Report on
Import Operation and Clearance of Inbound Shipments: A Comprehensive Report on Robi

By

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19104076

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

Brac Business School

Brac University

September, 2023

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/We have acknowledged all main sources of help.

Student's Full Name and Signature:

Chowdhury Jaedul Azim
19104076

Supervisor's Full Name and Signature:

Saif Hossain
Assistant Professor and Program Director, BRAC Business School
Brac University

Letter of Transmittal

Saif Hossain

Assistant Professor,

BRAC Business School

BRAC University

66 Mohakhali, Dhaka-1212

Subject: Submission of internship report

Sir,

I am pleased to present my report ‘Import Operation and Clearance of Inbound Shipments: A Comprehensive Report at Robi’ based on my supply chain management internship at Robi Axiata Limited. I have tried my best to write the report succinctly and comprehensively, including necessary details and proposed corrections. I sincerely hope the report lives up to your expectations. Thank you for your valuable time and suggestions throughout the course.

Sincerely yours,

____

Chowdhury Jaedul Azim
19104076
BRAC Business School
BRAC University
Date:

Non-Disclosure Agreement

This is a Non-Disclosure Agreement between intern Chowdhury Jaedul Azim and Robi Axiata Limited's Logistics, Supply Chain Management.

I accept that any confidential information submitted to me as an intern at Robi Axiata Limited would be kept private. As a result, I undertake to keep such price sensitive information confidential and not to disclose it to third parties without the company's prior written agreement. When my internship ends, I shall continue to carry out this responsibility.

Student's Full Name and Signature:

____

Chowdhury Jaedul Azim
19104076
Brac Business School

Supervisor's Full Name and Signature:

____

Mohammad Tauhidur Rahman
General Manager, Inbound and Outbound, Warehouse
Supply Chain Management | Finance

Acknowledgment

First and foremost, I want to express my gratitude to Allah for giving me the opportunity to complete the internship and report on time and in excellent health. I am appreciative of my family's help in getting the internship and the report done. I want to start by thanking Saif Hossain, my academic supervisor, for helping me with the report-writing process. I also want to express my gratitude to Mohammad Tauhidur Rahman, my on-site line manager at Robi Axiata Limited, for his help and for giving me the guidance and details, I required to finish my job.

Executive Summary

The import operations and incoming shipment clearance procedures of Robi Axiata Limited are thoroughly examined in the paper. It starts off by carefully examining crucial papers like purchase orders, bills of lading, invoices, customs declarations, and import licenses as part of a complete analysis of Robi's present import procedures. This in-depth analysis attempts to provide a complete overview of Robi's import methods while highlighting potential areas for improvement. The study then evaluates the key difficulties faced during cargo clearance and the import process. It provides a thorough examination of prior challenges and solutions by drawing conclusions from previous data in Robi's logistics reports and expert contributions. The success of Robi in handling the complexity of its import procedures is highlighted by this retrospective examination. The report also carefully analyzes the path taken by shipments from customs to the warehouse. It offers in-the-moment insights into the cargo process and identifies chances for operational improvement through a comprehensive methodology that includes internal data analysis, on-site observations, and interviews with key individuals, including Mohammad Saaif al Islam, the Manager of Inbound Logistics. The paper also examines Robi's leftover product management strategies with a focus on sustainability. A thorough assessment of how Robi manages unsold goods is made possible by interviews with the warehouse manager, Mr. Elias, and a review of internal policies. Interviews with disposal suppliers, including organizations like Zaman Enterprise, provided insight into how they handled the items they bought from Robi through auction processes, highlighting Robi's dedication to eco-friendly procedures.

Keywords: logistics, Shipment, CandF Agent, Warehouse, Recycle

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Glossary

Import Operations: The procedures and actions taken to bring goods and products from overseas sources into a nation.

Cargo Clearance: Obtaining governmental approval and compliance to release arriving shipments from customs and make them available for distribution is known as cargo clearance.

Supply Chain: The series of procedures and actions involved in the manufacture, distribution, and transportation of goods from suppliers to consumers.

Documentation: All the paperwork and documents necessary for import activities are referred to as documentation, including invoices, bills of lading, customs declarations, and import licenses.

Regulatory Compliance: Following the guidelines established by regulatory organizations and other government agencies, such as customs, to guarantee that imports are lawful.

CandF Agent: An organization or business in charge of managing logistics and customs clearance on behalf of the importer.

letter of credit (LC): A financial instrument that a bank issues to guarantee payment to a seller under certain circumstances.

Bill of Entry: A record provided to customs officials that includes information on the imports, including their value and other relevant facts.

Contents

Chapter 1: Overview of Internship

1.1 Student Information

Name: Chowdhury Jaedul Azim

ID: 19104076

Program: Bachelor of Business Administration

Major: Marketing

Minor: Computer Information Management

1.2 Internship Information

1.2.1 Period, Name, Department, Address:

Period: 02/01/2023 - 30/04/2023

Company Name: Robi Axiata Limited

Department/Function: Treasury and Investor Relations

Address: Robi Corporate Office, 53 Gulshan South Avenue, Gulshan-1, Dhaka-1212

1.2.2 Line Manager

Name: Mohammad Tauhidur Rahman
Position: General Manager, Inbound and Outbound, Warehouse
Supply Chain Management | Finance

1.2.3 Job Description:

I was pleased to be chosen as an intern in the Logistics and Supply Chain Management Division, where I undertook a variety of significant duties. My main responsibility was to work closely with the team in order to quickly collect and evaluate draft Pro-forma Invoices following the completion of Purchase Orders (PO) and Bills of Quantity (BoQ). Assisting in the thorough assessment of final Pro-Forma Invoices to ensure the inclusion of HS Codes, incoming shipping documentation, and accurate commercial terms and conditions was another crucial component. Working closely with internal stakeholders was necessary to ensure that the BTRC NOC was issued on schedule and in accordance with the Service Level Agreement (SLA). Furthermore, I was in charge of developing Letters of Credit (LC) and making sure that they were issued with appropriate clauses, terms, and conditions. In accordance with the agreed-upon SLAs, the obligation also included promptly notifying exporters of any LC modifications.

Throughout my internship, I had the honor of helping to improve the logistics and supply chain processes. I did this by collaborating with multiple teams to guarantee smooth operations and adherence to set procedures.

1.3 Internship Outcome:

During my internship in logistics and supply chain management, I was able to successfully oversee the review of pro-forma invoices after the purchase order was completed. I contributed to ensuring correct shipping documentation, business contracts, and final invoices with the appropriate HS Codes. Working closely with internal stakeholders, I played a crucial role in the quick BTRC NOC issuance in compliance with our Service Level Agreement. I acted quickly to handle LC modifications and provide precise Letters of Credit (LC), which made it simple to communicate with exporters. My responsibilities included upholding compliance, managing documentation, and ensuring accurate PO Conditions data for monthly reporting and improved GR/GI processes. With the help of the BTRC and the DoE, I successfully organized reverse logistics for unusable products.

Working with transportation and CandF agencies, I successfully handled invoice processing and Logistics Payables release while consistently sticking to company KPIs.

1.4 Contribution of the Student:

In the logistics division-

- Coordinated draft Pro-forma Invoice review after PO and BoQ finalization.
- Assisted in final Pro-Forma Invoice review for accurate HS Codes, shipping docs, and terms.
- Collaborated for timely BTRC NOC issuance, adhering to SLAs.
- Initiated precise Letter of Credit (LC) drafting and issuance, managing amendments.
- Ensured on-time LC transmission to exporters as per SLAs.
- Monitored call-offs, cargo departure/arrival, and shipping docs receipt.
- Collaborated with internal stakeholders, CandF Agents, Customs for cost management.
- Maintained accurate PO Conditions data for smooth GR/GI.
- Managed reverse logistics for non-usable items, partnering with BTRC and DoE.
- Ensured compliance, timely import/export documentation updates.
- Handled Transport and CandF agent invoice processing, Logistics Payables release.
- Consistently followed up, took action to achieve company KPIs.

1.5 Difficulties:

- I had to deal with a significant flood of paperwork at the start of my internship that required thorough inspection and processing. It took me some time to organize the material methodically and understand the specifics of each document type because the sheer amount of information was so daunting. I was able to streamline my approach and create more effective techniques for processing these documents, nevertheless, as I became steadily more familiar with their content and intent. This event brought home how crucial learning and adaptability are in a changing work environment.

- When putting together a request for an RTGS payment in one case, I ran across a problem. Unfortunately, I submitted the wrong amount for the RTGS transfer due to a typographical error. This omission temporarily interfered with the transaction request's accuracy, necessitating a correction and resubmission. This incident underlined the importance of paying close attention to detail, particularly when dealing with financial issues, and also taught me the vital lesson of double-checking and validating information before concluding any requests or submissions.

