

Report On
HA-MEEM GROUP
(Core Business Units Overview)

By
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An internship report submitted to the Executive Development Center,
BRAC Institute of Governance and Development (BIGD),
BRAC University in partial fulfillment of the requirements for the degree
of Post Graduate Diploma in Knitwear Industry Management (PGD-
KIM)

Executive Development Center, BIGD
BRAC University
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Declaration

It is hereby declared that

1. The internship report submitted is my/our own original work while completing a degree at Brac University.
2. The report does not contain material previously published or written by a third party, except where this is appropriately cited through full and accurate referencing.
3. The report does not contain material which has been accepted, or submitted, for any other degree or diploma at a university or other institution.
4. I/We have acknowledged all main sources of help.

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Academic Supervisor's Full Name & Signature:

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Program Coordinator, BIGD
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Letter of Transmittal

James Ward Khakshi
Program Coordinator,
BIGD, Brac University
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Subject: Submission of Internship Report

Dear Sir,

I am delighted to submit a detailed report on HA-MEEM GROUP (Core Business Units Overview), where I have worked as a supply chain officer.

I have attempted my best to finish the report with the essential data and recommended proposition in the significant compact and comprehensive manner possible.

I believe that the report will meet the expectations.

Sincerely yours,

Md. Fazle Rabby
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Executive Development Center, BIGD
Brac University
November 5, 2025

Non-Disclosure Agreement

This agreement is made and entered into by and between HA-MEEM Group and the undersigned student at EDC, BIGD, Brac University.

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Acknowledgement

First and foremost, I would like to express my deepest gratitude to Almighty Allah for His boundless blessings, which have been the source of my strength, motivation, endurance, and perseverance throughout the journey of completing this internship and the preparation of this report.

I extend my heartfelt appreciation to the Ministry of Finance, Bangladesh, for initiating and funding the Postgraduate Diploma in Knitwear Industry Management (PGD-KIM) program. I am also sincerely grateful to Brac University and the Brac Institute of Governance and Development (BIGD) for designing such a comprehensive and industry-oriented program and for providing continuous academic support and guidance during my internship period.

My profound gratitude goes to my academic supervisor, Mr. James Ward Khakshi, Program Coordinator, BIGD, Brac University, whose constant guidance, insightful feedback, and constructive mentorship were instrumental in shaping this report and enriching my overall learning experience.

I would also like to express my sincere appreciation to my industrial supervisor, Mr. Nayan Kantti Dutta, Assistant General Manager – Procurement and Development at HA-MEEM Group, for his invaluable support, encouragement, and technical guidance, which significantly enhanced the quality and depth of my professional learning during the internship.

Above all, I am deeply thankful to my parents and family members for their unconditional love, encouragement, and unwavering support, which have always been my greatest source of inspiration throughout this journey.

In conclusion, completing this internship marks a significant milestone in both my academic and professional development. I consider myself truly fortunate to have been guided, encouraged, and supported by such exceptional mentors, professionals, and esteemed institutions throughout this enriching experience.

Executive Summary

This report presents a comprehensive summary of my three-month internship at HA-MEEM Group, encompassing my work experience across the Procurement and Supply Chain, Import Commercial, Washing Production, and Human Resources departments. Throughout the internship, I effectively applied the theoretical knowledge and skills acquired from academic coursework to an industrial setting—particularly in areas such as process innovation, procurement planning, production management, and supply chain optimization.

My analytical, problem-solving, and decision-making abilities were significantly enhanced through exposure to ERP-monitored operations, KPI supervision, Lean tools implementation, and participation in interdisciplinary projects. Additionally, my collaboration, communication, and time management skills improved considerably as a result of working with diverse teams across different functional and cultural contexts.

The internship provided valuable hands-on experience in production processes, customer engagement, process optimization, and supply chain coordination, allowing me to gain real-world insights into customer commitment, operational efficiency, and organizational success. This report also articulates the connections between theoretical learning and practical applications observed during the internship. Furthermore, based on my observations and findings, a set of strategic improvement recommendations for the organization has been proposed.

Overall, this internship has played a pivotal role in strengthening my professional competencies and enhancing my technical proficiency. It has also refined my career focus toward supply chain management and production planning, effectively bridging academic knowledge with industrial practice.

Keywords: Supply Chain, Washing, Commercial, Procurement, Production, Operation.

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List of Acronyms

RMG	Ready-made Garments
SCM	Supply Chain Management
ERP	Enterprise Resource Management
CPM	Cost Per Minute
SMV	Standard Minute Value
LC	Letter of Credit
R&D	Research and Development
CEO	Chief Executive Officer
ED	Executive Director
DMD	Deputy Managing Director
PSM	Purchase and Supply Management
CVC	Chief Value Cotton
PC	Polyester Cotton
SAP	Systems Applications and Products
DPP	Digital Product Passport
PFAS	Perfluoroalkyl and Polyfluoroalkyl Substances
APEO	Alkylphenol Ethoxylates

Glossary

SCOR Model	The SCOR model is a standard framework that is used for analysis, improvement, and optimization of supply chain performance across industries.
Pipeline	Pipeline refers to the goods that are in transit between any stages of the supply chain. Most commonly, it is used for raw materials and is considered the pipeline inventory
Safety Stock	Safety Stock is the additional inventory kept in stock to avoid any interruption in the supply chain due to any uncertainties.
Re-order Point	Re-order point is the inventory level at which a new order should be placed so that the goods can be replenished before the current stock runs out.

Chapter 1: About the Organization

Starting its journey in the RMG export sector in the early 1980s, Bangladesh has stood still, experiencing numerous ups and downs. As of now, it holds the glory of being the second-largest RMG exporting nation after China. This sector is considered to be the backbone of modern Bangladesh's economy, while many prominent sectors are failing to support it in the journey of growth. In contribution to the national economy, the two major wings of the RMG sector – Knit and woven are going head-to-head. Hundreds of factories across the country are relentlessly striving for operational excellence and organizational objectives that are aligned with the country's development plan. HA-MEEM Group is one of those knit factories where I interned for three months. In this chapter, an overall scenario of the HA-MEEM Group will be discussed.

1.1 Overview of the Organization

HA-MEEM Group has emerged as one of the prominent RMG and Textiles manufacturers over the past few decades. Starting its journey in 1984 with a garment company, it has crossed a long way with sheer success under the visionary leadership of Mr. A.K. Azad, supported by Mr. Delwar Hossain (About Us | HA-MEEM GROUP, 2018). The company has an extensive and versatile portfolio of both contemporary and modern products, ranging from regular woven garments to fashionable denims. Over time, this group has expanded its business operations into nearly all sectors of the textile industry, aiming to establish a sustainable and seamless supply chain.

