).

2. High Product Quality and Freshness

The company roasts its coffee locally so that the freshness and quality are maintained. The company imports its coffee beans from other countries like Brazil and Ethiopia. Additionally, the company derives its coffee beans from the region of the Chittagong Hill Tracts.

3. Skilled Workforce and Training Academy

The company's own Barista Training Academy provides a well-trained staff, which results in consistency with the services provided. Employee loyalty driven by training results in low turnover rates within the cafes.

4. Customer Loyalty and Café Atmosphere

The café provides a comfortable setting for the community that encourages customers to linger as long as they want. Reliability of customer service and quality of products generates repeat business and builds customer loyalty.

5. Vertical Integration

The North End manages various production operations such as roasting, packaging, retailing, and wholesaling; thus, it can control quality and costs effectively (Arifuddoza, n.d.).

6. Partnerships and CSR Engagement

Partnerships with USAID and with farmers facilitate the growth of environmentally responsible coffee production in the company's operations within the Bangladeshi environment.

Weaknesses

1. Limited Market Reach Outside Major Cities

News organizations are dominated by Dhaka-based institutions with very few elsewhere. This hinders their distribution even in rural and secondary cities.

2. High Operating and Import Costs

This dependence on imported coffee beans makes the company vulnerable to price changes as well as import restrictions, such as problems with LC margins.

3. Premium Pricing Strategy

The prices are relatively higher compared to the other local competitors and the options that people have regarding tea. This may discourage the middle class from buying the products

4. Limited Product Diversification

The business of CJ’s Caffeinated Goodness targets coffee and pastries only and lacks the variety of meals and local drinks that the new entrants, Crimson Cup and Gloria Jean’s, offer.

5. VAT and Compliance Issues

Recent problems with VAT software and point-of-sale systems illustrate the problem of meeting regulatory requirements.

Opportunities

1. Growing Coffee Culture in Bangladesh

The growing middle-class youth demographic and shifts in their lifestyle are expected to fuel the demand for cafes.

2. Expansion into Untapped Markets

Opportunities exist to setup new outlets in other major cities and tourist hubs such as Sylhet, Khulna, Rajshahi, and Chittagong.

3. E-commerce and Retail Sales Growth

Online business of roasted coffee beans, instant coffee, and coffee brewing equipment may target an ever-growing community of home coffee lovers (Ahsanul, 2023).

4. Export Potential for Local Coffee

International platform campaigns to promote “Made in Bangladesh” coffee beans might increase the reputation of the brands.

5. Partnerships with Local Farmers

Raising local production of coffee can reduce dependence on importation and even increase sustainability.

6. Corporate Supply and Institutional Partnerships

Participating in the office coffee supply or corporate catering business could offer a fixed source of income in the B2B industry.

Threats

1. Rising Competition

The competitive environment is on the rise with the involvement of global brands like Gloria Jean’s and Crimson Cup, and local coffee shops like Butlers, Kiva Han, and Coffee World (Ahsanul, 2023).

2. Economic Instability and Import Barriers

There may have been other economic factors operating at that time that could have affected costs and profitability. Some of these could include inflation, the depreciation of the taka

3. Shifting Consumer Preferences

A trend more oriented toward affordable instant coffee or health beverages could lower the demand for expensive coffee.

4. Regulatory and Tax Challenges

Changes may occur with VAT laws and importation procedures; this could affect the café business.

5. Supply Chain Disruptions

A reliance on imported products such as beans and equipment makes the business susceptible to problems of global logistics and political instability.

