

Report On

Internship report on Garments Merchandising process,
loophole and challenges in a company

By

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An internship report submitted to the BRAC Business School in partial fulfillment of the
requirements for the degree of
Bachelor of Business Administration

Bachelor of Business Administration
BRAC University
April, 2020

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Declaration

It is hereby declared that

1. The internship report submitted is my/our own original work while completing 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 have acknowledged all main sources of help.

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Letter of Transmittal

Saif Hossain
Assistant Professor,
BRAC Business School,
BRAC University
66 Mohakhali, Dhaka-1212

Subject: Internship report on Garments Merchandising process, loophole and challenges in a company

Dear Sir,

With due respect, This is my pleasure to display here my internship report on Garments Merchandising process, loophole and challenges in a company (Apex Holdings Limited) which I was appointed by your direction. I have gained a great knowledge and new valuable experience during my internship from where I have collected all the information of my report. I have attempted my best to finish the report with the essential data and recommended proposition in a significant compact and comprehensive manner.

I hope this report will meet up your expectation.

Sincerely yours,

Jannatul Ferdous
ID-16104102
BRAC Business School
BRAC University
Date: April 28, 2020

Non-Disclosure Agreement

This agreement is made and entered into by and between Apex Holdings Limited and Jannatul Ferdous the undersigned student at BRAC University for preventing the disclosure of any confidential information of the company.

.....

Signature

Acknowledgement

I am thankful to all the people who helped directly or indirectly in this report preparation. I would like to express my apology to all those people whose name I have failed to mention in this report. At first, I would like to express my gratitude and honor to my advisor Mr. Saif Hossain, Asst. Professor, BRAC Business School, BRAC University, for his valuable advice and guideline which show his great cooperation and contribution to complete this report. I would like to show my honor to Miss Najia Jafrin, Deputy General Manager, Learning Centre, Apex Holdings Limited for giving me this opportunity and giving me time to time direction to complete my work in each department mainly in the merchandising department. Even I want to thank Mr Enamul Hoque, Admin and HR Manager, Apex Holdings Limited, for cooperating with me during my work in the organization. I am very much overwhelmed to Mr Eifaz Ahmed, Director, Apex Holdings Limited for giving me this opportunity to work in his organization as an intern. Finally, I want to thank all the department head and employees for being so cooperative during my work and giving me so welcoming environment. With the help of all these people, I have succeeded to complete my internship report.

Executive Summary

My topic of the report is “Internship report on Garments Merchandising process, loophole and challenges in a company”. The topic I have mentioned totally shows the purpose and jest of the report. Apex Holdings Limited manages their whole textile business and other subsidiary with a systematical process. They have well equipped factory to produce high quality garments to export outside the country. Merchandising is one of the main departments which actually connect with other departments to process the buyer orders and maximize the profit of the company. The work of merchandising starts with buyer sourcing and sample development to get the final order. When finally the order is confirmed, the merchandising team works for process the production and shipment systematically. In this report, most significantly I have focused on the loop hole and challenges of merchandising work which are the main jest of my report.

Keywords: Merchandising, process, loophole, challenges, Garments, production

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List of Acronyms

AHL	Apex Holdings Limited
ASKML	Apex Spinning and Knitting Millis Limited
ATPML	Apex Textile Printing Mills Limited
ALL	Apex Lingerie Limited
MBL	Matex Bangladesh Limited
AYDL	Apex Yarn and Dying Limited
ABBL	Apex Bio-fertilizers & Bio-pesticides limited
AOSIL	Apex Organic Soya Industries Limited
AFWL	Apex Fashion Wear Limited
AFL	Apex Foods Limited
PI	Proforma Invoice
WO	Work Order
T & A	Time and Action
CO	Country of origin
LC	Letter of credit
BL	Bill of lading
UD	Utilization declaration

Chapter 1:

Overview of Internship

1.1 Student Information

Name – Jannatul Ferdous

ID-16104102

Program- Bachelor of Business Administration

Major – double major in Human Resource Management and Finance

1.2 Internship Information

1.2.1 Internship details:

Period – From January 1, 2020 to March 31, 2020

Company name – Apex Holdings Limited

Department – Human Resource Department

Address – Rupayan Golden Age (5th and 6th floor), 99Gulshan Avenue, Dhaka-1212

1.2.2 Internship Company Supervisor's Information:

Supervisor's Name- Najia Jafrin

Position- Deputy General Manager, Learning Center

1.2.3 Job Scope – Job Description/Duties/Responsibilities:

Interviewing employees in each department - I did duty on different departments of the organization. On this part of work, my main job was there to talk with some of the employees of that department, take interview of them about the head jobs they perform on that department, what responsibilities they must have to maintain carefully.

Preparing departmental job structure- After interviewing employees and observing their work I made a job structure for each department during my duty on that department. Even later I made work structure on vision of that department.

Taking written exam of candidates- In last 3 month, I have conducted all the written exam of candidates for different position in the company which is the first step of the interview system of the company. Later, I checked the papers and gave final marks of the written exam.

Assisting supervisor- I assisted my supervisor time to time in her work such as interview, documentation, meeting and so on.

1.3 Internship Outcomes

1.3.1 Contribution to the company:

In the recruitment process there is 3 parts in the company and I conducted the first part of the interview which was written exam taking and checking scripts. Moreover, for preparing job description in the year 2020, I started to work on creating departmental structure in vision which includes both work structure and designation wise work distribution. Even I prepared power point slide which included each departmental profile.

1.3.2 Benefits of this internship:

- A outstanding experience to do work in a company and job market
- Huge knowledge about different departments working process
- Totally new knowledge about merchandising, procurement departments significance in RMG sector
- Learned Microsoft vision practically and prepared organizational structure

- Learning new skill and gaining knowledge
- Preparing report based on what I have experienced in real life
- Real recruitment system experiencing
- Became more discipline, punctual and develop ability to cop up with diverse people

1.3.3 Problems/Difficulties:

I did not face any major difficulties during my internship period as the company was very organized and employees are cooperative. But as it is a traditional company so there were some obstacles to get access to some departments. The company maintains confidentiality so gathering information was a limitation.

1.3.4 Recommendations:

- The internship program need to be more structured
- Paid internship system need to be introduced so that candidates will be motivated to join.
- Interns work need to be more specified.

Chapter 2:

Organization Part: Overview, Operations and a Strategic Audit

2.1 Introduction

Objective:

- To get a overall idea about the organization
- To know about the organizational structure
- To know about the company's operational system and procedure
- To introduce with the top management of the company
- To analyze the company's position in the industry and competition

Methodology:

- Website
- Factory visit
- Included information from my Internship experience
- Lecture
- Book knowledge

Scope of the study:

This part of the report includes overview of the company information about different department, introduction of Management system, operational function and analysis about the company and industry.

Limitation of the study:

Though, I got very welcoming behavior from the employees of the company and they were very co-operative and supportive. But during the internship, I have gone through some obstacles as the company is traditional in terms of their company information. So

I faced problems to gather information about the departments even I did not get access to some departments as those departments information is strictly confidential.

Significance of the study:

I have focused on this part of the report mainly on organizational structure, company overall information, management system, departments working process and an analysis about the company's position in the industry. So completing this part of the report is very much significance in terms of gathering knowledge. However, I tried to organize the whole report with enough information in a structured and systematic way for other people's easy understanding.