1.6 Recommendations:

- To overcome, Documents should first be categorized according to their types and functions. Create an accessible filing system, either digital or physical. Implement a labeling or tagging system as well to make it simple to find important documents. Set aside time on a regular basis to review and arrange documents, making sure they are current and filed correctly.
- To tackle the financial challenge, prioritize accuracy to solve the problem of inaccuracies in financial transactions. Create a verification procedure or checklist for all financial requests, including RTGS payments. Check all submitted information thoroughly before submitting it, paying special attention to numbers, beneficiary details, and any other crucial information. To add an additional level of accuracy, think about having a coworker

participate in the verification process. You can reduce errors and preserve the integrity of financial transactions by continually exercising scrupulous attention to detail.

Chapter 2: About the Company

2.1 Introduction:

Axiata Group Berhad (61.82%) and Bharti Airtel (28.18%) hold the majority ownership holdings in Robi Axiata Limited, a well-known public limited company in Bangladesh. The general public owns the final 10% of the company. The organization, which was first founded in 1997 as Telekom Malaysia International (Bangladesh), underwent a rebranding in 2010 and now goes by the name "Robi." Robi is currently the second-largest mobile network provider in Bangladesh, with a staggering 54.5 million users, 26.3 million of whom use 4G services. Notably, 65.1% of all data users on Robi are 4G customers. On November 16, 2016, Robi Axiata Limited began conducting business after merging with Airtel Bangladesh. Surprisingly, on the first day of the service's commercial launch on February 20, 2018, Robi became the first telecoms provider in Bangladesh to offer 4.5G services in all districts. In order to promote financial inclusion, Robi has also been a leader in the supply of mobile financial services to underserved communities in rural and semi-urban areas. (Robi Axiata Limited, 2023)

Robi further distinguished itself by successfully completing 5G technology trials, establishing its position as a market leader. As the first 4.5G network to introduce Voice over LTE (VoLTE) services, Robi also made a significant milestone by improving its users' communication experience (Robi Axiata Limited, 2022).

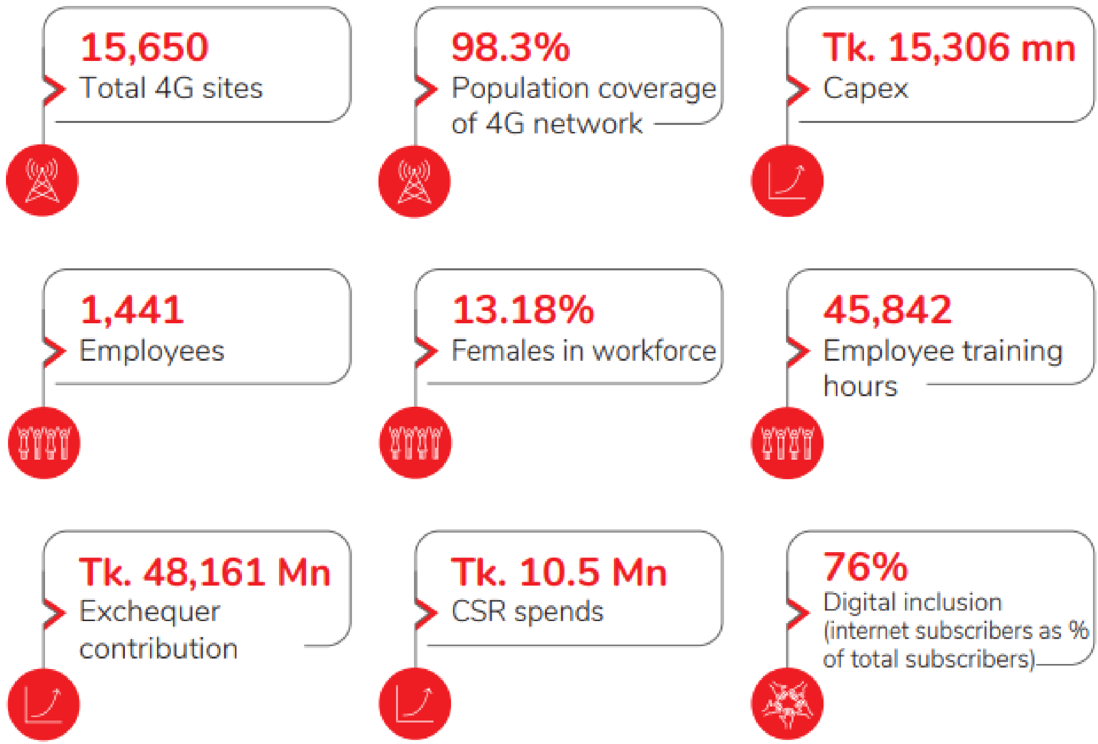

Figure 1: Robi Overview

Robi Axiata Limited's dedication to socioeconomic advancement is seen from its range of projects. The company has made significant contributions, such as helping to construct the largest online school, safe drinking water facilities at train stations, and the National Call Center in partnership with Aspire to Information (a2i). To improve user experiences, Robi has launched cutting-edge digital products like Noor, Binge, My Sports, and My Health.

Robi underwent a brand transition in January 2020, pledging to provide its customers with innovative and cutting-edge digital products and services, consequently improving their lives. The business is committed to improving every area of its operations and leading industry breakthroughs by utilizing data analytics, artificial intelligence, the Internet of Things, cloud computing, and other digital technologies. Through these programs, Robi has established itself as a pioneer, promoting improvement and technological advancement in the communications industry.

2.2 Overview of the company

2.2.1 Vision

To be a leader as a Telecommunication Service Provider in Bangladesh (Robi Axiata Limited Company Profile, n.d.)

2.2.2 Mission

Robi wants to become the "one" company, not just in terms of market share, but also in terms of being a top employer with cutting-edge expertise and goods designed to meet the evolving demands of our young nation (Robi Axiata Limited Company Profile, n.d.)

2.2.1 Services

Customers prioritize data and digital bundles that provide outstanding value for their money in the Bangladeshi telecoms market. They prioritize affordability when making purchases. Here, Robi excels thanks to its unique capacity to provide feature-rich yet affordable packs and solutions that are ideally suited to customers' needs and tastes. This highlights Robi's ability to precisely match their products to the needs of the market.

Telecommunication Service-

By offering a wide range of services, Robi distinguishes out from the competition and cements its status as a pioneer in the field. They provide a range of telecommunications services, including as:

- **Sim Services:** Robi provides both conventional Sim cards and E-sims, along with tempting minute and internet bundles. Advancements in the network: Robi has a 4.5G network that has successfully undergone 5G trials. Additionally, they are credited for being the first to deploy Voice over LTE (VoLTE) on a 4.5G network.

- **Roaming Solutions:** The business offers efficient Sim roaming solutions to help tourists communicate easily.
- **Customer Service:** Customers may manage their services effectively thanks to the My Robi app and the Robi Alpha app, which demonstrate Robi's dedication to client ease. Additionally, Robi developed a helpline (333) throughout the epidemic to provide assistance.

Robi's commitment to customer convenience is evident in the My Robi app and the Robi Alpha app, which enable customers to manage their services efficiently. In addition, Robi established a helpline (333) during the pandemic to offer support.

Digital Solutions-

- Noor is the first comprehensive Islamic lifestyle app in the country, and DigiCure is a digital health solution.
- My Drive is a private cloud storage option.
- Health Plus: A medical remedy
- Shadhin music app has the most tracks in Bangla.
- Robi Cash App: A method of payment
- Bdtickets: A website that sells tickets; Robi Tracker: A vehicle tracker
- Robi Screen: Amusement options
- Live sports app My Sports; comprehensive
- Audio-visual digital music platform Splash

- Targeted SMS to Robi-Airtel customers AdReach
- Web streaming service called Binge

Additionally, Robi has other key partnerships, including Robi-10 Minute School, the first successful EdTech startup in the country. Also, to set up the National Call Center with Aspire to Information (a2i). Through a partnership with Green Delta, it has launched a health insurance program (The Business Standard, 2023). Additionally, Robi offers cloud computing, IoT, data analytics, and other digital technology services.

2.2.2 Market Situation:

Robi is maintaining a healthy market position throughout the years. It is right now amongst the top-2 telecom companies of Bangladesh. Robi has a subscriber CAGR of 2.24% over 3 years, making Robi amongst the fastest growing entities in Bangladesh's telecom market (Robi Axiata Limited, 2022).

