



United International University

INTERNSHIP REPORT ON Value Chain Management of Consumer Knitex

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ON
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Subject: **Submission of Internship Report on “Value Chain Management of Consumer Knitex.”**

Dear Sir,

Here is the report that I have been assigned on the topic of ***Value Chain Management of Consumer Knitex***. It has been a great pleasure to have the opportunity to apply the theoretical knowledge that I have learnt in BBA program those in practical corporate life. I have tried my best to work sincerely to cover all aspects regarding the matter. I worked hard to gather valuable information and tried my best to prepare this report perfectly. I have tried my best to create this report meaningful, and also have tried to do it in correct way as much as possible.

I will happily provide clarification about any aspect of the report if needs arise.

I will be obliged, if you would be kind enough to accept this report.

Thanking you.

Yours obediently,

Fatema Tuj Johora

ID: 111 123 183

BBA Program

Executive Summary

Compagnie Mauricienne de Textile Ltée (CMT) is one of the leading vertically integrated garment manufacturers in the world. CMT is well known in garments arena for its marked investment in world class facilities and state-of-the-art operations. I have worked in the Head Office of Consumer Knitex which is situated at UTC Tower, Panthapath, Dhaka. In my report, I have tried to give a short profile on Consumer Knitex and its supply chain Management. In chapter one I have discussed about the topic of my report which is value chain or supply chain and there is a brief discussion of the value chain process of Consumer Knitex. Chapter two contains the information about company background and industry perspective. Chapter three contains the objectives and methodology of the report. Chapter four contains findings of the report. Chapter five contains limitations of the study and chapter six contains recommendations and conclusion.

I have worked in the Accessories department as an intern. My responsibilities were screening the PI (purchase indent), managing PO (purchase order), checking PO, giving PO to audit for checking then in accounts department for about financing, after that in commercial department to open L/C (letter of credit). Sometimes also collecting GRN (goods receiving Note), matching PO with GRN. I have distributed the BOE (bill of exchange) to the suppliers. It was my duty to receive the files and documents like bills, challan, invoice, parcels form DHL, purchase indent, GRN (goods receive note) etc. from the suppliers and factories on behalf of the company. I have worked in several sections to get knowledge about different sections and to know their working procedures.

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Chapter 1

1 Introduction

Value chain analysis is a process by which organization relies on the basic economic principle of advantage – companies are best served by operating in sectors where they have a relative productive advantage compared to their rival. Simultaneously, companies should ask themselves where they can deliver the best value to their customers and how can get the number one position in market. To conduct a value chain analysis, the company begins by identifying every part of its production process and identifying where steps can be eliminated or improvements can be made for necessarily. These improvements can result in cost savings, quality improvement or improved productive capacity. The end result is that customers derive the most benefit from the product by the cheapest cost, which improves the company's bottom line in the long run journey.

1.1 Conceptual Foundations

The concept of value added can be used to develop the organization's nourish competitive advantage. There are two main routes- the value chain and the value system. Most of the approaches were developed in the 1980s by Professor Michael Porter of the Harvard business school.

- Every organization consists of activities that connect together to develop the value of he business: purchasing supplies, manufacturing, distribution and marketing of its goods and services. These activities taken together from its value chain. The value chain identifies where the value is added in an organization and links the procedure with the main functional parts of the organization. It is used for creating competitive advantage because such chains end to be unique o an organization.
- When organizations supply, distribute, purchase from or compete with each other, they shape a broader group of value generation: the value system. The value system shows the vast routes in an industry that add value to the incoming supplies and outgoing distributors

and customers. It links the firm value chain to that of other firm. Again, it is used to identify and develop competitive advantage because such process tends to be unique to companies.

- A value chain is a set of activities that a firm operating in a specific industry performs in order to hand over their valuable product or service for the market. For companies that produce products, the value chain starts with the raw materials used to make their goods, and consists of everything that is added to products before it is sold to consumers. The system of actually organizing all of these activities so they can be properly analyzed is called value chain management. The goals of the value chain are connecting with one another, to help make ensure the product is getting in the hands of customers as seamlessly and as quickly as possible.
- A value chain is the full series of activities that create and make value at every stage. The total value delivered by the industry is the sum total of the value built up all throughout the industry.
- The Value chain concept builds on this to also consider the manner in which value is added with the chain, both to the products/service and the actors included. From a sustainability perspective, 'value chain' has more appeal, since it explicitly mentions internal and external stakeholders in the value- creation process. It also stimulates a full lifecycle point of view and not just a focus on the (upstream) procurement of inputs. Value is generally used in a narrow economic sense, but it can be illustrated to encompass 'values', i.e. ethical and moral contiguity as well as other non- monetary utility values such as closing material loops, the arrangement of ecosystem services and customer value.
- Value chain analysis (VCA) is a process where a firm identifies its basic and support activities that enhance value to its final product and then analyze these activities to reduce costs or increase differentiation. Value chain represents the internal activities a firm absorbs in when transforming inputs into outputs.
- The idea of value chain is based on the course view of organizations, the idea of seeing a manufacturing (or services) organization as a scheme, made up of subsystems each with inputs, transformation processes and outputs, inputs, transformation process, and outputs include the acquisition and consumption of resources like money, labor, materials, machineries, equipment, buildings, land, administration and management. How value chain functions are carried out determines costs and affects profits.

The notion of the value chain as decision support tools was added onto the competitive strategies illustration developed by Porter as early as 1979. In Porter's value chains, inbound logistics, operations, outbound logistics, marketing and Sales, and Services are categorized as primary activities. Secondary activities include Procurement, Accounts, Human Resources Management, Technological Development and Infrastructure. According to the OECD General, the emergence of global value chains (GVCs) in the late 1990s provided a catalyst for accelerated change in the landscape of international investment and trade, with major, far reaching consequences on governments as well as enterprises.

The value chain connects the value of the activities of an organization with its main functional parts. It then tries to make an assessment of the contribution that every part makes to the overall added value of the business. The method was used in accounting analysis for some years before Professor Michael Porter exposed that it could be applied to strategic exploration. Essentially he linked two areas together:

- The added value that each part of the organization contributes to the whole organization.
- The exploit to the competitive advantages of the whole organization that each of these parts might then build.

1.2 Porter's Value Chain

"Harvard Business School's Michael E. Doorman was the first to present the strategy for a value chain. Doorman, who likewise built up the Five Forces Model that numerous organizations and organizations use to make sense of how well they can contend in the present commercial center, first examined the value chain idea in his book "Upper hand: Creating and Sustaining Superior Performance" (Free Press, 1985). "Upper hand can't be comprehended by taking a gander at a firm in general," Porter expressed" (E, 2013)". It comes from the numerous discrete exercises a firm performs in planning, creating, advertising, conveying and confirmative its item. Every one of these exercises can add to a company's relative cost position and make a reason for separation". As indicated by Learn Marketing, Porter recommends that the exercises inside an association increase the value of the administration and items that the organization produces, and that these

exercises ought to be kept running at ideal level if the association is to accomplish any reality upper hand. In the event that they are run quickly, the charge acquired ought to surpass the expenses of running them. For instance, buyers should offering back to the organization and execute uninhibitedly and energetically. *"In his book, Porter said a business' exercises could be isolated into two classes: essential exercises and bolster exercises"* (Porter, 1985). Primary activities include the following:

1.2.1 Inbound Logistics

This refers to everything joined in accepting, putting away and dispersing the raw materials utilized as a part of the generation procedure. These are the regions worried about accepting the wares from providers, putting away them until required by activities, dealing with and transporting them inside the organization. It repairs the inbound development of raw materials, parts, and additionally completed stock from providers to assembling or gathering processing plant, plants, stockrooms, or retail locations.

1.2.2 Operations

This is where raw items are transformed into the finish item. It is worried about keeping up the procedure those believers contributions (in the types of crude materials, work, and vitality) into yields (as merchandise or potentially services). This is the generation territory of the organization. In a few organizations, this may be isolated into encourage offices like paint splashing, motor get together, in an auto organization, gathering, benefit, eatery, in an inn.

1.2.3 Outbound Logistics

This is the dissemination of the finish products to purchasers. These convey the last items to the client. They would obviously include transport and warehousing yet may likewise incorporate choosing and enveloping blends of items by an alternate item organization. It is the procedure connected to the capacity and development of the last item and the related data streams from the finish of the generation line to the end client. For an inn or other administration organization this

action would be reconfigured to load with the methods for conveying clients to the lodging or administrations.

1.2.4 Marketing & Sales

This stage includes exercises like advertising, promotions, sales-force organization, selecting distribution channels, pricing, and managing customer relationships of the last item to guarantee that it is focused to the right shopper gatherings. It is the way toward offering an item or administration and procedures for making, conveying, interpreting and trading contributions that have an incentive for clients, customers, accomplices, and society on the loose. This capacity investigation client needs and needs and conveys to the consideration of clients the items or the administrations the organization has available to be purchased. Publicizing, communicating, advertising and keeping up relationship fall inside this territory.

1.2.5 Service

This relies to the exercises that are expected to keep up the item's execution after it has been created. This stage incorporates things like establishment, preparing, upkeep, repair, guarantee, ensure and after-deals administrations. Previously or after an item or administration has been sold, there is regularly a requirement for pre establishment or after-deals benefit. It incorporates every one of the exercises required to put the item/benefit working viably for the purchaser after it is sold and conveyed. There may likewise be a necessity for preparing, noting customer's questions and so forth.

Every one of these above criteria will enhance the association in its own particular manner. They may embrace this assignment preferred or more awful over adversaries. For instance; with exclusive expectations of administration, bring down creation costs, speedier and less expensive of outbound conveyance et cetera. By this implies, they give the zones of upper hand of the organization.

The Supportive Activities are:

1.2.6 Procurement

It is the securing of merchandise, administrations or works from an outside outer source. In numerous organizations, there will be a different office in charge of obtaining products and materials that are then utilized as a part of the activities of the organization. The office's capacity is to acquire the most minimal costs and most astounding nature of merchandise for the exercises of the organization, yet it isn't in charge of obtaining, not for the resulting creation of the products.

1.2.7 Technology & Development

It keeps association with the machine, equipment, programming, systems and specialized learning conveyed to hold up under in the company's change of contributions to yields. This might be a critical region in the organization. Indeed, even in a more normal industry, it will cover the current innovation, preparing and learning that will enable an organization to stay proficient.

1.2.8 Human Resource Management

It comprises of all exercises associated with selecting, employing, preparing, creating, remunerating and expelling or lying off work force. Enrollment, Training, Management advancement and the reward structures are crucial components in all organizations.

1.2.9 Firm Structures

It comprises of exercises, for example, bookkeeping, legitimate, fund, control, advertising, quality affirmation and general (key) administration. This incorporates the foundation arranging and control systems. For instance, bookkeeping, financing and so on that enables organizations to oversee and coordinate their improvement. It incorporates corporate methodology.

Although, essential exercises add esteem specifically to the generation procedure, they are not really more imperative than help exercises. These days, upper hand chiefly executes from mechanical changes or developments in plans of action or procedures. In this manner, such help exercises as 'data frameworks', 'Research and development' or 'general administration' are normally

the most critical wellspring of separation advantage. Then again, essential exercises are mostly the wellspring of cost advantage, where expenses can be effectively recognized for every action and legitimately oversaw. These help exercises include additional esteem, similarly as the essential exercises do, yet in a way that is harder to interface with one specific piece of the organization.

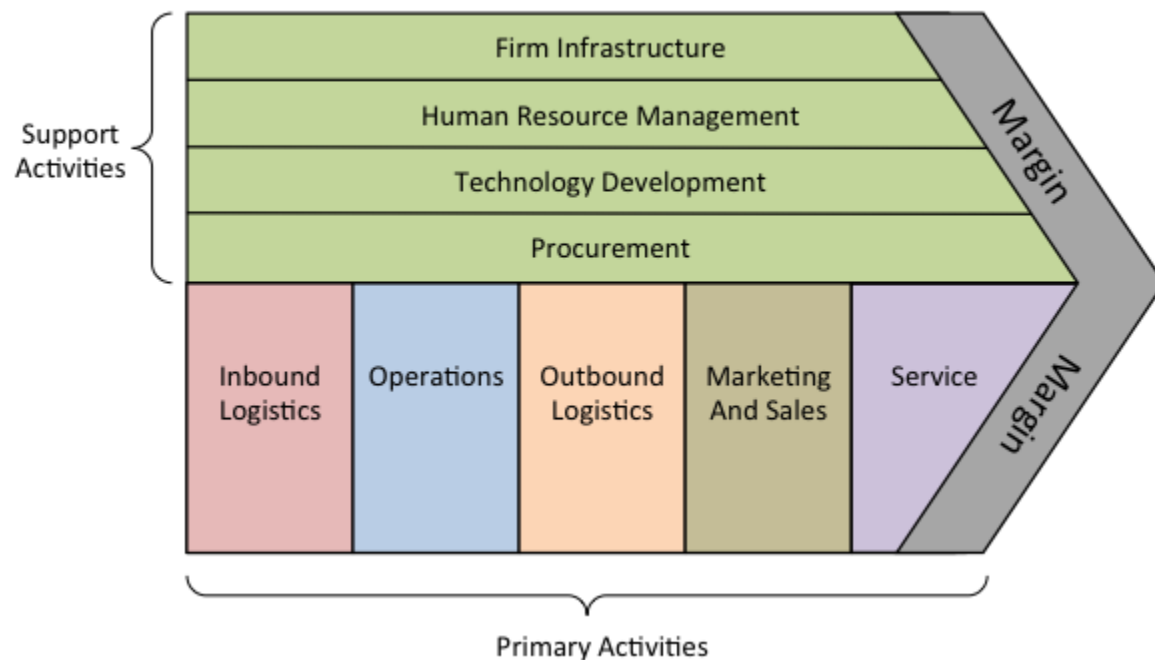


Figure 1: Michael Porter's Value chain

1.3 Physical/ Virtual Value Chain

The value chain groups the non-specific esteem including exercises of an association. The exercises considered under this item or administration upgrade process can be extensively sorted under two noteworthy action sets.