2.2 Overview of the Company

Apex Holdings Limited:

Apex Holdings Limited (AHL) was established as a need of managing other export oriented manufacturing enterprises of Apex. So the company named Apex Holdings Limited was structured and registered in the year 1998 in Bangladesh. The AHL is running a number of different businesses as a manufacturing organization and all the sectors are Frozen Foods, Textiles, chemical and agriculture. The companies included in AHL had started its first journey as export oriented manufacturing enterprises in the year 1980 and consistently it becomes a sizable big organization which consists of five manufacturing enterprises in three Industries broadly. But later the number of Companies was increased in three industrial divisions and even a new industrial sector agricultural sector was also included so there was a need of a management company to coordinate all the works of all of the companies and control individual company in a systematic way. Apex Holdings Limited (AHL) was mainly structured as a management company for maintaining and giving support to all the companies. As there are many companies of Apex so share of the individual company is hold by all the Directors of

Apex Holdings Limited. Now apex holdings has nine different companies in four different sectors such as-

Textile

- Apex textile printing mills limited
- Apex spinning and knitting mills limited
- Apex lingerie limited
- Apex fashion wear
- Apex yarn and dying
- Apex foods limited

Chemicals

- Matex Bangladesh limited
- Apex Organic Soya Industries Limited (AOSIL)
- Apex Bio-fertilizers & Bio-pesticides Limited

(Apex Holdings Limited, March 2020)

2.2.1 Apex Textile Printing Mills Limited:

Apex Textile Printing Mills Limited (ATPML) is a company which has vertical setup for manufacturing almost about 1.7-1.8 million pcs/year best quality Knit-garments by using in house produced fabrics for Infant & Children and also 3.6-4.0 million pcs/year undergarments for female and male. Apex Textile Printing Mills has all equipment to produce different type of designed both solid dyed fabrics and all-over printed fabrics (reactive, disperse, acid and pigments) according to buyers requirement or own design which are developed in ATPML design center. A wide range of different fabrics (circular knit & warp knit), large variety of fibers which are all 100% cotton, polyester, micro fibers, nylon, various blends, yarn dyed, solid dyed fabrics with or

without spandex are manufactured exclusively for the garment production. ATPML is fully structured and maintain compliance of environmental protection and International Labor. Apex is equipped with effluent treatment plant (ETP) and maintains all the Code of Conduct requisition of worldwide variety of retail stores such as H&M, Zara, Maiden form, Wal-Mart, Delta USA, Hanes, Kappahl, The Children's Place, EMA. Even ATPML is registered by OEKO-TEX, SEDEX, OE, BSCI, FWC and WRAP. The company follows all the legal and ethical employment policy and very much particular about National and International labor laws. However, Apex is very much careful about providing a safe, hygienic and healthy environment, adopting particular labor practices, maintain wages policy without any sort of discrimination and more importantly do not interfere in the labor freedom of regulating association. However, Apex has facility for the mother to take care of their child or infant in the day care centre provided by Apex. (Apex Textile Printing Mills Limited, March 2020)

2.2.2 Apex Spinning & Knitting Mills Limited:

Apex Spinning & Knitting Mills Limited (ASKML) is first vertically designed company for Knitting, Dyeing, Finishing and it is totally a garment manufacturing Company. In 1992, ASKML started its commercial journey of production. ASKML has mainly specialization in children & infant dresses and it has about 24 million pieces/year capacity of production. ASKML uses their own produced variety of circular and warp-knit fabrics which are mainly produced from a huge amount and variety of fibers such as with or without spandex, yarn dyed or solid dyed. ASKML has some of the biggest client in worldwide such as some of the retail chain brands named H&M, Sainsbury, Wal-Mart and Hanes Brand in Europe and North America. ASKML has worldwide reputation for manufacturing international required garments which are very high quality in production. All materials are finely and carefully tested with modern

equipment of textile in its own designed laboratory. (Apex Spinning & Knitting Mills Limited, March 2020)

2.2.3 Apex Lingerie Limited:

Apex Lingerie Limited (ALL) is a vertically designed for producing of high quality of brassiere, brassiere-panty and swimming clothing sets. ALL is fully structured to manufacture different styles and designs of garments by using a wide variety of fabrics, lace and accessories based on client's expectation and guideline. The plant is also has facility to produce molded and non-molded bra which are very high in quality. ALL has 1.8 to 2.0 million pieces/ year bra and bra panty production capacity for which there are 66 systematic sewing lines. Most of the raw materials of Apex are produced in the company's own factory such as circular & warp knit fabrics, narrow fabrics, all over printed fabrics, yarn dyed fabrics, hook & eye tapes, molded foam, printed labels, embroidery, placement print. Even apex imports some of the items such as lace, underwires, ring-slide and some accessories. ALL has wide range of clients which all are high range brands of Europe and North America such as H&M, JC Penny, Wal-Mart, Vanity Fair ,HBI, Lindex, Kaphall, Hunkemoller, Hema, Etam, Sainsbury, Target, Maidenform, George UK, Kohls. (Apex Lingerie Limited, March 2020)

2.2.4 Apex Fashion Wear Limited:

Apex Fashion Wear Limited (AFWL) is established in a modernized building with the capacity of 900,000 square feet to produce high quality 100% export oriented Knitting garments in which used fabrics are in house manufactured and these garments are not only for Infant & Children but also for male female fashion wear. Mainly, a wide range of fabrics and designs according to buyer's requirement are used in production of variety of clothing in AFWL. All fabrics are produced with locally or imported fabrics.

From the year 2018 this company has started its commercial operation with 40 auxiliary facilitated sewing lines. Apex Fashion Wear has almost 2 million pieces production capacity per Month and gradually it will be possible to increase capacity about 60 million per year with its structured manufacturing system. AFWL has taken Initiatives to form Industrial Engineering system to develop productivity and maintain quality standard to keep pace with global competitiveness. (Apex Fashion Wear Limited, March 2020)

2.2.5 Apex Yarn Dyeing Limited:

In the month of January, 2003, Apex Yarn Dyeing Limited (AYDL) began its operation and consistently earned 4200 MT manufacturing capacity per year. Apex Yarn Dyeing does their business by producing different types of dyed cotton, Cotton-polyester blends yarn and Nylon, Polyester. For the boost of expiry oriented RMG industry AYDL has almost 4 million cones production target of Sewing & Embroidery thread every year. AYDL is very much concern about legal certification of production so they have all OEKO-TEX 100 Standard and ISO 9001:2000 certificated and maintains all policy of BSTI. All the certificates are approval of AYDL's legally progresses activities such as dyeing and exporting 100% polyester, nylon sewing and embroidery thread and cotton, polyester, nylon and cotton-polyester blend yarn. (Apex Yarn Dyeing Limited, March 2020)

2.2.6 Matex Bangladesh Limited:

The operation of Matex Bangladesh started in the year 1994 with the production and distribution of chemicals. The main target of the company is to supply best quality textile and leather chemicals or auxiliaries to those companies in the industry who are mainly export oriented and use those chemicals to produce their exporting goods. In

terms of R&D and product development MBL is very much expert in their work. In last 15 years MBL has been showing its outstanding performance by innovating new products with the use of modern technology and with this they are providing their materials to fabric-dyeing and yarn-dyeing industries who will export their garments to the market of USA, Europe and Japan. (Matex Bangladesh Limited, March 2020)