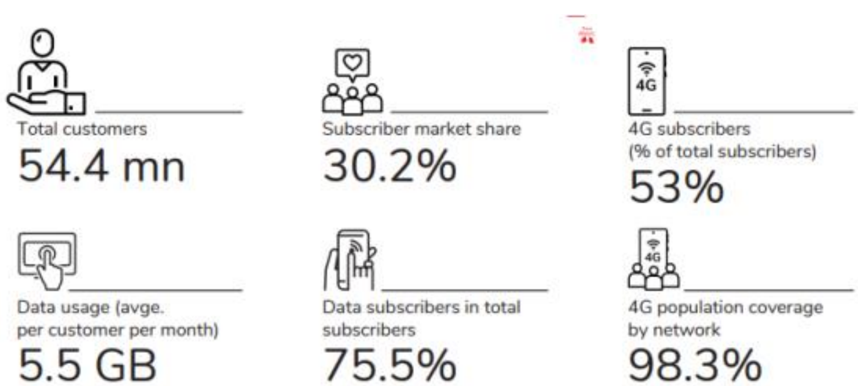

Figure 2: Robi Market Situation

2.3 Management Practices:

Robi Axiata Limited is guided by a set of fundamental principles that are summarized in the phrase "Uncompromising Integrity and Exceptional Performance (UI.EP)." This guiding principle highlights the business' dedication to adding value while putting the needs of the customer first. Robi assures moral behavior, openness, and responsibility in all encounters by acting with unshakeable integrity as their compass. Their pursuit of excellent performance simultaneously pushes them to go above and beyond expectations, encouraging excellence, innovation, and efficiency throughout their operations. In the telecommunications industry, Robi aspires to provide exceptional service, foster trust, and create long-lasting partnerships by upholding these values (Robi Axiata Limited, 2022).

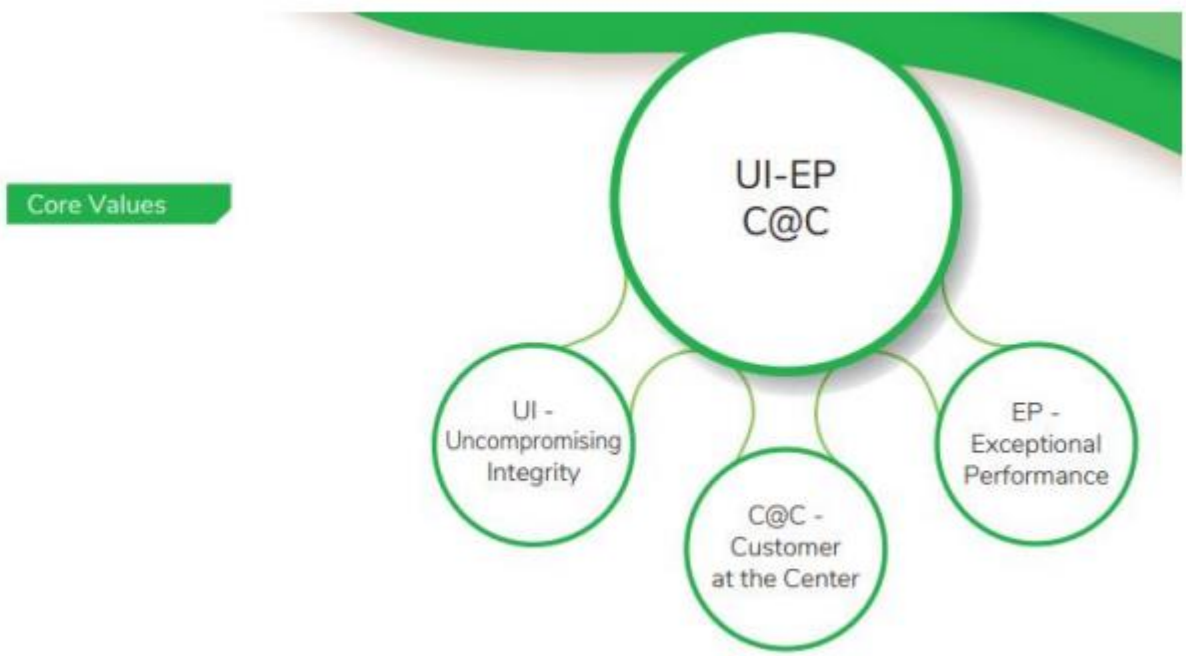

Figure 3: Core Value of Robi

The corporate strategy of Robi Axiata Limited centers on providing value to customers while fostering cooperative partnerships with business partners. The three main parts of this plan are as follows:

- **Customer Value:** The strategy's main goal is to always improve the customer experience. For all users, this entails providing constant connectivity and enhancing the video experience. Robi wants to make its services the customers' first option by streamlining and improving customer offers across a variety of touchpoints.
- **Profitability Resilience:** The strategy is to promote growth that enhances the quality of life for customers. This increase is made possible by a variety of interrelated elements, such as the efficient use of digital technologies, data analytics, and cost-effective procedures. By utilizing these technologies, Robi hopes to increase cost effectiveness and build a sturdy foundation for profitability.
- **Sustainability:** Continue to create a thriving digital ecosystem across all business areas in cooperation with shareholders and partners to generate long-term success. Being in the forefront of building a better future is the number one priority on the ESG (Environmental, Social, and Governance) agenda (Robi Axiata Limited, 2022).
- **Ethical Conduct:** Robi is committed to doing their business in a conscientious, upright, and legal manner. They adopted an ethics code, a policy to combat corruption, a policy on gifts, donations, and sponsorships, as well as rules for whistleblowers, to accomplish this. They embraced the team's Gift, Donation, and Sponsorship (GDS) Policy for local business in 2022 and obtained 100% ABAC training for the workforce (Robi Axiata Limited, 2022).
- **Beliefs and Values:** Robi is confident that its business operations are based on its guiding principles of Uncompromising Integrity and Exceptional Performance (UI.EP), which

allow it to provide prompt, high-quality services and carry out transactions in an honest and open manner.

2.3.1 Leadership:

Members of Robi's Management Council have a variety of specialized and in-depth backgrounds in technology and telecommunications. They bring to the table a special blend of domain expertise, long-term thinking, strong execution, and a performance emphasis. The cumulative experience of the Management Council members is 194 years.

Overview of Robi's Leadership:

Figure 4: Robi Board of Directors and Management

- Strong and efficient leadership
- Powerful senior leadership with specialized knowledge

- Significant Longevity of Association Proven Competence in Achieving ESG and 3P Goals

2.4 Marketing Practices:

"Despite intense competition in the market, Robi stands out for its ingenuity. That is, in my opinion, the business's most important asset as it navigates a seamless transformation process to move toward a digital future. Our market's steady and constant growth is the result of solid governance practices. According to Thayaparan Sangarapillai, Chairman of Robi Axiata Ltd. (Robi Axiata Limited, 2022)

2.4.1 Marketing Strategy:

Through their digital product strategy, which is backed by a wide array of goods and services, Robi offers a 360-degree consumer experience. This has proven helpful throughout the years in its efforts to grow its network and attract new clients.

Figure 5: Robi's Marketing Strategy

2.4.2 Market Segmentation:

The mobile market in Bangladesh has grown significantly over the past ten years, with a 106% increase in the number of unique users from 47 million in 2010 to 97 million in 2022. With some customers owning 14 multiple connections, Bangladesh had 180.2 million connections by the end of 2022, a unique subscriber penetration of 57.54%, and a total connection penetration of 103.1%. According to Robi Axiata Limited (2022) there are 112.55 million mobile internet customers worldwide, with a penetration rate of 64.3%, while the share of unique mobile internet users is 31.6%.

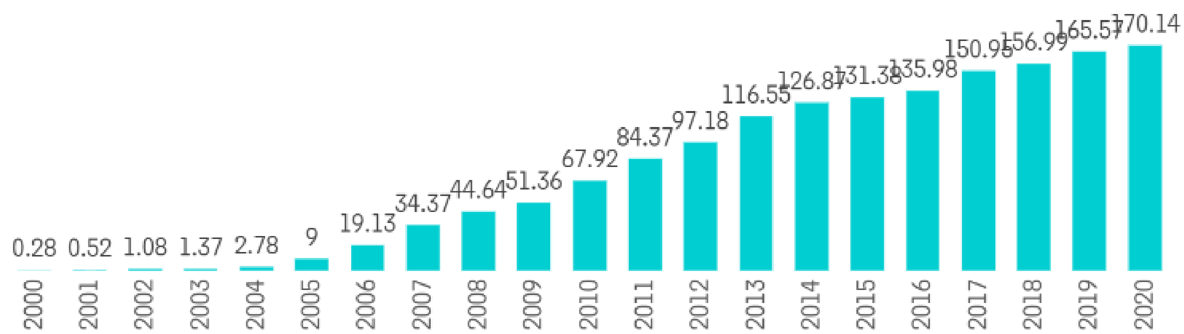

Figure 6: Bangladesh Telecom Market Size

2.4.3 Targeting and Positioning:

Robi's Inclusive Target: Robi has a wide-ranging objective to serve not only all of Bangladesh but also to expand its services outside of the country. Robi's goal is to meet the different demands of every sector of society, regardless of age, location, or gender. Robi is dedicated to offering telecoms solutions that cross demographic lines and satisfy the needs of individuals from all walks of life, regardless of their age, region, or gender. This inclusive approach is a clear example of this commitment.