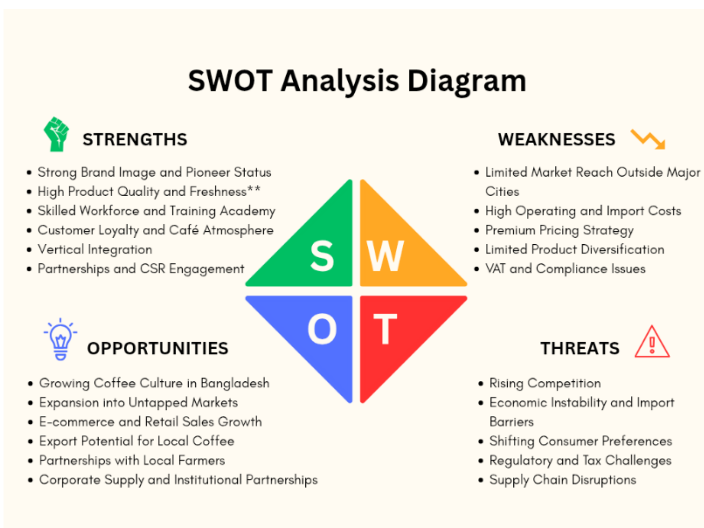


Figure 2.18: *Company SWOT Analysis*

Source: *Illustration created by Author*

2.2 Industry Analysis

2.2.1 Specification of the Industry

1. Industry Overview

North End Pvt. Ltd. belongs to the Food and Beverages segment, with greater emphasis on its niche, which is coffee. Its scope extends to coffee production, roasting, and sales, together with other food accompaniments such as baked foods. Still, in Bangladesh, there's an emergence, taking into consideration its convergence between production (roasting) and foodservice (cafes or restaurants).

2. Business Classification

Category Details

Industry Type: Food & Beverage Sector

Subsector: Coffee Roasting and Café Segment

Business Type: Combination of Manufacturing, Retail, and Services

Ownership Form: Private Limited Company

Market Scope: Domestic Focus (with limited potential for exports)

Nature of Competition: Monopolistic Competition – involving both local and international competitors

3. Key Characteristics of the Industry

a. Rapid Expansion of Coffee Culture

Consumption of coffee in Bangladesh is increasing rapidly, especially in youth groups in urban areas and in working professionals. Enjoying coffee in coffee shops has become an inevitable part of modern city lifestyle, driven by social interactions, teleworking, and trends in information technology.

b. Urban-Centric Market

In Bangladesh, coffee is largely concentrated in urban areas like Dhaka, Chittagong, or Sylhet, in which consumers' preferred living styles have enabled cafés to thrive.

c. Hybrid Business Model

In Many such companies, including North End, have adopted a combined method for roasting, along with their retail business, which ensures better management in regard to pricing and quality.

d. Diverse Products and Customization

It focuses on a variety of products such as espresso, cappuccino, cold brew, latte, and regional drinks like iced coffee or fusion beverages, along with baked food, to increase consumer satisfaction.

e. Brand-Oriented Market

Consumers perceive coffee shops as symbols of lifestyle and branding, rather than just a drink supplier. Strong branding is one of the most critical elements in ensuring competitiveness.

f. Employment and Skill Development

Jobs in the café industry provide employment opportunities in such areas as baristas, bakers, serving personnel, managers, and those in logistics. Hospitality training is one of the major training areas.

4. Market Size and Growth Trends

The Bangladeshi coffee market is estimated to be valued between USD 700–800 million (projected for 2024) and is experiencing an annual growth rate of 8–10%. Both coffee imports and local production have risen significantly over the last decade. Coffee cultivation in the Chittagong Hill Tracts has emerged as a new area, supported by development initiatives and NGOs. Urbanization, increasing disposable income, and global café trends (like those seen with Starbucks and Costa Coffee) are driving demand for specialty cafés such as North End.

5. Leading Industry Players

- Local Brands International Brands / Franchises
- North End Coffee Roasters
- Gloria Jean's Coffees
- Coffee World Crimson Cup
- Kiva Han Café Butlers Chocolate Café
- Beans & Aroma Artisan Coffee
- Brews & Bites Second Cup Coffee

These brands compete primarily on ambiance, coffee quality, pricing, and customer service rather than solely on price.

6. Regulatory and Economic Landscape

The industry is governed by:

- Bangladesh Food Safety Authority (BFSA) – ensuring food hygiene and safety.
- National Board of Revenue (NBR) – overseeing VAT, sales data compliance, and tax regulations.
- BSTI – standardization of packaging and labeling for food products.

The government promotes SME-driven F&B entrepreneurship, making café ventures appealing to young businesspeople. However, stringent import regulations regarding coffee beans (such as high LC margins and tariffs) present challenges for roasters like North End.

7. Technological and Operational Developments

There has been a growing use of espresso machines, roasting technology, and digital point-of-sale systems. More and more people are ordering food through online platforms such as Foodpanda and Pathao Foods to get their food delivered. To get more customers, businesses are using social media marketing as a platform. Packaging that is more environmentally friendly and the use of eco-friendly practices (such as biodegradable cups and waste management) are some of the features of the sector that are emphasized.