Currently, this group holds the second position in overall RMG exports in Bangladesh, with a value of \$662 million in the 2022-23 fiscal year, following only “Yongone Corporation”, arguably the first among local organizations (Top 10 industrial groups account 10% of RMG exports, 2023). However, they aim to reach the milestone of \$1 billion in exports within a short period. Having this target in mind, the HA-MEEM group has been supplying its products mainly to the largest fashion brands in the American and European markets for more than 20 years. More than 80% of its products go to America. The company records an annual turnover of approximately \$880 million. It operates around 300 production lines and produces about 9.5 million garment pieces per month. In addition, the company manufactures roughly 4 million meters of denim fabric each month.

As a group of companies, it has several subsidiaries, incorporating involvement in all the associated branches of textile manufacturing. Reportedly, there are 26 garment factories to

produce end products (see appendix), while several other factories and units are to support the backward and forward activities of the value chain (Sustainable Style: Delwar Hossain, 2023).

1.2 Vision and Mission

The Vision of HA-MEEM Group is to provide high-quality goods on time, while focusing on industrializing the world and creating more employment to eradicate poverty (Rahman, 2022). HA-MEEM Group promotes its mission as assuring comprehensive professionalism: supplying top-quality products on time, prioritizing commitment and service to all customers (Sultana, 2022).

1.3 Goals and Objectives

Becoming a World-Leader in RMG Export with Quality: Company objective is to become a world-class manufacturer of textile products for leading international fashion brands by ensuring premium quality, continuous innovation, and state-of-the-art manufacturing, supported by strong in-house backward linkage and dedicated research and development.

Development of Operational Sustainability and Employee Welfare: To reduce environmental impact through solar energy and resource efficiency, while empowering our workforce, especially women, by ensuring safety, training, and welfare. (Bangladesh's Apparel Giant Ha-Meem Group Embraces Renewable Energy with Rooftop Solar Expansion!, 2025).

1.4 Organizational structure, Organogram, Branches and Departments

HA-MEEM group runs by hierarchical management practices where the founder acts as the Managing Director, supported by Deputy Managing Directors at the Board level. The Second Generation has been involved in the Board as Directors, lately in the last decade, to make them future-ready. The instructions pass for execution to ground level through the zonal CEO to the ED of respective departments, following a structured hierarchy.

To ease the administrative and production procedures, the units of HA-MEEM groups are clustered in different zones. It allows the organization to function properly, ensuring an optimized supply chain.

Table 1: Zone-wise Major Facilities

Zone	Major Facilities
Mawna	Spinning, Denim, Textile, Yarn Dyeing

Tongi	Washing, Garments, Packaging
Asulia	Washing, Sweater, Garments
Kaliganj	Washing, Packaging
Tangail	Washing, Garments
Head Office	Group Associated Dept., Media

Though the organogram of the HA-MEEM group majorly changes from the CEO and ED levels, depending on the requirement of zonal functions, in the corporate office, there is a general organogram including top management and the board of directors (see Appendix).

To support the production, supply, and comprehensive development, several major departments work simultaneously in both the Head Office and respective factories across all zones. A list of prominent departments, along with brief descriptions, is provided in the appendix.

1.5 Products/services produced by the factories

Through the handful of different manufacturing set-ups, HA-MEEM group produces different types of textile materials to assist their aim of providing its customers with high-quality RMG products. Its main products are woven garments and Denim articles, while it has sweater manufacturing facilities.

Table 2: Major Products of HA-MEEM Group

Product Domain	Produced Items
Raw Materials (Spinning)	Cotton Fiber (from Recycle Plant)
Yarn	Ring Yarn, Open-end Yarn
Fabric	Plain, Twill, Oxford
Denim	Indigo, Black
Garments	Woven Tops, Bottoms, Denim, Cargo, Kids wear.
Finished Items	Washed Denim (Stone Wash, Enzyme Wash)
Accessories and Packaging	Carton, Gum tape, Polybag

The main exportable products are Garments, and other items are raw materials of different stages and accessories. HA-MEEM exports these products to several customers all around the world.

Chapter 2: Description of Task Accomplishment

During my internship at HA-MEEM Group, I aimed to integrate my academic knowledge with practical experience across various departments. To achieve this, I worked in several key areas directly related to my responsibilities, including Procurement and Supply Chain, Import Commercial, Washing Production, Merchandising, Cost Accounting, Industrial Engineering, and Human Resources. The following sections provide a brief overview of my observations, interactions with these departments, and the learning I acquired through these experiences.

2.1 Human Resources Department

At Ha-Meem Group, the Human Resources (HR) Department is one of the most influential divisions, ensuring that organizational goals are achieved while optimizing resources and manpower use. The department comprises a large number of members responsible for diverse functions. Broadly, the HR Department is divided into two subdivisions: the **Corporate Office** and the **Factory HR**. Although overall operations are governed by the Corporate HR Wing at the Head Office, each subdivision performs distinct and specialized tasks.

As I am primarily stationed at the Head Office, my observations mainly pertain to the activities of the Corporate HR division. Similar to standard corporate HR practices, Ha-Meem Group has several specialized teams to handle various HR functions. The main teams are outlined below.

Table 3: Wings of Human Resources Department of HA-MEEM Group

Recruitment	Operations	Training and Development
Talent Acquisition	- Performance Management. - Payroll. - Personnel Record Management. - Employee Welfare and Human Rights.	Training and Development

Talent Acquisition (TA): The Talent Acquisition (TA) team at HA-MEEM Group is responsible for attracting, assessing, interviewing, selecting, and onboarding new or replacement employees, aligning with the organization's long-term goals. During my

internship, I observed a complete recruitment process for a replacement in my department. The process began with submitting a personnel requisition form, which included details such as the reason for the vacancy, the number of employees required, and specific job requirements. Following this, a discussion was held between the Procurement Department and HR to finalize the requisition. Once approved, the TA team created a detailed job post outlining company information, job description, benefits, and application procedures.

After circulating the advertisement—both publicly and through internal networks—several candidates were shortlisted through a written test and an interview. The final interview was conducted by management officials, and the most suitable candidate received the job offer. The TA team then facilitated the new employee's orientation and integration into the department. However, the recruitment process in factories differs significantly. Worker candidates typically attend walk-in interviews with their documents, after which they are assessed and selected based on skills and experience. Despite a relatively high worker turnover—a common issue across the garment sector—HR and management are actively working on strategies to reduce it.

Training and Development: HA-MEEM Group believes that employee development is essential to achieving organizational excellence. To enhance on-the-job performance and prepare employees for future roles, the company conducts various training and development programs focused on both soft skills and job-specific competencies. These sessions are facilitated by a mix of internal and external trainers.

While working with this team, I observed how training sessions are carefully planned to match participants' knowledge levels and supported with appropriate learning materials. From the HR perspective, noticeable improvements have been seen among employees after a series of sessions on leadership, time and stress management, communication, and networking. During my internship, I also participated in a session on *Growth Mindset*, where I learned to approach challenges as opportunities for improvement.