2.2.7 Apex Foods Limited:

In the year 1979 it was the date of March 21 when the company Apex Foods Limited was formed under the Companies Act 1913. As a shrimp processing company AFL is 100% export oriented and very much expert in providing value-added high quality goods. In Bangladesh it is the only wide ranged company which is expert in processing and exporting of frozen seafood and is one of the biggest modernly planned seafood processing platform in whole Asia which is totally designed and equipped with the biggest processing, freezing and storage machinery of seafood. It is very much renowned in the international market for providing high quality seafood. Not only has this AFL made a blue chip customer base with their outstanding performance and operation. AFL has earned many certificates and trophies for providing best quality production locally and internationally. AFL strictly follows the system of HACCP (Food Safety System of FDA) to ensure quality and hygiene in their production. In addition, AFL has certificate of 2 Star BAP and also BRC-Global Standard for maintaining food Safety (Issue 6) in their processing and preservation. The Company has customer base in different market of North America, EU countries, Australia and Russia. (Apex Foods Limited, March 2020)

2.2.8 Apex Organic Soya Industries Limited:

The company is giving efforts to grow soybean and cereal crops in north Bengal. A knowledgeable and experienced team has been working hard for the last six years to make the base of soybean cultivation in that part of Bangladesh. Apex has their own Biotech Lab in Gazipur and the company has started their research of soybean cultivation there and finally started the company named AOSIL to produce soybean in the year 2012. A knowledgeable big farming team is doing their best to standardize their production to setup a large soybean based factory. This factory has target to produce all the products such as soybean oil, soy protein, soy milk, feed mill and other soybean goods. (Apex Organic Soya Limited, March 2020)

2.2.9 Apex Bio-fertilizers & Bio-pesticides Limited:

A high qualified researchers team has been progressing this project from last 10 years by doing research in a highly designed with technology and R&D laboratory which is in Gazipur and on the names of Apex Biotechnology Laboratory. Apex Holdings Limited has formed and equipped a production facility of bio fertilizers and bio pesticides which consists about 4000L fermented system to do commercially scaled pilot production at the area of Gobindagonj, Gaibandha named Apex Bio fertilizers& Bio pesticides Limited. ABBL has established according to research conducted at ABL. The company has installed quality control laboratory which is well equipped for bottling of microbial inoculants under sterilized automatically. The production capacity can be possible to improve 10 times in near future. In the year 2015 the company has begun its production in trial basis. The products that are produced here mainly “live single cell microbes” which is very significant for plant growth and without any chemical fertilizers input it increases crop yield. These microbes are endogenous and enhance soil sustainability to

get good crop yield. The company also makes a bridge with their company AOSIL to do their trials of bio fertilizers and bio pesticides in the field practically. (Apex Bio-fertilizer, March 2020)

2.3 Management Practices

2.3.1 Board of Directors:

Mr. Zafar Ahmed

Chairman

Mr. Zafar Ahmed did his Post Graduation in economics from Dhaka University, Bangladesh. Mr Zafar is acting as chairman of the company Apex Holdings Limited. Even, He is the Sponsor Director of the Company and is very much experienced in this sector. Since 1990, he is working in the textile industry. Mr. Zafar Ahmed has outstanding business growth and profitable business running record in the textile industry and his knowledge and experience is the reason of the company's success. He has strong network internationally and wide range of industrial and business contacts. Moreover, he maintains developments knowledge in the industrial enterprises. He is mainly the acting Chairman of

- (i) Apex Foods Limited
- (ii) Apex Lingerie Limited,
- (iii) Apex Yarn Dyeing Limited,
- (iv) Apex Textile Printing Mills Limited
- (v) Apex Fashion Wear Limited and
- (vi) Matex Bangladesh Limited.

(Apex Foods Limited, March 2020)

Mr. Zahur Ahmed PhD

Managing Director

Mr. Zahur Ahmed has completed his Doctorate degree from USA in Biophysics and in State University of Newyork; he was an Associate Professor. He is one of the board of Directors of Apex Holdings Limited. During his long journey he gathered huge experience and vast knowledge about this sector. Mr. Zahur Ahmed is playing the role of Managing Director of the Company Apex Holdings Limited. He has significant role in management style modification and introduced competence technically in the manufacturing corporations. The Company has emerged its area as an innovative corporation with state-of-art technology. He is now acting as the Vice Chairman of Apex Foods Limited and also Managing Director of -

- (i) Apex Lingerie Limited
- (ii) Apex Yarn Dyeing Limited
- (iii) Apex Textile Printing Mills Limited
- (iv) Apex Fashion Wear Limited
- (v) Matex Bangladesh Limited.

(Apex Foods Limited, March 2020)

Mr. Shahriar Ahmed
Director

In the year 2004, Mr. Shahriar Ahmed joined this company after acquiring his MBA degree from USA. Mr. Shahriar is one of the Directors of the Company. Since 2004, He has been gathering experience in this sector. During his long period of working with the Company, Mr. Shahriar has huge grip about this sector. Not only this, He is also in the Managing Director position of Apex Foods Limited and the Director of-

- (i) Apex Lingerie Limited
- (ii) Apex Textile Printing Mills Limited
- (iii) Apex Fashion Wear Limited and

(iv) Matex Bangladesh Limited

(v) Apex Yarn Dyeing Limited

(Apex Foods Limited, March 2020)

Mr. Kazi Faruq Kader

Independent Director

Mr. Kazi Faruq Kader completed his Graduation from Dhaka University. In the year 1988 to 1989, He was one of the Members of Parliament and also the Member of the Standing Committee for Commerce. Again, from 2009 to 2013 he was acting as the Parliament member. Even, He acted as the Director and Chairman in two organization Sonali Bank and also in Sadharan Bima Corporation. In the present, Mr. Kader is acting as the Independent Director and Audit Committee chairman of the Company. (Apex Foods Limited, March 2020)

Mr Eifaz Ahmed

Director

Mr. Eifaz Ahmed is one of the directors in Apex Holdings Limited. He has completed his bachelor of science in mathematics from university of Toronto. He was the marketing intern in Shanghaiexpat in china in the year 2013. Later he joined apex holdings limited as the director of the company. Now He is in the authority of business development at Apex Textile Complex. (Apex Foods Limited, March 2020)

2.3.2 Management responsibilities:

The management team of Apex Holdings Limited is designed to manage all the legal entities with strong hand and all the companies overall have well trained 20,000+ human work forces in which the amount of skilled workers are 3,000, technical employees are 370 and management human resources are 170. The management team is very much updated about the ongoing operation and every situation of the company. In

this regard, management keep them trained by experts and frequently they call meetings with the production workers also with the head office supporting departmental employees to get the overall and time to time update about the all companies operations. The management is very much structured and the team directly does supervision of production, marketing, quality control, and internal control systems under the guidance of top management. Even the top management is personally guide the team and instructed them about initiative they need to take in any complicated situation. The management team of the company is very well qualified and all of them are highly experienced in their part and very professional in work. They have academic and professional degrees such as Doctorate, Chartered & Cost Accountant, MBA, System Analyst, and Engineering (Mechanical, Chemicals, Textile, and Electrical and Computer hardware). Through modern computerization technique and networking knowledge, the team is continuously improving and upgrading themselves with variety of practical knowledge and skills. The group is updating their management system over others through scientific and technical structure. The management of the Holdings is structure and ran by its Chairman, Managing Director and directors. All of them are giving their best support as a top management to the management team. They are giving continuous guidance to the team at any situation. They personally supervise the team's activity. For any chemical purchase the procurement team has to take permission and discuss with the managing director for avoid any harmful situation. For any import and export the merchandiser and commercial team must have to do meeting with the directors. Even about the employee benefit the board of director engage themselves personally and takes decisions. For recent corona virus issue the board of directors called immediate meeting with the HR and took decision about to take precautionary major for the well being of the employees. (Apex Holdings Limited, March 2020)

2.4 Marketing Practices

2.4.1 4P for garments business:

Product- In terms of product apex always try to satisfy their buyer with the quality of the products. For garments product they have inspection policy where they have different inspection room for different buyer. Even there is 2-3 times checking policy so that they can ensure their product quality. Moreover for chemical and yarn dying business they maintain all the certification and testing of product to ensure the credibility.

