

REPORT ON COMMERCIAL OPERATIONS AND SUPPLY
CHAIN MANAGEMENT IN THE KNITWEAR EXPORT
INDUSTRY: A STUDY AT BLUE PLANET KNITWEAR
LIMITED

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Post Graduate Diploma in Knitwear Industry Management (PGD-KIM)
Executive Development Center, BIGD
BRAC University
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Report on Commercial Operations and Supply Chain Management in the Knitwear Export Industry: A Study at Blue Planet Knitwear Limited

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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
March, 2026

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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

Md. Johirul Islam

Senior Research Associate,
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Subject: Submission of Industry attachment (Internship) Report.

Dear Sir / Madam,

It is my pleasure to present my industrial attachment report. I completed it at Blue Planet Knitwear Limited (A sister concern of Blue Planet Group) where I was placed under your direction.

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

I trust that the report will meet the expectations.

Sincerely yours,

MD Riajul Islam Riaj

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Batch-04

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Date: 10 March, 2026

Non-Disclosure Agreement

This page is an Agreement between Blue Planet Knitwear Limited (A sister concern of Blue Planet Group) and the intern student at EDC, BIGD, BRAC University **MD Riajul Islam Riaj**.

There is no repudiation of the fact through my internship period, I have come across a lot of in-depth information that is related to the management, production, operation and many other aspects of the organization which is strictly forbidden to share with unauthorized personnel. I have decided not to reveal any confidential information, both verbal and written, to anyone else unless the individual is approved by the respective authority.

I am also aware of the fact that any violation of this confidentiality might lead to penalties or legal action being taken against me.

I admit all the terms and conditions of the organization regarding its confidentiality policy and am ready to take responsibility in case of any violation of the privacy policy due to my actions.

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Acknowledgement

First of all, I would like to express our gratefulness and gratitude to the **Almighty Allah** the supreme authority of the Universe, without whom I would be nothing. Next, I would like to express my gratitude to my beloved parents, life partner: Ishrat Zahan Esha whose continuous inspiration inspired me to make the right moves in my life.

A single individual can achieve no noble objective. Words actually will never be enough to express how grateful I will still try my level best to direct my heartfelt gratitude towards some respected persons for their advice, suggestions, direction and cooperation which have enabled me to complete this report in a productive way.

First of all, I would like to thank my supervisor **Md. Jahirul Islam & Md. Shanayaz Hossain**, without their help, suggestion and cooperation the entire report would have been impossible.

I would like to thank from the depths of my heart the **People's Republic of Bangladesh** for offering this course. Apparel industry professionals are getting the opportunity for distinctive learning. I am also thankful to **Asian Development Bank (ADB)** for financing this course and make it a success.

I am grateful to the authority of **Blue Planet Knitwear Limited** (A sister Concern of Blue Planet Group) who gave me the prospect to complete my industrial attachment here.

Last, but not the least, the **BRAC University**, Bangladesh for giving us an opportunity to enroll in this course and give us an opportunity to gather practical experience and enrich our knowledge.

May Almighty Allah bless all of them.

MD Riajul Islam Riaj

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Executive Summary

This report explores the trajectory of Blue Planet Group, a leading garment manufacturing company since 2003. It includes the objectives of the garment, textile, RMG, aviation, hospitality and services sectors, SEIP projects, student and BIGD relations, and internships. The report also provides an overview of the company's history, objectives, and awards. Bangladesh's finished garment exports reached US\$38.48 billion in December 2024, surpassing the previous record of US\$27.4 billion set in 2020. Blue Planet Group (BPG), a diversified business group, focuses on the textile, hospitality, aviation, and construction sectors. With origins in spinning mills, BPG has expanded into the textile, industrial garment manufacturing, aviation, hospitality, and services sectors. The company is committed to sustainability and enjoys a strong reputation both nationally and internationally. BPG's sales team manages garment production, marketing, merchandising, and supply chain management. The industry's cutting department manages fabric procurement, planning, and selection, ensuring the production of various garment components. During the three-month internship, the intern acquires valuable communication, analytical, leadership, and negotiation skills. The objective of this study is to determine whether bonded warehouse space is necessary for the garment industry in Bangladesh and if it is feasible. The garment sector teaches the importance of time management, punctuality, leadership skills, and relationship building.

Keywords: Marketing & Merchandising (M&M), Better Cotton Initiative, Export Processing Bureau, Readymade garments, Bond, Vat & Tax.

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List of Acronyms

BPG	Blue Planet Group
BPKW	Blue Planet Knitwear Ltd.
BPFL	Blue Planet Fashionwear Ltd.
BPKCL	Blue Planet Knit Composite Ltd.
RMG	Readymade Garments
LEED	Leadership in Energy & Environmental Design
MD	Managing Director
HOD	Head of the Department
GM	General Manager
DGM	Deputy General Manager
AGM	Assistant General Manager

SCM	Supply Chain Management
IE	Industrial Engineering
PGD- KIM	Post-graduation diploma in knitwear industry management
QC	Quality Control
QA	Quality Assurance
PDD	Product Design and Development
PO	Purchase Order
PI	Proforma Invoice
LC	Letter of Credit
TT	Telegraphic Transfer
BL	Bill of Lading
UD	Utilization Declaration
UP	Utilization Permission
IRC	Import Registration Certificate
ERC	Export Registration Certificate
SRO	Statutory Regulatory Order
NBR	National board of revenue
CBC	Customs Bond Commissionerate
BGMEA	Bangladesh Garments Manufacturer and Exporter Association
BKMEA	Bangladesh Knit Manufacturer and Exporter Association
ICC	International Chamber of Commerce
HAWB	House Airway Bill
MRR	Material Receive Report
PC	Packing Credit

CD	Cash Deposit
FCL	Full Container Load
EPB	Export Promotion Bureau

Chapter 1

About Organization

Bangladesh's garment industry is a major global hub for sourcing and producing clothing. It plays a vital role in sustainable garment production, boasting some of the most environmentally friendly factories in the world. Currently, there are over 4,000 factories in the sector. Bangladesh exports a wide range of finished garments, including knitted and woven items such as shirts, trousers, T-shirts, jeans, jackets, sweaters, and more.

Bangladesh's finished garment export sector has experienced strong growth following the COVID-19 pandemic. Export revenues increased from US\$27.4 billion in 2020 to US\$38.48 billion in 2024. Bangladesh currently accounts for approximately 6.9% of the global garment market, valued at US\$557 billion, and remains the world's second-largest garment exporter after China. Despite global economic challenges, export demand is recovering, and Bangladesh continues to solidify its position by diversifying its market and setting competitive prices.

According to the Bangladesh Garment Manufacturers and Exporters Association (BGMEA), 22 of these newly certified factories have achieved the prestigious LEED Platinum status. This reaffirms Bangladesh's global leadership in environmentally responsible garment manufacturing.

These certified factories receive recognition from the Leadership in Energy and Environmental Design (LEED) program, recognized globally by the U.S. Green Building Council (USGBC), which evaluates factories based on criteria such as energy efficiency, water conservation, waste reduction, and worker well-being.

With this latest addition, Bangladesh now boasts 268 LEED-certified garment factories, including 114 Platinum, 135 Gold, 15 Silver, and 4 Certified facilities. This is a significant step forward in sustainable industrial growth and reinforces the country's reputation as a global hub for green manufacturing.

Even more impressively, 68 of the world's top 100 green factories are now located in Bangladesh, demonstrating the sector's commitment to sustainability and clean production. Industry leaders praised this achievement as a reflection of the garment industry's long-term vision for a green transformation.

It is worth noting that this achievement reflects Bangladesh's deep commitment to sustainable growth and responsible production. It sets a global benchmark for green industrial transformation.

The garment industry, Bangladesh's largest generator of export revenue, has continuously invested in energy-efficient systems, the adoption of renewable energy, and the design of green buildings, in line with the growing preference of international buyers for sustainable sources.