The Youth-Centric Approach of Airtel: Airtel, on the other hand, focuses heavily on appealing to the younger generation. The business's marketing and customer service techniques have been specifically designed to appeal to the tastes and requirements of the young population. Their branding, services, and goods all reflect this youth-centric strategy and are made to appeal to and win the allegiance of young customers. Airtel aims to forge a strong presence and relationship within this particular market segment by adhering to the preferences and interests of the younger audience.

2.4.4 Marketing Channels:

- **TV commercials:** One of the main platforms for Robi's marketing is the use of well-known celebrities in commercials. Its own well-known OTT online platform, called "Binge," exists.
- **Email and Messaging:** Robi uses personalized emails and mobile SMS to reach out to prospective and current clients during service promotions and holidays.
- **Social Media Marketing:** Robi has a significant social media following on all major platforms, including Facebook, where it has more than 11 million fans. It has painstakingly used Facebook groups, pages, campaigns, and live discussions to interact with its target demographic. In addition to Facebook, it has active business accounts with 500K+ followers on Instagram and 35K+ likes on TikTok.
- **Supports and Events:** To strengthen its market position, Robi supports and works with businesses like 10 Mintue School, organizes seed funding competitions like r-ventures, and conducts events (Hasan, 2023).

2.4.5 Critical Marketing Issues and gaps:

Market conditions: Robi's earnings and the values of its financial asset investments will be impacted by market price volatility, including changes in foreign exchange rates and interest rates.

Business competition: With three major operators—Robi, GrameenPhone, and Banglalink—the telecom business in Bangladesh is extremely competitive. Price wars and other competitive pressures from this competition could lower Robi's profitability.

Regulation and legal changes: Since the government of Bangladesh has the power to regulate the telecom sector, any modifications to the rules, such as the imposition of taxes or additional fees on telecom companies or the modifying of rules for new spectrum licenses, may have a significant impact on Robi's operations.

Economic Condition: Bangladesh's general economic situation has an impact on Robi's operations. For instance, a recession would result in less money being spent on telecommunications services, which would be detrimental to Robi's financial situation.

Technological change: New technologies like 5G have the potential to upset the market because the telecom industry is always changing. Robi must make potentially expensive investments in new technologies in order to stay competitive.

Despite the fact that Robi is generally susceptible to market risks, it has many strategies in place to reduce those risks. For instance, the company has a sizable customer base and a stellar reputation for offering first-rate service. Robi keeps expanding its network and investing in cutting-edge technologies to stay one step ahead of the competition.

2.5 Financial Performance and Accounting Practices:

Financial Analysis on Robi's Annual Report

Profitability Ratios:

Table 1: Profitability Ratio

	2022	2021	2020	2019	2018
Return on Equity = Profit After tax / Total Shareholder's Equity	2.72%	2.72%	2.36%	0.28%	3.54%
Earnings Per share = Net Profit / Total no of shares outstanding	0.0035	0.0003	0.0003	0.0000	0.0005
Return on Assets = Net Profit / Total Assets	0.93%	0.91%	0.78%	0.10%	1.48%
Gross Profit = Gross Profit / sales * 100	38%	34%	37%	37%	29%
Net Profit = Net Profit / Sales*100	2.13%	2.21%	2.05%	0.23%	3.16%

Increased profitability ratios indicate sound financial stability.

ROA and ROE:

Table 2: ROA and ROE

	2022	2021	2020	2019	2018
ROA = Net Income/Total Asset	0.90%	0.89%	0.84%	0.11%	1.50%
ROE= Net income/Shareholder Equity	2.74%	2.73%	2.47%	0.28%	3.60%

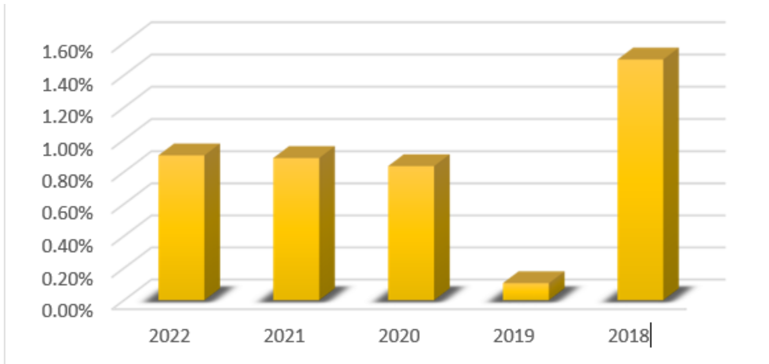

Figure 7: ROA for 2018-2021

Robi's return on assets dramatically decreased in 2019. This implies that it might have increased operational expenses and a decline in investment revenue. The weak economic climate brought on by COVID may be to blame for the decline. However, after that in 2020, return on asset had a respectable climb demonstrating that it successfully employed all of its assets to produce a profit. For the past three years, the rise has been rather stable.

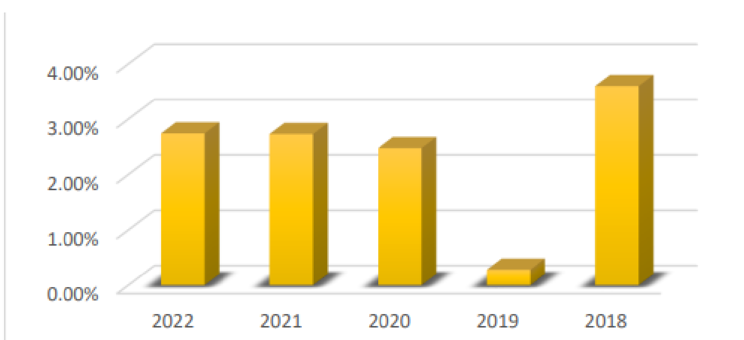

Figure 8: ROE for 2018-2022

Similar to ROA, the return on equity has decreased dramatically over the years it has been producing money for its owners and has remained consistent in this position since year 2019, likely as a result of the Covid-19 impact. After that, it climbed once more, demonstrating that it has been stable in its position for the past three years while producing a profit for its shareholders.

Current Ratio:

Table 3: Current Ratio

	2022	2021	2020	2019	2018
Total asset turnover ratio (Net sales/ Average Total Asset)	0.424308	20.49	26.47	22.34	18.20

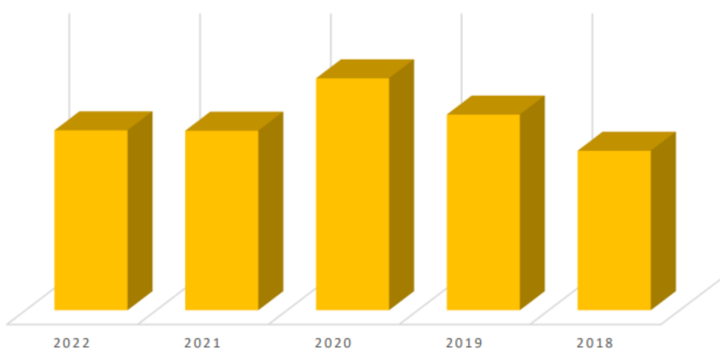

Figure 9: Current ratio for 2018-2022

Robi has demonstrated that they have enough current assets to cover their current liabilities by maintaining a strong current ratio over the last five years, with an increase in 2020.