Price- Even for price competitiveness they always try to offer best price to their client. For price quotation the head of the department of merchandising involve themselves and directors are also involved to take wise decision.

Place- Mainly they source buyer and according to buyer requirement they do shipment. Through Chittagong port they can easily distribute their product to different country according to buyer shipment chart.

Promotion- In terms of marketing practices they mainly connect with buyer through buyers website, communicate with buyer. Based on communication they fixed meeting to give presentation to buyer so that they can explain their operation and capability of production. Even during meeting merchandising team present their product development capability and designs in front of buyer. Even as marketing practices they have option for buyer to visit their factory so that they can get an opportunity to impress buyers by showing them their whole operation.

2.4.2 Marketing practices for other business:

As Apex Holdings Limited is mainly textile based company though it has other business based companies. Its main profit is generated from garments business but it has other businesses such as yarn and dyeing, chemical for which their marketing method is

mainly to visit the market and approaching the buyer. In this the marketing executives and seniors also visit market to promote their product, visit companies to explain their product specification. Even giving after sales service is another approach of the marketing department. AYDL and MBL mainly have marketing or sales team who visit market directly to communicate with buyer and to make a business relation.

2.5 Financial Performance & Accounting Practices

In Apex Holdings limited, the finance and accounts department is handling the operational cash flow and investment. This department's responsibilities are-

- Preparation of yearly accounts for all the company
- MIS preparation of ALL
- Tally records and update checking
- Fund management, PF trust preparation
- Bank reconciliation, closing entry monthly and yearly, loan early payment, intercompany payment, insurance coverage for all assets, preparation of quarterly stock report for banks
- Export realization, import payment, bank loan creation and payment, intercompany recording and cash incentive
- Tax assessment and advance tax paid, TDS and VDS issue managing
- Monthly salary cash, honoring cheque over phone, yearly review of personal loan agreement with HSBC, bank accounts open and operate
- Petty cash maintenance, arrangement of foreign employee salary

As this department is related with company's cash flow and investment, this is the most confidential department which is not allowed to reveal their information with all so it was one of the limitations for me that I could collect only basic information.

2.6 Operations Management and Information System Practices-

2.6.1 Operation management:

Apex Holdings Limited is a management company which was established to give support to other manufacturing legal entities of Apex. So for managing the whole operation in the factory the head office provides all kind of supports. In the operations management the directors of the company involves and follow up the whole operation. The company has different departments as operation management of main business of Apex which is exporting garments.

HR and Administration- this department mainly manage the HR, admin and compliance part of the company. In HR they manage the recruitment, performance appraisal and separation part. In admin part this department manages the cleaning, logistic and legal affair part.

Merchandising department - Merchandising department work for buyer sourcing and to collect work order. They manage both the order development and production part. In development part this department works for sample development as they need to provide different sample of garments to buyer for getting the order. In production part they follow up the production, requirements, raw materials sourcing, and shipment.

Process control-There is process control team for notifying latest price of knit fabric.

Purchase and international Procurement department- Mainly works for providing head office and factory any kind of raw materials or goods they need. It can be machinery, yarn, chemical, machinery parts, daily necessary raw materials etc.

Commercial department- There is also commercial team which is a big department as it includes import, export, customs and audit part separately to support the operation. Import section prepares all the documents and manages the procedure to import different goods and raw materials from outside of country, even from EPZ. Export

section maintain and manages all the documents to ship the produced garments and goods to buyers required country and they process for getting they payment according to LC policy. Customs and audit they manage all the foreign employment documents and also the papers according to government policy and rules. (Apex Holdings Limited, March 2020)

2.6.2 Information system practices:

For information system maintenance AHL has system department which provides technical support to the all other departments of the company. But for maintaining communication with factory, payroll, data entry, recording, giving work order, requisition, bill entry, payment follow up, audit supervision AHL has their own software set up and the name of this software is Oracle. For inside and outside communication with buyer and supplier, AHL uses outlook email platform. Even they maintain separate pc for oracle software and internet using. Oracle software makes the work of factory and head office easy as both the part enter their data in the software. (Apex Holdings Limited, March 2020)

2.7 Industry and Competitive Analysis

2.7.1 SWOT Analysis of Apex Holdings Limited:

A SWOT analysis includes analysis and find out of any company's Strength, Weakness, Opportunities and Threat. To analysis and get idea about company's internal competence and potential, Strength and Weakness are two significant factors. On the contrary Opportunities and Threat defines external environmental affect on the company and this cannot be controlled by the company. The SWOT analysis of AHL is given below-

Strength

1. Company's own Land: AHL has its own land and established the factories on this wide land.
2. Manpower Effectiveness: All the AHL factories are well designed with huge number of equipment and it has very much expert manpower that is skilled and productive. They are very efficient in timely production and ready garments for in time shipment and expert totally 100% export quality garments.
3. Quality Fabrics: Mostly its fabrics are produced in house and developed as per buyer's demand.
4. Organized product line: Product lines are designed so systematically that it is very effective to develop unique & new designed garments which are an advantage for the company.
5. Management and supervision: AHL arranges all the documents and recording properly, the company supervision is very systematic, rigorous and this ensures production and shipment timely.

(Apex Holdings Limited, March 2020)

Weaknesses

1. Buyer's Post purchase behavior: After shipment completed, employees do not get the feedbacks of buyers directly so they are not aware about the buyers satisfaction which is a negative thing.
2. Shortage of trained worker: As the company is so big & the number of employees are needed large number and giving training a large number of workers is very difficult. So the lacking of expert workers affects the production.
3. Uncooperative behavior in policy making: The subordinates are very uncooperative

in meeting of policy making. The top management always takes the decision. But later they have to face many complaints.

(Apex Holdings Limited, March 2020)

Opportunities

1. Worldwide business connection: Many foreign countries all over the world are really interested to do business with AHL. They trust AHL and easily make contract with AHL which is impressive and really a great opportunity.
2. Diversification in production: AHL is very expert in develop new design and now all over the world most of the buyers love innovation so really easy for AHL to grab the market. Even AHL have recently established own fashion wear factory.
3. Hiring dynamic & fresh Graduates: now many students are interested in studying textile engineering which is good opportunity for AHL that they can hire skilled and productive employees.

(Apex Holdings Limited, March 2020)

Threats

1. Competitors' efficiency: Competitors are of Apex are not only powerful but also offering creative design pattern and almost similar quality of product which is challenging for this company and a sign about the need of improvement.
3. Trade barriers, rules and regulations: Trade barriers are strict in Bangladesh in terms of paper works and policy so it's a major threat for the AHL.
4. Worldwide Corona pandemic: One of the major threats for AHL is the current corona pandemic which is really a huge threat for AHL as it's an export oriented company but the production process has totally stopped, huge orders has cancelled but there are so many workers who are living on this company's earning.