1.3.1 Physical/Traditional Value Chain:

A physical-world action considered with a specific end goal to upgrade an item or an administration. Such exercises advanced after some time by the experience individuals

accomplished from their business lead. As the will to acquire higher benefit drives any business experts (prepared/untrained) rehearse these to achieve their objective.

1.3.2 Virtual Value Chain:

The spirit of PC based business-helped frameworks in the cutting edge world has prompted a totally new skyline of market space in present day business-world – the digital market space. Like some other field of PC application, here additionally we have attempted to play out our physical world's practices to enhance this computerized world. All exercises of continuing on physical world's physical esteem chain expanding process, which we execute in the digital market, are all in all terms alluded to as a virtual value chain.

1.4 Global Value Chains (GVCs)

1.4.1 Cross Border / Cross Region Value Chains

Often multinational enterprises (MNEs) developed global value chains, investing abroad and establishing branches that provided critical support to remaining activities at home. To enhance efficiency and to optimize profits, multinational enterprises locate "research, development, design, assembly, production of parts, marketing and branding, manufacturing" activities in different countries around the globe. MNEs offshore labor-intensive activities to China and Mexico where the cost of labor is the lowest. The elevation of global value chains (GVCs) in the late 1990s provided a catalyst for accelerated change in the landscape of international investment and trade, with major, far-reaching outcomes on governments as well as enterprises.

1.4.2 Global Value Chains (GVCs) in Development

Through worldwide value chains, there has been upgraded in interconnectedness as MNEs assume an undeniably bigger part in the internationalization of business. Accordingly, governments have cut corporate pay assess (CIT) rates or started new impetuses for innovative work to contend in this changing geopolitical scene. In a modern improvement setting, the ideas of Global Value

Chain investigation were first presented in the 1990s and have progressively been incorporated into advancement approach by the World Bank, Unclad, the OECD and others.

Value chain investigation has additionally been utilized in the advancement segment as methods for perceiving destitution lessening procedures by overhauling alongside the esteem chain. Albeit ordinarily connected with send out situated exchange, advancement specialists have started to feature the significance of creating national and intra-local ties notwithstanding multinational ones.

For instance, the International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) has examined fortifying the esteem chain for sweet sorghum as a biofuel trim in India. Its point in doing as such was to give maintainable methods for making spirit that would build the earnings of the rustic poor, without yielding sustenance and grain security, while ensuring the earth.

1.5 Significance

The value chain system rapidly advanced toward the cutting edge of administration thought as a capable investigation apparatus for vital arranging. The more straightforward idea of significant worth streams, a cross-utilitarian process which was created throughout the following decade, had some accomplishment in the mid-1990s. The value chain idea has been reached out past individual firms. It can apply to entire supply chains and conveying merchandise systems. The conveyance of a blend of items and administrations to the end client will assemble distinctive financial variables, each dealing with its own particular esteem chain. The business wide synchronized connections of those nearby esteem chains make a broadened esteem chain, some of the time worldwide in degree. Doorman terms this bigger interrelated arrangement of significant worth chains the "value system". *"A value chain framework incorporates the esteem chains of a company's provider (and their providers the distance back), the firm itself, the firm dispersion channels, and the company's purchasers (and probably reached out to the purchasers of their items, et cetera)"* (watchman, 1985). Catching the value produced alongside the chain is the new approach taken by numerous administration strategists. Value chain investigation has additionally been effectively utilized as a part of substantial petrochemical plant upkeep associations to demonstrate how function determination, work arranging, work routine lastly work execution can (when considered as components) enable drive to lean ways to deal with support. The Maintenance

Value Chain framework is especially fruitful when utilized as an instrument for helping change administration as it is viewed as more easy to understand than different business process apparatuses. A value chain approach would likewise offer a significant contrasting option to assess private or open organizations when there is an absence of freely understood information from coordinate rivalry, where the subject organization is contrasted and, for instance, a known downstream industry to have a decent vibe of its incentive by building important relationships with its downstream associations.

1.6 The Value System

In the addition to the examination of the organization's own particular esteem chain, Porter contended that an extra investigation ought to likewise be executed. Associations are a piece of a more extensive arrangement of including esteem including the supply and conveyance esteem chains and the esteem chains of buyers.

According to Michael Porter Value System incorporates *"the value chains of a company's provider (and their providers the distance back), the firm itself, the firm conveyance channels, and the company's buyer (and apparently stretched out to the purchasers of their items, et cetera)"* (Porter M., 1985). Value System can upgrade past the limits of an endeavor.

The "value system" is likewise considered to as the "business value chain". As opposed to the "value chain", which considers esteem included inside a business, the esteem framework expands the esteem chain past the limits of the business and perceives that a business is reliant on associations with providers and buyer. The term esteem framework underscore the way that exercises are not really sorted out in a straight form, but rather watching the exercises that make up the last item as a chain is likewise profitable and underlines the linkage between the idea of the "value chain" and the "value system".

But extremely uncommon conditions every association purchases in a portion of its exercises: promoting, gear, item bundling outline, administration consultancy, and power are generally cases of things that are frequently procured even by the biggest organizations. Similarly, numerous associations don't convey their items or administrations straightforwardly to the closure shopper: travel operators, wholesalers, retail shops may all be engaged with this framework. Contenders

could conceivably utilize a similar esteem framework: a few providers and wholesalers will be superior to others as in they offer lower costs, speedier administrations, brisk conveyance, more solid items and so on. Genuine upper hand might be accomplished by utilizing another circulation framework or acquiring another association with a provider. An investigation of this esteem framework may likewise be required.

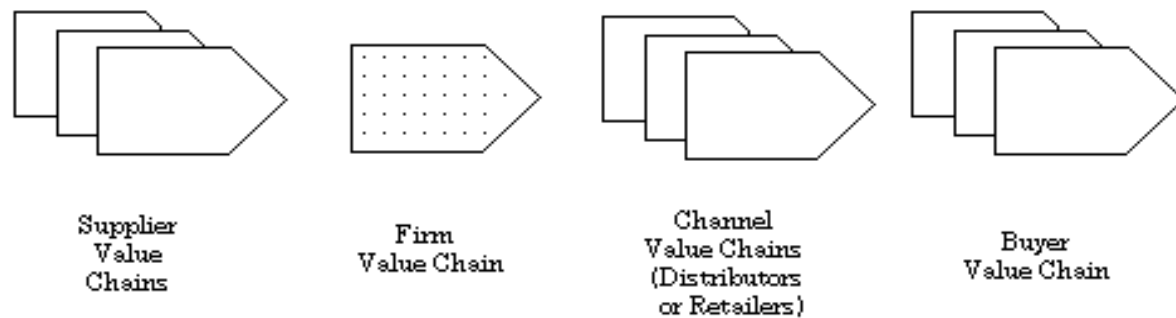


Figure 2: Single Industry Firm Value system

1.7 Developing Competitive Advantages Linkages between the Value Chain & Value System

Examination of the value chain and the value system will give data on esteem included the association. For an association with a gathering of items, there might be some normal things or administrations over the gathering. For instance:

- A Common raw material, (for example, cotton in different pieces of clothing items)
- A regular wholesaler, (for example, auto parts merchant for a gathering with backup organizations fabricating different components of auto)

Such basic things might be associated with create upper hand. Such conceivable linkages might be critical to vital advancement since they are frequently unique to that association. The associations may therefor give points of interest over contenders who won't have such linkages or will's identity unfit to effectively create them. Watchman proposed that esteem chains and value frameworks

may not be adequate in themselves to give the upper hand required by associations in building up their methodologies. He contended that contenders can regularly invigorate the individual moves made by an association; what contenders have significantly more trouble in doing is emulating the exceptional and perhaps unique association that exist between components of the value chain and the value arrangement of the association.

2 Context of the Study

Comapagnie Mauricienne de material Ltée (CMT), a worldwide pullover wear attire industry pioneer, is headquartered in Mauritius with showcasing workplaces in UK, France. CMT has the biggest vertically-incorporated assembling plants and is known for its checked interest in world-class offices and best in class activity. CMT Bangladesh has begun its adventure with CMI Limited in 2010 as a multinational organization. CMI limited basically is an investing company for CMT Bangladesh. CMI acquires Dignity Textile Mills Limited (DTML) and Consumer Knitex LTD. The Head office is situated at Panthapath, Dhaka. In Head Office there are five departments. They are- Finance, Accounts and Audit Department, Commercial Department, Purchase Department, Accessories Department, HR Department. I have worked in the Accessories Department. Generally Purchase and Accessories Department handle all the procurement activities. As I have worked in the Accessories Department, I came to know about their value chain or supply chain procedures. The value chain system of Consumer Knitex is well managed. They try to keep linkages with the suppliers. At first accessories department receive purchase indent from factory with Purchase Information (PI). PI comes to Head of accessories and other employees of accessories. Then they take quotation from suppliers. Request for quotation (RFQ) is a standard business process whose reason for existing is to welcome providers into an offering procedure to offer on particular items or administrations. RFQ for the most part implies an indistinguishable thing from IFB (Invitation for Bid). A RFQ regularly includes more than the cost per thing. They precisely check the value, quality and conveyance time. Then they make a comparative statement and choose one supplier for giving the purchase order. After selecting supplier they arrange Purchase Order (PO). Then all PO are checked by Audit in Finance Department. After completing checking, they give a assurance that all things are okay and also give a seal. Then it comes to

Accounts Department. Accounts Department now make this amounts of budget for the Accessories purpose. Then it comes to Commercial Department for opening L/C. Commercial Department do their own work about to opening L/C. After that, supplier delivers the product with challan in the factory. Factory's merchandiser receives the goods & checks the quantity and make goods receive note (GRN). Factory sends the GRN with challan in Accessories Department and Supplier gives us the bill of exchange. Accessories employers then match GRN with PO. Then it again checked by Audit in Finance Department. They stored all information (PO and GRN) and sends BOE to the Accounts Department. Accounts department gives Signs and Seal the bill on BOE for payments assurance. Supplier comes to take the BOE. Then they show the BOE to the issuing bank to withdraw. This is the overall process of purchasing accessories items.

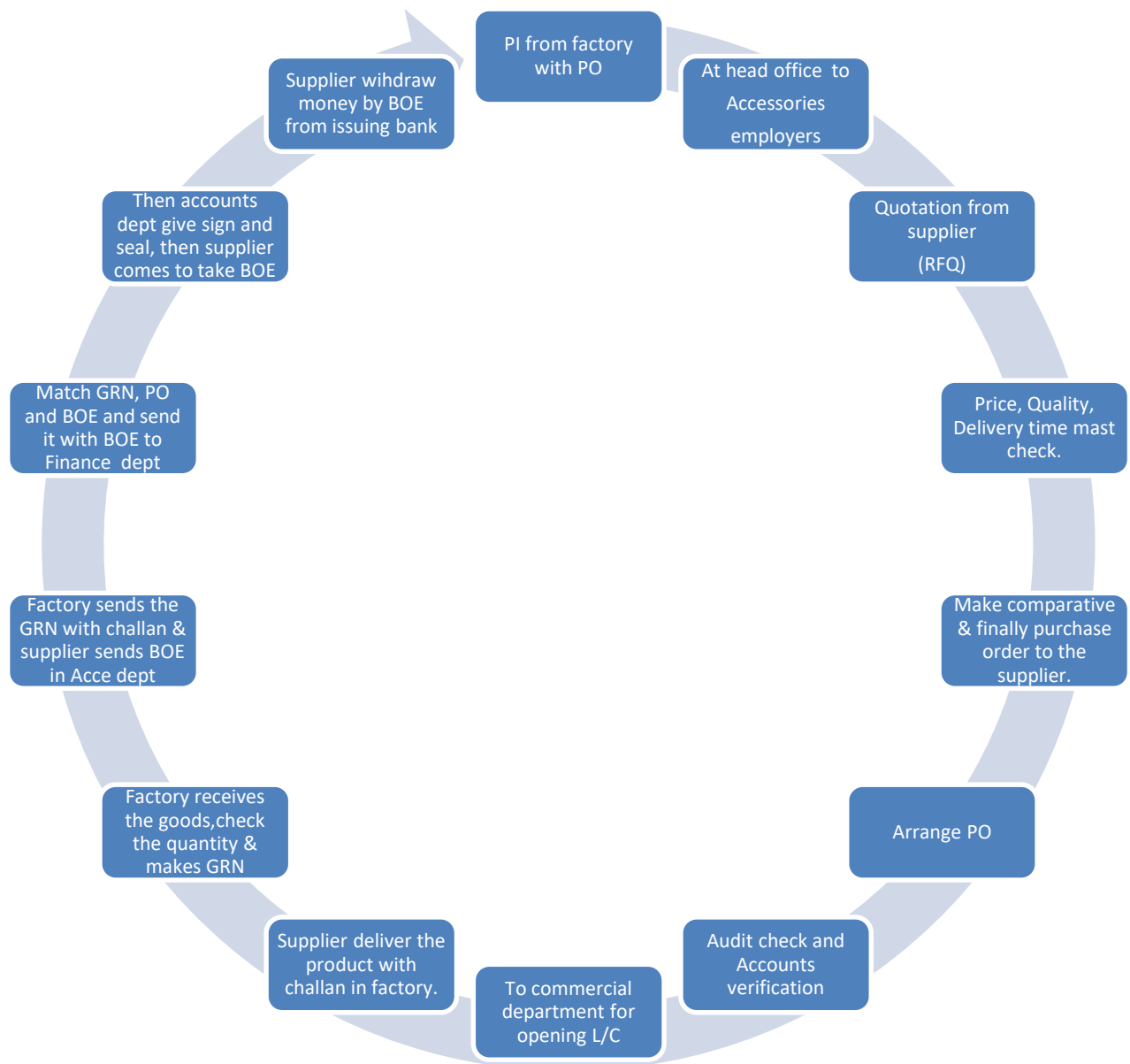


Figure 3: Supply chain management system

Chapter 2

3 Organizational Perspectives

3.1 Company Profile

Compagnie Mauricienne de Textile Ltée (CMT), a worldwide pullover wear attire industry pioneer, is headquartered in Mauritius with promoting workplaces in UK, France and soon opening in New York. CMT has the biggest vertically-coordinated assembling plants in the Sub-Saharan district and is known for its stamped interest in world-class offices and cutting edge activities.