With the global apparel market increasingly prioritizing environmental standards, Bangladesh's LEED certification record is a compelling example of how industrial progress and sustainability can go hand in hand.

Through the successful implementation of programs such as the Garment Sustainability Council, the Bangladesh Worker Safety Partnership, and the Bangladesh Fire and Building Safety Agreement, the country's garment industry has become highly transparent and compliant with factory safety standards and value chain responsibilities (Bida.gov 2025). Bangladesh is projected to be the world's second-largest apparel exporter, after China, by 2025. Bangladesh's garment sector is one of the world's leading producers and exporters of apparel. It is the country's only major source of export earnings, accounting for over 80% of Bangladesh's total export revenue.

1.1 Overview of the Industry

Blue Planet Group (BPG) is a conglomerate of companies engaged in diverse businesses. The textile segment is vertically integrated. In addition to textiles, BPG has a presence in the hospitality, aviation, and construction sectors. BPG Spinning Mills was founded by MM Spinning Mills Limited, the first BPG entity established in 2003, followed by Badar Spinning Mills Limited in 2008. Blue Planet Group owns a composite garment manufacturing facility that includes spinning, knitting, dyeing, printing, embroidery, accessories, and packaging, as well as its own Customs and Freight (C&F) workspace at each port in Bangladesh. This provides fast customs clearance and shipping services from a single location, collectively managed by approximately 7,500 employees. It was founded by Arifur Rahman, who currently serves as BPG's Chairman and Managing Director. This enables fast and timely order delivery. BPG has expanded its business into the textile, industrial garment manufacturing, aviation (Sky Capital Airlines), hospitality (Palace Luxury Resorts), and services (CAPM) sectors, including capital and asset portfolio management. As a leader in the textile and manufacturing sectors, BPG continues to educate the public about Bangladesh's industrial fabric. One of the Group's

core visions is sustainability. Recognizing its sustainability efforts, INDITEX has awarded the "Care for Water" award to Blue Planet Knit Composite Limited, a Blue Planet Group company. All of its production units comply with all regulations and practice equal employment opportunities. The company's motto is that value creation and quality are the foundation of all its activities.

Founded in 2009, Blue Planet Knitwear (BPKW) began operations with the goal of meeting the global demand for world-class textile manufacturers. Today, Blue Planet Knitwear is the first choice for customers thanks to its strong business relationships, dedication to providing exceptional service, and extensive application expertise. Sustainable growth is only achieved by collaborating with customers, understanding their needs, and producing affordable, customized products.

The Blue Planet Group enjoys a strong reputation both domestically and internationally. The group's continuous development has driven the industrialization of our country. It has made a significant contribution to Bangladesh's economic development as a garment manufacturer. Blue Planet Group has a long track record of sales in the Americas and Europe. This factory is the most prestigious and reliable garment manufacturer in Bangladesh and successfully works with leading global clients and buyers.

Journey of BPG

BPG MM Spinning Mills Limited (2003), Badar Spinning Mills Limited (2005) is the first spinning institution, Blue Planet Knitwear Limited (2014) is a manufacturer of ready-made garments, Green Palace Resort Limited (The Palace Luxury Resort -2015), Blue Planet Fashionwear Limited (2016), Blue Planet Accessories Limited (2016), Blue Planet Knit Composite Limited (2020) is a sustainable project of BPG, Color & Co. Limited (2022).

1.2 Vision & Mission

Vision

To be a business partner that generates value in global textile production, with excellence in quality and sustainability. Blue Planet Group aspires to become a globally recognized and trusted leader in the textile and apparel industry, offering sustainable, innovative, and value-added solutions that meet and exceed international standards, positioning Bangladeshi textile production as a symbol of excellence, responsibility, and technological advancement, while

forging long-term partnerships with renowned global brands and contributing positively to economic growth, environmental sustainability, and social development.

Mission

To be recognized as Bangladesh's most reliable textile solutions provider, guaranteeing quality, sustainability, and on-time delivery. Blue Planet Group strives to offer high-quality textile and garment products through innovation, operational excellence, and sustainable business practices. To achieve this, it maintains strict quality control systems, ensures on-time delivery and competitive pricing, adopts advanced technology and modern production processes, upholds ethical labor standards and regulatory compliance, empowers its employees through a safe and inclusive work environment, and continuously improves their skills to maximize customer satisfaction and stakeholder value.

1.3 Goals & Objectives

Goals

Our employees are involved in establishing core values to achieve customer satisfaction at all levels. Senior management evaluates team members based on their performance and qualifications. At the same time, it upholds industry economic, social, and environmental standards. Blue Planet Group pursues sustainable growth through the responsible expansion of production capacity and global market presence, strengthening operational excellence by improving productivity and reducing lead times, increasing environmental responsibility by reducing its carbon footprint and resource use, establishing strong market leadership through diversified value-added products and strategic alliances, and fostering social responsibility by ensuring employee well-being, community development, and inclusive employment practices.

Objectives

The continued expansion of foreign exchange earnings from the garment sector is supported, where equal employment opportunities are guaranteed and the entire production system is free of child labor. Worker education is an ongoing process that includes health and safety, human rights, and the work environment, in addition to on-the-job training. Equal employment opportunities are guaranteed, and child labor is not used at any stage of the production process. Blue Planet Group aims to consistently produce high-quality textile and garment products that meet the requirements of international buyers, increase exports through market diversification, enhance operational efficiency through advanced technology and lean manufacturing practices,

ensure full compliance with global ethical and environmental standards, optimize cost management to maintain competitive pricing, develop skilled human resources through continuous training and capacity building, and maintain long-term strategic partnerships with global brands, thereby contributing positively to sustainable industrial development in Bangladesh.