The coffee and café industry in Bangladesh is going through a major positive change where it is growing very rapidly and is gradually transitioning from a niche to a lifestyle market. With the help of North End Pvt. Ltd., which is at the forefront of setting standards for the coffee industry, educating consumers regarding specialty coffee, and facilitating local coffee farming, the sector is dominating in the market. Despite facing difficulties such as dependence on imports and competition, the sector is still booming and has very good chances of survival in the long run which is mostly due to changes in consumer behavior and an increasing café trend culture in urban areas.

2.2.2 Size, Trend and Maturity of the industry

Coffee Industry: Overview of Size, Trends & Maturity (2025)

Industry Size

Bangladesh's coffee market has made a significant breakthrough, with large home and away-from-home coffee consumption growth being the projections. While tea is still the most popular drink, quickly rising coffee popularity has made its market worth approximately Tk 1,200 crores. Retail sales, which make up the home market, are expected to grow to $568 million, whereas the out-of-home market, consisting of coffee shops, cafes, and restaurants, is expected to generate sales to the tune of $1.2 billion.

Market Size:

The coffee market as a whole in Bangladesh is supposed to be worth around Tk 1,200 crores with a lot of positive growth coming its way.

At-Home Segment:

According to Statista, the amount of money spent in 2024 on this market, which includes purchases made at malls, supermarkets, and convenience stores, is expected to be $568 million.

It is expected that most of the money will be spent on food and beverage establishments like cafes, restaurants, and other food services, which are predicted to reach 1.2 billion by 2024.

Growth Rate

According to Statista, the at-home segment will experience a significant growth with a CAGR of 8.83% from 2024 to 2028.

Consumption

Tea is still the most popular drink, but coffee is gaining popularity at a much faster rate, with one report claiming that coffee consumption is growing by 56% per year whereas tea consumption is only growing by 5% per year.

Import Trends

Coffee imports have grown tremendously over the years from 264 tons in 2012 to 1,745 tons in 2022, according to information from The Daily Star.

Leading Brands

Nescafe brand by Nestle is the market leader with a significant share. However, new players are emerging, along with other competing brands, that have started to appear in the market.

Import Sources

Bangladesh sources its coffee from 40 different countries. India, Indonesia, Malaysia, Brazil, and Vietnam are the major coffee suppliers to Bangladesh.

Coffee Culture

With the rise of coffee culture in Bangladesh, coffee houses have become more popular which is followed by an increasing demand for packaged coffee whether it is instant or roasted (“Coffee Market Size in Bangladesh,” 2025).

Growth Trends

1. Ready to Drink Coffee: RTD coffee is expected to have the highest growth rate with a CAGR of 6.1% between 2025 and 2030 due to the increasing demand of consumers for convenient coffee products.

2. Specialty Coffee: Specialty coffee consumption reached its highest point in 2025, recording levels that had not been seen in 14 years, thus proving the consumers' preference for the best of the artisan offerings.

3. Cold Coffee & Functional Additives: Among the youth, especially, are the trends of drinking cold-brew coffee and beverages containing matcha, which thus become the "fourth coffee wave" representatives.

4. Sustainability & Wellness: Consumers are more and more in tune with the environment-friendly brands, which are also committed to providing socially responsible sourced and health-beneficial products such as plant-based creamers.

Industry Maturity Lifecycle Phase

The coffee market has attained a mature stage in its life cycle.

Characteristics:

Market Saturation: The market is saturated by coffee chains such as Starbucks, which have a high brand recognition, consumer loyalty, and market penetration.

Consolidation: Visibility of mergers and acquisitions will increase with major companies that are looking to expand their product/services, such as Keurig Dr Pepper's acquiring JDE Peet's in 2025.

Innovation Focus: Even though growth rates are slowing down, companies are choosing to focus their innovation efforts on products, experiences, and sustainable innovations as a way to keep their competitiveness in the market.

a. Challenges

Margin Compression: Increased operational costs such as labor, rent, and packaging costs are eating into profit margins, especially in small businesses. Volatile due to irregularities in climate patterns, which in turn affect pricing models. Moreover, the volatility of green coffee prices is caused by changes in climate patterns and other political issues such as conflicts which make it difficult for pricing models to remain stable.