It is represented considerable authority in the outline and creation of quick mold shirt wear items for the finest attire brands and quick form retailers on the high avenues. With a turnover of US \$200 million and utilizing around 10,000 individuals, CMT is among the best ten biggest organizations in Mauritius and the main in material and dress industry. It is likewise situated among the best three Fastest Growing organizations of the nation.

3.2 CMT Operations and Design

The organization endeavors to offers a full-bundle administration to its clients, going from configuration to landed conveyance in dissemination focuses in Europe and the US. Point by point activities includes:

- Product plan and improvement
- Yarn turning and coloring
- Fabric weaving, coloring and wrapping up
- Cutting and sewing
- Printing
- Embroidery
- Garment wash and coloring

- Landed conveyance into dissemination focuses

Control over the full store network makes CMT a solid aggregate specialist co-op of a tremendous plan of significant worth added shirt articles of clothing intended to meet the one of a kind and consistently changing requirements of its profitable clients.

3.3 Mission Statement

From where we come...to where we're going.

We endeavor to be the main world-class maker of superb quality pieces of clothing and shirt wear, by putting resources into innovation advancing preparing and improvement for our worker.

By turning into a center point for learning, we will add to our nation's social and monetary advancement.

We are the Dream Team!

3.4 History

The organization built up with basic and humble standards in 1986 however lived to the vision of turning into the world's pioneer in the shirt wear industry.

1986 – Founded by Louis Lai Fat Fur and Francois Woo Shing Hai

- 100% Mauritian
- 30 workers
- Involved for the most part in cut-make-trim activities
- 1 sewing production factory

1990-96 – Capital investment and vertical integration

- CAD/CAM Technology into design making, cutting and piece of clothing make
- Expansion into sewing and coloring activities
- Information Technology and advancement of ERP framework
- 2 texture plants, 3 sewing industrial facilities and administrator building

1997-2002 – Consolidation and widening of services

Against the scenery of its statement of purpose, drafted two decades back, CMT has surely made considerable progress to significantly accomplish what it set out to achieve. From its unassuming beginnings in 1986, CMT has today developed to the biggest shirt wear producer in Mauritius and the Sub-Saharan district.

- Opening of a greetings tech coloring plant, making it the biggest in sub-Saharan Africa
- Starting item outline and advancement administrations
- Opening of new sewing plants
- Expansion of weaving and printing offices
- 2 texture plants, 5 sewing production lines and administrator building

2003-06 – Development of tasks, redesigning administrations and worldwide effort

- Creativity and item configuration focus
- Opening of world-class turning factories
- Opening of sewing plant, biggest in Mauritius
- Consolidation of sewing and coloring
- Vertical combination into trims and extras make
- Investment into esteem included procedures
- 2 texture plants, 6 sewing industrial facilities and administrator building

2007-08 – BHAG – A major shaggy bold objective set to impel CMT among the world's best ten pullovers wear producers by 2008.

- High speed growth

Against the setting of its statement of purpose, drafted two decades prior, CMT has without a doubt make considerable progress to generously achieve what it set out to achieve. From its modest beginnings in 1986, CMT has raised to be the biggest pullover wear maker in Mauritius and the Sub-Saharan region.

3.5 Corporate Social Responsibilities

CMT is resolved to make its items under socially and morally solid conditions. Our CSR strategy sets the structure and rules for CMT's promise to empathetically treating its representatives, giving them sufficient pay and ensuring their rights. A protected and sound work environment together with the welfare of the laborers is accepted to add to better items and administrations.

CMT is devoted to agree to every single relevant law overseeing the business and with the ILO traditions officially inserted in its moral qualities. Other than consistent, CMT feels socially mindful and goes past industry guidelines to maintain the way of life of its kin. An amicable affinity and regard amongst representatives and administration together with consistence to natural directions are trusted fundamental for a superior personal satisfaction for laborers and the network.

"CMT, a 100% natural cotton, CMIA endorsed and reasonable exchange ensured article of clothing maker. The majority of CMT's vertically coordinated activities are authorize by the FLO-CERT Trade Certification, EKO Sustainable Textile and Organic Exchange program" (Compagnie Mauricienne de Textile Ltée (CMT), 2016).

3.6 Corporate Value/ the CMT Way

CMT and the passion behind

At the core of the organization, a relatively substantial energy vibrates and converts into fervor and drive. It is a promise to quality and intensity for being the best.

Adequate isn't sufficient. Also, just the best exertion, consistently, is worthy to serve a portion of the finest attire brands from around the globe. More or less, CMT's corporate qualities assemble around the devotion and confirmation to convey Fast Fashion and meet whatever the form of the day directs. Step by step, the CMT family has a place with the vision of turning into a not worthy worldwide player in the form business.

It is passion that takes you further than you dreamed.

3.7 Our Team

“Associate only with those who want what you want

And want it as much”

3.7.1 The CMT Family

Built up by two driven business people and 30 representatives in 1986, it was only a straightforward arrangement to make a decent quality item and give world-class benefit. CMT has ascended into a regarded and submitted boss of decision with numerous representatives growing up with the organization from its first days.

3.7.2 Our Key Asset

Our staffs are viewed as less like representatives, and more like individuals from an expansive 10,000+ part family. We trust that individuals should need to work, should feel like the work they are doing is fulfilling and make a uniqueness each time they venture on the premises. Each one precisely picked staff individuals has the characteristics that take CMT onwards and upwards consistently.

3.7.3 Creativity, Passion and a Desire for Excellence

We need our people to have a fabulous time, pizzazz, inspiration and excitement that are coordinated by form. In a bright feeling of sharing, open dialog, critical thinking and articulation, innovative vitality is empowered.

3.7.4 Product Design and Development

Synergetic teams of designers, fabric and garment technologists provide avant-garde and trendy designs through Research & Development.

3.7.5 Information and Communications Technology

Information and knowledge-based system lead in light of a wide-region system to empower online data on arrange status and investigation to permit steady refresh and correspondence with our customers.

3.7.6 Customer Care and Marketing

An expert group of customer care and marketing officials explore form patterns, examination showcase data, and track generation to offer auspicious and proficient support of high-road retailers.

3.7.7 Quality Management

The imaginative quality and dominance is on various events put to test on the creation shop floor. A free quality organization aggregate attests Right First Time things through structures driven techniques and procedures.

3.7.8 The Perfect Associate/ Partner

This ideal mix of uncommonly magnificent people, experienced hands and centered characters participate to upgrade each tomorrow, more significant and the entire all the all the more fulfilling.

Developing its extensive stretches of involvement, Compagnie Mauricienne de Textile Ltée has achieved the advantages of a forward-looking and imaginative association arranged to take up the business challenges for the progress of its kin and its country.

3.7.9 Global Outreach:

- Marketing offices in France, UK and soon opening in New York
- Vertically integrated plants projected abroad

3.7.10 Manufacturing Operations and Capacity:

- Among world's most automated production facilities
- Sample capacity: 300 samples/day

- Completely vertically integrated from product design, textile manufacture, garment production to shipping into distribution centers
- Export of 60 million garments a year
- Projected to increase to 100 million garments

3.7.11 Main Export Markets:

- Europe: 88%
- US: 12%

3.8 Services

It starts with raw cotton of the finest quality. From the main phase of turning; through the sewing, coloring, getting done with, cutting, sewing, planning and through to the last advance of cautious design; each stage in our vertically coordinated process is precisely conditional and exactness created, which serves to complement our very great turnaround time.

3.8.1 Textile Fabric Knitting, Dyeing and Finishing:

Matchless dexterity is given in the development of our fabrics

- Ranging from very light to heavy.
- Specially finished in processes like rising, sue ding (peach finish), shearing, all-over printing and unlevelled dyeing effect.
- From single jerseys, pique, ribs, interlock, point Elle, fleece to structured fabrics with engineered stripes and lyric-plaited knitting structures.
- With compositions in cotton, viscose, polyester, polyamide, cartoon and other blends.



Figure 4: Garments machineries

3.8.2 Garment Manufacture and Embellishments:

As a one-stop shop in jersey wear, CMT offers a full range of cut and sewn garments for ladies, men and children. Products range from basic t/shirts and polo/ rugby shirts to more intricately sewn fancy garments with embellishment

- Up to 15 colors embroidery, with cut out appliqué, adorned with beads and sequins.
- Cut and sewn under the expert advice of our designers giving the drapes and special stitches added value on the fashion item.
- Wide range of water base, plastisol, metallic, discharge and transfer prints.
- Exacting and matchless quality is ensured by garment technologists to achieve near-to-perfection fitting and garment presentation.

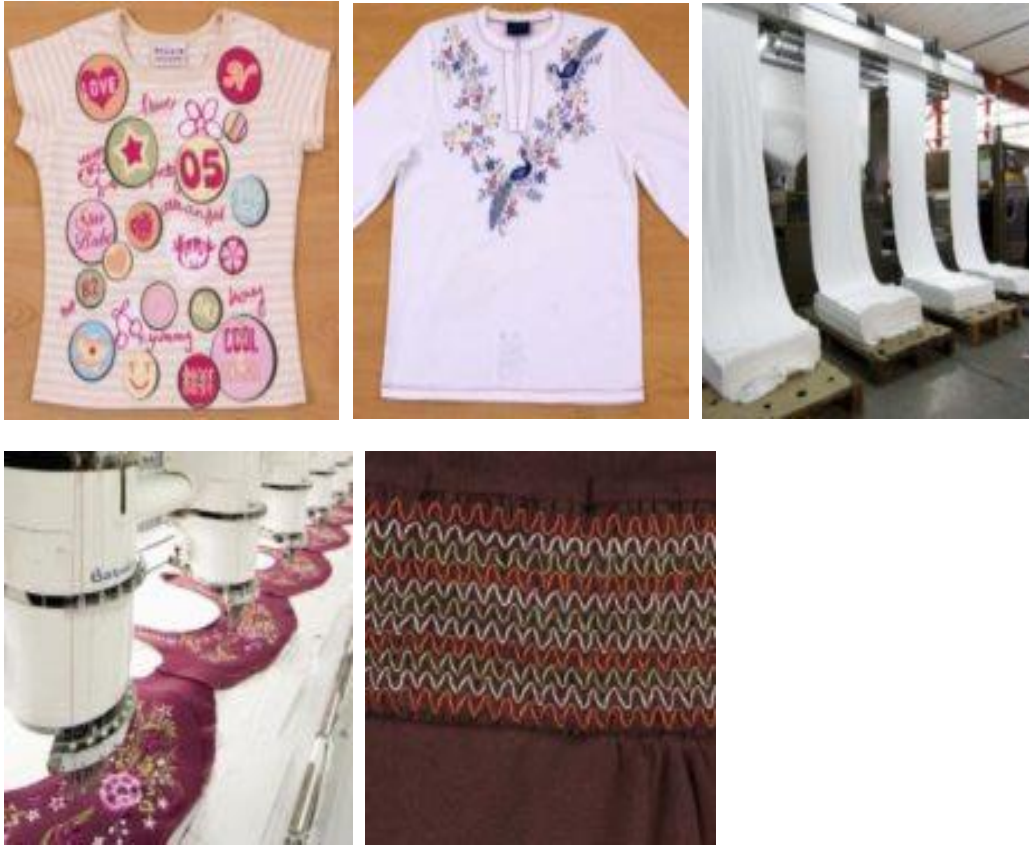


Figure 5: Garments products

3.8.3 Order Details:

- Duty-free and quota-free for European and US markets
- Trial order: 300 pcs/ color
- Minimum order: 5,000 pcs/ style; 1,000 pcs/color
- Lead time: Initial orders ~ 4-6 weeks; Repeat orders ~ 1-3 weeks; Trial orders ~ 4 weeks

3.9 Introduction in CMT in Bangladesh:

CMT Bangladesh has started its journey with CMI Limited in 2010 as a multinational company. CMI limited basically is an investing company for CMT Bangladesh. CMI acquiring Dignity Textile Mills Limited (DTML) in January 2011, after that in October 2011 Consumer Knitex LTD. Has also has been acquired by CMI. In May 2015 a drastic fire hit DTML after couple of months

in July 2015, DTML unit (APEX) was born as an extension of DTML. As the sign of growth, MT has expanded its business and new factory is setting up, CKL Unit (TRISHAL) in July.

3.9.1 The Head Office, Dhaka:

The head office consists of Five Department, Finance, Accounting and Audit, Commercial, General Purchase, Accessories Purchase and HR-Admin.

- **Finance, Accounts and Audit Department** handles with all kinds of payments associate with CMT BD and this department also this department also works for maintaining integrity for all other departments.
- **Commercial Department** deals all kind of Export-Import activity for CMT BD.
- **Purchase Department** purchases for all the factory's items-equipment's needed for everyday operations and production.
- **Accessories Department** is responsible for buying works for buying all the accessories items needed in factories for RMG manufacturing.
- **HR-Admin** works for providing administrative aid in information management systems, human resources, payroll and acquisition and communication.

3.9.2 About Factory:

Recently they have four factories and all are in production. We have about 5,000 active workers and staffs. The factory's entire main product is T-Shirt, Polo-Shirt, Trouser, jersey-Wear, Women and Kids Ware. All of our products are mainly exported to United Kingdom, France, Hong-Kong, Singapore, USA, Spain and China.

Below is the basic information about the factories:

- **Dignity Textile Mills** limited also known as DTML as located in Betjuri, Boiragirchala, Shreepur, and Gazipur. DTML has started its operation in January 2011. Now the factory is providing employment for about 1,400 workers and staffs.