1.4 Organizational structure, Organogram, Branches and Departments

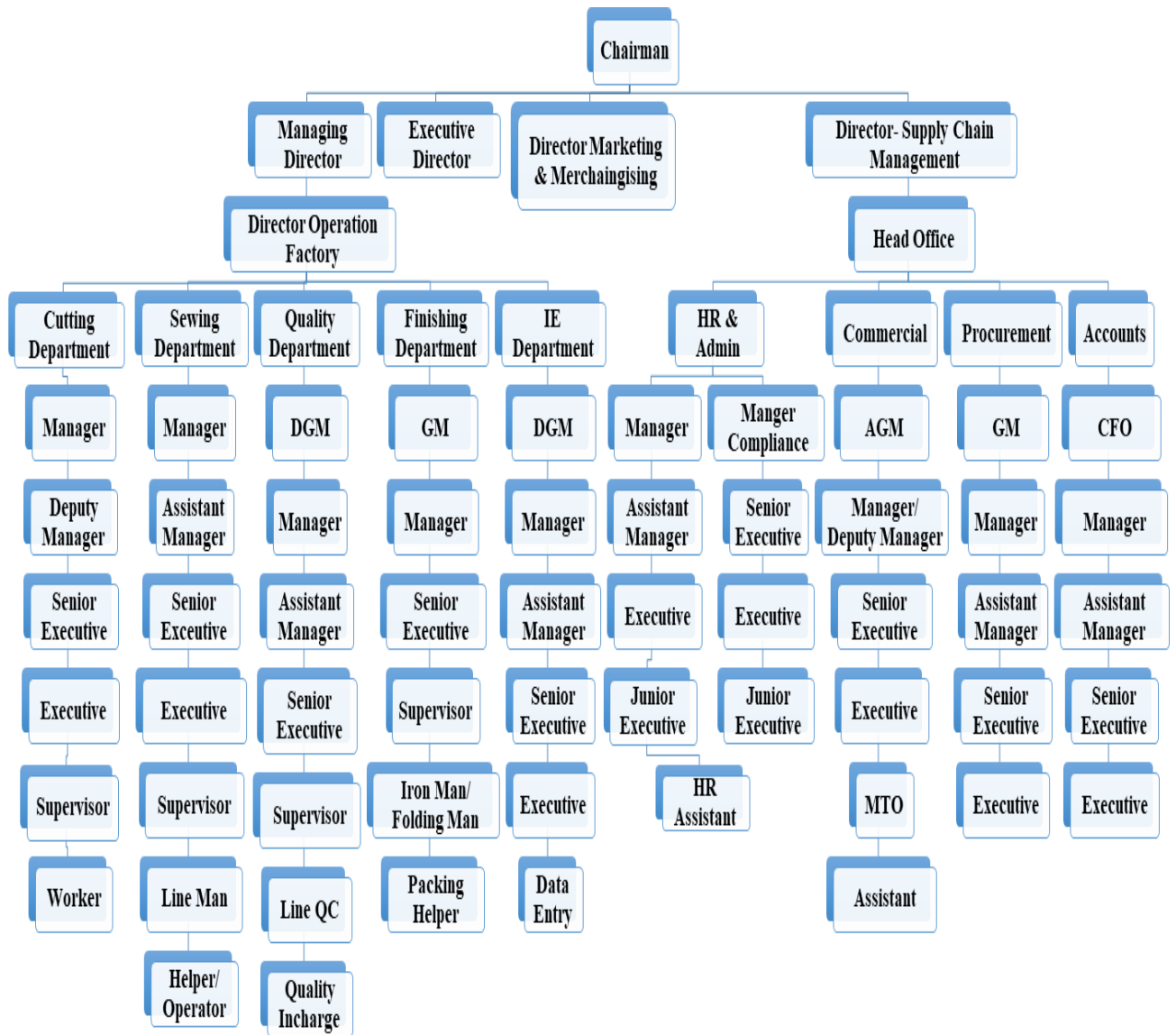


Figure 1: Organizational structure, Organogram, Branches and Departments

1.5 Products/Services produced by the industry

All types of tops and bottoms: All types of circular knitwear: shirts (men's), trousers (men's), T-shirts, polo shirts, leggings, skirts, shirts (women's), trousers (women's), bras, panties, boxers, and children's items.

Services: BPKW has a knitting capacity of over 30 tons per day. The factory has a dyeing capacity of 25 tons per day. Fabric finishing capacity is 30 to 35 tons per day, which is reserved. BPKW has the capacity to produce 120,000 garments in its cutting facilities. The factory has a printing capacity of 35,000 garments per day. The current garment sewing capacity is 95 lines, with a production of 3.7 million garments per month. Blue Planet Knitwear Limited's services are listed below.

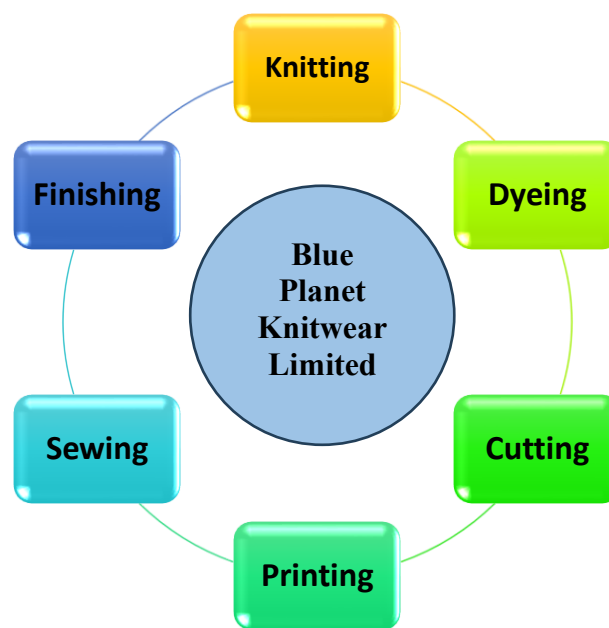


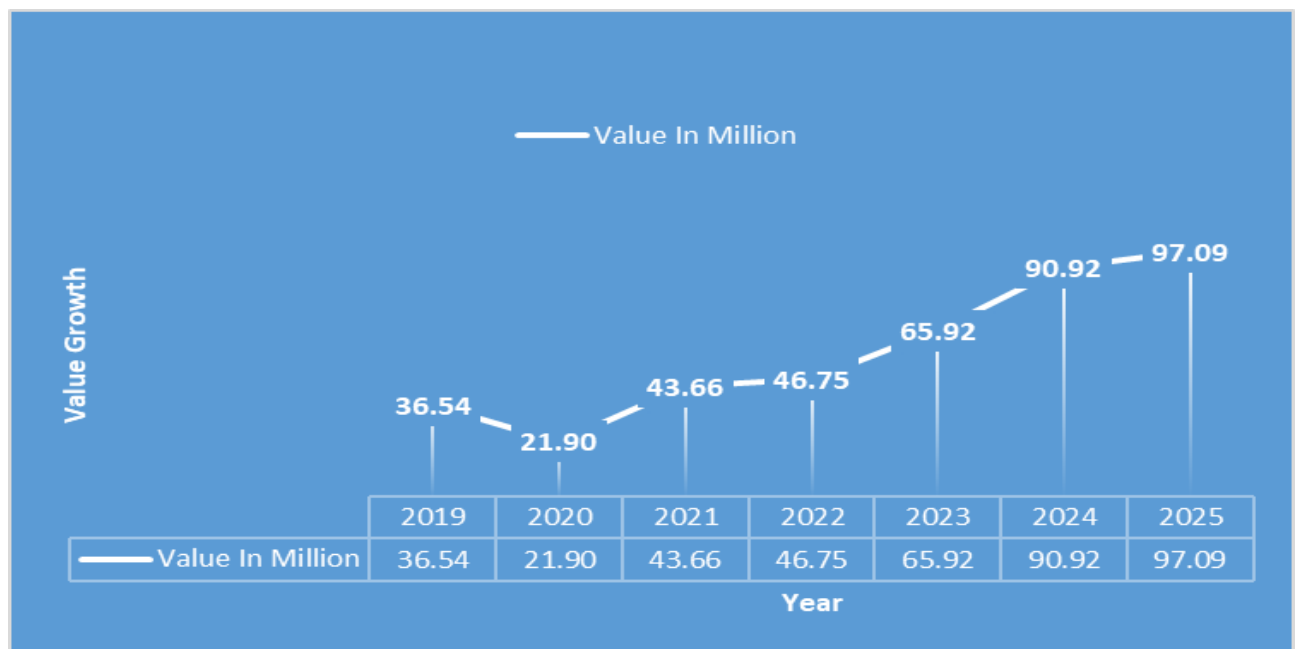
Figure 2: Services produced by the industry

1.6 Major Buyers:

Blue Planet Knitwear limited ready-made clothing manufacturer focused solely on exports. The majority of buyers are from Australia, Canada, the United Kingdom, Europe, and America. Below is a list of some of the significant buyers: Pull and Bear [FB], Promod, BREAL, BONOBO, Zara Women's, VRG, Zara Home, ALDI, Cache Cache, Les Lunes, Lefties [TL], Blue Banana [PT], Stradivarius [FB], Inditex etc.

Below data shows 7 years production qty (K pcs) & Export value where 2019 production is 19591.37K pcs that export value 36.54 Million USD and 2025 production is 22573.48K pcs that export value 97.09 Million USD which Percentage of growth is 15.22% in production quantity.

7 Years of Production & Export Value		
Year	PO Qty. (K pcs)	Export Value In Million
2019	19591.37	36.54
2020	9941.70	21.90
2021	15280.72	43.66
2022	14845.04	46.75
2023	15326.48	65.92
2024	21139.49	90.92
2025	22573.48	97.09



The above figure shows graphically in 2019 we have a lower amount of 36.54 million USD of output of 19591.37 K pcs but in 2025 the amount 97.09 Million USD of output increased. Still we have 2025 running and a higher value of output also increased.