2.2 Procurement and Supply Chain Department

HA-MEEM Group has a well-structured Procurement and Development Department that plays a vital role in supporting overall production. The department comprises several specialized wings and teams and is primarily divided into two major groups: **Foreign Procurement** and **PSM (Local Procurement)**. The Foreign Procurement team manages the sourcing of raw

materials from international suppliers, while the PSM team handles the purchase of all locally required materials and supplies.

As I am employed in the Foreign Procurement Department, my focus has been on understanding and observing its operations. This department consists of several key wings, including **Yarn and Spinning Raw Materials Procurement**, **Machinery Procurement**, **Accessories Procurement**, and **Chemical Procurement**, each contributing to the smooth functioning of the production process.

Yarn and Spinning Raw Materials Procurement: With its integrated spinning and weaving facilities, HA-MEEM Group sources spinning raw materials primarily from international suppliers. The produced yarns supply the group's woven and denim factories, including HA-MEEM Textiles Ltd. and HA-MEEM Denim Ltd. To meet high production demands, the team also procures yarns locally, such as ring, slub, and blended varieties (PC, CVC, viscose). A significant volume of open-end and slub yarns is sourced from leading local spinners.

Machinery Procurement: Operating nearly 40 production units, HA-MEEM Group relies on a vast range of modern and traditional machinery. The Machinery Procurement team is responsible for researching, sourcing, and upgrading equipment to ensure efficiency and innovation. Their proactive approach supports the group's continuous adoption of new technologies and production advancements.

Accessories Procurement: To support 26 apparel factories with over 300 production lines, the Accessories Procurement team manages the sourcing of trims and materials from both local and international markets. Divided into nominated and non-nominated sourcing teams, they procure items such as pocketing fabrics, ribs, zippers, buttons, and linings. As local production of quality woven fabrics and laces is limited, these materials are often imported from countries like China and other South Asian regions.

Typical Working Process of Chemical Procurement Team

As I work in the chemical procurement team, I have rigorously followed the working procedure of this wing. We mainly follow the below procurement cycle –

New Requisition from Central Planning Team: The individual Central Planning Team of Ha-Meem Group initiates dye and chemical requisitions for each unit—Textiles, Denim, and Washing. These demands are categorized as confirmed (against order), projected, or forecasted.

Confirmed demands typically arise in washing units due to late color approvals, while the Textile and Denim units submit projected or forecasted requirements.

Ha-Meem operates nine washing plants alongside single Textile and Denim units. A central inventory and store management team for washing coordinates the chemical supply across the 9 facilities. Regular chemical requirements are raised quarterly, reviewed by multiple authorities, and then forwarded to the procurement department. All demand planning, procurement, and inventory operations are managed through SAP for Textile and Denim units and Oracle ERP for Washing units.

Procurement Planning and Purchase Decision: In the procurement department, demands received through SAP or ERP are analyzed and planned based on factors such as reorder levels, safety stock, production lead time, and material transit time—typically set at 90 days. Once planning is complete, quotations are requested from approved suppliers through an online bidding system. Enlisted suppliers, evaluated based on sample development, product quality with proper certification, and reliability, participate in the bidding process to offer their best prices. To ensure fair market assessment, prices from at least five suppliers are compared for each chemical.

Initial negotiations take place during the bidding stage, followed by submission of shortlisted quotations for higher-level approval. Final negotiations are often conducted by management to determine one or more suppliers based on quality, price, and lead time. Quality verification and final confirmation rely on test reports issued by the Central Technical Team.

Order Placement and Import Coordination: Once the quotation is approved, the procurement team proceeds with the sales contract and receives a Proforma Invoice (PI) from the supplier. The PI is carefully reviewed to verify product details, quantity, price, and HS code, as most imports fall under bonded warehouse facilities. Based on the PI, the Import Commercial Team opens an irrevocable Letter of Credit (LC)—either deferred or at sight—through the designated beneficiary bank. After LC transmission, the supplier begins the shipment process.

After LC confirmation, suppliers provide the shipment plan and key documents such as the packing list, commercial invoice, and draft bill of lading. The procurement team verifies document accuracy, tracks shipment progress, and maintains regular communication with suppliers. Once the vessel departs, original documents are sent to the bank, while digital copies go to the commercial team for customs processing.

Upon arrival at Chattogram Port, the commercial team works with the CNF agent for customs clearance, inspection, and delivery order collection. Throughout the process, procurement, supplier, and commercial teams coordinate to resolve any issues. After clearance, goods are moved to Ha-Meem's bonded warehouse, recorded in inventory, and issued to production as needed, ensuring a continuous material flow.

Beyond routine operations, the procurement department manages urgent requirements to maintain a smooth and transparent supply chain. This may involve air shipments, supplier loans, or local purchases—as seen when I arranged a 2,000 kg air shipment of specialty dyes to meet production deadlines. The department also keeps detailed expenditure records for analysis and ensures strict compliance with environmental and product safety standards by maintaining up-to-date certifications such as MSDS, GOTS, OEKO-TEX, and ZDHC for all suppliers.

2.3 Import Commercial Department

The procurement department collaborates directly with the import and commercial department to ensure the timely arrival and smooth customs clearance of goods. In chemical procurement under bonded warehouse facilities, the import and commercial department plays a pivotal role in coordinating between production and procurement. Some of their regular activities that I observed during my tenure are outlined below:

Import Planning and LC Management: The company operates under an annual bond license that permits the import of specific chemical quantities under designated HS codes and product descriptions. To align factory requirements with import limits, the commercial and procurement teams jointly develop and adjust monthly or quarterly import plans throughout the year. I participated in the most recent quarterly planning meeting, contributing to the alignment process.

Once a Proforma Invoice (PI) is approved, the commercial team initiates the Letter of Credit (LC) process, verifying price, quantity, HS code, and compliance with bond license conditions and Bangladesh Bank regulations. In cases involving irregular imports, they determine appropriate HS codes through MSDS analysis and consultation with relevant parties to prevent customs complications. The commercial team maintains close coordination with banks to expedite LC processing and communicates with suppliers via the procurement team. During my internship, I gained hands-on experience in PI handling, LC initiation, and facilitating communication among the procurement, commercial, and supplier networks.

Shipment, Compliance, and Payment Management: The procurement department collects and reviews shipping documents from suppliers before forwarding them to the commercial team, which verifies, rectifies, and endorses them through the bank. Authorized documents are then sent to the Clearing and Forwarding (C&F) agents at Chattogram Port or Dhaka Airport for goods clearance, in coordination with shipping lines and freight forwarders. During my internship, I gained practical experience in reviewing shipment documents, liaising with C&F agents, and understanding customs clearance procedures and duty structures.

The import commercial team ensures compliance with all customs and regulatory requirements, particularly under the Duty Exemption and Drawback Office (DEDO) and Bond Authority guidelines. As standard chemical lists often differ from actual factory use, the team negotiates for the inclusion of new chemicals and revised import volumes. I participated in a negotiation meeting with the bond authority regarding such updates.