- **Consumer Knitex** Limited also known as CKL located in Dhamsur, Valuka, Mymensingh. CKL has started its operation in October 2011. Now the factory is providing employment for about 2,000 worker and staffs.
- **Apex (DTML-2)** is located in Gilarchala, Shreepur, Gazipur Apex is an extension part of DTML, and after the fire incident the factory place is hired. Current employment is about 1,000.
- **TRISHAL (CKL-2)** is a new set up and the largest factory for CMT BD located in Bagan, Trishal, and Mymensingh. The factory is under construction and current employment is around 800, but the accommodation targeted for 4000plus workers.

4 Industry Perspective

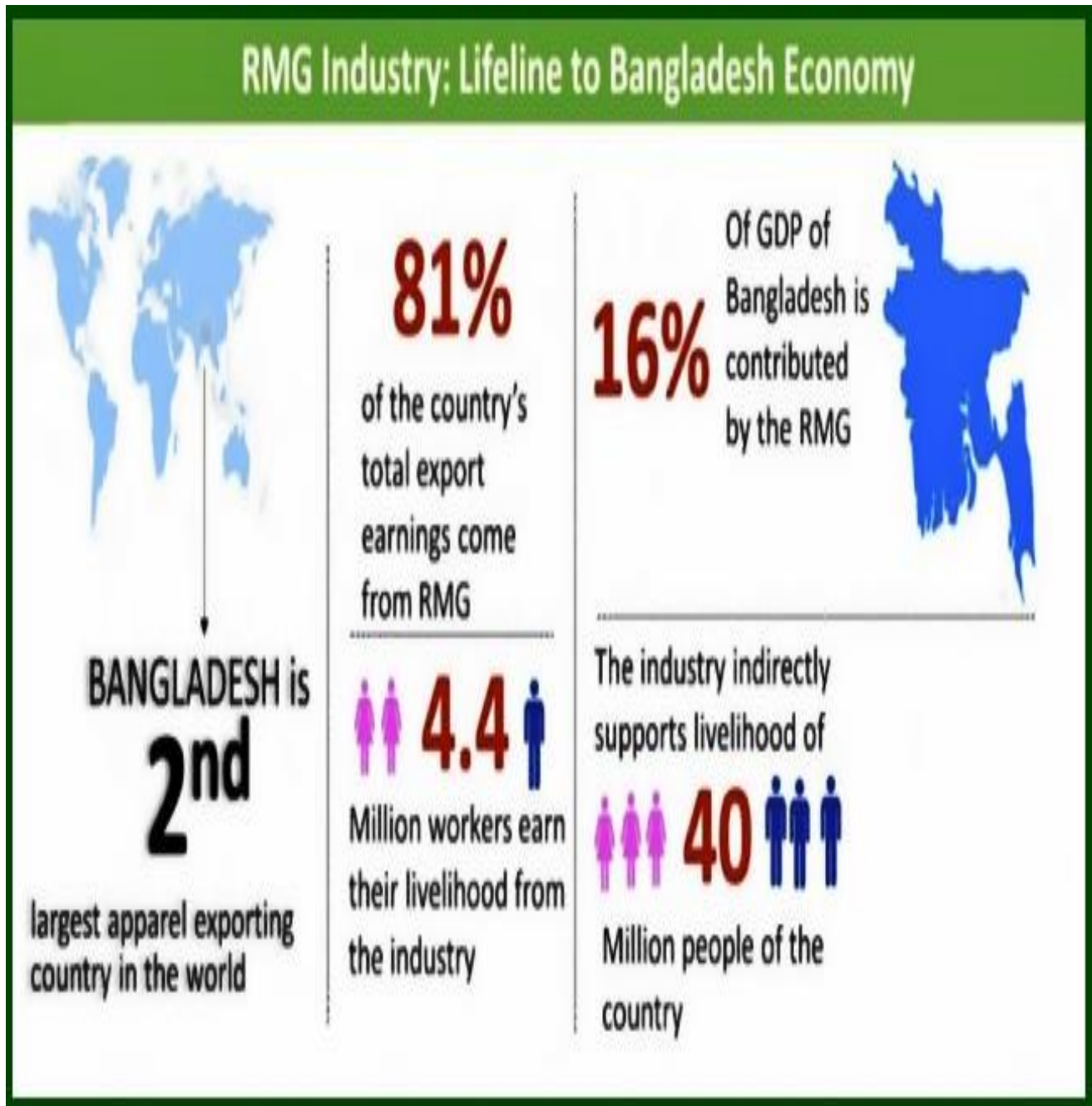


Figure 6: RMG situation in Bangladesh

4.1 Ready Made Garments in Bangladesh

The readymade pieces of clothing industry goes about as an impetus for the improvement of Bangladesh. The "Made in Bangladesh" tag has additionally brought wonder for the nation, making it a renowned brand over the globe. Bangladesh, which was once, named by pessimists a "bottomless basket" has now turned into a "basket full of wonders". The nation with its constrained assets has been keeping up 6% yearly normal GDP development rate and has realized surprising social and human improvement. After the freedom in 1971, Bangladesh was one of poorest nations on the planet. No real ventures were created in Bangladesh, when it was known as East Pakistan, because of unfair mentality and arrangements of the legislature of the then West Pakistan. In this way, reconstructing the war-assaulted nation with constrained assets gave off an impression of being the greatest test. The business that has been making urgent commitment to remaking the nation and its economy is none other than the readymade piece of clothing (RMG) industry which is presently the single greatest fare worker for Bangladesh. The segment represents 81% of aggregate fare income of the nation.

4.2 History of RMG in Bangladesh

The Foundation of material industry was first settled in the 60th decade of nineteenth century. *"All of a sudden the business exchanged Mercury shirts to the European market in 1965-66, which was made from Karachi. In the last specified, nine conveying ventures were available in 1977-78"* (BGMEA, 2015). The three greatest organizations in that time were Reaz Garments, Jewel Garments and Paris Garments. Among them Reaz Garments was the most understood and most settled industry in that time.

Reaz Garments the pioneer was established 1060 as a small tailoring outfit, named Reaz store in Dhaka. *"It served only domestic markets for about 15 years. In 1973 it turned into Reaz Garments. It expands its operations into export market by selling 10,000 pieces of men's shirts in 1978"* (BGMEA, 2015).

Desh Garments was another pioneer of Bangladesh RMG sector. Desh was established in 1979. The late Nurool Quader Khan was the pioneer of the readymade garment industry in Bangladesh. He had a vision of how to transform the country. In 1978, he sent 130 trainees to South Korea

where they learned how to produce readymade garments with those trainees, he set up the first factory "Desh Garments" to produce garments for export and had technical and marketing collaboration with Daewoo Corporation of South Korea. It was also the first hundred percent export-oriented company.

Other reasonable and persevering business people began RMG manufacturing plants in the nation. From that point forward, Bangladeshi piece of clothing industry did not have to look behind. Regardless of numerous troubles looked by the division over the previous years, because it has cut a specialty in world market and continued proceeding to demonstrate vigorous execution. Multi-Fiber Arrangement (MFA) standard was go about as gift for RMG industry to flourish. In any case, the quantity was reached end in 2004, and it was anticipated that a gigantic down acquire in send out industry. *"Demonstrating all the forecast wrong Bangladesh vanquished the post MFA annoy down and now Bangladesh is the greatest fare worker with the estimation of \$25.94 billion of fares in 2014-15 monetary years"* (BGMEA, 2015).

The Milestones of the RMG Industry:

Year	Milestone
1995	Realistic Solution of child labor issue with ILO, UNICEF & US Embassy
2005	Phase out of MFA Quota
2009	Successfully faced Global Recession
2010	Ranked as the 2 nd Largest Exporting Country
2013	Ensuring workplace safety

4.3 The Growth rate of RMG Sector

"The diagram indicates us in 2005 to 2013 the industrial facility development and work rate was expanding. In 2013 the development rate of manufacturing plant drop by 5876 to 4222, because of security and terminate issue now its expanding business rate is consistent and work rate is steady to 4 million" (Wikipedia, 2013). Albeit recent years the development has not been exceptionally constructive but rather still considerable amount individuals are relying upon the RMG area for their jobs. Bangladesh's pieces of clothing industry gives work to around 4 million

laborers among them very nearly 86% are female. World Banks information about 1980's uncovered that around 50,000 female laborers in this area. The quantity of individuals utilized in the attire segment had expanded to in excess of 1.5 million of every 1997-98, which constitutes around 70% of the aggregate female work in the nation's assembling division, actually, a substantial supply of shabby and adaptable female work was utilized to be the key achievement factors in the underlying phase of the nation's lead send out situated industry.

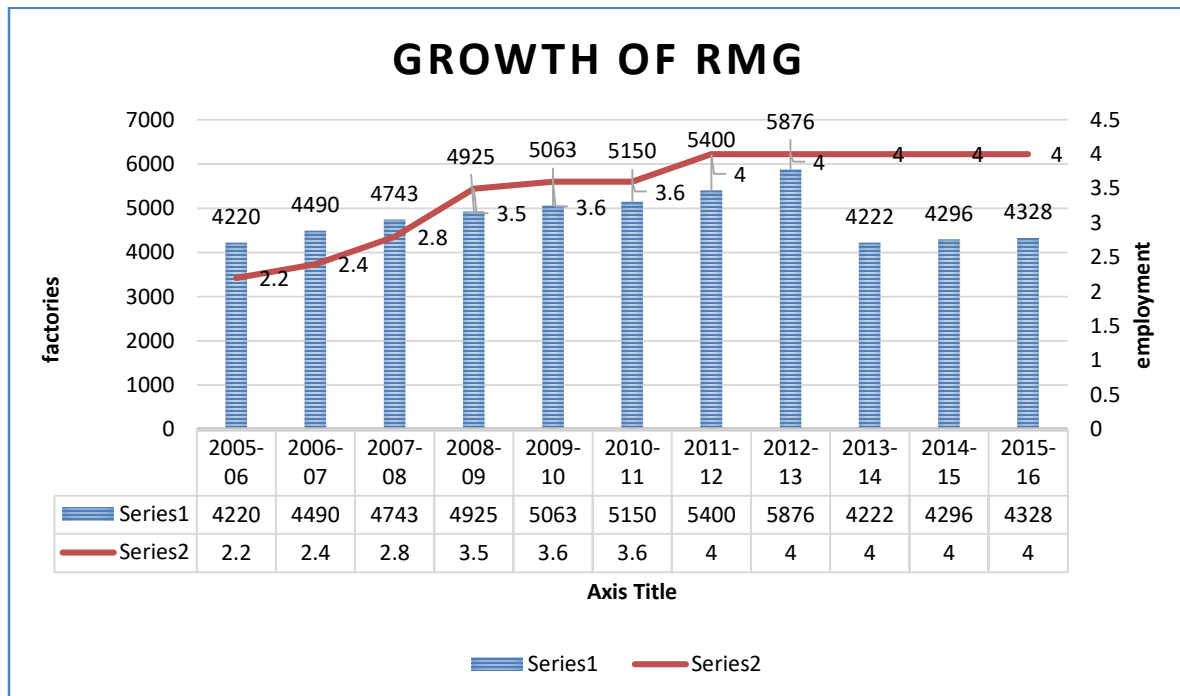


Figure 7: Growth rate of RMG sector

4.4 Types of RMG Sector

Before exploring strategic options for the industry, it makes sense to take a quick look at the industry structure and the scale economies it presents. “*Bangladesh Garment Manufacturers and Exporters Association (BGMEA) Members’ Directory 2004-2005* lists 3560 member firms exist. Among them 700 knitting factories, 525 sweater factories, and the remaining 2275 are woven garment units” (Wikipedia, 2013). RMG sector in Bangladesh are divided into two categories.

- Woven
- Knit ware

Woven items are for the most part shirts, T-shirts, pants and so on. Underpants, socks, tights, T-shirts, and other easygoing and delicate articles of clothing are the principle sews items. Woven article of clothing items still command the piece of clothing send out income of the nation. The sock offer of sew piece of clothing items has been expanding since the mid-1990s; such items as of late record for more than 40 for every penny of the nation's aggregate RMG send out profit. Sweaters are the other kind of RMG.

Denim is one sorts of texture which can be produced using 100% cotton twill or Stretch twill. It is a woven texture which brings twist yarn that is blue cotton and a filling yarn that is white cotton making substantial twill that has askew running parallel lines. Denim texture is utilized as a part of everywhere throughout the world for making pants, coats, shirts, packs, satchels, wallet and numerous different frill for people of any age. Denim pieces of clothing are excessively well known to the all matured gathering far and wide because of its higher number of advantageous impacts in our day by day life. It ought to be set apart here that, denim articles of clothing has higher cost than sewed pieces of clothing. Denim pieces of clothing are made by utilizing denim texture which is created in various sorts denim mills or industrial facilities through the world.

4.5 Major Apparel Export Items of Bangladesh

In the beginning the export was dominated by woven garments but as the time goes Knit sector emerge as strong complimentary source of export earnings. The graph shows that, knit garments have grown tremendously throughout the last two decades. In FY 1993-94 the export growth of knit garments were 29.14% in comparison to 4.13% of woven garments. Both woven and knit experienced a negative growth rate in FY 2001-02 due to the political instability. It has also experienced a low growth in FY 2008-09 due to the adverse impact of the recession fell on the import demand of the EU and the USA across the entire commodity spectrum. The average growth rate of woven garments form FY 1993-2014 is 8.61% whereas the average growth rate if knit garments was 20.62% through the same time period.

“The RMG sector accelerated exports dominated by woven garments. The knitwear sector’s significant contribution in country’s export share was 14.15% in FY 1992-93” (workman, 2017).

Since then it gradually increased its share in exports. “While the contribution of woven garments to the export basket was 69.23% in FY 2000-01, the knitwear sector’s contribution rose to 30.77%. In FY 2007-08, knitwear sector for the first time exceeded woven sector and became the leader with an export value” (workman, 2017). The sector continues to be the leader in terms of quantity exported with an increasing gap with the woven garments over time.