Chapter 2

Description about task accomplishment

In the production section, I will explain the business model of the textile industry. The textile production process begins with the buyer's inquiry and continues with the technical package, the organization of samples according to their category, pricing, order confirmation, receipt of the master/export letter of credit, and the opening of subsequent letters of credit for raw materials, fabric, cardboard, and packaging. All production inputs are initiated internally, and a meeting is scheduled for their approval. Subsequently, the stages of cutting, sewing, finishing, quality control, and packaging are carried out. The finished garment is shipped to the buyer's address, and the transaction is completed with payment and an after-sales commitment to build the buyer's trust.

The various departments within this industry handle processes such as marketing and sales, sales, accounting, product planning, industrial engineering, weaving, dyeing, dye finishing, printing, AOP (all-over printing), cutting, sewing, finishing, quality control, packaging, administration, fire safety, social compliance, and human resources. An industrial internship is required to complete the Postgraduate Diploma in Knitwear Industry Management (PGD-KIM). This internship is a practical course involving full-time work for three months (66 days) in a different department of Blue Planet Knitwear Limited. This course helps me apply my theoretical knowledge in practice and gain hands-on experience. My industrial internship involves working with Mr. Shanayaz Hossain in different departments over a specified period.

S. L	Cross functional Department	Duration in Days
1	Commercial	21
2	Marketing & Merchandising	10
3	Supply chain Management	10
4	Accounts & Finance	7
5	Cutting, sewing	10
6	Finishing, Quality	8
Total Days =		66

Table 2: Data of Internship Duration Date in Cross functional Department

2.1 Commercial Department

The Commercial Department oversees and provides the necessary import and export documentation for the ongoing garment production process, including the import of raw materials and the export of finished garments. The department is also responsible for licensing, incentive-related activities, and customs matters.

Blue Planet's Commercial Team comprises five departments: Licensing (Legal Affairs), Import, Export, Customs Bonds, and Incentives.

2.1.1 Licenses and Registrations Process

The first step in opening a new textile factory in Bangladesh is usually registering the company with the RJSC (Registrar of Joint-Stock Companies). According to the list of documents required for company formation with the RJSC, the process begins with a name authorization certificate. This specifies who the company owners are and how they operate. The next requirement is obtaining the necessary licenses to establish the factory. Several legal approvals from government authorities are required to operate a textile or garment business. I was interested in working in the licensing and registration sector. The staff informed me about my experience, but I was initially apprehensive about working with license renewals and upcoming project registrations. Fortunately, I have very little experience in this area, having applied for the Export Registration Certificate (ERC), the Import Registration Certificate (IRC), the renewal of the Chief Controller of Imports and Exports (CCIE), online software, and extended payment hours. I have applied for renewal of membership and certification from the Bangladesh Garment Manufacturers and Exporters Association (BGMEA) and the Bangladesh Knitwear Manufacturers and Exporters Association (BKMEA).

2.1.2 Process of Commercial Department (Import)

The Commercial Processes Department grants licenses for activities related to import, export, customs bonds, and cash incentives. Merchants, warehouses, carriers, C&F (Customs and Freight Forwarders), banks, insurers, customs brokers, buyers, Export Promotion Bureau (EPB), BGMEA (Bangladesh Garment Manufacturers and Exporters Association), and BKMEA (Bangladesh Knitwear Manufacturers and Exporters Association), among others, must maintain constant communication, both internally and externally. The details of the shipping procedure and documentation for the commercial department are as follows:

I worked in the commercial imports department for 10 days. I obtained approval for the Proforma Invoice (PI). Then, I verified all the conditions for the Letter of Credit (LC) application, created the PI in the ERP system, and linked the work order. Subsequently, I obtained the signature of the appropriate signatory (manual record), followed up with the bank, and shared a copy of the original application along with all legal documents. If any discrepancies are found in the draft LC, it must be resubmitted for correction. I made the correction; otherwise, the process should continue, and the documents should be kept in the general file.

The summary of the import process for the commercial department is provided (Appendix: Figure 4). First, the purchase order (PO) is received from the buyer, then the pro forma invoice (PI) is issued, and finally, the master/export letter of credit is received from the buyer, which must be analyzed to determine if there are any problems and ensure their correction. Two consecutive letters of credit must be opened for the purchase of raw materials for yarn accessories, printing, etc. The import documents from BGMEA and BKMEA are issued. The import documents are received from the bank and delivered to C&F for goods release and acceptance.

2.1.3 Process flow of Commercial Department (Export)

I worked in the export sales department for 10 days, where I reviewed the master letter of credit I had prepared for the lien as a sales agreement with the lienholder bank and prepared the forwarding letter at the bank. I obtained a dummy packing list to book the shipment on the portals of carriers such as Inditex, Zara Women, and Pull and Bear. The production finishing department had already shared a dummy packing list with the carrier on the portal designated by the buyer to reserve the space. After the product was delivered, I obtained the final packing list, prepared the final invoice, and obtained approval of the booking from the carrier based on the dummy booking. I sent the customs documents to C&F. I issued the export invoice for C&F. Before issuing the shared draft of the export invoice, I must verify it as the final invoice against the buyer's system reservation and obtain the draft bill of lading (BL). Afterward, I verify that all the information is correct for the shipment. Then, I collect the original BL from the carrier, deliver the goods, and obtain a shipping notice to collect the bill of lading before submitting the bank documents. I issue an Export Payment Certificate (EXP) from the Bangladesh Bank, then send all the required documents to the bank via bank challan. I provide the FDBC and FEDEX numbers received, confirm the BBLC payment, and request the cash along with the received cash incentive certificate. I have entered the data into the ERP system,

scanned a copy from the office saved in the export file, and implemented the export process according to the bank collection voucher. A summary of the export process for the commercial department is provided (Appendix: Figure 5).

2.1.4 Procedure of Cash Incentive & Custom Bond

Exporters will receive additional government benefits based on international trade through the Bangladesh Garment Export Act (BGMEA), known as incentives. Exporters will receive incentives in various forms, including a 2% incentive for the local export-oriented textile industry (local yarn). An additional 0.3% incentive is available for exports to all markets, based on FOB value. For new markets, the government offers a 2% cash incentive to garment exporters on the RMG (Ready-Made Garments). There is also an additional 2% incentive for exports to the European Union.

The Bangladesh Bank oversees exports through the Export Permit (EXP) via the Customs Bond. The Customs Bond has conducted an initial audit to verify all import and export reports. Blue Planet Knitwear Limited obtained Bond License (Customs Bond Commissioner) No. 1583/CUS-SBW/2014 on April 8, 2014, to ensure the smooth operation of its business activities. The policy established by the National Board of Revenue (NBR) sets the duty-free import bonding capacity (amount) at any given time: metric tons. With this Bond License, Blue Planet Knitwear Limited has access to duty-free imports of raw materials. This Bond License allows the purchase of 12 to 14 types of yarn, 10 to 12 types of knitted and woven fabrics, and 50 to 52 types of garment accessories. It contributes to the global competitiveness of the apparel industry.

2.2 Marketing & Merchandising

Gathering customer feedback on products and services, as well as acquiring genuine buyers for long-term business relationships.

Marketing and Merchandising: Marketing involves frontline management, product development, cost analysis, and sales capabilities to build and maintain customer relationships. Merchandising involves supporting and executing production, supply, and utilizing the organization's capacity. Knitwear Merchandising refers to all planned activities to execute and ship products on time, considering the 4 Rs: Relevance, Response, Relationship, and Return (Textile Learner). The Merchant designs and develops products to receive bulk orders and control costs (yarn cost, knitting and dyeing costs, printing costs, accessory costs, CM costs, overhead costs, sales costs, and profit). They accept various types of approvals, including

GSM, quality, measurement pattern, style, and fit. The production manager plans all aspects of scheduling, such as fabric structure, diameter, fastening, process losses, and required surpluses, while maintaining quality records related to buyer orders, such as test results, sample inspection reports, and approval slips. This includes raw material procurement, production flow, shipping flow, and ultimately, payment processing.