Debt Ratio:

Table 4: Debt Ratio

	2022	2021	2020	2019	2018
Debt ratio = Total debt/Total assets	65.97%	68.17%	66.93%	66.93%	58.10%

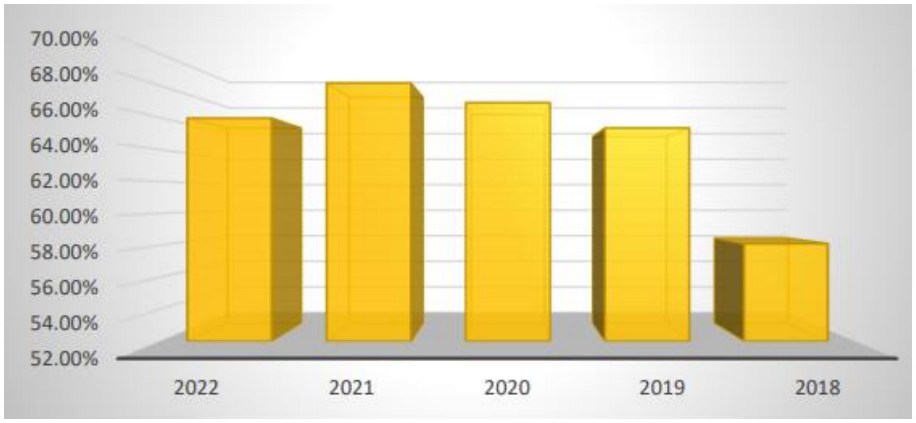

Figure 10: Debt Ratio for 2018-2022

In 2018, the debt ratio was low, indicating that less debt than equity had been utilized to finance the company's operations and investments. However, as the ratio has risen, the company's operations are becoming more and more dependent on borrowing money. By 2022, it had decreased once more, which is a good sign, in my opinion.

Asset Management Ratio:

Table 5: Asset Management Ratio

	2022	2021	2020	2019	2018
Total asset turnover ratio (Net sales/ Average Total Asset)	0.424308	0.400242	0.407301	0.472621	0.474215
Fixed asset turnover ratio (Net sales/ Average Fixed Asset)	0.786611	0.786611	0.786611	0.786611	0.714436

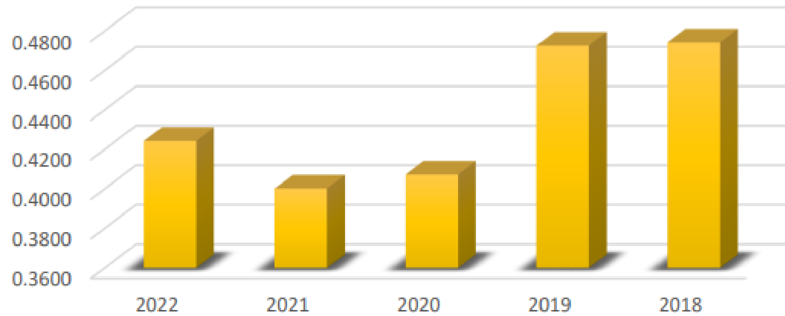

Figure 11: Total asset turnover ratio 2018-2022

The corporation is producing less money than it had invested in its assets, as seen by the sharp decline in the total asset turnover ratio in 2020. The ratio does, however, show a tiny improvement in 2022.

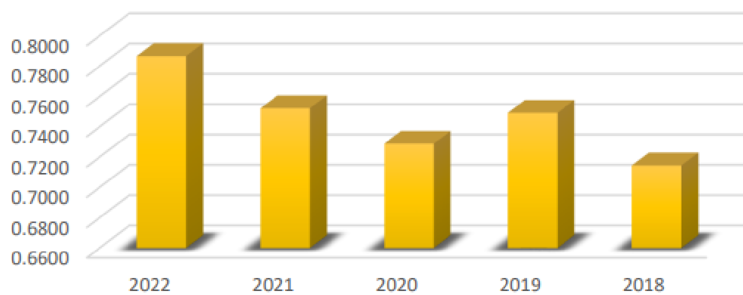

Figure 12: Fixed asset turnover ratio 2018-2022

The steadily increasing fixed asset turnover ratio shows that Robi is making a solid return on the money it invested in its infrastructure and technology. Robi's revenue climbed by 5.52% in the first quarter of this year, demonstrating that the business is managing its finances even better in 2023 (The Financial Express, 2023).

As a result, Robi Axiata Ltd.'s financial situation is solid and well balanced generally.

2.5.1 Accounting Practices:

Robi's accounting practices, as indicated in its annual reports-

- Revenue: After providing the service to the clients and getting money, revenue is recorded when it is received and realized.
- Cost of Goods Sold: For Robi, the cost of offering its telecom services makes up the majority of the COGS. It covers the price of staff, equipment, and communication networks. COGS make up a sizable portion of Robi's expenses.
- Expenses: Operating costs include things like marketing and sales, office costs, depreciation, amortization, and so forth. Interest charges are included in non-operating costs. The costs incurred by the company are noted after they are incurred.
- Financial Statement: The financial information of Robi's subsidiary firms is combined with its financial statements. The company's financial status and performance are accurately depicted.
- Asset valuation: If the fair value cannot be determined, the corporation values its assets at their historical cost.
- Liability: Robi assesses its indebtedness based on the present value of the anticipated future cash flow.

Bangladesh Financial Reporting Standards (BFRS) are adhered to by Robi Axiata's accounting procedures (Robi Axiata Limited, 2021).

2.6 Industry and Competitive Analysis

2.6.1 Porter's Five Forces analysis

One of the most thorough methods for examining any industry and comprehending what motivates profitability and competition is the Porter's Five Forces analysis. The analysis of Bangladesh's telecom sector may be seen below.

- **Customer bargaining power:** Bangladeshi telecom subscribers have great bargaining power because they have similar options, such as switching sims to Banglalink, GP, or Teletalk. However, Robi Axiata Ltd. has a superior position than the other telecoms given that it controls Robi and Airtel, two of the five well-known telecom businesses.
- **Supplier Bargaining Power:** The telecoms sector today has a sizable number of suppliers, giving them considerable negotiating strength. However, the businesses only collaborate with a select group of suppliers and vendors, like Ericsson, Huawei to guarantee quality. Due to the service-based nature of telecoms like Robi Axiata Limited, suppliers have varying degrees of bargaining power.
- **Competitive Rivalry:** Since there are five active telecom carriers in Bangladesh (Airtel, GrameenPhone, Robi, Banglalink, and Teletalk), the competition is too fierce. Because they are all selling and offering relatively similar packages, there is constant competition to give better services. Customers of telco companies today are free to switch their SIM cards. The competition is therefore obviously far too intense.
- **Threat of new entrants:** The threat of new entrants is extremely low given the massive current telecommunications. The entrance requirements are fairly strict. New entrants must have solid client relationships, have sufficient money, and use readily accessible

technologically advanced tools because they will face fierce competition from existing firms.

- **Threat of substitutes:** Since the market now only offers sim cards and package deals for phone communication, substitutes include VOIP, PSTN service, Messenger, etc. However, they are currently not even close to competing in the Bangladeshi telecom sector. The threat is therefore quite little.

2.6.2 SWOT Analysis

The following characteristics stand out as Robi Axiata Ltd's strengths, weaknesses, opportunities, and dangers after researching the telecom sector.

Strengths:

- **Broad network coverage:** Robi covers more than 99% of the Bangladeshi population, making it the country's largest network.
- **Robi and Airtel merger customer base:** Robi and Airtel's 2016 merger created a new telecom behemoth with a combined subscriber base of over 40 million people. Robi currently holds a sizeable market share and has a strong foundation for further growth.
- **Good financial standing:** With a solid balance sheet and a smooth cash flow, Robi is in strong financial shape. Robi's financial stability allows it to make investments in cutting-edge products and services, expand its network, and attract new customers.
- **Brand recognition is high:** Bangladeshi consumers adore and trust the Robi brand. Due to this brand familiarity, it receives a competitive edge in the market and finds it simpler to attract new clients.

- **Management team with extensive knowledge:** Robi's management team is made up of experts with years of experience in the telecom sector. This knowledge has aided Robi's growth and success in a very competitive field.
- **Novel product solutions:** Novel product solutions: Robi is always creating new product ideas and inventive new product solutions to fulfill the demands of its clients. To date, it has invested in online streaming digital products, cloud services, AI and IoT services, and a variety of other things. Due to Robi's dedication to innovation, its market share and competitiveness have remained stable.
- Brand support is provided by Robi's devoted and steady consumer base. The devoted clientele attests to Robi's dedication to quality and customer support.

Weaknesses:

- **Significant operating expenses:** Robi Axiata Limited incurs significant operating expenses due to a variety of factors, including the cost of network upkeep, marketing and advertising expenses, and employee pay. Due to these high costs, the company may find it challenging to invest in new products and services, which could reduce profitability.
- **Airtel's reliance on a limited number of clients:** Due to its reliance on a small number of clients, Airtel is susceptible to changes in the market. For instance, if a sizable portion of customers switched to a rival, Robi Axiata Limited's income may drop precipitously.
- **Remote area network problem:** It could be difficult for customers to access the services at Robi because of a few, but ongoing, network problems. Customers may be dissatisfied as a result, which will make it harder for Robi Axiata Limited to compete with other telecom companies that are not experiencing these issues.