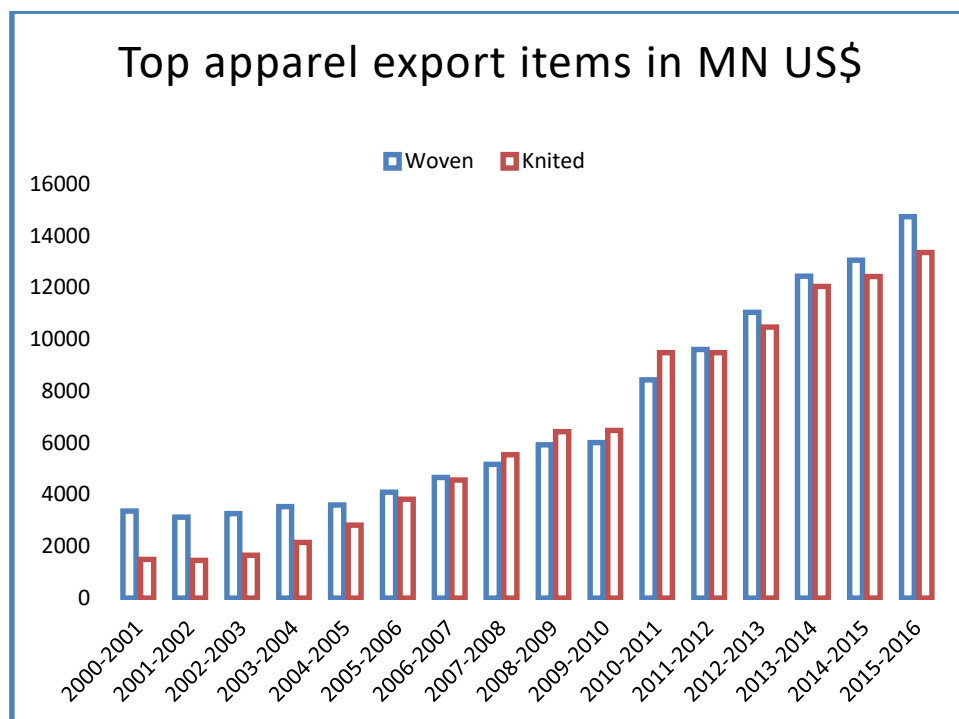


Figure 8: Top Apparel Export items

4.6 Growth Rate of Woven & knit Ware

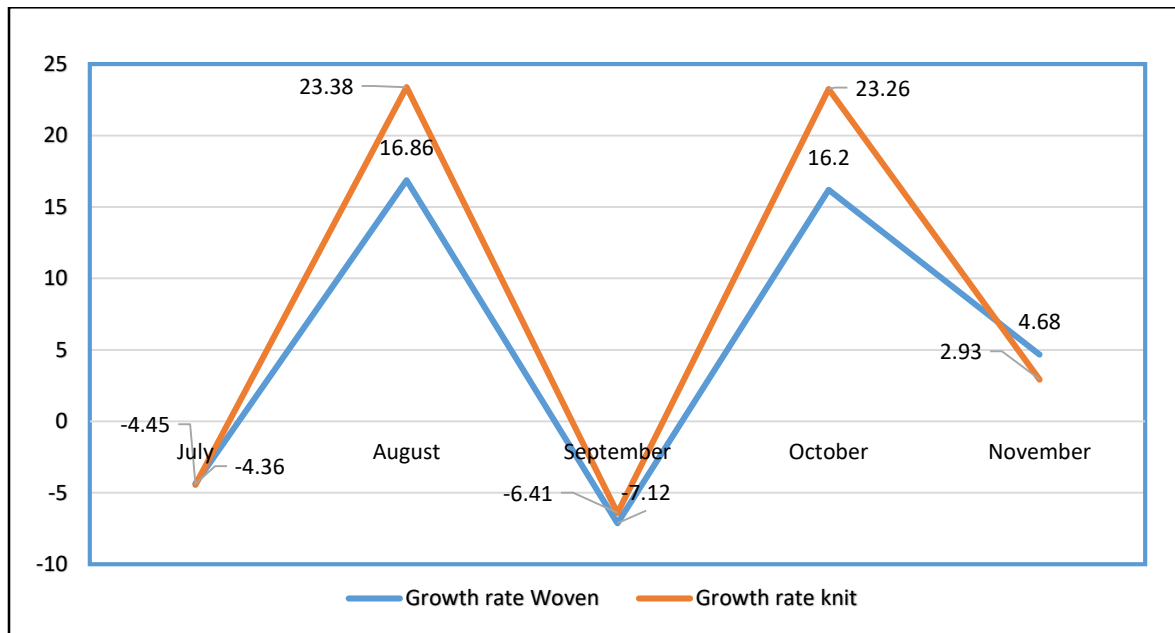


Figure 9: Growth rate of woven & knit ware

4.7 Challenges for RMG Sector of Bangladesh:

Despite the fact that RMG division of Bangladesh has accomplished the second spot for the most elevated number of pieces of clothing exporter, however it has a considerable measure of troubles. The significant issues looked by RMG segment right now is the absence of wellbeing issues in working spot and working conditions for the a huge number of pieces of clothing laborers. It's turned into an extraordinary test for the up and coming money related year of Bangladesh. Another essential one is political security of our nation. *"Two noteworthy occurrences in RMG part of Bangladesh are the Tazreen fire and the Rana Plaza crumple, which have acquired the issue of working environment wellbeing future and drove all partners to act in like manner"* (Textile industry investigate, 2017). Be that as it may, it's uplifting news for RMG segment that, following the heartbreaking episodes, different stages, for example, the Bangladesh Accord on Fire and Building Safety, the Alliance for Bangladesh Worker Safety and National Plan of Action have been kept up to enhance building and terminate wellbeing of Bangladesh's piece of clothing industry. Likewise BGMEA and BKMEA are cooperating here to comprehend such sorts of challenges. They have likewise taken essential activities and contributed gigantic measure of cash

to maintain a strategic distance from mishap. It's an immense obligation regarding the legislature of Bangladesh to guarantee working spot wellbeing in every one of the pieces of clothing fabricating industrial facilities. In the event that we can't do it, outside purchasers will decline to put arrange here, which will be a monstrous blow for RMG segment of Bangladesh. We trust, the legislature of Bangladesh, BGMEA and BKMEA, with the help of worldwide brands and global advancement accomplices and contenders, will have the capacity to guarantee the wellbeing of the RMG business and keep up the energy of financial improvement in the nation. Political dependability makes a negative effect additionally on RMG segment of Bangladesh. In the event that it proceeds with, it will be a huge hit to destroy our most profitable area. In this way, political pioneers should turn out instantly to take care of such sorts of issues and need to help for the business.

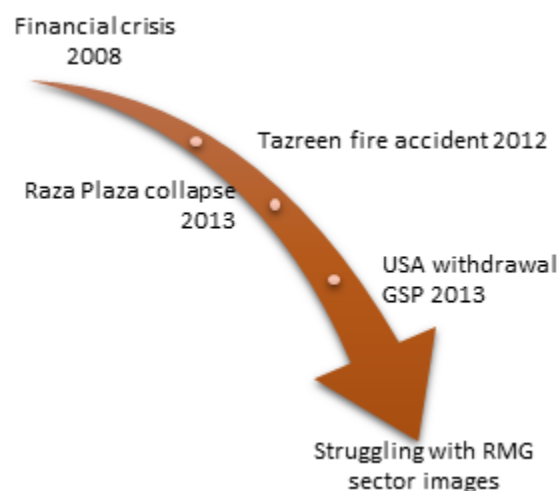


Figure 10: Recent incident in Garments sector

4.8 Hoping for RMG Sector of Bangladesh:

As indicated by the McKinsey overview, it's seen that 86 percent of the head buying officers in surely understood clothing organizations in Europe and the United States wanted to diminish levels of sourcing in China throughout the following five years as a result of declining overall revenues and limit imperatives. Additionally they said in that overview, *"Western purchasers are assessing an impressive number of sourcing choices in the Far East and Southeast Asia, numerous head acquiring officers said in the study that they see Bangladesh as the following*

problem area" (McKinsey, 2015). Numerous head buying officers specified Bangladesh as the problem area in the readymade pieces of clothing market. *"McKinsey review additionally announced that, with about \$15 billion in sends out in 2010, instant pieces of clothing are the nation's most imperative modern part; which speaks to 13% and over 75% of GDP and aggregate fares, individually. McKinsey conjectures send out esteem development of 7 to 9% every year inside the following ten years, so the market will twofold by 2015 and about triple by 2020"* (Mckinsey, 2015).

Chapter 3

5 Objectives of the Study

The specific objective of the study is summarized below:

1. To explore conceptual and fundamental foundations of value chain and value system covering the relevant theoretical issues.
2. To evaluate the historical evolution of Consumer Knitex Limited as an organization including the major events that played roles in the development industry of this organization.
3. To notified the level of the competition and major competitors faced by Consumer Knitex Limited.
4. To examine the value chain and value system of Consumer Knitex Limited along with the linkage of operational procedures.
5. To come up with suggestions and recommendations for Consumer Knitex for its whole development as an organization or value providing existence.

6 Methodology

The information of this report is based on the primary and secondary data of the organization's supply chain management. I came to know about the working procedures by taking interview of the General Manager of head office, the head of HR and a procurement officer of Consumer Knitex. I have carefully observed and tried to find out how all the departments complete their tasks, basically more concentration was in accessories department. I have analyzed the suppliers with whom they work and how they work. Moreover I have used different websites, books and internet to collect information. While preparing this report information is gathered from the above sources to make the report perfectly.

Chapter 4

7 Findings of the Study

Consumer knitex has five departments in their head office. All departments have their own responsibilities. All the departments try to keep connection with each other. The works of these departments are interrelated and interconnected. The relationships among the employees of different departments are very cooperative. The responsibilities of these departments are already mentioned above in brief. In this part the activities of these departments will be in detail.

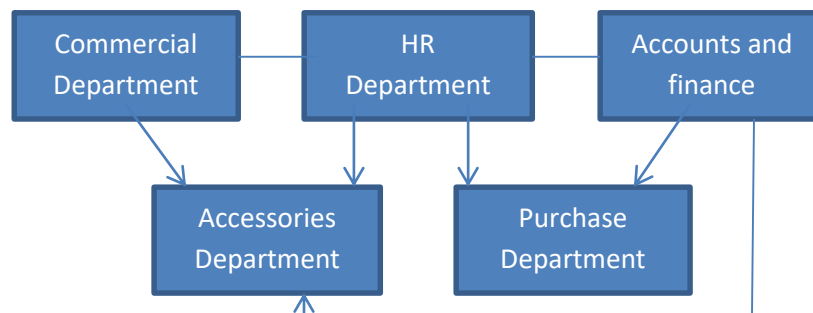


Figure 11: Relationship of five departments

7.1 Accounts, Finance & Audit Department

This department deals with all kinds of payments associate with CMT BD and this department also works for maintaining integrity for all other departments.

- **Accounts payable** – Keeping in mind the end goal to keep up incredible associations with sellers and investors ensuring that everybody gets paid on time is a most concerning thing. Consumer Knitex always tries to pay their suppliers on time to get quality products from them. The part of the bookkeeping office incorporates watching out for chances to spare cash from overabundance costs, for instance, deciding whether there are rebates or motivating forces accessible for paying certain sellers all the more rapidly. In any event,

Accounts Payable ought to be planned to guarantee that minimal measure of cash needs to go out per installment.

- **Payroll** – Payroll is an excess of basic capacity of the bookkeeping division and incorporates ensuring all workers are paid precisely and opportune. What's more, suitable duty is evaluated and assess installments are on time with state and central government offices. It is additionally the obligation of records division to pay the lunch charge ordinary on time among stuff and representatives.
- **Reporting and Financial Statements** – A champion among the most basic assignments of records office is to design budgetary reports that can be used for arranging, evaluating and every fundamental authority shapes. Furthermore, these and other cash related reports are required for correspondence to money related pros, banks and distinctive specialists that accept a section in the improvement of their business.
- **Financial controls** – Money related controls incorporate monetary report making, compromises, partitioning the obligations and following the GAAP measures of bookkeeping standards, which are all actualized with see toward consistence, extortion and burglary avoidance. The part of the Controller is to guarantee plans are set up legitimately to deal with that procedure without blunders.

Finance Department

This division oversees controls and keeps up every single budgetary capacity of Consumer knitex. This office controls consumptions and commitments (counting working costs, obligation, and finance), receipts and storing all incomes, costing, dealing with the speculation of all monies, representing all benefits and capital undertaking uses, interior and outside detailing. Accounting is the primary fundamental money related movement in an organization. It courses the greater part of the exchanges in the association, covering the two deals and costs. Budgetary Reporting and Control is the another essential capacity of purchaser knitex that takes crude accounting sections and changes them into usable and equivalent money related explanations. The back office is likewise in charge of overseeing of the association's income and guaranteeing there are sufficient assets accessible to meet the everyday installments. The fund division is additionally in charge of offering check to the all providers of customer knitex.

Audit Department

Audit Department furnishes administration with information sparing, examinations, proposals, and direction in regards to the exercises inspected and other huge issues. The division directs an endorsed review design and will play out the accompanying errands as per its general methodology; Accomplish the presence of benefits and suggest fitting shields for their insurance; Assess the sufficiency of the arrangement of interior controls; Recommend enhancements in controls; Evaluate consistence with strategies and techniques and sound administration hones; Measurement of consistence with state and government laws and authoritative commitments; Supervision of tasks/projects to discover whether comes about are adjusted with built up goals and whether the activities are being done as arranged; Investigate detailed occurring of extortion, misappropriation, robbery, squander, and so on.