Following goods release, the commercial team calculates and communicates import-related costs to the accounts department and coordinates supplier payments according to contractual terms. The procurement team supports this process by initiating payment requests and maintaining communication between suppliers and accounts to ensure timely disbursement.

2.4 Production (Washing) department

For my internship, I selected one of these facilities—Modern Washing and Dyeing Ltd.—to observe its production processes. The plant operates both dry and wet processing units, performing a wide range of denim washes such as stone, enzyme, acid, bleach, rinse, resin, and 3D washes, along with dry treatments including whiskering, PP spray, grinding, destroying, and knotting. Additionally, the facility conducts overdyeing on white garments. Its major buyers include AEO, A&F, KOHL'S, Hanna Andersson, and Aéropostale.

Production is executed based on orders from specific garment factories, preceded by various development activities. During my internship, I actively participated in a wash sample development project using a sustainable chemical, Zero PP. The R&D team experimented with different chemical formulations and process durations to present multiple wash options to the buyer. Although a few samples were rejected due to shrinkage issues, the overall development initiative was successful and well-received.

The common Workflow of MWDL Washing Floor:

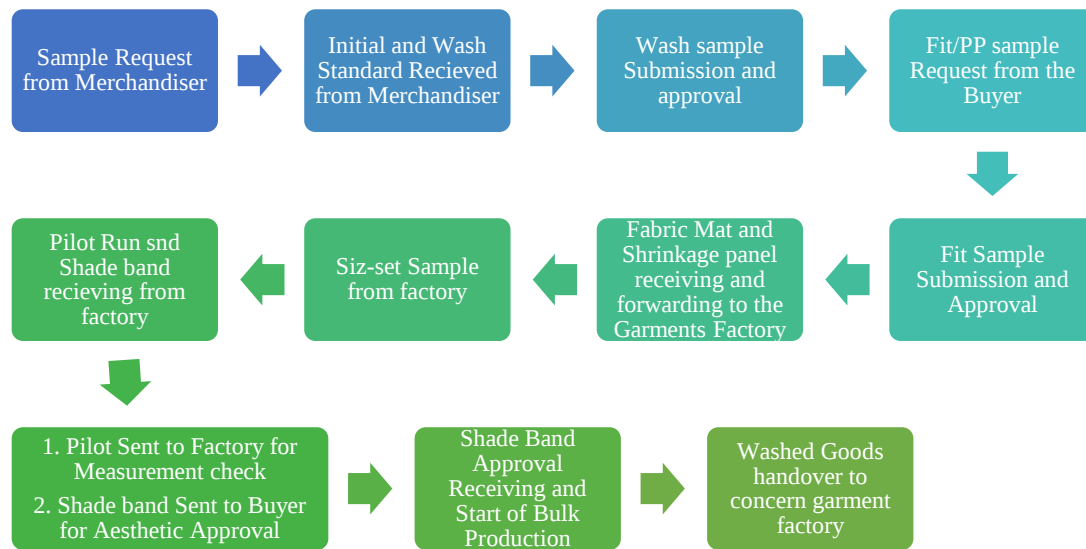


Figure 1: Workflow Diagram of MWDL unit (Washing)

Through this systematic process, Modern Washing and Dyeing Ltd. (MWDL) consistently produces high-quality washed garments. A major challenge in denim washing lies in achieving the desired shade and appearance while maintaining consistency across the production lot. This requires a carefully designed process sequence supported by precise chemical formulations and controlled operational parameters. The dry process, in particular, has a significant impact on the final appearance. During my internship, I closely observed an entire production batch—from fabric preparation to the final wash—where the specific process sequence, chemical recipe, and related parameters were meticulously followed to ensure the desired quality outcome.

2.5 Merchandising Department

During my internship, I had the opportunity to systematically observe the merchandising department's operations and workflow. Merchandisers at HA-MEEM Group perform a pivotal role in coordinating across multiple functional units to ensure seamless order execution.

Observation of Merchandising Operations: Their responsibilities span the entire production cycle—from design analysis with the design and product development teams to cost estimation and consultation with the cost accounting department. I also observed merchandisers conducting buyer negotiations, sample development follow-ups, and confirmation of raw material and accessory bookings through alignment with the supply chain department.

Additionally, merchandisers collaborate with the production planning and control (PPC) team for scheduling, work with the Industrial Engineering (IE) department to optimize operational efficiency, and monitor washing, finishing, and quality control parameters to ensure compliance with buyer standards. Their ultimate responsibility lies in achieving on-time delivery (OTD) within the agreed shipment window. During my observation, I noted that merchandisers were simultaneously managing multiple orders at different stages of execution, demonstrating strong multitasking and coordination capabilities.

Involvement in Pre-Costing and Sourcing Negotiation: One of the core responsibilities of senior merchandisers is pre-costing, which involves calculating the estimated Free on Board (FOB) cost of garments before price negotiation with buyers. The costing process typically considers fabric consumption and price, washing and dyeing costs, trims and accessories cost, cut-make-trim (CMT) or cost of making (CM), overhead allocation, commercial charges, and target profit margins.

Given my procurement background, I was invited to attend a pre-costing meeting, where I contributed insights related to chemical and accessory sourcing costs, supplier lead times, and potential cost optimization strategies. Furthermore, I participated in bulk accessory booking negotiations alongside the supply chain team, focusing on achieving cost competitiveness while ensuring adherence to quality and compliance standards. This engagement provided valuable exposure to the commercial and analytical aspects of merchandising, enhancing my understanding of how cost structures, supplier performance, and operational efficiency collectively influence overall profitability and buyer satisfaction.

2.6 Cost Accounting Department

Through my experience working alongside the merchandising team, I gained a comprehensive understanding of the critical role played by the cost accounting department in ensuring accurate financial assessment and profitability analysis. The department provides precise cost data that enables merchandisers to evaluate order performance, determine profit and loss margins, and support informed decision-making during price negotiations.

Role of the Cost Accounting Department: During my internship, I was assigned to work with the costing team at Creative Collection Limited (CCL), a sister concern of HA-MEEM Group. I observed how the team systematically collected and consolidated cost data from various internal and external sources—such as fabric, trims, and accessories costs extracted from

Proforma Invoices (PI), washing costs from the washing unit, and other conversion costs derived from the Management Information System (MIS) on a Cost Per Minute (CPM) basis.

Costing Procedure and Profitability Analysis: While assisting in the costing of a specific purchase order (PO) for washed garments, I observed the use of both process costing and batch costing methods to determine the total production cost. All cost components- material, labor, overhead, and washing- were compiled into a Bill of Materials (BOM) sheet to calculate the actual cost per unit. The actual costing technique was then applied to measure the profit margin and assess the financial performance of the order.