(Apex Holdings Limited, March 2020)

2.7.2 Porters analysis of Apex Holdings Limited:

In porters analysis there are six factors which indicates how feasible the business and reveals the company's position in the business and industry.

Competitive rivalry- In this business the rivalry is moderate as not all the companies can produce same quality products but there are many companies who are developing their ability in this business day by day.

Threat of new entrants- Exporting readymade garments is not an easily establishing business as its needed huge land, factory setup, expensive machineries, equipment, training, manpower, skill, powerful management and so on. All this setup needed huge amount of capital to start such a business so the new threat entrant is low in this business. So AHL is in good position in terms of new competition.

Threat of substitute- in this business threat of substitute is high as new kind of fabrics, materials and designs are developing day by day which are tough to manufacture in Bangladesh as our garments factories are expert in knitting and spinning cotton fabrics so others fabrics development will be needed new set up and equipment which must be expensive. So threat of substitute is huge in this business.

Bargaining power of supplier- in case of buyers nominated supplier of raw materials the bargaining power is high as AHL must have to collect materials only from them to satisfy buyer. But if there is no nominated supplier than bargaining power of supplier is moderate as there is choice of suppliers for each material but in terms of quality choice is less. So AHL is in moderate position.

Bargaining power of buyer- Bargaining power of buyer is high in the garments business. As most of the country's earning depends on this industry so companies need to careful about buyers satisfaction. All the purchase orders are needed to grab for the

companies not only for the country itself but also for the country's profit. So buyers bargaining power is high and AHL and all the companies have low power.

So overall we can say that in terms of industry and competitive analysis AHL is in moderate position.

2.8 Summary and Conclusions

The RMG sector is Bangladesh one of the major earning source in Bangladeshi economy. If we compare us with China we can be realized that we are more capable to produce textile products at cheap price because of our low cost labor. When it is challenging for china because of rising labor costs but we are getting advantage and getting more preference to many foreign investors. This growth of the sector is an advantage for a textile company like Apex Holdings Limited. The company Apex Holdings Limited is very much capable in their production and management practices. They are structured in their organizational structure. The management of the organization is handling their business with great knowledge and skill. In terms of their competitive analysis it is easy to understand that they have a good position in the market which can be improved if they develop their organizational loop holes.

2.9 Recommendations

- To improve the organizational structure more systematic they can take help from sector experts. Consultancy could be a great strategy in this.
- To compete in the industry with more stable position the company needs to develop the method in which they can specify position according to product life cycle. So it will be easy for them to take potential action and initiative to compete.
- To get a strong position in this competitive market the company need to be more innovative in their position. So they can develop a design sector so that it will be an advantage for the company.

- The company should acquire BCG (Boston Consulting Group approach) matrix method to measure their annual growth so that it could be easy for them to understand their industry growth.

Chapter 3:

Project Part: Garments Merchandising process, loophole and challenges in a company

3.1 Introduction

Background of the study-

I was an intern in Apex Holdings Limited. This company's business is 100% export oriented garments business. As I did my internship in this company so I have done my internship report totally based on this company and industry. In the discussion of the report, I have focused on my learning which I got from this company during my duty. During my learning period, I have done duty in all the department of the company and based on that I have focused on my report the whole garments merchandising working process, loop hole and challenges and try to specified the issues clearly.

Objectives-

- To get a idea about working procedure of the merchandising team in garments business
- To know about the importance and connection of other department's work activities with merchandising such as commercial, procurement
- To identify the loop hole and challenges in the merchandising activities for better performance in future.

Significance of the study-

I have focused on this report mainly on merchandising work of RMG sector such as Merchandising work procedure, loop hole and challenges of that departmental work. So

completing this report was very much challenging in this situation but the significance of this report is very preferable in terms of gaining knowledge and sharing the real life experience of working. Moreover, I tried to cover overall RMG Sector merchandising which creates a valuable knowledge base in everyone's mind. As it has been created totally based on my duty and experience in the company's merchandising department, so this experienced based research is better than book based learning. However, I tried to organize all the information of the company in a structured and systematic way for other people's learning.

3.2 Methodology

- To get an idea about working procedure of the merchandising team in garments business, I did duty on merchandising department and interviewed four different teams. Based on this I prepared departmental work structure in vision.
- To know about the importance and connection of other department's work activities with merchandising such as commercial, procurement, I even did duty in other departments such as commercial, procurement to relate the works among departments
- To identify the loop hole in the merchandising activities for better performance in future, I interviewed head of the department and other employees during duty on that department and team to find out the challenges and also interviewed the DGM of learning centre to find out the loop hole.

3.3 Findings and Analysis

The work of merchandising is very significant and well known at any company in the garments industry. This term Merchandising creates from the word “Merchandise” and this word means buying and selling of goods. The person does merchandising is called Merchandiser. In garments industry, merchandisers buy all the required raw materials and accessories to manufacture garments those are order of buyers. To fulfill buyers requirement, they have to be careful about quality of the garments and a certain standard must have to maintain in exporting garments and for satisfying buyers. So usually a merchandiser needs basic knowledge and skill of merchandising. Most of the merchandisers are textile engineer which is helpful for them to understand the terms and work of merchandising. The basic knowledge and skills those are needed to be a merchandiser –

- For efficient communication, must be knowledgeable in English and technical terms of merchandising trims, art work, measurement terms
- Detail knowledge about garments manufacturing process and elements such as fabric, thread, yarn, knitting, dyeing, printing, accessories, SMV, CAD, IE, lab dips, sampling and so on.
- Adequate knowledge about production, shipment, sourcing, inspection system and so on
- Skills of marketing for buyer sourcing, preparing quotation, cost budgeting and computer skill