2.2.1 Process Flow of Marketing & Merchandising of Blue Planet Knitwear Ltd.

Blue Planet Knitwear Limited has a robust marketing and merchandising strategy to maintain long-term relationships with buyers. It relies on a data-driven approach to investment selection, raw material procurement, finished product presentation for sale, and meeting customer style needs. The goal of product planning is to satisfy consumer needs by offering ideal products at the selected place, time, price, and quantity. The industry and buyers maintain their connection and link through the marketing and merchandising network. Finished garments for export are managed across various departments, including planning, production, cutting, sewing, packaging, quality control, and warehousing, while the merchandising departments are also interconnected. Due to some difficulties, I was assigned to the merchandising department for 10 days. While this is a short time to learn about merchandising activities, in some cases, it is quite challenging to grasp the entire process. But I did my best to handle some aspects of the merchandising process, such as cost estimation, sampling, lab dips, selection of accessories and embellishments, internal order forms and purchase orders (POs), bills of materials (BOMs), giving instructions to the production and quality departments, and taking responsibility for inspection and shipment tracking with the sales department. The most important process and task was cost estimation, which involved calculating the cost of fabric, embellishments and accessories, transportation and logistics costs, the organization's profit, and the exchange rate. Cost estimation doesn't end with merchandising. Time and schedule management, or TNA (Time and Number of Action), is a crucial task for effective coordination and monitoring in the pre-production process to ensure timely delivery of products while maintaining production capacity and meeting buyers' deadlines. Merchants need to know shipping terms such as CM (cost of goods manufactured), the buyer's destination of the products, the type of LC (letter of credit), fabric usage, fabric GSM, dyeing and printing costs, etc. I worked on creating samples for bulk orders received from buyers, where the manager negotiated the price, confirmed the order sheet (known as the Tech Pack), prepared it for production, and prepared the Purchase Order (PO). I contacted the purchasing department for timely review and listing at the factory.

I was preparing a sample card for approval. I was arranging a pre-production meeting with a buyer or mail-order purchasing agent. I had to track production and collect the production report from the production department, and prepare a final packing list with the sales department for shipping the finished products. I previously worked in the area shown in the flowchart below (Appendix Figure 6).

2.3 Supply Chain Management

Supply chain management is a process that involves sourcing raw materials cost-effectively. The goal of SCM activities is to create a sustainable competitive advantage and maximize customer value. The term supply chain management is used to describe the process of overseeing this complex network of connections. It relates to individuals, groups, and data governance, as supply chain management involves much more than simply moving goods. Supply chains involve numerous parties, such as suppliers, manufacturers, distributors, retailers, and customers, often spanning multiple countries or continents. I have been working in supply chain management for ten days and have learned a great deal. The demand for high-quality products, short lead times, and retailers complicates the complex web of interdependent activities in Blue Planet Group's apparel supply chain.

2.3.1 Workflow for supply chain management

I worked in the supply chain department, which allowed me to explain simply and fundamentally how supply chain management departments operate at Blue Planet Knitwear Limited. I received an order from a trader in the ERP system, shared the price and quality with various suppliers, and negotiated the price each item. I met with the suppliers to discuss lead time, order quality, price, and payment options. After confirming with the supplier, I recorded the delivery note in the ERP system, along with price approval from senior management. Occasionally, I met with the supplier to place the order (if development approval was required, a sample is collected from the supplier through the trader). After placing the order, I created an official work order in the ERP and delivered it to the supplier. I received the purchase order (PI) and mailed it for internal approval, and submitted a request for payment by letter of credit (LC/TT/FDD) or cash (if necessary). Next, I monitored and tracked the reserved item to ensure its immediate delivery. I verified with the store and confirmed via email. I informed the supplier of any shortages and requested the remaining balance. Finally, I authorized the final payment and issued the letter of credit upon expiration. Planning, sourcing, production, distribution, and returns are the five most important stages of supply chain management in which I have had the

opportunity to work. Supply chain management involves controlling costs, preventing supply shortages, and ensuring the ideal combination of time, place, form, and availability for customers. Effective, efficient, and sustainable management requires strategies to maximize capacity and create synergies within the network. Alliances and collaborations are used to manage the entire supply chain as a single entity.

2.4 Accounting & Finance

Financing is the process of raising funds or capital for any type of expenditure. The process of allocating various financial resources, including loans, credit, and invested capital, to sectors of the economy with the highest demand or greatest potential use is called financing.

2.4.1 Areas of Finance & Accounts

At Blue Planet Knitwear Limited's Accounting and Finance department, I worked for seven days following the internal process I had learned. Senior management prepares a monthly budget divided into three sections: Cash Budget, Bank Budget, and Invoice Receipts. I handled cash disbursements, including petty cash for maintenance, freight invoices, the maintenance list, etc. I recorded accounts payable for accessories, allover printing, burnout printing, embroidery and decoration work, and maintenance and upgrade invoices in the ERP system, reviewing them through audits. I manually entered invoices into the ledger for the director's approval. I verified how to calculate profit and loss for each purchase order. Occasionally, I prepared voucher requests that needed to be entered into the ERP system and approved by the director after manually maintaining the records. I worked on cash receipts and disbursements, updating them in the ERP system, and also prepared checks. I received real-time gross settlement (RTGS) from the bank. I worked to coordinate the IOU (I owe you), which involves BPG staff collecting packing slips, bills of lading, MRRs (Material Receipt Reports), purchase orders, delivery invoices, etc.

BPG's Corporate Accounting Department manages its numerous accounting needs and tasks. Unlike traditional accountants, corporate accountants provide invaluable services to my company. I performed various tasks, including preparing income statements and general ledger accounting.

2.5 Process of Cutting & Sewing

A key department in the ready-to-wear industry is the cutting department. Various materials are cut according to the design. The main responsibilities of this department include purchasing

fabrics, their placement, planning the cutting order, fabric layout, creating markers, cutting the fabrics, sorting, packaging, and determining the number of fabrics I worked with during my 10-day internship. During this process, the fabric is cut into several components (patterns or sizes for different parts of the garment, such as the front, back, sleeves, collar, etc.).

First, I received the paper pattern/marker from the CAD department, based on the design and fit. The cutting plan and proportions were also obtained from the planning department. At that point, the number of layers to be cut and the length of the marker were planned. The average fabric cost was calculated from the marker, which was used to determine the amount of fabric needed for the order. The fabric department then delivers the fabric for cutting according to the requirements (usually using order forms). The roll of fabric is spread out and stored for almost a full day. At this stage, the sheets of fabric are overlapped, maintaining the predetermined length and correct tension of the layers. Spreading is done using manual or automatic laminating machines. During laminating, the cutting operators spread the fabric out in front of the spreading table, where I stand and watch. Once one layer is placed on top of another, the top layer is covered with a pre-made paper pattern or plotter marker. Chalk is used to mark the patterns onto the garment pieces, while cutting tools, such as knives, are used to separate the pieces. The techniques are chosen according to the size of the pattern. After cutting, the pieces are sorted according to the size and shade I have selected. This step involves numbering and carefully inspecting the cut pieces to ensure none are in the wrong place. Quality control checks the cut pieces. If any defects are detected once the pieces are ready to sew, I replace them and finally tie them together. Once the pieces are cut, I sew them together to form the complete garment. After the sewing process, the garment is ready to wear. During my internship, I attended the pre-production meeting, which included engineers, mechanics, the production manager, a team leader, and trainers. I designed the line (with the help of an experienced operator, a team leader, and a trainer), loaded the fabric, and cut the panels and accessories. I checked the machine's condition to ensure the interfacing was properly positioned and the pieces were the correct size. Then, the workers began sewing the pieces together and were ready to assemble the garment.