- **Lower global presence:** Robi doesn't have enough worldwide reach to rival other telecom companies because of this. For instance, if a business wishes to grow into a new nation, it must first build up a significant network there. The lack of a global presence of Robi Axiata Limited can make it difficult to reach new markets.
- **Regulatory concerns:** Independent commercial operations for telecoms may be challenging in light of recent regulatory worries. For instance, the employees are currently experiencing difficulty unblocking their IPO shares. Additionally, because of onerous government rules, the company could be unable to offer new goods and services.

Opportunities:

- **Rising demand for mobile services:** Bangladesh is experiencing a surge in demand for mobile services as a result of the rising popularity of smartphones and other mobile devices. Robi now has the chance to grow its company by offering unique and cutting-edge services.
- **Entry into a variety of industries:** Robi may open up new areas like e-commerce, financial services, digital payments, and AI technologies. This might help the business diversify its revenue sources and rely less on conventional mobile services.
- **New technology development:** Robi Axiata Limited has the chance to innovate and provide clients fresh, new services as a result of the development of new technologies, such as 5G and artificial intelligence.
- **Government initiatives for the telecom and IT services sectors:** Bangladesh's government supports the telecom and IT sectors. This makes it possible for Robi Axiata Limited to benefit from governmental policies and initiatives like tax breaks and subsidies.

- **Acquisition of other businesses:** Robi has the opportunity to acquire a wide range of businesses in these sectors, such as mobile virtual network operators (MVNOs), media suppliers, etc., because it has already diversified into many industries, including EdTech, OTT Media, NGO services, App-based digital solutions, etc. This can promote business expansion.

Threats:

- **Highly competitive industry:** There are many companies vying for market share in the telecommunications business, which is quite competitive. Pricing conflicts and other aggressive business tactics could result, hurting Robi's bottom line.
- **Competitive pricing among rivals:** Robi's rivals are consistently lowering their prices to entice clients. Robi might find it more difficult to maintain constant profit margins as a result.
- **Innovations in communication technology:** The telecom business is always evolving, with new technologies being developed on a regular basis. This can make it difficult for Robi to stay up with the latest trends, potentially costing it market share to more innovative competitors.
- **Strong natural disaster:** Recent frequent catastrophic natural catastrophes, like a flood, storm, or earthquake, might seriously harm Robi's infrastructure and disrupt business. Customer discontent and financial loss might follow from this.
- **National-level financial crisis:** The current economic downturn like high foreign exchange rate caused LCs to be halted for a period that disrupted Robi’s financial operations and infrastructure purchase. Such crisis could also reduce customer spending,

impacting sales. This might also reduce investment in the telecommunications business, making it difficult for Robi to grow its network and services.

- **Political unrest:** Upcoming political unrest could cause havoc, affecting Robi's operations and tarnishing the company's brand. This might also result in a decline in consumer spending, which would result in lower sales for Robi.

The overall conclusion from the SWOT analysis is that Robi's strengths and opportunities are exclusively its own to maintain and realize, regardless of the common telecom industry weaknesses and opportunities present in Robi as a part of the telecom business in Bangladesh. This shows Robi in a good position for the future days.

2.7 Summary and Recommendation:

In conclusion, Robi is doing a great job with its business and has sound financial standing. However, the corporation must maintain great performance together with its talented management team due to its industry's intense competition.

In my opinion, Robi should continue to develop creative solutions like it is currently, better understand its customer base, and provide a secure working environment for its employees because it is one of their key competitive advantages.

Chapter 3: Robi's Import Operation and Clearance of Inbound Shipments

3.1 Introduction

Robi Axiata Limited is a prominent brand in the modern telecommunications industry of Bangladesh props to its dedication to offering trustworthy and seamless services. Robi's import operations and the complex procedure for clearing new goods are both essential to the company's capacity to maintain an effective supply chain and provide uninterruptible communication services to its clients, and both are thoroughly examined in this paper. This report delves into the specifics of Robi's import procedure, addresses difficulties encountered during import and cargo clearance, assesses the route taken by shipments from customs to warehouses, and investigates management and sustainability practices for leftover products through a series of defined objectives and a meticulous methodology. This study attempts to provide insights that contribute to the optimization and sustainability of Robi's supply chain processes by breaking down these dimensions.

3.1.1 Background

The complicated world of Robi Axiata Limited's import operations and the painstaking clearing of arriving shipments within the competitive telecommunications sector serve as the backdrop for this study. Understanding and streamlining these procedures are crucial in a setting where supply chain complications, regulatory complexity, and seamless communication services are intertwined. Aiming to shed light on the complex aspects of Robi's import operations, this report explores the company's current procedures, the difficulties encountered during import and cargo clearance, the path taken by shipments as they make their way from customs to warehouses, and the management and sustainability procedures pertaining to leftover goods. This research offers a crucial compass to steer the road towards improved operational efficiency, regulatory compliance, and sustainable practices in a sector defined by rapid telecommunications industry evolution.

3.1.2 Objectives:

- **Objective 1:** To evaluate the existing import process of Robi
- **Objective 2:** To determine and assess the major difficulties encountered in the import process and the clearance of incoming cargo at Robi
- **Objective 3:** To evaluate the shipment's journey from customs to the warehouse
- **Objective 4:** To Evaluate Management and Sustainability Practices of leftover products
- **Objective 5:** To analyze the prospects for repurposing or recycling of leftover products.

3.1.3 Significance:

The logistics division of Robi is essential to the company's overall operations and makes a substantial contribution to its sustainability and efficiency. They handle the complexity of the import process and cargo clearance using a thorough technique that includes tedious paperwork inspection, historical incident analysis, real-time observations, and interviews with key parties. This strategy guarantees regulatory compliance while also assisting in the identification of areas that need development. Additionally, their participation in mapping out the shipment's route from customs to the warehouse streamlines logistical operations and guarantees seamless supply chain integration. The department makes steps to manage surplus items responsibly and dispose of them sustainably. Their processes are guided by industry best practices research, internal documentation analysis, and interviews. Their involvement with disposal service providers further demonstrates their dedication to environmentally sustainable procedures. The logistics team at Robi essentially acts as the company's pivot, facilitating easier imports, addressing issues, and encouraging sustainability across the board, ultimately enhancing Robi's operational excellence and ecological responsibility.

3.2 Methodology

A thorough analysis of Robi's present import procedure is the first goal. The process used for this involves a careful review of all pertinent import-related material stored in Robi, including purchase orders, bills of lading, invoices, customs declarations, import licenses, and any other relevant paperwork. This thorough analysis seeks to provide readers a thorough grasp of the import procedure.

The methodology for the second aim centers on identifying and evaluating the main difficulties that Robi encountered during the importation and cargo clearance. This evaluation is based on historical incidences that are listed in the logistics department of Robi's yearly reports. Additionally, it makes use of insights from Robi's logistics tracker, which keeps track of shipment information and difficulties. The line manager's expertise and experience also play a role in this evaluation.

Examining how cargo get from customs to Robi's warehouse is the third goal. The approach taken to achieve this goal is comprehensive and includes acquiring internal data, closely monitoring the procedure using the Robi shipment tracker, and interviewing key employees, including Mohammad Saaif al Islam, the Manager of Inbound Logistics. This practical technique reveals process insights in real time and pinpoints areas for development.

The evaluation of Robi's management and sustainability methods for residual items is the focus of the fourth objective. As part of the process, Mr. Elias, the warehouse manager, was interviewed.

Internal paperwork and policies were also examined. And best practices for the environmentally friendly handling and disposal of unused goods were also looked into.

The sixth goal is to examine the possibilities for recycling or reusing surplus goods. Conducting interviews with disposal suppliers like Zaman Enterprise and NH Trading is part of the technique for this goal. These interviews shed light on the scrap and recycling procedures used by vendors to manage items obtained from Robi through auction processes.

3.3 Findings and Analysis:

3.3.1 Import Process of Robi Axiata Limited

- **LC Automation Process:**

Before every shipment, LC is one of the main documents that is required for the import process to be completed. In Robi, there is certain steps that is required to get the LC Done. Here is the graph and the process mentioned below:

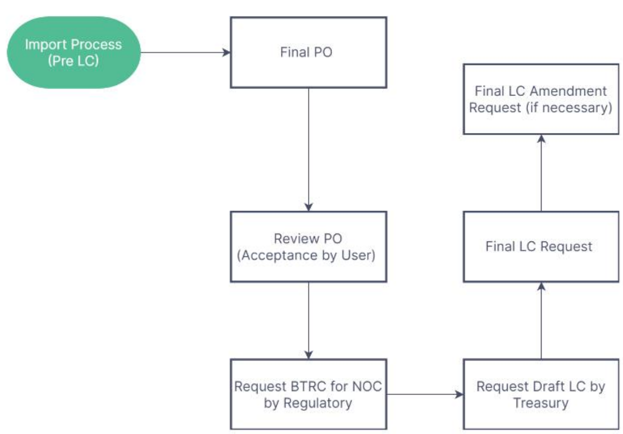

Figure 13: Import Process (Pre LC)

Logistics is in charge of registering and enrolling the Supplier in the portal at the start of the process. The final Purchase Order (PO), the Supplier-accepted PO, and any necessary Bank Guarantee (BG) are then entered by Procurement. The final step involves reviewing and entering Final Proforma Invoice (PI) papers. Processing Change Requests (CR) from multiple sources is part of this phase: The 4.3 CRs are sent to 4.3.1, the 5.2 CRs are sent to 5.1, and the 4.2 CRs are sent to 4.1.