3.3.1 Garments Merchandising Working Procedure:

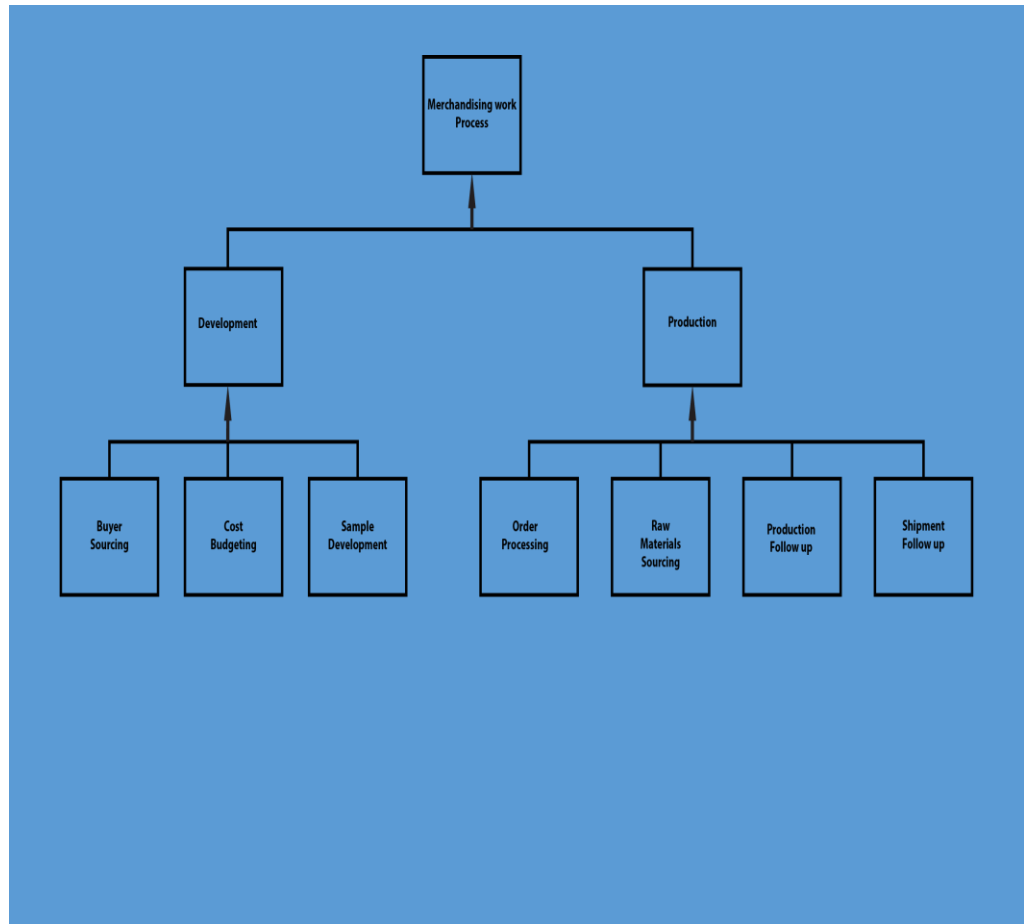


Figure 1- Merchandising work process

Development phase- In this phase mainly the buyers are communicated by buyers to promote their capability of manufacturing quality goods, later buyers communicate with merchandisers. Even, when the buyer knows the company very well they communicate whenever they need products. Later according to those merchandisers budget costing and develop the sample.

Buyer Sourcing-

AHL has some regular buyers but for getting more orders, they do source of new buyers as the company has more production capacity. They try to satisfy their regular buyers but also search for new buyers.



Table 1- Regular Buyers of AHL (Source- Google.com-website)

- Communicate with buyer and do meeting with them through email, video conferencing or physical meeting
- Promoting the company's capability of production to buyer
- Try to impress buyers to earn their trust and to get order
- Buyers send their requirement through email. They send trims, art work and sketch for getting the price quotation from merchandiser.
- According to that merchandisers make price quotation and also negotiate with buyers based on that

Cost budgeting-

Before making quotation, the merchandisers communicate with the factory IE, CAD department and head office process control department to get some information so that it would be easy for them budgeting the cost and can make the quotation by balancing cost and profit-

Department	Information collects
Factory IE- Industrial Engineering	SMV, machine quantity, manpower, output per hour
CAD- Computer Aid Design	Consumption, measurement, material, GSM, fabric length, width etc to make a full garments
Process control	To know the latest price of yarn and thread to make a fabric and to get a idea about fabric cost, based on this they make the cost budgeting and fix the garment price for buyer

Table 2- Information collects for cost budgeting

Sample development-

- Developing sample for new and existing buyer
- Updating sample manager
- Firstly provide lab dip to buyer then color sample and all over print sample
- Then provide quotation sample
- After confirming order they provide size sample, counter sample, bulk amount sample
- Merchandisers communicate time to time and visit factory to develop sample in time
- Continuous communication with buyer to get approval or to collect information regarding any correction



Table 3- Different types of sample (Source- Google.com-website)

Production phase- This phase mainly starts after getting buyers confirm order, the production starts and merchandisers follow up production and shipment.

Order processing-

- Collecting PO from buyers as a order confirmation
- Collecting order planning such as shipment planning, packaging etc information from buyer
- Collecting LC from buyer and provide to commercial

Raw materials collection-

- Collect all raw materials for bulk production
- Collect quotation from supplier, negotiate and fix the supplier to get the raw materials
- Give work order, collecting PI and LC from supplier and provide to commercial
- Follow up delivery
- Do Oracle entry

Production follow up-

- do continuous communication with factory and follow up progress
- attend pre-production meeting
- visit factory to get details progress report
- follow up production requirement
- provide time and action plan updates time to time to buyer
- provide packaging details to factory

Shipment follow up-

- follow up pre shipment inspection
- communicate with commercials about shipment of goods
- follow up progress of goods delivery and safety

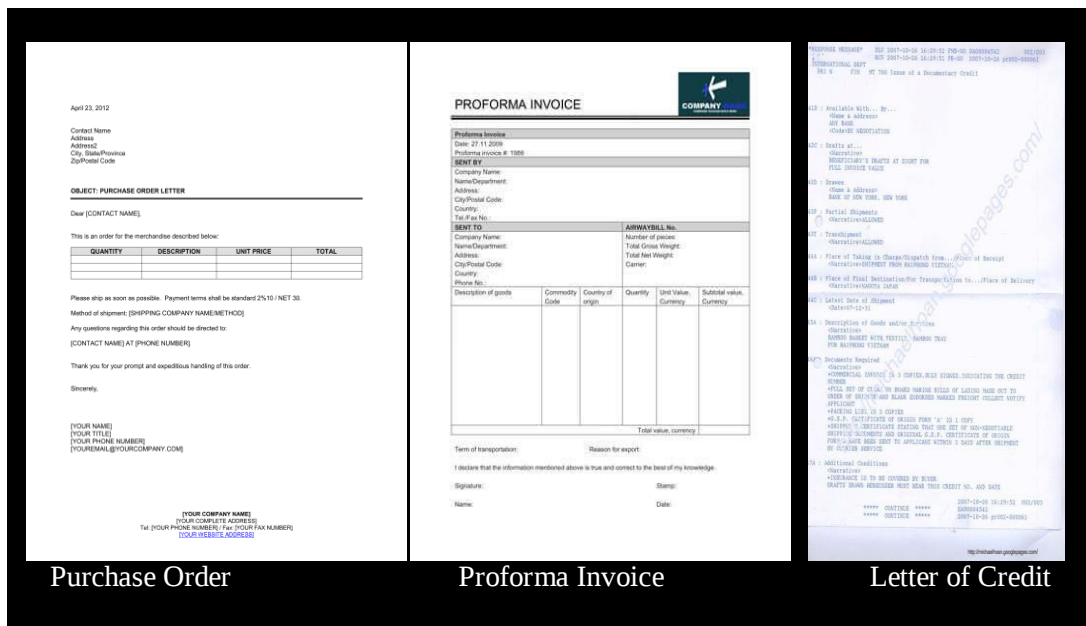


Table 4- Three most Important Documents (Source- Google.com-website)