2.6 Process of Quality & Finishing

The quality control department ensures the exclusive delivery of high-quality products so that customers are satisfied with their use. Verifying the functionality, reliability, durability, appearance, and perceived quality of the garments is an important element of quality control.

Below are the steps of the quality testing and finishing process, which I worked on during my 7-day internship.

I worked in a quality testing department where every employee strives to ensure quality from the fabric stage, as the fabric is the main component of the garment and its quality greatly influences the final result. It is essential to guarantee the quality of the fabric and the absence of defects such as holes, stains, or uneven dyeing by the manufacturer. I had to ensure that it could withstand frequent washing and damage, and I also had to check for shrinkage, colorfastness, and the GSM (grams per square meter) of the fabric. Another important element of garment quality control is the quality of the stitching. All stitches on the garment must be uniform, regular, and straight. I checked the strength of the thread and the fabric. If the stitching is of poor quality, the garment can not only look bad but also tear more quickly. In the sewing department, the contractor must check everything before manufacturing the finished product and obtaining the buyer's approval—this is called pre-inspection of the garment. The final stage of the production process, known as finishing quality, involves pressing, ironing, and trimming to give the garment a polished appearance. I reviewed this because the durability and overall look of the garment can be significantly affected by the quality of the finishing, which is critical for buyers in building a long-term business relationship. I must ensure that the seams are properly pressed, that the buttons and zippers are securely fastened, and that any loose threads or excess fabric are trimmed and ironed. Additionally, I must fold, label, and pack the final garment during the buyer's final quality control inspection. I worked to create a final packing list to ensure it matches the purchase order from the finishing department buyer, and the export sales department needs to share it for exporting the merchandise by mail, mentioning the factory departure date of the final product.

Chapter 3

Critical assessment of Internship work

3.1 Application of Generic and Industry specific courses during internship

During the three-month internship, five important areas of different departments were explored, which were based on my learning from the first semester subjects such as communication skills, analytical skills, leadership skills as a leader and negotiation skills, etc.

3.1.1 Communication Skills

I am able to communicate effectively when giving and receiving various types of information. Communicating clearly, effectively, and efficiently is an essential and useful skill, and I use these skills frequently in my daily work. By actively practicing strategies to improve my communication over time and paying attention to the skilled communicators around me, I can certainly support my efforts to achieve various personal and professional goals. Empathy, public speaking, presence, and observation are all part of communication skills. Understanding the differences between verbal and digital communication, such as face-to-face interactions, meetings with bank officials and carriers, phone conversations, and social media platforms like WhatsApp, Facebook, and email, as well as written communication with buyers, C&F clients, internal colleagues, account departments, etc., is also beneficial. Where I can be an effective communicator at work, using in a variety of situations: being clear, concise and relevant with banking and transport clients, practicing empathy to prepare product presentations in advance for senior management, paying attention to non-verbal cues, such as superiors' facial expressions, to maintain valuable products and relationships at work.

3.1.2 Analytical Skills

Employers value analytical skills as an important skill set. These skills teach people to work smarter, not harder, which increases workplace efficiency. They invest their time and resources in these areas because they understand what will have the greatest impact on the company. Recently, I proposed a solution to address backlogs in the sales department, specifically for submitting five years' worth of outstanding REX data to the EPB portal. This involved gathering outstanding information and data, analyzing it, identifying the root cause of the problem, discussing it with superiors and subordinates, setting deadlines for completing the work correctly, and figuring out how to resolve it easily and without disrupting office work. I

also worked on developing processes for the sales department, which are still ongoing at the company.

3.1.3 Leadership skills

A subordinate's development level depends on their ability (skill) and willingness to perform the task (commitment). Some important questions are: What work is the subordinate expected to complete? How challenging is the task? Do the subordinates have the necessary skills to complete it? When starting a task, do they want to finish it? The answers to these questions will help leaders identify the appropriate development stage for their subordinates. Secondly, managers adjust their approach based on their subordinates' development stage. In fact, I was able to perform the leadership role in a factory that required transportation for export and import products, and the factory had been operating on a fixed rate for years. However, I offered my superior the option of working on a daily basis at a spot rate (current market price), which resulted in savings of 6 lakhs per month and 72 lakhs per year in transportation alone. I encountered some challenges, such as assigning someone to coordinate truck availability in case of emergency, while still considering the daily market rate. Trucking rates can fluctuate in unexpected situations (such as political or environmental issues, labor disputes, etc.), and managing capacity during crises, the lack of reliable market rates, and cash flow availability are all challenges for a leader. But one thing is clear: culture is the leader's shadow in every organization.

3.1.4 Negotiation Power

An event initiates a process that changes over time. Two conflicting parties experience uncomfortable and/or hostile feelings. A conflict can involve one party opposing another, one department or group against another, or one organization against another. Task, process, and relationship conflicts are all types of conflict within an organization. The level of conflict within an organization breeds apathy and lethargy, which fuels the conflict; the optimal level of conflict stimulates motivation, creativity, innovation, and initiative (moderate level); while excessive conflict requires too much time and effort (conflict resolution). The process by which two or more parties, despite having differing preferences, reach an agreement on an issue, such as two people arguing about who will pay for lunch, a manager and an employee meeting to set personal performance goals, a negotiation between management and a company's union, or the terms of a price or joint venture negotiated by two companies (a factory and a purchasing company). A win-win approach to negotiation in organizations requires that, instead of being

a game with winners and losers, negotiations become an opportunity for everyone. When both parties reach an agreement, they commit to exploring the possibility of a future agreement. Together, they seek solutions that satisfy both of them simultaneously.

3.2 Suggestion for industry improvement

The year 2022 was supposed to be dedicated to recovery from the COVID-19 pandemic; however, amidst these efforts, we have faced additional challenges, such as geopolitical tensions, a stagnant global economy, and concerns about a potential recession. Bangladesh, now in 2026, will have to overcome both domestic and international obstacles to maintain the growth momentum achieved and surpass all previous accomplishments.

We can reduce our dependence on foreigners by training our workforce to manage operations efficiently. The most effective way to develop the skills of potential workforce that the garment industry needs to improve is through training. Any development program will increase workforce productivity so that everyone can acquire the same skills and competencies.

While the port's draft capacity should be increased, which can be adequately developed, an additional route for processing exports and imports will further increase the port's capacity. The security committee should be streamlined to ensure comprehensive security. The buyer's delivery time should be reduced to allow for the timely storage of raw materials for garment production planning. This reduces the need to use local yarn and the incentive to receive it, while simultaneously guaranteeing quality.

Adjust the compliance code and promote efficient communication so that the buyer can closely monitor the factory. The scarcity of natural or energy resources, such as gas, electricity, and potable water, must be effectively addressed.

In case of a factory emergency, the right decisions must be made to maintain relationships with valuable buyers, not just for the workers and employees.

Instead of producing basic garments, which are profitable not only for the factory but also for different countries around the world, efforts should be made to produce customized garments according to buyer preferences.

Modify export and import regulations, taxes, and currency exchange rates, and offer financial incentives to those who wish to expand their businesses and make innovative investments.

Establish a "Central Bonded Warehouse" where raw materials, equipment, and suppliers necessary for the import and storage of textile industry goods must be approved by the government.

3.3 Learning for self-improvement

I have enhanced my knowledge thanks to this Industrial Internship. I have a solid understanding of basic industrial design concepts, such as efficiency, creation, profitability, export procedures, customs, bonding licenses, declarations of use, and approvals. Furthermore, I have learned about the specific responsibilities of each department, including accounting, marketing and sales, supply chain management, cutting, sewing, quality control, and more. This postgraduate course has helped me understand the general business procedures of this sector. It has improved my critical thinking and report writing skills.