Further, Logistics provides User/Tech with the Final PI documentation when planning the next course of action. The logistics division's duties also include asking User/Planning to provide reasons to the Bangladesh Telecommunication Regulatory Commission or to help move CRs from 4.2 to 3. In response, User/Tech. Planning sends the documents and arguments to Regulatory and starts the CR placement process to move the documents from position 4.2 to position 3.

The process is now under the responsibility of Regulatory, which moves forward with the processing of BTRC NOC (No Objection Certificate) applications or forwards CRs to either Logistics (4.3-3) or User/Planning (4.3-4.2). Once Regulatory has obtained the required NOCs for SM (Spectrum Management) and EandO (Earth and Orbit), Regulatory enters this information into the system.

The next step is for Logistics to send the Final PI documentation to the Treasury for preparing the Letter of Credit (LC). In this instance, Logistics requests that Treasury draft the LC or oversee the transfer of CRs from 5.2 to 3. The documents are assessed by Treasury, who also starts preparing the LC and places CRs to move the final PI documents from 5.2 to 3. In addition, Treasury manages received revised draft LC requests (from 5.4).

The draft LC or changed versions are then inputted by Treasury, conforming to any necessary CRs. After receiving the draft LC, Logistics either asks for adjustments (5.4 to 5.2) as necessary or sends input to the next phase (phase 6). Further, Logistics asks Treasury to produce the final LC taking into account the NOCs from 4.4 and the comments from 5.4.

The transmitted LC or revisions are then registered in the system by Treasury. Logistics continues to be involved, contacting Treasury for LC adjustments as needed. To ensure the smooth advancement of the logistics and procurement activities, multiple departments collaborate to manage supplier enrollment, procurement, document verification, regulatory approvals, and LC drafting.

3.3.2 Import Process (Clearance Stage)

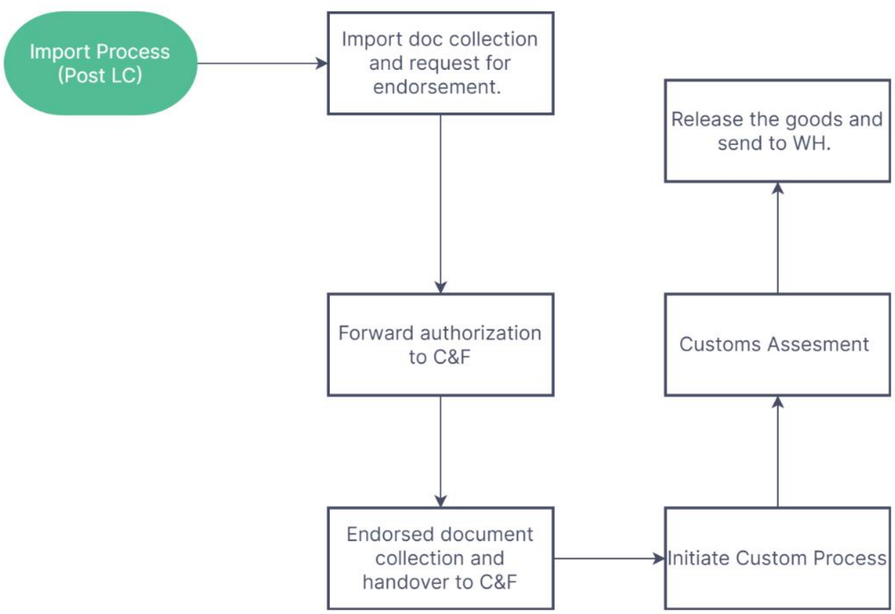

Figure 14: Import Process (Post LC)

Robi Axiata Limited's import procedure is carried out through a succession of painstakingly planned procedures. It begins with the gathering from the Supplier of the necessary import documentation, followed by a formal request for endorsement. The next step is to secure an authorization letter, which is the key to releasing or obtaining important documents from the bank. After that, the bank transfers the documents and endorses them to the designated Clearing and Forwarding (CandF) agent.

The process continues with the lodging of the Bill of Entry into the customs system after the readiness of the documents has been confirmed. More interaction occurs as Robi submits an application to the customs office asking to be excluded from the required physical examination for marine shipments. The next phase comprises doing a physical examination and painstakingly compiling a thorough report in the event that this exemption request, denoted as 5.0, is rejected.

The focus switches to the calculation of custom duty when the application for exemption (5.0) is successful. On the other hand, if the application is rejected, the assessment process is carried out based on the physical examination report indicated earlier. The essential papers are sent to the Legal Team with a formal request for the necessary actions if the assessment's results are judged undesirable.

In the event that the application for exemption (5.0) is approved, attention shifts to the calculation of custom duty. On the other hand, if the application is turned down, the evaluation process is conducted using the physical examination report mentioned earlier. If the assessment's outcomes are deemed unfavorable, the necessary papers are forwarded to the Legal Team along with a formal request for the required actions.

At its conclusion, the appeals process produces different results. If Robi receives a positive judgment, the customs duty assessment is finished, opening the door for additional proceedings. In contrast, if Robi loses, the Logistics division releases the products while objecting to the decision. In the case of a negative appellate court decision, the Legal department initiates further legal actions in a court of law.

The next steps concern the necessary funds. Requests for payment obligations, such as Pay-Order, Bank Guarantee, and similar requests, should be addressed to the Treasury. The Logistics division is then given the requisite bank guarantee or pay-order, which was prepared by the Treasury. The procedure is finally completed with the accomplishment of post-payment actions and the obtaining of necessary authorizations for the formal release of goods. Robi Axiata Limited's meticulous approach to managing imports within a complicated regulatory framework is highlighted by this convoluted import procedure.

3.3.3 Difficulties in the import process and the clearance of incoming cargo at Robi.

For Robi Axiata Limited, navigating the import procedure and clearing inbound cargo can present a number of difficulties. These difficulties include, among others:

1. **Regulatory Compliance:** The customs authorities and other relevant government entities have strict regulations and compliance standards that apply to import processes. It can be difficult to ensure strict adherence to these regulations, particularly when dealing with a wide range of products and dynamic regulatory environments.
2. **Complexity of Documentation:** The importation procedure necessitates a vast array of precise and thorough documentation, such as invoices, certificates, permits, and licenses. The management and authentication of these papers can be laborious and prone to mistakes.

3. **Customs procedures:** Classification, value, and origin determination are only a few of the many steps involved in clearing customs. Due to the complexity of these processes and probable changes in tariff codes, there may be delays and extra expenses.
4. **Physical Examination and Disputes:** When requesting an exemption from physical examination, receiving a negative response can cause delays because the cargo must first undergo a rigorous physical inspection. Robi and customs officials may disagree on assessment, duty, or classification, which can make the procedure more difficult.
5. **Legal proceedings:** Starting and pursuing legal actions such writ petitions and appeals can take time and require knowledge of the legal process. Unfavorable legal decisions may lead to extended delays and increased costs.
6. Effective communication is necessary for coordination with a variety of stakeholders, including suppliers, banks, CandF agents, legal teams, and customs agencies. The smooth flow of the process can be hampered by poor communication or late responses.
7. **Cost repercussions:** Delayed customs clearance may include penalties, storage fees, and demurrage charges. It often takes money to obtain the required paperwork, permissions, and certifications, which can affect how financially efficient the operation is as a whole.
8. The appeals process can be time- and resource-consuming if conflicts reach the appellate tribunal. Planning and operations may become more challenging due to the unpredictability of the outcome of the appeals procedure.
9. **Logistical Difficulties:** It might be difficult to coordinate the delivery of items with ongoing logistical operations. It can be difficult to ensure the timely receipt of released items and their seamless integration into supply chains.

10. **Human Error:** There are several calculations, data entries, and submissions during the import process. Any of these mistakes could result in erroneous evaluations, delays, and the requirement for correction.
11. Weight mismatch is one issue that Robi Axiata Limited encounters when clearing cargo for import. This occurs when the claimed weight of cargo on import papers differs from the weight actually measured during physical inspection or customs entry, which can result in problems like improper customs valuation, clearance delays, logistical difficulties, and even legal conflicts. Accurate recordkeeping and cooperation with partners are essential to reducing this problem.