3.3.2 Relation of merchandising department with other departments-

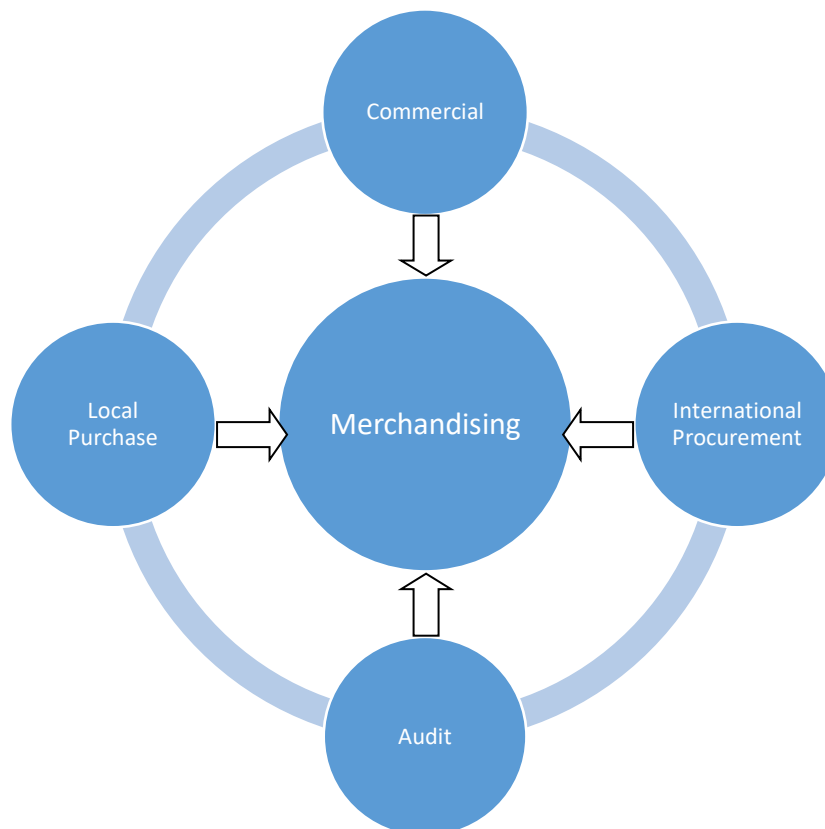


Figure 2- Relation between departments with Merchandising

Merchandising $\Rightarrow$ Purchase

Merchandising work procedure directly related with local purchase department. For making garments different types of raw materials, accessories are needed. Though merchandiser arranges accessories from different supplier by giving work order directly but for different types of thread, lace or any accessories those they can't arrange from their supplier, they communicate with local purchase to arrange those elements. They need to follow up and continuous contact to deliver the elements timely in factory for sample and bulk production.

Merchandising $\Rightarrow$ International procurement

Merchandisers main work with this department is to arrange and sourcing required yarn which they need to make specific buyers ordering garments. International procurement sources the yarn supplier and fixes the required and good quality yarn for garments making. As merchandisers get the requirements from buyer they have to arrange all the things those needed to make a garments for this they make BOM or Bill of Materials so to make a specific type of fabric they need to arrange yarn with the help of the international procurement department.

Merchandising $\Rightarrow$ Commercial

Merchandisers work with this department is very important. After doing final inspection, factory forwards the packing list and all information to commercial export section. Merchandiser provides all the requirement of packing to the factory and according to that factory does the packing. Packing list includes- the list of carton, pieces or quantity of garments in the carton, carton weight, total number of pieces of garment which will be shipped etc. Refer to this information merchandiser communicate with export section of the commercial departments to follow up the

booking to sea or air forwarder. Even for yarn and accessories such as hangers, tag pin, lace which they cannot arrange locally or produce in house, they need to arrange from outside of country so in this work they contacts and follow up with import section to get the timely delivery and shipment in the factory as the timely production must have to be started. Merchandisers must have to continuous updates about the progress of import and export timely goods.

Merchandising $\rightleftharpoons$ Audit

Merchandising department must have to directly or indirectly face audit department. When they give work order of supplying accessories, they get the documents such as LC and gives PI and those documents must have to check by audit department. Even whichever raw materials they need to arrange with the help of local purchase, international procurement and commercials all these departments also have to face audit department before proceeding order. Before any kind of purchase, local purchase and international procurement department must have to submit supplier quotation and product details documents to audit. Even import and export section must have to face audit which includes cross check of what products importing and what are exporting.

3.3.3 Loop hole and Challenges in Merchandising work process:

Apex Holdings limited is one of the reputed textile corporations in Bangladesh. It has name for making quality goods in the world export-import market. It is a management company which has composite of all factories to produce textile products where they have all the sections of garments production, fabric production, printing unit, woven and yarn dyeing, embroidery, accessories. So, their business is huge as they have many companies in terms of garments production and also variety of business. Mainly, I have focused on Merchandising work activities and challenges they face to execute their

operation. There are some loop holes in whole procedure of work and merchandisers face some challenges for this.

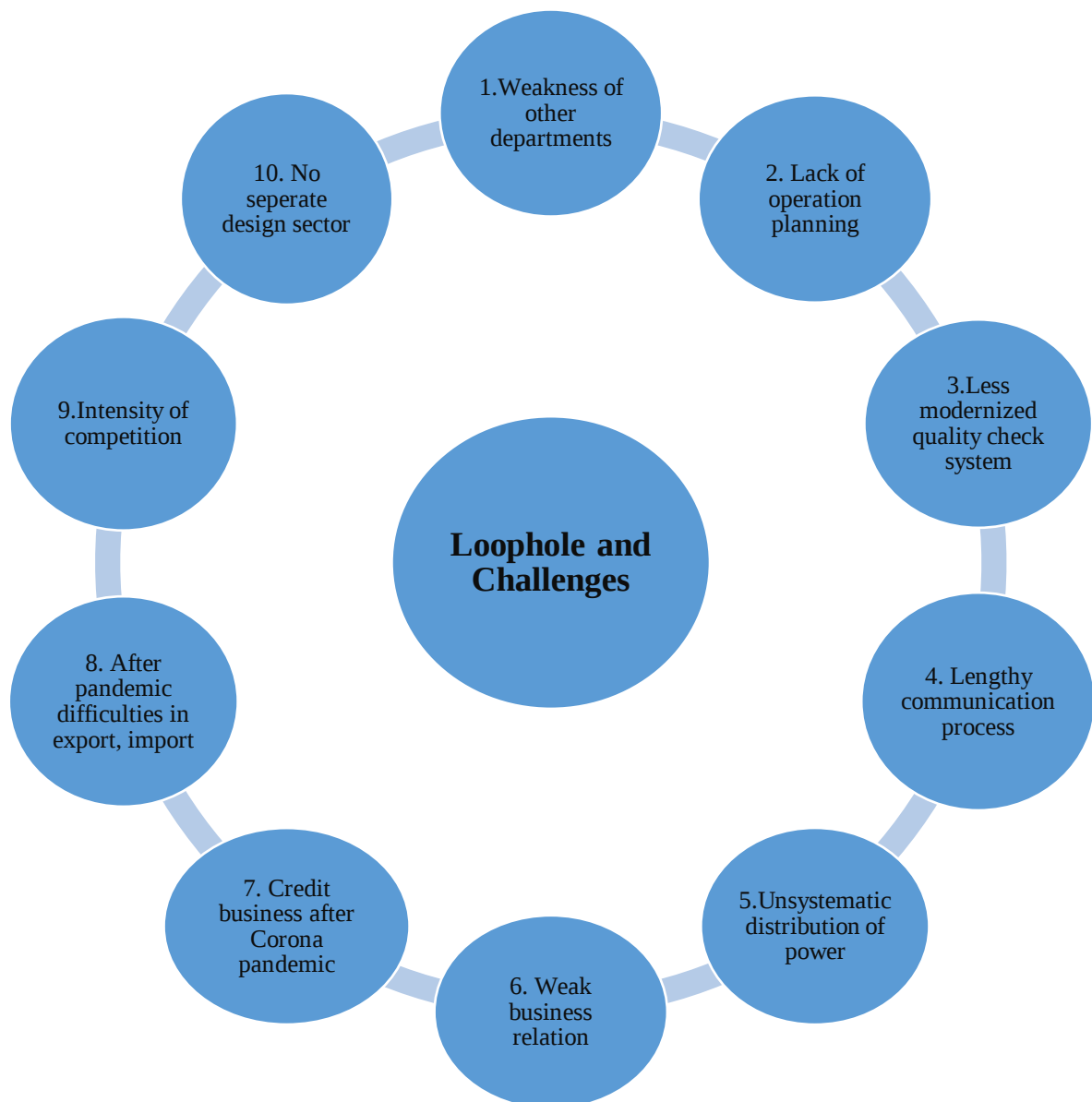


Figure 3- Merchandising work loophole and challenges

1. One of the loop holes is the working procedure and capability of other departments. For example, the procurement department is not very powerful as their work becomes slow as they have to take lots of approval from top management, audit, accounts and admin approval so their work procedure becomes lengthy for which merchandisers have to face challenges. Because, the merchandisers need to arrange all the raw materials in