7.2 Commercial Department:

Commercial Department manages all kind of Export-Import activity for CMT BD. Generally Consumer Knitex purchases all the goods locally which are needed for the production and to conduct the factory. But if the goods are not available in our country and if the locally bought goods are not up to mark then they go for international buying. Dhaka head office receives the PI and the department head is contacted with the CMT which is located in Mauritius. The PI is sent to CMT (Compagine Mauriciennede Textile Ltee) asked quotation from different international suppliers. CMT delivers the goods to Bangladesh. And these Import activities are all done by Commercial Department. Commercial Department maintains an appropriate process for importing goods from CMT. Their importing procedures are given below-

Collecting the IRC (Import Registration Certificate) is the first step in the import process. The importer can import the permissible items as per policy of the government by opening Letter of Credit (L/C). The Letter of credit (L/C) is a composed embraced by a Bank (Issuing bank) given to the dealer (recipient) at the demand, and on the guidelines of the purchaser (shipper) of pay at locate or at an assessable future date up to an expressed whole of cash inside endorsed time constrain against stipulated archives. To open L/C there are some formalities to be observed by the importer. A part of these formalities L/C authorization form must be registered with

Bangladesh Bank where necessary. After registration of L/C form the importer has to submit the following documents with his application for opening L/C to his Bank.

- Prescribed L/C opening application & agreement,
- Minimum 3 copies of indent for goods issued by an indenter having valid indenting registration certificate or 'Proforma invoice' issued by the supplier,
- Insurance cover note with premium paid receipt,
- One set 'IMP' form,
- Other documents as per stipulated in L/C application & agreement.

On receiving application & other papers the bank scrutinizes it to ensure that the documents are properly made. If the application & the supporting documents are in order the bank approves the amount of margin that the importer would be required to pay in respect of the L/C. Then the bank exchange Taka with foreign currency at the official rate & take necessary steps for opening the L/C in favor of the exporter. L/C will be typed in prescribe L/C form, examined & signed by the authorized officer. After issuing L/C the first two copies of the L/C will be sending to 'Advising / Notifying Bank'. After authentication of the L/C the Advising Bank will advise the beneficiary (exporter), if unconfirmed credit, by sending the original L/C to him. After receiving the original L/C the exporter will shipped the goods as per terms & conditions of the L/C & receive the required transport document from proper authority. The exporter will prepare & collect other document as per stipulated in the L/C & submits all the documents in at least more than three sets in the stipulated period mentioned in L/C to his Bank. The substantive documents are-

- Original L/C,
- Bill of Exchange,
- Transport document, (by Air always)
- Commercial invoice,
- Insurance policy,
- Certificate of Origin. & other documents if stipulated in L/C.

The exporter Bank will examine the documents with original L/C & if he does not find any discrepancies in the documents he will pay the exporter, so he is called the 'Negotiating Bank'. On the same day the negotiating bank sends two sets of documents, except the L/C, to the Issuing

Bank by separate mail & claim his reimbursement to the 'Reimbursing Bank' mentioned in the L/C. i.e. the negotiating bank have to perform three duties in the same day-

- Make payment to the exporter,
- Claim reimbursement from the Reimbursing Bank,
- Send at least two sets of documents by separate mail to the Issuing Bank.

After receiving the documents from the negotiating bank, the Issuing bank will examine the documents in terms of the L/C" copy. If there is no discrepancies the issuing bank will record all the particulars of the documents in 'Inward Foreign Bills register' & convert the foreign currency into taka, it is called Lodgment of Import Bills. After lodgment of the bill the importer pays all monies to the issuing bank & receives the documents, this is called retirement of the import bill. After receiving the documents from the Bank the importer will clear the goods from Customs Authority by paying proper taxes & other costs through C&F agent.

7.3 Purchase Department

Most significant organizations and even some administration associations have an obtaining or acquirement division in light of ordinary tasks. This office leads an administration that is the foundation of assembling, retail, and other modern associations. Purchase department buys for all the factory's items-equipment's needed for everyday operations and production except accessories. Purchase department make the purchase order using SAP software. All the information about purchasing goods is stored in this software. The activities of purchase Department are-

- **Procuring material:**

One part of the purchasing department is to procure every single vital material required for creation or day by day activity of the organization. For an assembling organization, this may incorporate crude materials, for example, press, steel, aluminum or plastics, however it additionally may incorporate devices, gear, conveyance trucks or even the workplace supplies required for the secretaries and deals group. In a retail domain, the buying division ensures there is constantly adequate item on the racks or in the distribution centers to keep the providers glad and keep the

store all around loaded. Purchasing also oversees the entire seller that supply a company with the items it needs to operate properly.

- **Evaluating price**

A purchasing department also is charged with continuously evaluating whether it is getting these materials at the most ideal sensible cost so as to augment productivity. Buying division staff may speak with substitute merchant, arrange better valuing for mass requests or superintend the likelihood of obtaining less expensive materials from elective sources as a major aspect of their everyday exercises.

- **Paperwork and accounting**

Purchasing department handle all of the paperwork involved with day to day work and delivery of supplies and materials. Purchasing ensures timely delivery of materials from vendors and tracks purchase orders and works alongside the receiving department and the accounts payable department to confirm that promised deliveries were received in properly and are being paid for on time.

- **Policy Compliance**

The purchasing department also must ensure that it is complying with all company policies. For instance, singular staff individuals may speak with the buying division about buying requirements for things, for example, office supplies or PCs. Before making a buy, the buying division must guarantee that it originates from the best possible conventions for buy and spending endorsement and must affirm that any things are bought agreeing with the general acquiring approach of the business.

7.4 Accessories Department

Accessories department works for buying all the accessories items needed in factories for RMG manufacturing. Button, zipper, cotton, poly, satin ribbon are bought by this department. Indenter gives order. Then the Purchase orders (PO) have to generate. Then the orders have to place after maintaining RFQ. The supplier delivers goods at factory. Most of the accessories come from aboard. For purchasing accessories, commercial department helps to open L/C. Accessories

department buys the all the accessories items like button, zipper, cotton, poly, satin ribbon needed in factories and the Purchase Department purchase the entire factory's items-equipment's needed for everyday operations and production. In clothing producing, embroidery is the second critical materials after texture. But texture, alternate materials which are utilized to make attire are called extras. Distinctive type of accessories use in clothing producing.

- Sewing accessories are those which are used in sewing section.
- Finishing accessories are those which use in finishing section after sewing.

❖ Types of basic accessories::

String, Zipper, Interlining, Button for instance: Snap catch, Plastic catch, .Metal catch, Label: Main mark, Size Label, Wash mind name, Motif: Leather, Plastic, cluster Metal, Pocketing texture, Lining, Velcro, Elastic, Cord, Ribbon, Toggles, Rivet, Collar bone.



Figure 12: Accessories items

Embroidery Accessories: Embroidery is the workmanship of enriching texture or different materials with needle and string. Embroidery might additionally fuse for some others materials,

for example, pearls, globules, plumes, and sequins. Today, embroidery is regularly observed on polo-shirts, tops, caps, coats, covers, dress, shirts, denim, leggings, and golf shirts. Embroidery is accessible with a wide assortment of string or yarn shading.

The essential systems or join on surviving cases of the soonest weaving chain fasten, cover line, running line, glossy silk line, and cross line remain the principal strategies of hand weaving today.



Figure 13: Embroidery items

7.5 HR Department

A productively run HR office can furnish your association with structure and the capacity to address business issues through dealing with your organization's most important assets its workers. Customer knitex likewise has the legitimately composed HR Department which accomplishes a similar level of productivity and workforce administration through outsourcing HR capacities or joining an expert manager association. The responsibilities of HR Department are:

Recruitment

The achievement of recruiters and work masters for the most part is estimated by the quantity of positions they fill and the time it takes to fill those positions. Recruiters who work in-house - instead of organizations that give enrolling and staffing administrations assume a key part in building up the business' workforce. They publicize work postings, source hopefuls, screen candidates, lead preparatory meetings and organize procuring endeavors with directors in charge of making the last choice of competitors.

Safety

In work environment safety is an essential factor. Under the Occupational Safety and Health Act of 1970, businesses have a commitment to give a sheltered workplace to representatives. One of the primary elements of HR is to help working environment preparing and keep up governmentally commanded logs for working environment damage and casualty revealing. What's more, HR safety and hazard masters regularly work intimately with HR benefits pros to deal with the organization's specialists pay issues.

Employee Relations

In a unionized workplace, the worker and work relations elements of HR might be joined and taken care of by one master or be completely separate capacities oversaw by two HR authorities with particular ability in every zone. Representative relations are the HR train worried about reinforcing the business worker relationship through estimating work fulfillment, representative commitment and settling working environment strife. Work relations capacities may incorporate creating administration reaction to association arranging efforts, arranging aggregate bartering understandings and rendering translations of worker's guild contract issues.

Compensation and Benefits

Like employee and labor relations, the compensation and benefits functions of HR regularly can be taken care of by one HR master with double mastery. On the remuneration side, the HR capacities incorporate setting pay structures and assessing aggressive pay. A comp and advantages master additionally may arrange assemble wellbeing scope rates with safety net providers and facilitate exercises with the retirement reserve funds finance head. Finance can be a segment of

the pay and advantages area of HR; notwithstanding, much of the time, businesses outsource such regulatory capacities as finance.

Compliance

Compliance with labor and employment laws is a critical HR function. Noncompliance can bring about work environment objections in light of unreasonable business hones, risky working conditions and general disappointment with working conditions that can influence efficiency and at last, gainfulness. HR staff must know about government and state business laws, for example, Title VII of the Civil Rights Act, the Fair Labor Standards Act, the National Labor Relations Act and numerous different guidelines and directions.

Training and Development

Managers must give representatives the instruments important for their prosperity which, much of the time, implies giving new workers broad introduction preparing to enable them to change into another authoritative culture. Numerous HR divisions additionally give administration preparing and proficient advancement.

Chapter 5

8 Limitations of the Study

Since my report depends on both primary and optional information, there is a plausibility of getting fake data. On the off chance that the report sources furnish me with any created data about their supposition of RMG area, at that point the report discoveries might be wrong. Most importantly, this examination is powerless in a few focuses. The report was directed in a brief span so I was not ready to gather more data. Another limitation of this study is the person's private information was not disclosing some data and information for obvious reasons, which could be very much useful. Due to huge restriction of not sharing information of CMT BD Ltd I was not able to collect proper information. Moreover, I had to work for PO Checking. When a huge amount of purchase order come, it was tough to handle. They have so many Accessories purchase suppliers. When I needed to check all of this and hand over that for audit checking and all next job procedure so I now about others job but that's all is my primary knowledge. I could not go to their depth. I could not gather the proper information of all the departments. In this report I have shown the primary working procedures of all the departments.

9 Recommendations

The Company should take necessary steps to reduce the employee turnover rate. The employee turnover rate of this company is very high. Most of the employees are not satisfied with their salary and the rules of the company. The salary and other incentives should be given so that the employees become motivated. I think the working environment of this office is friendly. If the relationship between the top management and the employees becomes friendly then it will be easier to achieve the desired goals. The employees are not getting proper training about their job. Due to lack of training sometimes it is difficult for the employee to understand their job responsibilities.

10 Conclusion

The Bangladesh Readymade Garment Industry or Textile Industry is the backbone of the country's economy. I got the opportunity to do my internship in this sector. The internship gave me some practical knowledge and experience about corporate environment. It helped me a lot to understand the working procedures of Garments Industry. Moreover I got to learn the corporate culture and environment. In BBA program, I have learnt the theoretical explanations but this internship has given me the real life experience which will help me in future. In near future when I will enter into the corporate life, the experience of this internship will help me a lot and give the courage to handle any situation. Through this internship I have learnt how to cope up with new environment and new people. As a student of marketing strong communication skill is must. During my internship I got the opportunity to communicate with many people which I believe has increased my communication skills. Internship program is given to the fresh graduates to give them real life experience and my three months internship in Consumer knitex has turned out to be fruitful for me

Appendix A

In Head Office there are five departments. They are- Finance, Accounts and Audit Department, Commercial Department, Purchase Department, Accessories Department, HR Department. I have worked in the Accessories Department. Generally Purchase and Accessories Department handle all the procurement activities. As I have worked in the Accessories Department, I know about their value chain or supply chain procedures. The value chain system of Consumer Knitex is well managed. They try to keep linkages with the suppliers. In this section, I am trying to show you some important documents with explanation about their work procedure. At first accessories department receive purchase information like about accessories type, quality, quantity, color, and some other information as well from factory. Purchase information comes to Head of accessories and other employees of accessories. Then they take quotation from suppliers. Request for quotation (RFQ) is a standard business process whose reason for existing is to welcome providers into an offering procedure to offer on particular items or administrations. RFQ for the most part implies an indistinguishable thing from IFB (Invitation for Bid). RFQ regularly includes more than the cost per thing. They carefully check the price, quality and delivery time. Then they make a comparative statement and choose one supplier for giving the purchase order. Here I have added some documents of our purchasing which is transacted with the supplier M&U. M&U is one of the renowned companies for selling accessories item. We propose them about the transaction and they make Proforma Invoice for their assurance. Here, the following Proforma Invoice no is 2170229050. Proforma Invoice contains buyer name- Promod, style no- CTN0102, 0192, PO no- 17BG71031, 71647, 71201, 71636, HS code- 4819.10.00, amount- \$5214.00, unit price, quality, VAT reg no- 18061013598, BIN no- 5141040919, TIN no- 211502736778, offer, packing, validity, maturity date, payment system and so on. Here, after coming Proforma Invoice (PI) in head office, accessories employers arrange Purchase Order (PO). Here the following PO number is 17BG71647. PO contains request no- FB0003A, sku no- CTN0102, expected delivery date, location price, quantity, unit, value, grand total. Important things need to mention that under a one PI there can be some PO. After completing PO, POs are checked by Audit in Finance Department. After completing checking, they give assurance that all things are okay and also give a seal. Then it comes to Accounts Department. Accounts Department now makes these amounts of budget for

the Accessories purpose. Then it comes to Commercial Department for opening L/C. Commercial Department do their own work about to opening L/C. Here the following L/C no is BBCDAK871135 and date is 15th January. After that, supplier **M&U** delivers the product with challan in the factory. Factory's merchandiser receives the goods & checks the quantity and make goods receive note (GRN). GRN is basically made by challan and receiving note. Challan have its own no which help to identify what is the exact time to get the goods to the consignee. Challan carries gate pass sign and seal. Here the following challan no is 89947. Receiving note contains receipt no- RC596066, request no, sku no, weight, quality, amount etc. Receiving note is basically maintained by same sku no. Here the sku no is CTN0102. One GRN can contain some different PO number with the same sku no. Factory sends the GRN with challan in Accessories Department and M&U gives us the bill of exchange. Here the following BOE no is MPL-2018-0812 and the total L/C amount. Its first page contains is no, date, L/C no, Invoice no, consignee bank name, issuing bank name, address, HS code, BD bank DC ref no 0002853180400409. Second page contains Delivery Challan/ Truck Receipt which is included by sales contact no., notify, final destination, issuing banks in details, HS code no, carrier system and so on. Third page contains Commercial invoice & forth page contains about everything related with packing list. Accessories employers then match GRN with PO. They store that information. Then it is again checked by Audit in Finance Department. They stored all information (PO and GRN) and sends BOE to the Accounts Department. Accounts department gives Signs and Seal the bill on BOE for payments assurance. **M&U** comes to take the BOE. Then they show the BOE to the issuing bank to withdraw. This is the overall process of purchasing accessories items.