Price Volatility: Green coffee prices become volatile due to changes in climate patterns or other political events such as conflicts, which in turn affect pricing models.

b. Future Outlook

Sustained Growth: It is projected that the world coffee market will enjoy constant growth due to evolving consumer behavior, innovation, and market expansion into new countries.

Emphasis on Sustainability: Sustainability will be an essence, with consumers and corporations valuing sustainable sourcing and responsible behavior towards the environment.

Digital Integration: It is likely, given ongoing trends in technology, that its integration in the industry will keep evolving, improving consumer engagement and operational efficiency.

2.2.3 Industry SWOT Analysis

Strengths

1. Emerging Coffee Culture: Increasing demand of coffee among the lifestyle consumers of the city, mainly the younger generations of professionals and students, is due to globalization and changes in café culture (Haldar, 2025).

2. Increasing Disposable Income & Urbanization: Bettering of the economy and the rise of per capita income have led to an increase in the number of customers as the urban middle-class demographic is gradually transforming into daily consumers of coffee (Haldar, 2025).

3. Technological Advancements: New technology makes the roast better; the brew of new technology brews better, better packaging technology, technology increases work efficiency when the customer places an order online (Kholifa, 2025).

4. Strong Local Brands: Local brands such as *North End Coffee Roasters*, *Crimson Cup, and Arabika Coffee* that have made their names through quality and experience, is that this raises the bar for new players in the local coffee business industry (Haque, 2021).

5. Favorable Demographic Trends: Youth, the demographic with an increased engagement with global trends, is the origin of a new beverage culture that synthesizes the sociability of cafes with the online behavior of the younger generations (Abrar, 2020).

Weaknesses

1. Dependence on Imported Coffee Beans: The sector can be very sensitive to the changes in the international prices, freight charges, and exchange rates because more than 95% of the coffee imports come from countries like Brazil, Indonesia, and Ethiopia. ("Coffee Market Sees Robust Growth as Demand Rises," 2022).

2. Limited Local Production and Supply Chain: Coffee farming development in the Chattogram Hill Tracts area is still in its initial phase; the lack of research and training facilities makes local sourcing quite challenging (Siddique, 2024).

3. High Operational Costs: The establishment of cafés needs a large amount of capital expenditures especially when it comes to the import of equipment and hiring of skilled baristas. In addition, higher rents and electricity bills, which are the results of life in the cities, can make it hard to increase profits.

4. Cultural Preference for Tea: As tea culture runs very deep in Bangladeshi culture, the popularity of coffee culture still lacks widespread acceptance, especially in the countryside.

5. Limited Consumer Awareness: Consumers lack knowledge of different coffee bean varieties and brewing options. This still developing marketplace offers an opportunity for education and marketing outreach.

Opportunities

1. Expanding Market Demand: The culture of cafes has been gaining popularity especially among the group of young professionals; thus, take-away coffee drinks and special blends have become a great demand (Afrah, 2021).

2. Digitalization and E-commerce Growth: The café industry is no longer limited to the physical market only as services like Foodpanda, Pathao Food, and Uber Eats are continuously broadening the market. Besides that, online sales of coffee and its products are opening new income channels.

3. Potential for Local Cultivation: Arabica and Robusta coffee cultivations in places like Bandarban, Rangamati, and Khagrachhari will benefit from the climatic conditions that these areas provide. The local agricultural sector can be developed by the government and NGOs to bring about a change (Siddique, 2024).

4. Health and Lifestyle Awareness: One of coffee's attractive points to the health and lifestyle conscious community is the presence of antioxidants in the beverage alongside other health-related benefits; this community also consists of individuals who are interested in the organic products market (Afrah, 2021).

5. Growth in Tourism and Hospitality: The coffee culture can be revived by integrating it with hotels and tourist places, which, in turn, can increase the visibility of cafes as community and innovation rooms for visitors and residents, respectively.

6. Technology and Skill Development: There could be an increased application of sophisticated roasting and brewing technology, as well as more professional training programs in order to improve the services and create skilled employment.

Threats

1. Economic Instability: Risks of inflation, increased fuel prices, and currency fluctuations could result in higher production and import costs; recession could result in reduced consumer spend on the café business.

2. High Barriers to Entry: A requirement of considerable investment capital, qualified personnel, and the importation of technology may discourage new entrants. High costs of franchising and rent may prove an obstacle to the development of small businesses too (Nasim Manzur, 2023).