time for garments manufacturing but for this departments slow working process, they feel pressure as it can slow down the production and shipment can also become lengthy. So it becomes tough to complete production and shipment in time. Even, there is risk of pay compensation if shipment deadline is not maintained properly and for this, all the blame will be faced by merchandisers as it was their responsibility.

2. Factory planning department of operation is not strong enough to plan such a big operation and the time management is not followed strictly. So, production becomes slow due to lack of proper operation planning and authority's inspection. For this slow production process, merchandisers face issues as it becomes tough for them to maintain the work plan according to buyer production and shipment plan. Even they feel pressure because for any kind of late, they have to give answer to the buyer. Moreover it can create penalty for late shipment of order.

3. Another loop hole is the system of quality check. The quality assurance system is not modernized that much, for this sometimes international buyers are not satisfied with quality of the product.

4. Lengthy communication process is another loop hole in merchandising working procedure. As the communication system of merchandisers with the buyers, suppliers and factory is outlook email system, but this process becomes lengthy because not all the time people active on email. Even not all the merchandisers get mobile allowance or free sim card in which they get a certain allowance which is paid by company later to that specific telecom company. Only some higher designated merchandisers get that facility. So it is challenging for other merchandisers to communicate quickly with factory, supplier and buyer. Even sometimes they need to communicate with their own mobile expenses.

5. Distribution of power is not well managed which is another loop hole in merchandising work. The higher designated merchandisers disgraceful behavior is affected badly the work of junior merchandisers. So it becomes challenging for other merchandisers to work in such stressful environment and this is disrespectful for them also.

6. Even the higher positioned merchandisers bad behavior is also affected the relationship of merchandising team with buyer, supplier and factory which is a big loop hole. Instead of long-term relationship, Merchandisers these kinds of behavior create short term relationship of buyer and supplier with the company. As they do not want to deal with such behavior further.

7. Now we all know how serious the situation of world for corona virus pandemic which will affect the world economy and the garments export business very hardly. So after the pandemic, it will be challenging for merchandisers and for the company to approach the buyer to get order for running the business. Even as the company only does business in credit so it will be more challenging for them to get supply in credit from the supplier.

8. After the Pandemic of corona, the textile industry will face many challenges to back into the business. The other departments work such as purchase; international procurement and commercial will be tough as local purchase as well as international procurement will be difficult in credit. Moreover import, export will be challenging to do also. Since there is coordination of other departments work with merchandising work process, whole process of merchandising work will be difficult to flow systematically.

9. After this pandemic, the merchandising work would be more challenging as the buyers approaching would be tougher in this competitive business. So merchandisers must have to be more strategic to approach buyer for getting orders.

10. Another loophole is that the company does not have any design section and expert designer. So merchandisers need to take the burden of doing new design development which is both additional work and challenging for them to do.

3.4 Summary and Conclusion

The RMG sector is Bangladesh one of the major earning source in Bangladeshi economy. If we compare us with China we can be realized that we are more capable to produce textile products at cheap price because of our low cost labor. When it is challenging for china because of rising labor costs but we are getting advantage and getting more preference to many foreign investors. This growth of the sector is an advantage for a textile company like Apex Holdings Limited. In the company's buyer sourcing and earning, merchandising work is very significance and challenging. This part of the report consists of the working process of merchandising team. Moreover it includes the loop hole and challenges that merchandiser's face in their working system. The challenges focus on the need of improvement that are significant to do. The study shows that Merchandisers work is very significant and they are the potential man power of the organization. If the working process loop hole can be improved then this manpower will be more strong and productive. So to do profit, it is valuable to remove the challenges so that the team will be work more efficiently.

3.5 Recommendations

- The purchase, international procurement department need to be more efficient and fast in their work process. In this they need faster approval of management for purchasing all the raw materials so that it can be easy for the merchandiser to arrange all the materials in time and complete goods to do shipment within lead time.
- Operation planning department need to be structured properly and the authority's role need to be strong enough. Even managing the time should be strictly followed by the factory so that merchandisers can maintain their buyer's shipment plan.
- For the possible solution of communication issue I can recommend that if possible company could provide mobile allowance or free sim card with certain amount limit to other merchandisers so it will be easy for them to communicate with supplier, buyer and factory. Moreover, it will also motivate them in their work.
- The company needs to acquire some new technological quality assurance system so that the buyers would be more satisfied and it will be easy for merchandisers to approach buyer about the quality of the product.
- The distribution of power and the behavior of higher positioned merchandisers should be managed properly by top management so that it will not affect other merchandisers work anymore.
- As in the early future, the garments industry will be in risky and struggling position so there will be need to do annual growth measurement. The BCG (Boston Consulting Group approach) growth share matrix will be perfect to measure the effectiveness of the business operation.
- In this challenging period of business, consultancy will be helpful to develop new strategies to run the business fluently. Garments experts would be best consultant in this as they are the subject matter expert.

- The company and merchandisers need to acquire new business strategy such as they can specified their product life cycle so that it will be easy for them to approach buyer and get a clue about their position among all competitors.
- To ease the work of merchandisers and to get innovative design development, the company should be structured separate design section with expert designer which will be both helpful for merchandisers and also a marketing approach to attract potential buyers.

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Appendix

Garments Trims or accessories
• Sewing thread
• Waist band
• Care label
• Price tag
• Zipper
• Button
• Elastic
• Lace
• Poly bag
• Hanger
• Plastic pin
• Interlining
• Fancy net
• Lace band
• Gallon lace
• Hook and eye
• Metal slider
• Metal ring
• Color bone
• V-wire

Table 1-Garment Trims

Some documents that are handled by commercial departments for completing export and import for the business and to process the merchandising works-

- Documents need to do shipment-
 - Proforma Invoice
 - Commercial Invoice
 - Packing List
 - Utilization Declaration
 - Bill of entry
 - Bill of lading
- Documents need to release goods-
 - Proforma Invoice
 - Commercial Invoice
 - Packing List
 - Utilization Declaration
 - Bill of entry
 - Bill of lading
 - Letter of credit
 - Insurance
 - Marine Policy
 - Bill of exchange
- Documents need to submit in bank for payment-
 - Proforma Invoice
 - Commercial Invoice
 - Packing List
 - Bill of entry
 - Bill of lading
 - Letter of credit
 - Bill of exchange
 - Expo
- Documents need to open LC-
 - Proforma Invoice
 - Forwarding
 - LC application
 - Imp
 - LC authorization form