M&U Packaging Ltd.
Dhanua, Sreepur, Gazipur

Proforma Invoice No : 2170229050
Buyer Name : Promod
Style No : CTN0102,0192
P.O. No : 17BG71031, 71647, 71201, 71636

Date: 31-OCT-17

PROFORMA INVOICE

Messers (Buyer)
Consumer Knittex Ltd.
Dhamsur, Bhaluka Mymensingh-2240. MYMENSINGH

Ms. Mohuya Islam
Shipping Mark
Consumer Knittex Ltd.

Outer Corrugated Box & H.S Code No.4819.10.00

S/N	Description of Goods	Quantity	Unit Price(usd)	Amount(usd)
1	CBNR.5PLYVM.FG.600X400X150MM MM 5 Ply	130 Pcs	1.00	130.00
2	CBNR.5PLYVM.FG.600X400X300MM MM 5 Ply	4100 Pcs	1.24	5,084.00
Total: Corogated Box 4230 & Top Bottom 0		4230 Pcs		5,214.00

Total Price: \$ 5,214.00

In Word: Five Thousand Two Hundred Fourteen Dollar Only

Terms & Conditions:

1. Origin : Bangladesh
2. Payment : By 100% confirmed and irrecoverable at 90 Days sight L/C in USD & MUST BE PAYMENT BY US \$ ONLY AT MATURITY DATE.
3. Offer Validity: 45 days after issuing Proforma Invoice.
4. Packing : Export Standard Packing.
5. Delivery : Within 30 days.
6. VAT Reg:18061013598,BIN No:5141040919 and TIN No:211502736778
7. Bank : Jamuna Bank Ltd. Mohakhali Branch , 32, Mohakhali C/A, Dhaka-1212. Bangladesh. Bank Swift Code: JAMUBDDH035
J.R.C No: BA-0192577,E.R.C No: RA-0091224
8. Maturity date is to be counted from the date of negotiation.
9. All Charge of issuing bank is including reimbursement; remittance etc. will be on L/C applicant's account.
10. Payment after export realization is not allowed.
11. Partial Delivery is to be allowed.
12. Goods will be ready within 5 days after receipt of L/C & U.D.

Accepted by :

For and on behalf of
M&U Packaging Ltd.

Mr. Ashraful Alam

Print Date: 31-OCT-2017 15:57

RECEIVED
05 NOV 2017

3Y.....

Consumerknitex Ltd
Dhamsur, Bhalkuka, Mymensingh 2240
Tel: +880 28 316 869 Fax: +880 28 313 972

Page: 1 of 1
Printed on: 31/10/2017 12:11
By: Islam Mohiye

Purchase Order

Supplier: BETA / M & L packing Ltd

Purchase Order: 17BG71647

Date: 14/10/2017

Copy: 0

Requests	SKU #	Supplier Reference	UOM	Conv Factor	Exp Del Date	Delivery Unit	Location
F80003A	CTN0102		PCE		01/12/2017	Bangladesh - Trishal - Finishing	BTS

Necessary Description

PLAIN GLUED CARTON

Dimension: (len x wid x hgt) 160 l x 40 w x 30 h cm

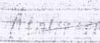
Notes: no

Colours	Ask Purchase Carton	Dye Carton	Size	Price	Quantity	UOM	Value
All Colours		All Colours	All Sizes	1.24USD	1600	PCE	1,984.00
					1600		1,984.00

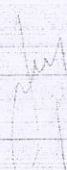
Requirements:

no partial delivery allowed for one requisition
send production sample in trim cards (2 copies) at our head office.
ensure full order qty is delivered.
each requisition to be packed separately with respective challan/DN.
(A challan/DN should not contain more than one PO)
ensure all rejects/damaged qty is removed & replaced prior to delivery.
invoice/Bill must be attached with challan/DN.

Grand Total: 1,984.00

Prepared By: 

Checked By: 

Approved By: 

Report Id: GA516132

Trishal
Accessories - Receipt

Page : 1 of 1
By : Md Mesuda Khamal
Run On: 03/12/2017 11:58:36

Gen Date :03/12/2017

Receipt #: RC596066

Supplier : BGD supplier
Receipt Loc: BTS
Receipt Store: BTTFIN FINISH RUN

Challan no : 82220

Copy No : 0

Purchase Order	Request/Order No	AcS Sq	Sku no	Gmt Colour	Accessories Colour	Size Description	Reference 1	Reference 2	RackBin	Weight Kg	Qty	UOM
17BG71031	FR0002A	012	CTN0102	0 00 All Colours		00 All Sizes			Zone 4		1,000	PCE
											Total :	1,000

AcS Reference:

AcS Description:
Dimension (before Dyeing) : 60 L X 40 W X 30 H CM.
DP PLAIN CALLED CARTON

AcS Size Dimension: Dimension Required (before Dyeing) : 60 L X 40 W X 30 L Dimension Required (after Dyeing) :												
17BG71201	FR0002A	013	CTN0192	0 00 All Colours		00 All Sizes			Zone 4		80	PCE
											Total :	80

AcS Reference:

AcS Description:
Dimension (before Dyeing) : 60 L X 40 W X 15 H CM.
DP PLAIN Cartons

AcS Size Dimension: Dimension Required (before Dyeing) : 60 L X 40 W X 15 L Dimension Required (after Dyeing) :												
17BG71636	FR0003A	017	CTN0192	0 00 All Colours		00 All Sizes			Zone 4		50	PCE
											Total :	50

AcS Reference:

AcS Description:
Dimension (before Dyeing) : 60 L X 40 W X 15 H CM.
DP PLAIN Cartons

AcS Size Dimension: Dimension Required (before Dyeing) : 60 L X 40 W X 15 L Dimension Required (after Dyeing) :												
											Grand Total :	1,130

MD MESUDA KHAMAL

Prepared By: 

Received By: 

M&U

M&U Packaging Ltd.
Dhanua, Sreepur, Gazipur

Gate Pass / Truck Receipt / Delivery Challan / Invoice

Telephone : (880 2) 9890465 , 9890579 , Fax : (880 2) 9890398

18

Notify (Consignee) :	Consumer Knittex Ltd. Dhamsur, Bhaluka Mymensingh-2240. MYMENSINGH	Date :	19-NOV-17	Challan No :	82220
L/C Issuing Bank :		PI No :	2170229050	Ref. Person :	Ms. Mohuya Islam
Final Destination :	Consumer Knittex Ltd. Trishal Mymensingh	Carrier	11-4603/Liton		
Remark/Created By	HARUN.MNUPACK@MNUBD.COM Creation Time: 19-NOV-2017 00:31				
Buyer	Promod				

CARTON

S/N	Order# P.O.#	Model/ Style	Packet/ Bundle/ Quality/ Size	Coun- try	Color	Description(MM) Outer corrugated box Length X width X Height	Qty	Remarks
1	17BG71636	CTN0192				NORMAL 600X400X150	5 PLY	50
2	17BG71201	CTN0192				NORMAL 600X400X150	5 PLY	80
3	17BG71031	CTN0102				NORMAL 600X400X300	5 PLY	1000
In Word: One Thousand One Hundred Thirty Pcs Only Carton : 113 Bundle							Total	1130

We acknowledge & Received the above Goods in good Condition & Full quantity.
Accepted by :

For and on behalf of
M&U Packaging Ltd.

[Signature]

Kc 596066

M&U Packaging Ltd.

Printed on: 19-NOV-2017

STORE DEPARTMENT	FACTORY
Date	19.11.17
Time	2:20
Store Location	B7B
Received by (Name)	Siddhant
S	

Trishal Security Gate Control	
Date:	19.11.17
Time:	10:30
Gate Location:	MB
Vehicle No:	
Driver Name:	11.4603
Security Officer:	
Signature:	

M&U

M&U Packaging Ltd.
Dhanua, Sreepur, Gazipur, Bangladesh

BILL OF EXCHANGE

NO. MPL-2018-0812

DATE : January 18, 2018

Exchange for USD 20,293.19

AT 90 DAYS SIGHT OF THIS **FIRST** BILL OF EXCHANGE (SECOND OF THE SAME TENOR AND DATE BEING UNPAID) PAY TO THE ORDER OF JAMUNA BANK LTD.,
Mohakhali Branch, 32, Mohakhali C/A, Dhaka-1212, Bangladesh.

THE SUM OF IN (WORDS) SAY

TWENTY THOUSAND TWO HUNDRED NINETY THREE DOLLAR AND NINETEEN CENT ONLY

VALUE RECEIVED AND CHARGE THE SAME TO ACCOUNT OF

Consumer Knittex Ltd., Dhamsur, Bhaluka Mymensingh-2240.

DRAWN UNDER THE HONGKONG AND SHANGHAI BANKING CORPORATION LTD. Global Trade And Receivables Finance Transaction Services Level-12, Shanta Western Tower, 186 Bir Uttam Mir Shawkat Ali Road, Tejgaon I/A, Dhaka-1208, Bangladesh.

L/C No. BBCDAK871135

DT. January 15, 2018

Export LC No/Sales Contact No. CKL/WLH/03/2017 DT. 05-JAN-17

H.S.CODE NO. 4819.10.00,

BD Bank DC Ref No. **0002853180400409**

Invoice No. MPL-2018-0812

DT. January 18, 2018

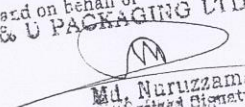
To

THE HONGKONG AND SHANGHAI BANKING CORPORATION LTD.

Global Trade And Receivables Finance
Transaction Services

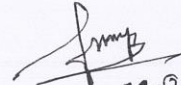
Level-12, Shanta Western Tower, 186 Bir Uttam
Mir Shawkat Ali Road, Tejgaon I/A, Dhaka-1208,
Bangladesh.

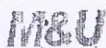
For and on behalf of
M & U PACKAGING LTD.


Md. Nuruzzaman
Authorized Signatory

Print Date: 18-JAN-2018 13:34

Page: 1 of 2


23.01.18
M- 01730150020



M&U Packaging Ltd.

Dhanua, Sreepur, Gazipur

Tel : 8931711 Fax: 8917545

Delivery Challan / Truck Receipt

Notify :	Consumer Knittex Ltd. Dhamsur, Bhaluka Mymensingh-2240.	Invoice No. :	MPL-2018-0812
		Date :	January 18, 2018
		L/C No. :	BBCDAK871135
		Date :	January 15, 2018
ISSUING BANK :	TO THE ORDER OF THE HONGKONG AND SHANGHAI BANKING CORPORATION LTD. Global Trade And Receivables Finance Transaction Services Level-12, Shanta Western Tower, 186 Bir Uttam Mir Shawkat Ali Road, Tejgaon I/A, Dhaka-1208, Bangladesh.	Export LC No/Sales Contact No. CKL/WLH/03/2017 DT. 05-JAN-17	
Consignee		BD Bank DC Ref No. 0002853180400409	
Final Destination :	Consumer Knittex Ltd. Dhamsur, Bhaluka Mymensingh-2240. MYMENSINGH	Carrier :	By Truck
		H.S.CODE NO. 4819.10.00,	
Remarks : The goods are delivered according to the specification of proforma Invoice No. 2170227615C DT.20-DEC-2017			

No.	Description Of Goods			Qty	Rate (\$)	Amount (USD)	Remarks
	Outer Corrugated Box/Top And Bottom						
1	400X300X150CBNR	MM	5 PLY	25	.59	14.75	
2	550X320X130	MM	3 PLY	50	.73	36.5	
3	400X300X400	MM	5 PLY	155	.92	142.6	
4	600X400X150	MM	5 PLY	125	1	125	
5	600X300X400	MM	5 PLY	2807	1.13	3171.91	
6	370X270	MM	5 PLY	13140	.06	788.4	
7	400X300X600	MM	5 PLY	2575	1.23	3167.25	
8	600X300X200	MM	5 PLY	478	.83	396.74	
9	600X400X250	MM	5 PLY	1812	.9	1630.8	
10	540X310X130	MM	5 PLY	95	.68	64.6	
11	550X310X80	MM	3 PLY	104	.63	65.52	
12	600X400X200	MM	5 PLY	556	1.08	600.48	
13	570X340X400	MM	5 PLY	1405	1.3	1826.5	
14	550X310X80	MM	5 PLY	160	.63	100.8	
15	600X400X300	MM	5 PLY	5360	1.24	6646.4	
16	400X300X80	MM	5 PLY	160	.53	84.8	
17	400X300X200	MM	5 PLY	230	.68	156.4	
18	540X310X80	MM	3 PLY	40	.63	25.2	
19	545X260	MM	5 PLY	6220	.08	497.6	
20	550X320X85	MM	3 PLY	50	.65	32.5	
21	540X310X80	MM	5 PLY	75	.63	47.25	
22	590X390X290	MM	5 PLY	50	1.24	62	
23	600X300X300	MM	5 PLY	280	.98	274.4	
24	540X310X130	MM	3 PLY	110	.68	74.8	
25	550X310X130	MM	3 PLY	151	.69	104.19	