3. Threat of Substitutes: Additionally, tea faces competition from alternative beverages that are very much ingrained within the culture of Bangladeshi society, of which the target group is common for milk tea, soft drinks, and energizers (Hossain, 2025).

4. Intense Industry Rivalry: The coffee industry faces increased competition with stiff rivalry between global brands (Gloria Jean's Coffee and Butlers Chocolate Café) and local coffee brands (North End and Crimson Cup), driven by price competition and customer loyalty programs.

5. Supply Chain and Import Challenges: Reliance on imports of beans as well as equipment makes the sector vulnerable to supply chain challenges across the world; moreover, political matters could hamper imports of essential materials.

6. Environmental and Climate Risks: Climate change constitutes a risk to the global production of coffee, leading to increased price variability. Additionally, more stringent environmental policies may increase the costs of importation and roasting (Angelo, 2021).

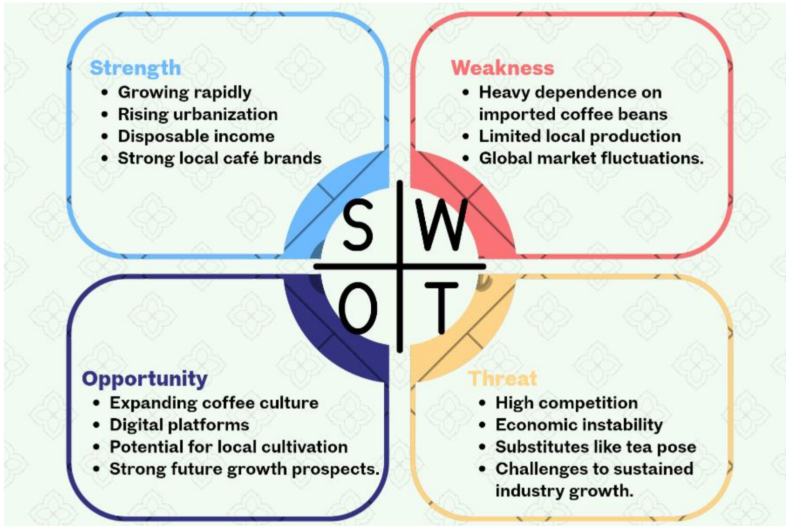


Figure 2.19: *Industry SWOT Analysis*

Source: *Illustration created by Author*

The coffee industry in Bangladesh is currently experiencing growth, driven by urbanization, youth engagement, and technological advancements. However, challenges such as reliance on imports and high competition must be addressed. The future viability of the industry will depend on developing local coffee cultivation, embracing innovation, and streamlining supply chains to guide the sector toward maturity and stability in the next decade.

3. INTERNSHIP EXPERIENCE

3.1 Position, Duties and Responsibilities

3.1.1. Internship Position

I completed an internship with the Finance Department of North End Pvt. Ltd. As an intern there, I got valuable experience with handling organizational documents and communication with suppliers and daily accounting tasks. This experience made me understand the operations of the corporate finance and administration department of a food and beverages company.

3.1.2 Duties and Responsibilities

As an intern at this company, I performed different functions that directly benefited the company's accounting and operations. Some of my tasks include:

Documentation Management: One of my core responsibilities consisted of handling different financial and administrative documents. This included the management of various financial documents both physically and electronically. This required that I ensured that the documents were properly signed and stamped before being submitted. This experience made me well aware of the significance of these documents in order to make financial operations transparent. This activity made me aware of the importance of this area of management because of the following reasons.

Photocopying and Filing Mushok 6.3: The photocopying and filing of Mushok 6.3 forms are official VAT input credit forms used in the Bangladeshi tax system. A small error on the forms may affect VAT returns or vendor transactions. You made sure that the photocopied form of each Mushok 6.3 form was legible and filed properly according to the vendor's name and the respective month. This daily activity reinforced your understanding of the significance of compliance as the financial team keeps track of VAT details accurately.

Vendor Coordination: A further critical task that I performed on this platform was the coordination of Mushok 6.6 certificates with the suppliers and vendors. The Mushok 6.6 certificate holds immense importance with respect to the confirmation of VAT deductions performed during business transactions. I personally worked on this task of distributing the Mushok 6.6 certificates among the vendors. This significantly increased my communication proficiency with external entities while handling sensitive financial aspects appropriately.