Analysis of the final cost report revealed that the order achieved a high profit margin, primarily due to its large volume, favorable PO terms, efficient production planning, and strong buyer performance. This exercise provided valuable insight into how accurate cost accounting supports data-driven decision-making and enhances overall operational efficiency in apparel manufacturing.

2.7 Industrial Engineering Department

The Industrial Engineering (IE) department plays a crucial role in optimizing production processes, minimizing waste, and ensuring efficient resource utilization within garment manufacturing operations. During my internship at Creative Collections Limited, a production facility under the HA-MEEM Group, I had the opportunity to gain practical exposure to the fundamental functions, methodologies, and lean tools applied by the IE department in the apparel industry.

Exposure to IE Functions and Process Analysis: During my tenure, I participated in various industrial engineering activities that focused on process improvement and efficiency enhancement. Under the guidance of the IE Manager, I was involved in time and method study programs aimed at analyzing process flow and worker motions to identify non-productive time and improve work standardization. I also took part in operation reviews, motion economy applications, and line balancing exercises conducted regularly by the IE team.

Through these activities, I gained hands-on experience in observing Standard Minute Value (SMV) calculations using both GSD and SewEasy software—tools widely used to determine operation time standards and production targets. These studies and analyses provided valuable insights into how data-driven decision-making supports continuous process improvement within a garment production environment.

Implementation of Lean Manufacturing Tools: During my internship, I observed the practical implementation of several lean manufacturing techniques designed to enhance productivity and reduce inefficiencies. Among these, the 5S workplace organization system was most extensively applied across the production floor, promoting a clean, organized, and efficient work environment. Tools such as Kanban and Muda were used on a limited scale for waste reduction and work-in-progress (WIP) control, while Key Performance Indicators (KPIs) were effectively utilized for monitoring production performance and identifying areas for improvement.

However, the use of more advanced lean tools—such as Single-Minute Exchange of Dies (SMED) and Value Stream Mapping (VSM)—was less prevalent within the facility. Despite this, the IE department demonstrated a consistent effort toward operational efficiency through modernized material handling systems, including overhead conveyors, forklifts, and conveyor belts, which significantly improved internal logistics and reduced manual workload.

Observation of Operational Planning and Control: Another significant learning experience was observing the preparation and dissemination of Operation Bulletins. These documents detailed key production parameters such as machine types, allocated SMV, and target production per hour. The IE team used these bulletins to facilitate line balancing and bottleneck resolution, ensuring smooth workflow and consistent production output. This systematic approach reflected the integration of engineering principles into day-to-day production management, highlighting the importance of coordination between planning and execution for achieving operational excellence.

Chapter 3: Critical Assessment of Internship Work

The academic knowledge gained during the first two semesters showed a clear connection to the practical operations of a garment manufacturing organization. The internship allowed me to apply theoretical concepts from both general and specialized courses in a real business environment, where multiple departments work together interdependently to achieve common organizational goals.

3.1 Application of Generic and Industry-specific courses during internship

Application of Generic Courses

During the first semester, the curriculum emphasized a set of foundational management courses designed to develop essential managerial competencies. These courses encompassed topics such as leadership, diversity and inclusion, team building, effective communication, emotional intelligence, critical analysis, and an introductory understanding of business operations, collectively aimed at building a strong base for advanced managerial learning.

KIM 101: HR Skills and Competencies

The course on leadership and organizational behavior provided valuable insights into leadership styles, people management, workplace culture, emotional intelligence, and industrial relations. These learnings significantly contributed to my personal and professional development by enhancing self-awareness, interpersonal effectiveness, and managerial capability. I applied several of these concepts in my professional role within the Procurement and Supply Chain Department, particularly in resolving interpersonal conflicts and fostering collaboration among cross-functional teams.

During the internship, I interacted extensively with professionals from various departments, which allowed me to observe diverse leadership approaches and managerial practices. In the garment production unit, I witnessed the practical implementation of theories related to social compliance, diversity management, employee motivation, and grievance handling—all of which reinforced the theoretical foundations acquired through coursework.

My engagement with the Human Resources Department deepened my understanding of the performance management system, especially the linkage between employee performance, reward mechanisms, and organizational outcomes. Additionally, within my own department, I encouraged peers to adopt principles from the team effectiveness model to strengthen collaboration and improve operational efficiency. Drawing from the contingency leadership

framework, I intend to apply a situational approach to leadership in my future managerial role, adapting strategies based on team dynamics and contextual demands.

KIM 102: Analytical Skills and Competencies

Working in the Procurement and Supply Chain Department involves continuous data-driven decision-making, where accurate analysis and interpretation are critical for operational efficiency. The academic course on data analysis significantly enhanced my analytical proficiency by strengthening my command of advanced Excel functions, graphical data presentation, and quantitative interpretation techniques. These skills enabled me to present procurement and inventory data more effectively and contribute meaningfully to problem-solving discussions within my department.

The course also deepened my understanding of visual data interpretation and logical reasoning, which facilitated better comprehension of business insights from the accounts, marketing, and merchandising departments during my internship. Exposure to digital tools and AI applications in the textile industry heightened my awareness of data security practices and inspired me to apply analytical automation tools for data validation, trend analysis, and performance monitoring.

Moreover, applying financial concepts such as present and future value analysis supported effective resource planning and bulk procurement decisions. Training in hypothesis testing, research question formulation, and descriptive statistical methods—including measures of central tendency, standard deviation, and coefficient of variation—further strengthened my technical ability to conduct root cause analysis and interpret operational variability. These competencies collectively enhanced my data literacy and analytical precision in practical business contexts.

KIM 103: Communication Skills and Competencies

The course on Business Communication provided a comprehensive understanding of effective communication techniques, which I successfully applied during my internship to establish rapport with colleagues across various departments for information exchange and collaboration. Before taking this course, I encountered challenges initiating conversations in both professional and personal contexts; however, the structured communication models and techniques learned enabled me to overcome these barriers and engage more confidently and purposefully.

The course also introduced the science of persuasion, a critical competency in my role within procurement, where negotiation and relationship management with suppliers are essential. I applied these principles to secure favorable terms with suppliers and to gain support from cross-functional peers for urgent requirements. Training in non-verbal communication enhanced my ability to interpret audience cues and adjust my approach accordingly, ensuring clarity and engagement during interactions.

Given the global scope of my work, the segment on cross-cultural communication proved particularly valuable, helping me build genuine connections and improve correspondence with suppliers from diverse regions. Furthermore, the module on logical and structured writing improved my proficiency in preparing annual business reports, professional correspondence, and academic submissions, including this internship report. The refinement of email communication practices minimized ambiguity and improved clarity in supplier and interdepartmental communication.

Additionally, the course strengthened my active listening skills, allowing me to learn effectively from professionals in other departments despite their time constraints. The public speaking component helped me overcome stage anxiety and enhanced my presentation delivery. Since completing the course, I have successfully conducted multiple presentations within and beyond my organization, demonstrating measurable growth in communication competence and professional confidence.