The garment industry has taught me the value of time in professional life. Managing it effectively is crucial for ensuring productivity.

Since the garment industry is a sector where every task is important and urgent, it has helped me to be punctual and serious about my work, as well as to meet deadlines.

Leadership skills are developed from within to help others perform at their best. Learn to build relationships with others and use them to address workplace issues and facilitate tasks. I need to improve my corporate communication skills to be more persuasive in a professional setting.

I can motivate people in various ways and make them believe that every task is easy when the focus is clear. At the same time, I can improve my teamwork skills by working with people from different backgrounds.

I have improved my analytical skills to achieve multiple objectives, not only for the improvement of the company but also for my own long-term professional growth working in the garment industry. I can predict my workload more accurately than before.

In the garment industry, most workers are managed by experienced staff, but a junior worker, at the officer level, faces more challenges than others. Since in our particular case we have to work late into the night, and this has taught me a lot, I can also perform on par with a senior officer. In this role, a junior officer is equivalent to a senior officer.

Here I have improved my decision-making skills, making decisions in various urgent cases related to exporting or importing.

Chapter 4

Conclusion

Bangladesh's finished garment exports reached US\$ 47.38 billion in December 2025, surpassing the record of US\$ 34.13 billion set in 2019. The US\$ 47.38 billion value was primarily derived from yarns and fabrics. Blue Planet Group (BPG) is a diversified business group focused on the textile, hospitality, aviation, and construction sectors where I worked with textile division. Originating in spinning mills, BPG has expanded into the textile, industrial garment, aviation, hospitality, and service sectors. With a strong reputation, BPG contributes to Bangladesh's economic development as a garment manufacturer and I am a part of this contribution.

Blue Planet Group (BPG) is a diversified business group spanning the textile, hospitality, aviation, and construction sectors. Founded by MM Spinning Mills Limited in 2003 and Badar Spinning Mills Limited in 2008, BPG operates a garment manufacturing facility specializing in composite materials, encompassing spinning, weaving, dyeing, printing, embroidery, accessories, and packaging. The company has expanded into the textile, industrial garment, aviation, hospitality, and service sectors. Arifur Rahman is the current Chairman and CEO of BPG. BPG is committed to sustainability, and Blue Planet Knit Composite Limited has been awarded the INDITEX "Care for Water" award. The company's motto is "Creating Value and Quality." BPG enjoys a strong reputation both nationally and internationally, contributing to Bangladesh's economic development as a garment manufacturer.

Blue Planet Group (BPG) Commercial team manages garment manufacturing, including import and export documentation, licensing, incentives, and customs, through five departments: Licensing, Import, Export, Customs, and Incentives. I thoroughly worked with every department and contribute each part of the segments related from the import to export and payment realization.

Marketing plays a fundamental role in product development, cost estimation, and selling capacity to strengthen customer relationships. Merchandising involves assisting with production implementation, supply, and capacity utilization. Apparel merchandising involves planning activities to complete and ship merchandise on time, considering the 4 Rs: fair cost, fair quantity, fair quality, and fair timing. Merchandisers handle product design, cost estimation, and production management, maintaining quality records and reporting on

production status. I tried to learn from them to develop my knowledge to connecting with work experience for future achievement.

Through supply chain management, we transform raw materials into finished products and services, focusing on creating sustainable and competitive apparel to maximize long-term customer satisfaction. This includes coordinating product development, sourcing, manufacturing, supply, and information systems, as well as maintaining an efficient supply chain. The apparel supply chain process is complex due to high demand, short lead times, and buyer discretion. The main stages of the garment supply chain include planning, sourcing, quality control, distribution, and returns. I made an effort to learn from them in order to expand my knowledge and connect it with work experience for future success.

The cutting department in the ready-to-wear industry is responsible for the acquisition, planning, and selection of fabrics, ensuring the preparation of various garment components, such as front, back, sleeve, and collar pieces, for the cutting and sewing department. I made an effort to learn from them in order to expand my knowledge and connect it with work experience for success in the future.

During my three-month internship, I acquired valuable communication, analytical, leadership, and negotiation skills, which I applied to my first-semester coursework.

The Bangladeshi textile industry, which employs over 4 million people and contributes significantly to GDP growth, benefits from bonded warehouses. The objective of this study is to determine whether these warehouses are necessary for the industry and if they are viable with the import and export operation including Deemed import export with EPZ.

The textile sector has taught me the importance of time management, punctuality, leadership, and relationship building. It has improved my corporate communication, teamwork, and analytical skills. I've also learned to anticipate accurately and to work late into the night in special cases. This sector has also taught me to hold my own against senior officials, enhancing my sound judgment and decision-making skills. In short, the textile industry has taught me the value of time, leadership, teamwork, and decision-making in diverse situations.