Invoice Scanning: The invoices that I have scanned were related to the regular sales of the company. I also renamed the scanned invoices by using certain codes like the scanning date, vendor's name, or invoice number. This facilitated the creation of a perfect system that could not misplace the filed information. At this point, I really got the idea of how proper file management leads to time-saving and convenience.

Assembling the POS Receipts: This work has been gathering the Point-of-Sale (POS) receipts of different store locations of the North End Coffee Roasters that I have been collaborating with. I have not only completed the task of gathering the receipts but also made sure that the money recorded on them equaled the daily sales transactions reported. The whole process provided me with a very critical area of experience in the company's cash flow monitoring and sales reconciliation which are core financial management areas that I got valuable experience from.

Preparation of the Debit Voucher: I have prepared debit vouchers that record the payment of money and expenses. As a part of this, the details of the transactions were entered along with the necessary documents that supported the transactions which could be invoices or bills. Once the process was done, the vouchers were taken to the financial manager for his/her approval. Engagement in this work profoundly extended my grasp of bookkeeping routines, handling expense reports, and the financial approval steps in organizations that are accountable when it comes to expense reporting.

Handling Excel Sheets: The usage of Microsoft Excel for recording and updating financial details has been my daily routine. This work had me noting down the details of the vendor, invoice numbers, payment amounts, VAT, and at the same time, I was preparing summary sheets that gave the overview of the financial details for each month. Besides, I was also cross-checking the details with the hard copies to ensure that they were correct. This experience has broadened my knowledge in dealing with Excel spreadsheets. The tasks involved were the handling of Excel sheets that informed the finance department of the financial details.

Communication and Coordination: The whole journey of your internship has been a time of interaction, where you got a chance to engage with various departments and suppliers, talking and exchanging information. Whenever there was a need for documents or their verification, I was cooperating with the procurement and operations departments. After that, we would write to suppliers telling them when and where to pick up the documents or deliver them. The exercise that I have gained from this has not only amplified my communication skills and teamwork but also given me the importance of professionalism in communication.

Professional Conduct and Office Manners: Working within an environment such as the corporate world at the North End made me aware of office environment culture and professionalism. Professionalism taught me the importance of compliance with business procedures and observing punctuality and confidentiality at the workplace. Office reporting on daily operations and evaluating tasks made me aware of your responsibilities and accountability. This made my perception of business professionalism better.

Observing the Financial Workflow: As I performed my daily activity tasks, I took the opportunity to observe the financial workflow that occurs on a daily basis in the finance department. You witnessed the workflow of financial information from the point of sales to documentation, the creation of vouchers, and the final accounting of the financial transactions. As I learned firsthand the importance of even the smallest tasks that go into the complete financial accountability of the organization called North End.

These responsibilities have given me a well-rounded knowledge of the role of proper documentation and record organization on the efficiency of an organization.

3.2 Training and Development

At North End Coffee Roasters, the principal method of my training involved hands-on experience under the supervision of my superior and the senior financial personnel. To begin with, I familiarized myself with the business operations of the company.

I acquired training on how to process forms Mushok 6.3 and 6.6; this involved practical experience with preparing VAT forms. I acquired skills on how to process debit vouchers, receipts, and invoices.

As the days passed by, I became more efficient at handling the official financial documents and understood the importance of accuracy with regard to the reporting and auditing aspects of the company’s operations. I was urged by my mentors to pose various questions that enhanced my knowledge and conception of the tasks at hand.

Under the guidance and observations made possible by this training program, I acquired an even deeper knowledge of financial operations and VAT procedures. Through this training experience, there was an enhancement of my problem-solving skills and my ability to observe and monitor financial operations.

This training further enhanced my technical expertise on corporate documentation and practical accounting procedures.

3.3. Contribution to the Organization / Operation

During my internship, I aimed to create an excellent impression in the finance department through my commitment, concentration, and dependability. I engaged with the department in its smooth operation by handling the paperwork and arranging financial records. I supported daily sales transactions reconciliation through the gathering, sorting, and validation of receipts from different branches in which I was involved. By means of carrying out my record-keeping tasks in Excel spreadsheets, the financial information was always well-organized and up-to-date.