M&U Packaging Ltd.
Dhanua, Sreepur, Gazipur
Tel: 8931711 Fax: 8917545

COMMERCIAL INVOICE

Notify :	Consumer Knittex Ltd. Dhamsur, Bhaluka Mymensingh-2240.	Invoice No. :	MPL-2018-0812
		Date :	January 18, 2018
		L/C No. :	BBCDAK871135
		Date :	January 15, 2018
ISSUING BANK :	TO THE ORDER OF THE HONGKONG AND SHANGHAI BANKING CORPORATION LTD. Global Trade And Receivables Finance Transaction Services Level-12, Shanta Western Tower, 186 Bir Uttam Mir Shawkat Ali Road, Tejgaon I/A, Dhaka-1208, Bangladesh.	Export LC No/Sales Contact No. CKL/WLH/03/2017 DT. 05-JAN-17 BD Bank DC Ref No. 0002853180400409	
Final Destination :	Consumer Knittex Ltd. Dhamsur, Bhaluka Mymensingh-2240. MYMENSINGH	Carrier :	By Truck
		H.S.CODE NO. 4819.10.00,	
Remarks : The goods are delivered according to the specification of proforma Invoice No. 2170227615C DT.20-DEC-2017			

No.	Description Of Goods			Qty	Rate (\$)	Amount (USD)	Remarks
	Outer Corrugated Box/Top And Bottom						
1	600X400X150	MM	5 PLY	125	1	125	
2	400X300X400	MM	5 PLY	155	.92	142.6	
3	400X300X150CBNR	MM	5 PLY	25	.59	14.75	
4	550X320X130	MM	3 PLY	50	.73	36.5	
5	600X300X400	MM	5 PLY	2807	1.13	3171.91	
6	370X270	MM	5 PLY	13140	.06	788.4	
7	400X300X600	MM	5 PLY	2575	1.23	3167.25	
8	600X300X200	MM	5 PLY	478	.83	396.74	
9	540X310X130	MM	5 PLY	95	.68	64.6	
10	600X400X250	MM	5 PLY	1812	.9	1630.8	
11	550X310X80	MM	3 PLY	104	.63	65.52	
12	600X400X200	MM	5 PLY	556	1.08	600.48	
13	570X340X400	MM	5 PLY	1405	1.3	1826.5	
14	550X310X80	MM	5 PLY	160	.63	100.8	
15	600X400X300	MM	5 PLY	5360	1.24	6646.4	
16	400X300X200	MM	5 PLY	230	.68	156.4	
17	400X300X80	MM	5 PLY	160	.53	84.8	
18	540X310X80	MM	3 PLY	40	.63	25.2	
19	590X390X290	MM	5 PLY	50	1.24	62	
20	545X260	MM	5 PLY	6220	.08	497.6	
21	540X310X80	MM	5 PLY	75	.63	47.25	
22	550X320X85	MM	3 PLY	50	.65	32.5	
23	600X300X300	MM	5 PLY	280	.98	274.4	
24	540X310X130	MM	3 PLY	110	.68	74.8	
25	550X310X130	MM	3 PLY	151	.69	104.19	
26	600X300X400	MM	5 PLY	5	.98	4.9	
27	400X300X400	MM	3 PLY	10	.89	8.9	
28	400X300X250	MM	5 PLY	200	.71	142	

Print Date: 18-JAN-2018 13:34

Page: 1 of 2



M&U Packaging Ltd.
Dhanua, Sreepur, Gazipur
Tel: 8931711 Fax: 8917545

COMMERCIAL INVOICE

Notify :	Consumer Knittex Ltd. Dhamsur, Bhaluka Mymensingh-2240.	Invoice No. :	MPL-2018-0812
		Date :	January 18, 2018
		L/C No. :	BBCDAK871135
		Date :	January 15, 2018
ISSUING BANK :	TO THE ORDER OF THE HONGKONG AND SHANGHAI BANKING CORPORATION LTD. Global Trade And Receivables Finance Transaction Services Level-12, Shanta Western Tower, 186 Bir Uttam Mir Shawkat Ali Road, Tejgaon I/A, Dhaka-1208, Bangladesh.	Export LC No/Sales Contact No. CKL/WLH/03/2017 DT. 05-JAN-17 BD Bank DC Ref No. 0002853180400409	
Final Destination :	Consumer Knittex Ltd. Dhamsur, Bhaluka Mymensingh-2240. MYMENSINGH	Carrier :	By Truck
		H.S.CODE NO. 4819.10.00,	
Remarks : The goods are delivered according to the specification of proforma Invoice No. 2170227615C DT.20-DEC-2017			

No.	Description Of Goods			Qty	Rate (\$)	Amount (USD)	Remarks
	Outer Corrugated Box/Top And Bottom						
1	600X400X150	MM	5 PLY	125	1	125	
2	400X300X400	MM	5 PLY	155	.92	142.6	
3	400X300X150CBNR	MM	5 PLY	25	.59	14.75	
4	550X320X130	MM	3 PLY	50	.73	36.5	
5	600X300X400	MM	5 PLY	2807	1.13	3171.91	
6	370X270	MM	5 PLY	13140	.06	788.4	
7	400X300X600	MM	5 PLY	2575	1.23	3167.25	
8	600X300X200	MM	5 PLY	478	.83	396.74	
9	540X310X130	MM	5 PLY	95	.68	64.6	
10	600X400X250	MM	5 PLY	1812	.9	1630.8	
11	550X310X80	MM	3 PLY	104	.63	65.52	
12	600X400X200	MM	5 PLY	556	1.08	600.48	
13	570X340X400	MM	5 PLY	1405	1.3	1826.5	
14	550X310X80	MM	5 PLY	160	.63	100.8	
15	600X400X300	MM	5 PLY	5360	1.24	6646.4	
16	400X300X200	MM	5 PLY	230	.68	156.4	
17	400X300X80	MM	5 PLY	160	.53	84.8	
18	540X310X80	MM	3 PLY	40	.63	25.2	
19	590X390X290	MM	5 PLY	50	1.24	62	
20	545X260	MM	5 PLY	6220	.08	497.6	
21	540X310X80	MM	5 PLY	75	.63	47.25	
22	550X320X85	MM	3 PLY	50	.65	32.5	
23	600X300X300	MM	5 PLY	280	.98	274.4	
24	540X310X130	MM	3 PLY	110	.68	74.8	
25	550X310X130	MM	3 PLY	151	.69	104.19	
26	600X300X400	MM	5 PLY	5	.98	4.9	
27	400X300X400	MM	3 PLY	10	.89	8.9	
28	400X300X250	MM	5 PLY	200	.71	142	

Print Date: 18-JAN-2018 13:34

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M&U

**M&U Packaging
Ltd.**
Dhanua, Sreepur,
Gazipur

To
Consumer Knittex Ltd.
Dhamsur, Bhaluka Mymensingh-
2240.

18-Jan-2018

Subject : Outer Corrugated Box/Top And Bottom , Month of January -2018

S/N	Challan #	PI #	Order #	Date	Description(mm) L * W * H	Quantity	Rate(\$)	Amount(\$)
1	79377	2170227615	17BG71648/CTN0102	01-NOV-17	600X400X300	1750	\$1.24	\$2170
2	79377	2170227615	17BG71668/CTN0102	01-NOV-17	600X400X300	175	\$1.24	\$217
3	79995	2170227634	17BG71388/CTN0129	05-NOV-17	570X340X400	105	\$1.3	\$136.5
4	79995	2170227634	17BG70966/CTN0129	05-NOV-17	570X340X400	350	\$1.3	\$455
5	79995	2170227634	17BG70960/CTN0129	05-NOV-17	570X340X400	185	\$1.3	\$240.5
6	79995	2170227634	17BG70959/CTN0129	05-NOV-17	570X340X400	385	\$1.3	\$500.5
7	81581	2170229903	BKCD0060/17BG68251	14-NOV-17	370X270	180	\$0.6	\$10.8
8	81581	2170229903	BKCD0060/17BG68248	14-NOV-17	370X270	220	\$0.6	\$13.2
9	81581	2170229903	BKCD0060/17BG73197	14-NOV-17	370X270	1500	\$0.6	\$90
10	81581	2170229903	BKCD0059/17BG68240	14-NOV-17	545X260	90	\$0.8	\$7.2
11	81581	2170229903	BKCD0059/17BG68239	14-NOV-17	545X260	160	\$0.8	\$12.8
12	81581	2170229903	BKCD0059/17BG73194	14-NOV-17	545X260	750	\$0.8	\$60
13	81582	2170229861	CTN0192/17BG72138	14-NOV-17	600X400X150	65	\$1	\$65
14	81582	2170229861	CTN0192/17BG72038	14-NOV-17	600X400X150	60	\$1	\$60
15	81798	2170229861	17BG72037/CTN0102	15-NOV-17	600X400X300	745	\$1.24	\$923.8
16	81798	2170229861	17BG72135/CTN0102	15-NOV-17	600X400X300	550	\$1.24	\$682
17	81798	2170229861	17BG72037/CTN0102	15-NOV-17	600X400X300	5	\$1.24	\$6.2
18	81803	2170230054	17BG73826/CTN0094	15-NOV-17	600X300X200	35	\$3	\$29.05
19	81803	2170230054	17BG73827/CTN0094	15-NOV-17	600X300X200	8	\$3	\$6.64
20	82770	2170230405	17BG71093/CTN0140	21-NOV-17	600X300X400	46	\$1.13	\$51.98
21	82770	2170230405	17BG70837/CTN0140	21-NOV-17	600X300X400	25	\$1.13	\$28.25
22	82770	2170230405	17BG70836/CTN0140	21-NOV-17	600X300X400	113	\$1.13	\$127.69
23	82770	2170230405	17BG74121/CTN0140	21-NOV-17	600X300X400	14	\$1.13	\$15.82
24	82770	2170230405	17BG74120/CTN0140	21-NOV-17	600X300X400	15	\$1.13	\$16.95
25	82770	2170230405	17BG74124/CTN0140	21-NOV-17	600X300X400	25	\$1.13	\$28.25
26	82770	2170230405	17BG70844/CTN0140	21-NOV-17	600X300X400	60	\$1.13	\$67.8
27	82770	2170230405	17BG74123/CTN0140	21-NOV-17	600X300X400	108	\$1.13	\$122.04
28	82770	2170230405	17BG74122/CTN0140	21-NOV-17	600X300X400	233	\$1.13	\$263.29
29	82770	2170230405	17BG74118/CTN0140	21-NOV-17	600X300X400	125	\$1.13	\$141.25
30	82770	2170230405	17BG74119/CTN0140	21-NOV-17	600X300X400	29	\$1.13	\$32.77
31	82770	2170230405	17BG70845/CTN0140	21-NOV-17	600X300X400	45	\$1.13	\$50.85
32	82770	2170230405	17BG70846/CTN0140	21-NOV-17	600X300X400	80	\$1.13	\$90.4
33	82770	2170230405	17BG70843/CTN0140	21-NOV-17	600X300X400	65	\$1.13	\$73.45
34	82770	2170230405	17BG70849/CTN0140	21-NOV-17	600X300X400	22	\$1.13	\$24.86
35	82848	2170230697	17BG73326 (60036946)/CTN0285 (LEGLASSES)	22-NOV-17	600X400X250	64	\$9	\$57.6
36	82848	2170230697	17BG73326 (60036946)/CTN0285 (LEGLASSES)	22-NOV-17	600X400X250	20	\$9	\$18
37	82848	2170230697	17BG73326 (60036946)/CTN0285 (LEGLASSES)	22-NOV-17	600X400X250	40	\$9	\$36
38	82848	2170230697	17BG73326 (60036946)/CTN0285 (LEGLASSES)	22-NOV-17	600X400X250	43	\$9	\$38.7
39	82918	2170230818	17BG73325 60036456/CTN0285 LEMOULTE	22-NOV-17	600X400X250	58	\$9	\$52.2
40	82918	2170230818	17BG73325 60036732/CTN0285 LEMOULTE	22-NOV-17	600X400X250	42	\$9	\$37.8
41	82918	2170230818	17BG73325 60036456/CTN0285 LEMOULTE	22-NOV-17	600X400X250	60	\$9	\$54
42	82918	2170230818	17BG73325 60063732/CTN0285 LEMOULTE	22-NOV-17	600X400X250	25	\$9	\$22.5
43	82918	2170230818	17BG73325 60036456/CTN0285 LEMOULTE	22-NOV-17	600X400X250	33	\$9	\$29.7
44	82918	2170230818	17BG73325 60036732/CTN0285 LEMOULTE	22-NOV-17	600X400X250	40	\$9	\$36
45	82918	2170230818	17BG73325 60036732/CTN0285 LEMOULTE	22-NOV-17	600X400X250	16	\$9	\$14.4
46	82918	2170230818	17BG73325 60036732/CTN0285 LEMOULTE	22-NOV-17	600X400X250	27	\$9	\$24.3
47	82918	2170230818	17BG73325 60036456/CTN0285 LEMOULTE	22-NOV-17	600X400X250	22	\$9	\$19.8
48	82918	2170230818	17BG73325 60036456/CTN0285 LEMOULTE	22-NOV-17	600X400X250	38	\$9	\$34.2
49	82919	2170230697	17BG73326 (60036946)/CTN0285 (LEGLASSES)	22-NOV-17	600X400X250	102	\$9	\$91.8
50	82919	2170230697	17BG73326 (60036946)/CTN0285 (LEGLASSES)	22-NOV-17	600X400X250	34	\$9	\$30.6

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