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Appendix

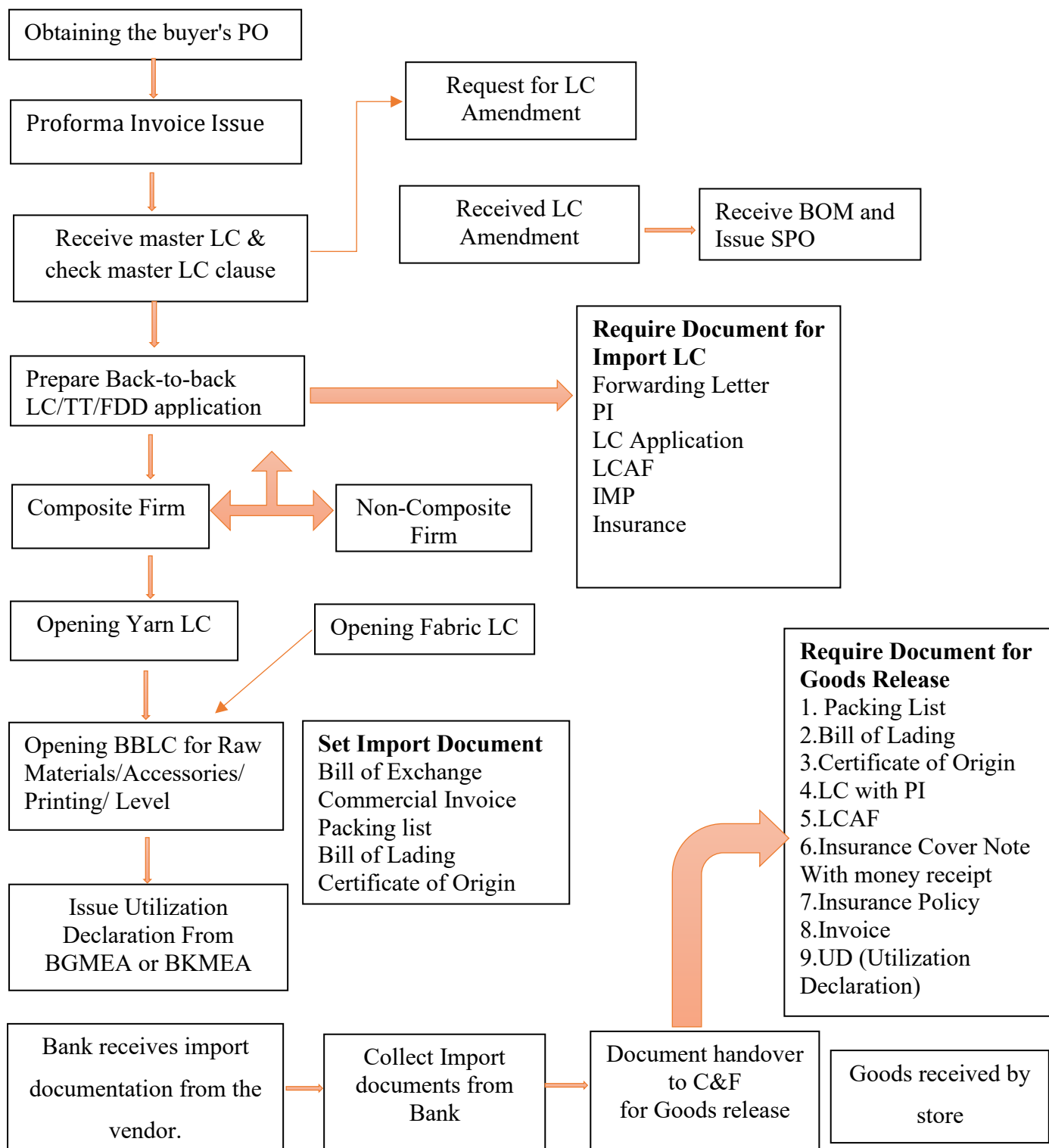


Figure 4: Work flow of Commercial Activities Import

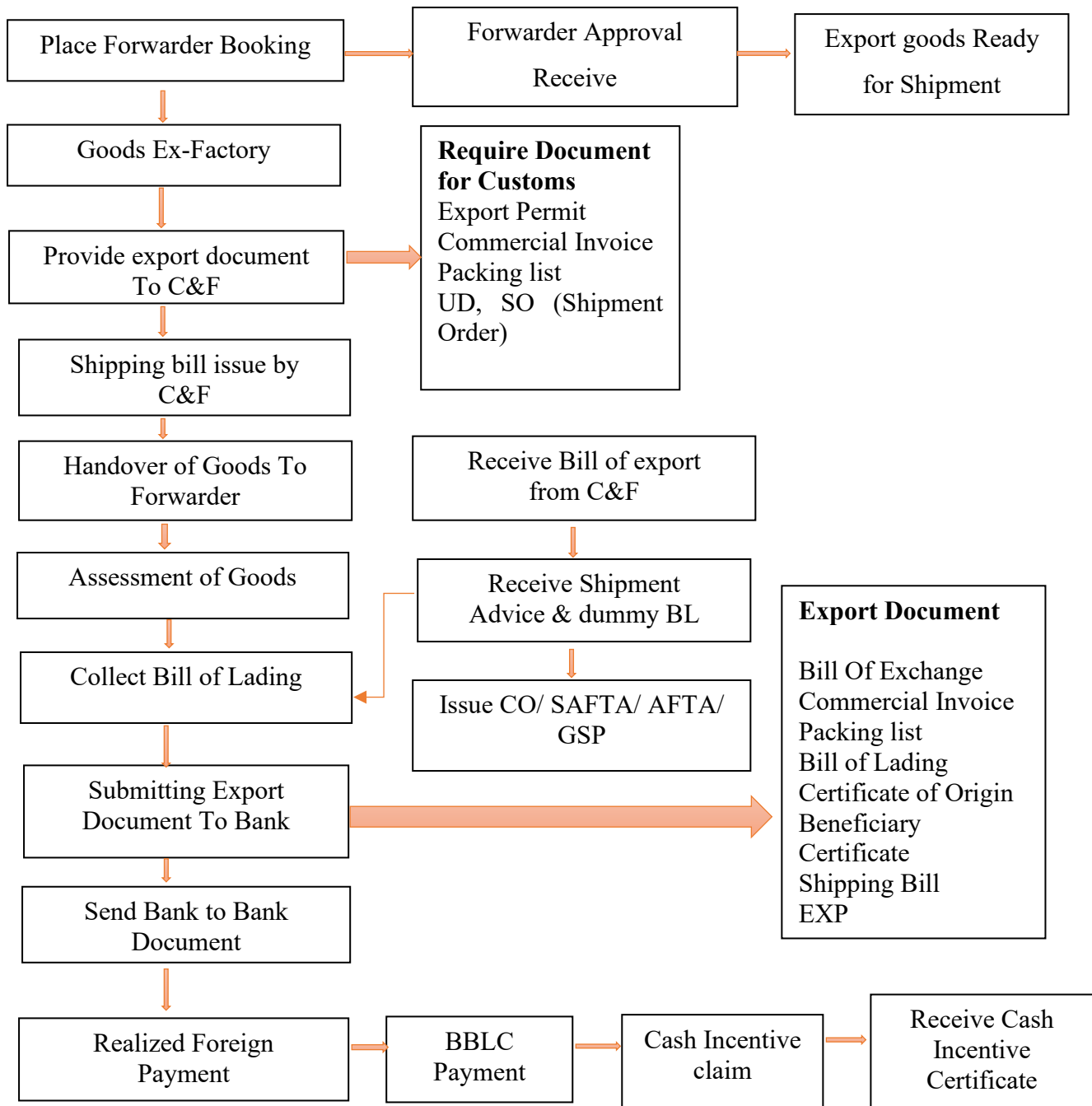


Figure 5: Work flow of Commercial Activities Export

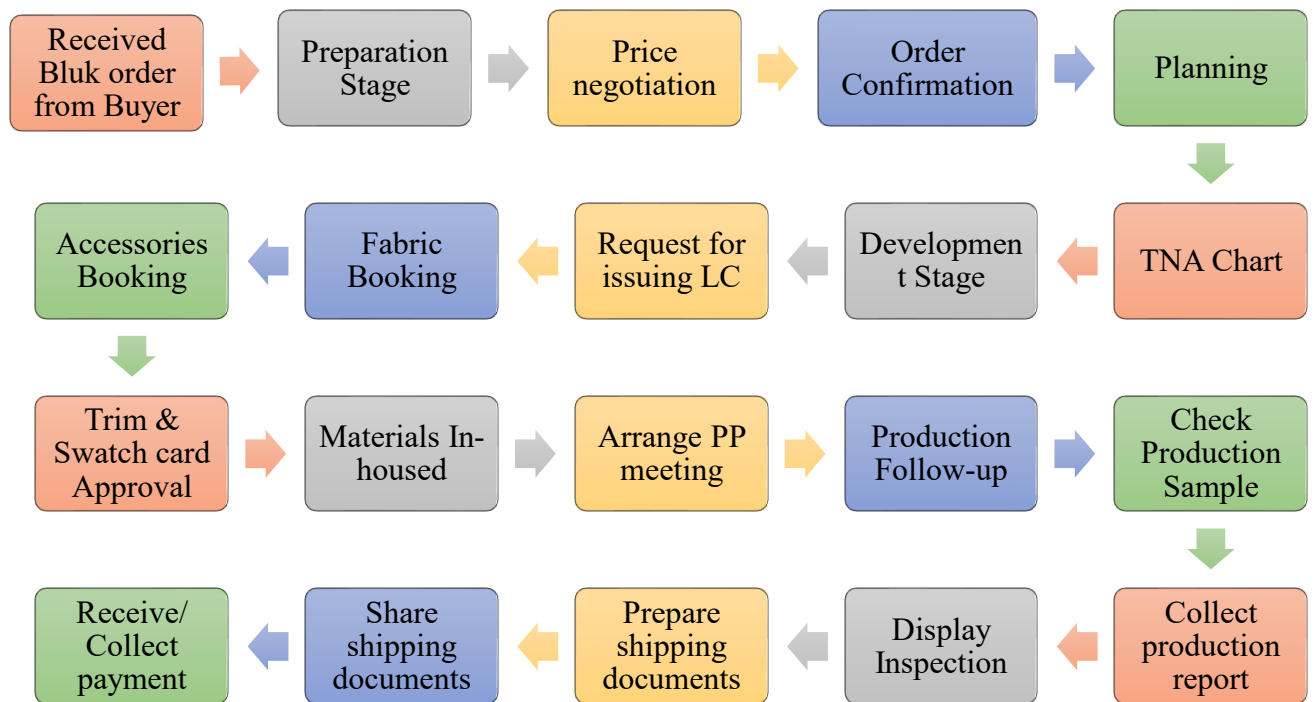


Figure 6: Process Flow of Merchandising department