Furthermore, I helped the department by distributing the Mushok 6.6 certificates to the vendors as well as by scanning the invoices. My commitment to deadline meeting and quality maintenance relieved my supervisors of some of their burdens. As a consequence of my work, the smoothness of financial documentation and the coordination between vendors and the financial team were among the aspects that got improved.

3.4. Evaluation

The experience at North End Pvt. Ltd. was super great and eye-opening. I had an opportunity to put my bookish knowledge to practical use. I learned the skills of handling confidential documents with care, effective communication with the stakeholders, and performing the tasks under the supervisor’s guidance.

During my internship period, I have been punctual, responsible, and dependable. This point won me the praise of my supervisors, especially of my carefulness while dealing with the sensitive documents such as the Mushok forms, invoices, and vouchers.

Moreover, even when I was multitasking, I was still able to govern my time appropriately. Rather than only carrying out the instructions given to me by my superiors without question, I tried to understand why I was being tasked which gave me a deeper insight into the financial operations of the company.

The corporate environment experience has taught me to be professional. I dealt with my problems in an admirable manner and also managed to handle relationships with my peers and suppliers well.

My supervisor has observed that I am always on time, pay attention to details, and am eager to learn. Furthermore, this internship has broadened my understanding of corporate culture, teamwork, and the discipline of the company.

3.5. Applied Skills

During the course of my internship, I was able to employ and further develop the skills that I already possessed, which included both the technical and the soft skills.

Technical Skills: By and large, I made use of Microsoft Excel to execute data entry tasks, perform calculations, and manage records. For the preparation of vouchers, verification of invoices, and the filling of Mushok forms, I applied my academic knowledge of finance. Furthermore, I was taught the proper methods of organizing and filing digital documents.

Interpersonal Skills: One-to-one conversations with the vendors and delegation between the various departments improved my communication as well as my teamwork skills. By engaging in such activities, I have been made aware of the professionalism requirement in communication and the importance of establishing good working relationships.

Organizational and Personal Skills: Through the simultaneous performance of several tasks, I have learned the skills related to the efficient management of time, punctuality, and attention to detail. In addition, I was introduced to the virtue of patience and a sense of responsibility even if I was to perform repetitive or time-bound tasks.

I intend to keep these skills as my strongholds throughout my professional career, particularly in association with finances, business operations, and management.

To sum up, the internship at North End Pvt. Ltd. has been a significant milestone in my professional development as it has extended my business knowledge, in particular understanding various business documents and financial functions. Moreover, my skills have been polished through the practical engagement in tasks related to business administration, compliance documentation, and corporate coordination. I have also gained networking skills as a result of these activities.

4. CONCLUSION AND KEY FACTS

4.1 Recommendations

North End is an upscale local roaster and café chain that concentrates on locally roasted 100% Arabica coffee, with multiple cafes located throughout the city of Dhaka.

Enhance POS and Tax Compliance Processes

There have been reported issues with sales reporting and tax compliance that can be resolved by developing an auditable point of sales system and training employees. It may be helpful to do an audit of the point of sales system and develop standard operating procedures on how the daily sales reconciliation should run. A sales dashboard should also be created.

Develop and formalize the B2B

As the North End Contingency Centre is currently supplying cafés and offering equipment training, the standardization of pricing structures and the appointment of a wholesale sales representative could improve repeat business. A pilot program involving subscription contracts with the supply of products to 10-15 corporate and restaurant clients could begin.

Enhance Traceability and Broaden Hill-Tract Sourcing Partnerships

Local origin program extension (especially Bandarban origin and smallholders) adds to sustainability and corporate social responsibility credence while cutting dependence on imports. A farmer outreach program with training and a buy-back guarantee should be implemented, as well as an annual marketing program designed around the 'Hill Tract Blend'

Improve Customer Experience and Loyalty through Digitalization and Rewards

As an upscale establishment with recurring clientele, the addition of a simple rewards app (or inclusion of e-stamps at the point of sales) or special offers through email and Instagram might improve visit frequency and average transactions. Offering specials redeemable on days with fewer customers might control the flow of patrons.

Establish a Staff Training and Retention Plan

Café experience depends highly on consistency and the expertise of the baristas. This requires the standardization of certification training of the baristas (from beginner levels to advanced), conducting refresher training on a monthly basis, and developing a minor incentive program based on customer ratings/mystery shopper ratings.