KIM 104: Business Operations Skills

Gaining insight into the overall business framework provided me with a comprehensive understanding of how various departments within an organization operate collaboratively to achieve strategic objectives. Familiarity with the business model and the three levels of management—strategic, tactical, and operational—enabled me to identify the interconnections among planning, supply chain, marketing, merchandising, and production functions, all of which align toward the ultimate goal of customer satisfaction.

Through analytical tools such as SWOT analysis, I learned to evaluate both organizational and personal strengths, weaknesses, opportunities, and threats. While working with the marketing department, I applied my knowledge of the marketing mix, customer relationship management (CRM), and customer satisfaction metrics to understand how marketing initiatives contribute to overall business growth.

During my placement in the accounts and finance department, I practiced the interpretation of financial statements, which allowed me to assess the company's current financial position. I

also observed the practical implementation of profit maximization and wealth maximization principles. Familiarity with basic accounting concepts enhanced my ability to comprehend key business drivers such as revenue, profit, and internal rate of return (IRR).

Furthermore, working closely with the organization's strategic planners exposed me to aspects of project management and environmental analysis—both internal and external—which I could directly relate to the theoretical frameworks learned in this course. This holistic understanding reinforced my ability to connect academic knowledge with real-world business practices.

KIM 201: Introduction to the Garment Industry

The course on Garment Manufacturing and Production Processes provided a comprehensive understanding of the entire apparel value chain, encompassing spinning, knitting, dyeing, cutting, sewing, washing, and finishing. During my internship across different factories of the HA-MEEM Group, I observed these operations firsthand, which deepened my technical comprehension and practical insight into each stage of production.

In particular, I closely examined various denim washing techniques and garment dyeing processes under the supervision of production managers, identifying each wash type based on my academic learning. The theoretical study of seams and stitches established a foundation for evaluating garment construction and finishing quality. I applied quality inspection systems in real production settings to assess product standards, which enhanced my analytical and practical understanding of quality assurance.

While working in the Marketing and Merchandising Department, I applied my knowledge of yarn, fabric, and cut-make (CM) costing to analyze order profitability. My placement in the Cost Accounting Department allowed me to observe the practical application of actual costing methods, where both material and conversion costs were systematically calculated to determine product cost efficiency.

Finally, the concepts of import duties, inventory costing, and HS codes were directly relevant to my responsibilities in the Procurement and Supply Chain Department, enabling me to make informed decisions in material sourcing and compliance management. The integration of theoretical learning with real-world factory practices significantly enhanced my operational and financial understanding of the garment manufacturing process.

KIM 202: Industrial Engineering

During my attachment with the garment production unit, I observed the practical implementation of several concepts from the Industrial Engineering course, including motion study, work study, Standard Minute Value (SMV) calculation, productivity and efficiency measurement, line balancing, and process layout optimization. These methodologies were systematically applied to improve operational efficiency and resource utilization across production lines.

I also noted the application of the Lean Manufacturing tool—5S, which ensured workplace cleanliness, organization, and operational discipline. Additional lean techniques were in use to minimize waste and enhance value-added activities throughout the factory. I actively assisted in a process loss study within the washing section and contributed to a layout modification plan for the sample department—both of which reflected key industrial engineering principles aimed at optimizing workflow and space utilization.

Moreover, I observed the use of optimized material handling systems, such as forklifts for fabric roll movement instead of manual trolleys, aligning with lean objectives to reduce non-value-adding activities and improve safety. Through this exposure, I strengthened my understanding of Key Performance Indicators (KPIs) for production processes, which enhanced my analytical ability to identify inefficiencies and support process optimization initiatives.

KIM 203: Production Management and Merchandising

The course on Fashion Design and Product Development enhanced my understanding of fashion trends, design concepts, and thematic development, which proved valuable while working with the Merchandising Department. The theoretical foundation in product development enabled me to engage effectively with designers and gain practical exposure to how creative inspirations are translated into tangible fashion collections. This interaction provided insight into the design-to-production workflow, including conceptualization, sampling, and buyer presentation stages.

During my tenure in merchandising, I observed key operational activities such as product pricing, order management, lead time optimization, production scheduling, and material planning—all of which align closely with the functional responsibilities of a production merchandiser, as covered in the course.

Furthermore, the course provided a solid grounding in international trade and commercial practices, deepening my understanding of trade documentation, liability boundaries of shipped

goods (Incoterms), and the global business dynamics of the Ready-Made Garment (RMG) sector. This knowledge has been instrumental in interpreting the financial and logistical implications of cross-border transactions in my professional role.

KIM 204: Quality Management (Total Quality Management and Supply Chain Management)

The course on Quality and Supply Chain Management has been highly relevant to my professional responsibilities, particularly due to the continuous coordination between the Procurement, Environmental, and Social Compliance departments. As I am directly involved in chemical sourcing, the theoretical and practical knowledge from this course significantly enhanced my ability to identify Substances of Very High Concern (SVHC) and interpret chemical documentation, such as Material Safety Data Sheets (MSDS). This improved my accuracy, efficiency, and credibility in procurement operations.

Furthermore, the course deepened my understanding of chemical certification processes and the importance of regulatory compliance. I applied this knowledge by ensuring the proper verification of all chemical certifications before procurement and by monitoring critical chemical tests, including APEO, Formaldehyde, Bisphenol, Azo Dyes, and PFAS. The course also introduced key sustainability concepts—such as eco-labelling, carbon neutrality, carbon credits, and Digital Product Passport (DPP)—which strengthened my contribution to the organization's net-zero initiatives. Additionally, it provided clarity on various international certification standards, their differentiation, and their practical implications within the apparel industry.

From a supply chain perspective, the course offered valuable insights into the SCOR model, cycle view, and supply chain tiering, enabling me to optimize procurement workflows. Exposure to advanced concepts like strategic fit and network design decisions expanded my analytical approach toward supply chain optimization. Moreover, the refresher on forecasting, aggregate planning, and Sales and Operations Planning (S&OP) helped refine my planning accuracy. A deeper understanding of Material Requirement Planning (MRP) further supported effective procurement scheduling and inventory control.

Overall, the course enhanced my strategic and operational competencies in both quality management and supply chain management, empowering me to apply data-driven decision-making and continuous improvement practices in my current professional role.

3.2 Suggestion for Industry Improvement

During my internship, I identified several areas across various departments that offer potential for improvement in operational efficiency, process development, and overall performance. While each area plays a critical role in maintaining day-to-day operations, focused attention on specific aspects could further enhance product quality and productivity. Accordingly, a set of recommendations has been formulated for key departments to highlight targeted operational and strategic improvements.

Human Resources (HR) Department

Employee feedback during performance appraisals should be systematically incorporated to ensure adequate opportunities for professional growth. Management is advised to prioritize employee satisfaction regarding compensation and benefits by re-evaluating the existing increment policy and, if necessary, introducing a more people-centric reward management system. Furthermore, a comprehensive training and development program should be implemented for employees at all levels, based on specific development needs identified through detailed surveys and performance analyses. These training initiatives should be conducted periodically to ensure continuous improvement and sustained employee growth.

Procurement and Supply Chain Department

The implementation of AI-driven forecasting technologies should be considered to evaluate and enhance the accuracy of existing manual forecasting methods. Such systems could help mitigate demand uncertainty by enabling timely and data-informed decision-making. Additionally, introducing a Requisition Life-Cycle Tracking (RLT) mechanism could provide real-time visibility into the execution of requisitions across the supply chain, thereby ensuring optimal raw material utilization and improved inventory management.

To strengthen supplier management, an online platform for supplier performance evaluation may be developed to rate suppliers based on their overall order management efficiency. Beyond technological advancements, management should also focus on empowering executives by granting greater ownership and incorporating their feedback into decision-making processes. Finally, fostering stronger professional relationships among internal and external stakeholders is recommended to minimize communication gaps and enhance overall supply chain efficiency.

Import Commercial Department

To align with the rapidly evolving global business environment, the Import Commercial Department should transition from manual documentation to an automated system. The integration of a sophisticated real-time tracking application would enhance consignment management by minimizing issues related to shipment traceability and preventing unplanned arrivals. Furthermore, streamlining all relevant departments within the supply chain process—including Procurement, Import Commercial, Clearing and Forwarding (CNF), and Inventory Management—under a unified online platform would promote transparency, strengthen accountability, and ultimately contribute to optimizing the organization’s overall supply chain performance.

Production (Washing) Department

To stay aligned with evolving fashion trends, the R&D team should be equipped with advanced technologies for fashion forecasting and trend analysis. They should also be empowered to conduct independent development initiatives by drawing inspiration from international expos and product showcases. In production, the adoption of modern washing machinery and technologies—such as electro-bleaching and spray dyeing—should be prioritized to minimize the consumption of key resources, including water, chemicals, and utilities.

As part of the organization’s sustainability goals, the production unit should increasingly adopt eco-friendly washing practices and invest in innovative solutions to maintain a competitive edge. Additionally, implementing an AI-driven analytical tool to identify and assess the root causes of production breakdowns could enable predictive problem-solving and enhance overall operational efficiency.

Merchandising Department

To establish a competitive advantage and demonstrate commitment to technological advancement, the organization should adopt and utilize advanced product development tools such as **CLO 3D** more extensively. The use of such digital solutions can significantly reduce sample development time, enhance design accuracy, and minimize material wastage, ultimately improving lead-time efficiency.

In addition, fostering a stronger culture of collaboration among all departments involved in order execution—such as design, merchandising, production, and supply chain—will further enhance coordination, operational efficiency, and overall profitability. Regular cross-

functional meetings, integrated communication platforms, and shared performance metrics can facilitate seamless information flow and ensure alignment with organizational goals.

Cost Accounting department

To address the existing challenges related to data accuracy and authenticity faced by the costing department, appropriate managerial actions should be taken to strengthen accountability, transparency, and ethical practices across all levels. Establishing clear data governance policies and ensuring adherence to standard operating procedures (SOPs) will enhance the reliability of information used for costing and financial analysis.

Furthermore, implementing a centralized and automated data management system that integrates all relevant departments involved in a particular process can significantly improve data consistency and accessibility. Such a system would minimize manual errors, reduce redundancy, and enable real-time data validation, thereby supporting more accurate cost estimation and informed managerial decision-making.

Industrial Engineering Department

Although several lean tools are already in widespread use within the organization, the broader adoption of advanced techniques such as Single-Minute Exchange of Dies (SMED) and Value Stream Mapping (VSM) could yield significant benefits in terms of process optimization and bottleneck elimination. The application of these tools would also provide a comprehensive overview of both value-added and non-value-added activities across the production process, thereby facilitating more informed decision-making for continuous improvement.

In addition, the implementation of regular workshops and training sessions on lean principles, motion economy, and process optimization could strengthen the technical competencies of Industrial Engineering staff and production supervisors alike. Finally, adopting the SMART (Specific, Measurable, Achievable, Relevant, and Time-bound) framework for Key Performance Indicators (KPIs) could refine the performance measurement process and promote a more structured and transparent approach to evaluating efficiency and productivity.

3.3 Learning for self-improvement

Throughout my internship period, I was in touch with several departments that improved my comprehensive understanding of industrial operations and also allowed me to navigate a few opportunities for personal growth. The areas I should focus on flourishing are listed below.

Broadening of Technical and Operational Knowledge Area: Working with cross-functional departments, including washing and garment production units, significantly deepened my technical understanding, complementing the academic foundation I had already developed as a textile graduate. Exposure to industry-relevant software such as **ERP systems**, inventory management platforms, and production planning tools enhanced my technical proficiency and improved my ability to manage operational data effectively, thereby contributing to greater task efficiency and accuracy.

Furthermore, my involvement with departments focused on development and operational excellence—including Research and Development (R&D), Production, and Industrial Engineering—provided valuable insights into the integration of technical innovation and experimental methodologies within industrial practices. This experience enabled me to connect theoretical concepts with real-world applications, developing a holistic understanding of how different operational units collaborate strategically to achieve the organization's broader objectives.

Enhancement of Critical Analysis and Problem-Solving Skills: The activities of the supply chain department—particularly demand forecasting, capacity planning, and KPI analysis, which I performed frequently—had a significant influence on enhancing my analytical thinking and decision-making abilities. These experiences also strengthened my capability to perform effectively under pressure, a critical skill for making timely and accurate operational decisions. Additionally, my involvement in root cause analysis across several departments improved my ability to identify process inefficiencies and losses while proposing practical, data-driven solutions. My attachment to the Process Improvement wing of the Industrial Engineering (IE) department further cultivated a mindset of continuous improvement, reinforcing the importance of operational excellence and personal development within professional practice.

Efficiency in Communication and Collaboration: My engagement with external stakeholders, including foreign suppliers and buyers, as well as cross-functional teams, has significantly enhanced my professional communication skills in both written and verbal forms, enabling me to express ideas more clearly and effectively. Throughout this experience, I gained a deeper understanding of the importance of managing professional relationships, resolving discrepancies, and fostering collaboration to improve team performance—particularly while working with departments such as merchandising, production, and supply chain.

Moreover, the requirement to prepare technical documentation, reports, and presentations further strengthened my ability to communicate complex information in a structured and comprehensible manner, thereby improving the overall efficiency of professional interactions.

Improved Time-Management Skills and Proactiveness: Managing multiple tasks across cross-functional teams, such as order follow-up, sample development tracking, and supply chain coordination, significantly strengthened my time management and prioritization skills. Working within a continuously operating environment emphasized the importance of proactive thinking, including effective planning, adaptability to operational adjustments, and maintaining a flexible mindset when priorities shift. These experiences collectively reinforced my ability to ensure precision, consistency, and quality in all assigned responsibilities.