4.2 Key Understanding

Business Model & Core Activities

Established in the year 2011 at Dhaka, NECR functions as a café chain as well as a roaster/supplier of coffee. NECR targets the fresh roasting of 100% Arabica coffee beans that come from other countries as well as the hill tracts of the Bangladeshi region. Alongside providing retail café services, NECR also moves ahead into the 'equipment + training + wholesale' business that involves the supply of equipment to cafes and training baristas. NECR’s cafe outposts target more than just being places of quick business transactions; they target the development of an environment that invites patrons to linger.

Competitive/Strategic Positioning

NECR stands out among the specialty coffee offerings in the Bangladeshi market with its expertise that received accolades for spreading coffee culture with its distinctive approach and services. The company's vision of "Craft great coffee, create great community" underscores the company's dedication to its services, culture surrounding the beverages, and the desire to go beyond the products. NECR sets itself apart by mixing both foreign and Bangladeshi coffee varieties, including the hill-tract mix that offers a new experience with its 'made in Bangladesh' touch. Customer testimonials reveal the cafe's ambiance and services being greatly admired with the feeling of NECR being their 'second home' and a place of productivity but not just an addition to the list of cafes.

Operational Insights & Challenges

By engaging in both B2C business (cafes) and B2B business (selling coffee beans, equipment, and training), NECR derives benefits of operating different business streams; however, this may pose various difficulties regarding supply chain management. Supply chain management at NECR comprises the importation of green coffee beans as well as purchasing locally; thus, the company may experience difficulties regarding the importation of the product through customs, its handling upon importation, and roasting the coffee at the right time. Service delivery consistency across the different branches may pose an immense problem; thus, the reputation of the cafe environment and employee expertise may differ across various branches according to reviews. Since the business offers premium products, NECR may experience difficulties regarding pricing due to equipment costs, employees, and rent; this is captured under the company's strategic plan.

Role of Intern Experience & Insights

During my internship, I have understood roasting routines, floor management operations of cafes, customer service culture, management of products and supplies, and training of personnel, which clearly encompass the culture of the business brands. I have further understood the importance of management of data and operations of the system of sales management and waste control that could have implications regarding the formulation of operations models. Some of the operations that I might have aided could include the management of the customer experience environment of the business.

4.3 Conclusion

To conclude, the North End Coffee Roasters (NECR) stands out as an illustrious case study of how a specialized niche business of the sort that deals with coffee may come into being as a leading force within the developing café culture of countries like Bangladesh. Since its founding as an initiative in the year 2011, the NECR company now operates with a series of branches that indulge in its roasting and other wholesale business endeavors. What stood out throughout this placement were a series of critical elements of their operations that I noticed were important to them: their supply chain management (obtaining their beans, roasting their coffee, managing their supply); customer experience offered at their café branches; their training programs (Barista Academy and equipment training); and their efforts at brand development ("coffee community"). For instance, concentrates on a customer-friendly environment by allowing customers to stay at the café even when their purchase is only a bottle of water. Moreover, its commitment to local sourcing, as evidenced by the "hill-tract blend" that is derived from the Chittagong Hill Tracts region, signifies the importance of social relevance and product differentiation. Through this focus on the best and most authentic products, NECR creates the distinctive for the NECR in the growing niche coffee sector of the Bangladeshi market. Nevertheless, there are some strategies from the research that North End might possibly think of and respond to. These are the problems of keeping the supply of services and products reliable and consistent in different branches of the company; handling the complicated supply chain that may involve importation as well as local sourcing of products while still paying attention to freshness and profitability; creating value out of the café environment idea that may be used to attract telecommuters and students whose costs you're taking into consideration. At North End, I got the opportunity to delve into the details of how these factors intertwine at a practical level of daily business. The reality of starting up or scaling a business in the food-service industry has been deeply enlightened to me through this experience. Looking forward, the café industry in Bangladesh that is the scene for North End is full of potentials as it is still largely untapped and the local coffee beans sourcing done by the company is evidently creating a demand for more refined experiences. If NECR keeps reinforcing its strong points and manages to scale through good management structures, they might become the key players in the regional market. In essence, my engagement with NECR has been the bridge between theoretical BBA/management knowledge and the practical knowledge of being an entrepreneur in the food and beverage industry.

This experience will be very beneficial to me as it will be instrumental in facilitating me to give clearer out views on how the business operations of NECR unfold.

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