Career Planning and Personal Growth: This internship provided me with a clear understanding of my career interests and strengths, which align closely with the fields of supply chain management, procurement, process innovation, and production management—areas in which I particularly enjoyed working. Exposure to both local and international collaborations, encompassing diverse work styles and professional practices, broadened my perspective on corporate culture and enhanced my adaptability in dynamic environments.

Furthermore, this experience instilled in me a strong motivation to remain updated with the rapid advancements in the industry by continuously expanding my knowledge base, refining relevant skill sets, and embracing technological innovations essential for future professional growth.

Considering all the learnings, it is evident that the internship has established a strong foundation encompassing both operational competencies—such as technical expertise and analytical ability—and personal development, including communication excellence and leadership skills. This experience has enabled me to refine my capabilities, build confidence, and broaden my perspective—all of which represent transformative outcomes gained through the internship.

Chapter 4: Conclusion

During my internship at HA-MEEM Group, I had the privilege of engaging with several key departments, including Human Resources, Procurement and Supply Chain, Merchandising, Production, and Industrial Engineering. This cross-departmental exposure provided valuable insights into how different functions collaborate to ensure product quality, operational excellence, and customer satisfaction.

The hands-on experience allowed me to understand how resources—man, material, machine, and money—are integrated to achieve organizational goals. My academic knowledge from the PGD program proved highly useful in practical applications, particularly in garment production, process development, and supply chain planning.

Throughout the internship, I strengthened important professional skills such as teamwork, communication, and problem-solving by actively participating in daily operational tasks and discussions. These experiences broadened my industrial perspective and enhanced my confidence in navigating a professional work environment.

Overall, this internship was a meaningful learning journey that helped sharpen my technical understanding and clarify my future career interests within the supply chain and manufacturing domain. I am grateful to BRAC University for incorporating the industrial attachment module into the PGD-KIM program, and to HA-MEEM Group for providing the opportunity to learn and grow within their organization.

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Appendix

Table 1

List of factories of HA-MEEM Group (source: internal concerns)

Product Domain	Unit/Factory Name
Fibers/Raw Materials	HA-MEEM Spinning Mills Ltd. - Recycle Plant
Yarn	HA-MEEM Spinning Mills Ltd.
	HA-MEEM Spinning Mills Ltd. - Yarn Dyeing
Fabrics	HA-MEEM Textiles Ltd.
	HA-MEEM Denim Ltd.
Garments (Cut & Sew) Woven & Denim	Creative Collections Ltd.
	Next Collections Ltd.
	Casual Garments Ltd.
	Explore Garments Ltd.
	Refat Garments Ltd.
	HA-MEEM Design Ltd.
	Humana Apparels Pvt. Ltd.
	Apparels Gallery Ltd.
	HA-MEEM Apparels Ltd.
	Artistic Design Ltd
Sweater	That's It Sports Wear Ltd.
	That's It Knit Ltd.
	That's It Sweater Ltd.
Washing	Creative Wash Ltd.
	Express Washing and Dyeing Ltd.
	Bright Wash Ltd.
	Sajid Washing and Dyeing Ltd.
	Modern Washing and Dyeing Ltd.
	Shahzaib Washing and Dyeing Ltd.
Printing, Accessories & Packaging	Refat Packaging & Printing Industries Ltd.
	Nishat Packaging & Printing Industries Ltd.
	Sakib Poly Industries Ltd.
Transportation	Modern Cargo Carrier Ltd.
Media	Daily Samakal
	Channel 24
Tea Plantation	Luayuni-Holicherra Tea Estate

Figure 1

Simplified Organogram of HA-MEEM Group's Management

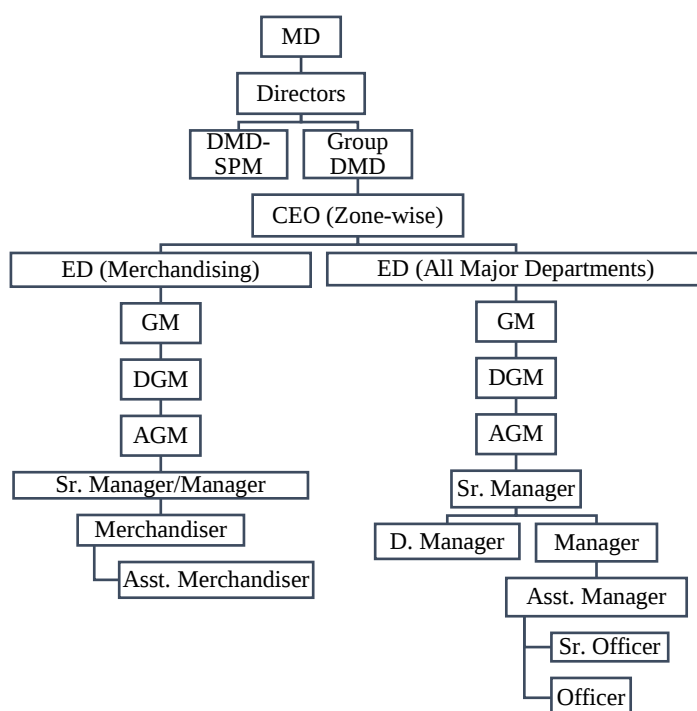


Table 2

Departments of HA-MEEM Group and their Basic Functions

Departments	Functions
Human Resource	Operates in all zones to ensure efficient Human Resource management and development
Production	Execute, supervise, and control the production of all factories. Each factory has a separate department.
IE	Improve and ensure proper working methods, with a focus on minimizing waste. Factory-specific Dept.
Planning	Plan and coordinate proper capacity utilization. Factory-specific Dept.
Administration	Supervise and monitor all the activities related to production. Also, ensure the safety of all resources.
Finance and Accounts	Manage and maintain revenue, expenditure. Works on budget planning and investment management.
Commercial	Control and perform all the export and import activities, aligning with the customs and bond team.
Marketing	Responsible for sales, promotion, and business development of all products such as yarn, fabric (Denim and Woven), and Accessories. There are separate departments for the marketing of each item

Merchandising	Negotiate, take, and follow up on all the export orders. The Merchandising Dept. is divided into several teams to handle a particular buyer's orders.
R&D	Research, innovate, and develop new products, processes for all types of business units.
Audit	Ensure transparency and observe overall resource flow, focusing on areas of improvement
Procurement	Purchase, procure all types of raw materials required for production and non-production use, prioritizing quality, low cost, and an uninterrupted supply chain.
Power and Energy	Ensure smooth supply of utilities required for power generation. Also, look after the maintenance of related equipment.
Engineering	Plan and coordinate the construction of any new project and the expansion of existing ones.
Environment and Compliance	Ensure obedience of environmental laws and regulations through auditing, introducing compliance programs, and controlling environmental risks.