3.3.4 Shipment's Journey from Customs to The Warehouse

- **Customs Clearance:** Once the shipment reaches the customs port or facility, the clearing procedure is completed. Documentation such as invoices, bills of lading, and import permits are checked by customs officials. In addition, they calculate all necessary taxes, levies, and fees. The shipment is permitted to exit the customs area once it has been cleared.
- **Release from Customs:** The shipment is released from the customs facility after the customs clearing procedure is complete. To do this, a release order or customs release notice must be issued, stating that the goods may now be carried to its destination without restriction.
- **Transportation Arrangements:** The shipment is then transported from the customs port or facility to the chosen CandF Agent and they make arrangement to deliver to warehouse,

depending on the logistics plans. Trucks or internal shipping are just a few of the many modes of transit for this.

- **Delivery to Warehouse:** The shipment is unloaded and taken in by warehouse staff when it arrives at the facility. For any obvious damage that might have happened during transit, the shipment is examined.
- **Documentation Check:** To guarantee correctness and completeness, warehouse staff compare the documentation for the shipment to the packing list and other pertinent documents. Any differences are recorded and dealt with.
- **Storage Allocation:** Depending on the shipment's size, nature, and any unique storage needs, space is allotted for it in the warehouse. This guarantees effective management and convenient retrieval when required.
- **Inventory Update:** The warehouse's inventory management system is updated to reflect the arrival of the cargo. This makes it easier to track and retrieve items from the warehouse and helps to maintain accurate records of the things there.
- **Quality Control:** Depending on the nature of the goods, a quality control check may be carried out to make sure that the delivered items adhere to the necessary norms and requirements.
- **Stock Placement:** The products are put in the warehouse's allocated storage areas. Future retrieval is streamlined with the help of proper labeling and structuring.
- **Document Archive:** All pertinent import and logistics documentation, including bills of lading, transportation records, and records of customs clearance, are archived.
- **Inventory management:** To reflect the addition of recently arrived goods, the system for managing warehouses modifies the inventory status. This enables accurate tracking of

inventory levels and availability.3.3.4 To Evaluate Management and Sustainability Practices of leftover products

A complete understanding of the organization's sustainability policies necessitates a detailed analysis of Robi's leftovers policy that considers a number of variables. This assessment includes:

- **Management and Disposal Procedures:** It's critical to review Robi's procedures for product management and disposal. Knowing how the company handles products that are out-of-date or in low demand is necessary for this. Examining whether these goods are carefully sorted, kept, and accounted for, as well as the processes used for their final disposal, can provide insight into responsible management approaches.
- **Sustainability Practices:** Examining Robi's sustainability strategies reveals how deeply the company integrates moral and sustainable principles into every aspect of its day-to-day operations. This comprises determining if the disposal methods adhere to eco-friendly standards, reduce negative environmental effects, and comply with current legislation.
- **Repurposing and recycling:** Robi's investigation of the potential applications for repurposing or recycling leftover materials demonstrates its commitment to minimizing waste and advancing the ideas of the circular economy. To determine whether Robi looks for ways to recycle materials, refurbish items, or repurpose components in order to lengthen product lifespans and reduce the demand for new resources, this involves evaluating Robi's recycling practices.
- **Environmental Impact:** It's critical to consider how the environment is impacted by the disposal of leftovers. This entails figuring out if the environment will be negatively affected by disposal practices in terms of pollution, resource depletion, or other problems. A

sustainable approach looks at alternatives that are in line with environmental stewardship in order to lessen these effects.

- **Technology and Innovation:** Investigating if Robi uses cutting-edge technology, such as reverse logistics systems or sophisticated recycling procedures, might reveal the company's dedication to sustainable business practices and ongoing development.
- **Transparency and Reporting:** A transparent approach to leftover product management entails outlining the company's initiatives, achievements, and difficulties in this regard. Robi's dedication to transparency and accountability can be determined by looking at whether company offers clear and understandable information on its disposal practices, recycling rates, and sustainability activities.
- **Engagement with Stakeholders:** Analyzing how Robi interacts with stakeholders, such as clients, suppliers, and regulatory agencies, in regard to leftover products shows the company's readiness to work together and incorporate other viewpoints into its strategy.

Robi's strategy for handling surplus goods can be fully understood by using these evaluation criteria. The evaluation clarifies Robi’s dedication to sustainability, responsible resource management, and its role in promoting a more circular and ecologically friendly business model.

3.3.5 To analyze the auction process and recycling of leftover products.

- **CFT (Cross-Functional Team) formation:** Create a large team including members from the legal, operations, finance, and procurement departments, among others, to form a CFT (Cross-Functional Team). This multidisciplinary team collaborates to ensure thorough and well-informed decision-making throughout the asset disposal process.

- **Asset Identification:** List any assets that are extra, outdated, or not in use at the moment. To do this, a list of the assets from various departments must be created in order to determine which ones can be discarded.
- **Proposal for Disposal:** Create a complete proposal that includes information on the assets' current state, any potential benefits, and the reasons why they should be sold. It is requested that this suggestion be approved by the relevant parties.
- **Auction Planning and Strategy:** Come up with a plan for disposing of the assets, which may involve holding auctions to sell the items. Plan the auction's structure, terms, and logistics to attract potential buyers.
- **Bidder Invitation:** Request participation from potential bidders, who may be vendors, suppliers, or other interested parties. Give them the pertinent information regarding the goods and the guidelines for the auction.
- **Item Inspection and Documentation:** Item Inspection and Documentation: Arrange for any potential bidders to view the actual assets. item information. Keep accurate records of each asset's current condition, including any defects or damages, to provide prospective buyers with accurate information.
- **Quotation Submission:** Quotation Submission: During the quotation submission process, bidders submit their proposals or quotations for the assets they are interested in purchasing. These quotes should include the price they are willing to pay for each item.
- **Comparative Statement:** Preparing a comparative statement that includes a list of all the offers made for each asset. By making it straightforward to compare the offers, this claim makes it simpler to select the top offer.

- **Disposal Approval:** Ensure that all decisions are in accordance with the company's policies and regulations by obtaining the necessary authorization from the relevant authorities or management for the disposal process.
- **Letter of Award (LoA):** To formally inform the highest bidder that their offer has been accepted, send a Letter of Award (LoA) to them. The negotiation and agreement procedure has now started.
- **Financial Settlement:** Assist in negotiating a financial settlement between the company and the winning bidder. This includes receiving payment as promised and ensuring that each and every financial transaction is accurately recorded.
- **Item Handover:** Arrange for the transfer of ownership of the successful bidder's assets. Make sure that all required paperwork, such as ownership transfer papers, is completed appropriately.
- **Regulatory clearances, BTRC:** If necessary, obtain regulatory clearances from the Bangladesh Telecommunication Regulatory Commission (BTRC) for the telecommunications sector. This procedure guarantees adherence to industry norms and laws.
- **SAP Update:** Update the relevant inventory management system or SAP (Systems, Applications, and Products) software for the company to reflect the asset disposal. This process makes sure that the asset inventory and financial transactions of the business are accurately recorded.

3.4 Summary and Conclusion

In conclusion, the report's goals have been met, and it has given important insights into different aspects of Robi Axiata Limited's import operations and sustainability policies. Through thorough analysis, I have developed a thorough understanding of the import process, pinpointed key challenges, closely examined the shipment route, evaluated management and sustainability practices for leftover products, and investigated opportunities for recycling and repurposing. In order to increase Robi's supply chain efficiency and environmental responsibility, it is crucial to continually improve import operations, regulatory compliance, documentation management, and sustainable practices. The report's findings can be used to improve operational procedures, guarantee legal compliance, and promote sustainability in the telecommunications sector.

3.5 Recommendation

As I was in the logistics team of Supply Chain Management and while working, there I noticed some factors that are missing which could be beneficial enhancing the company efficiency in overall process. Here are the some recommendation:

I. **Automation and digitization:** Use digital tools and automation technology to speed up the tracking, communication, and paperwork procedures involved in imports. The use of an integrated digital platform can speed up documentation, lower mistake rates, and improve transparency throughout the import process.

II. **Real-time Monitoring:** Invest in technologies that provide information on the location and status of incoming shipments. This data-driven strategy promotes operational agility, decreases delays, and allows for proactive decision-making.

III. **Risk Management Strategies:** Develop thorough risk assessment and management techniques to deal with potential bottlenecks, delays, and unforeseen difficulties. Robi can lessen the effect on operations by predicting and preparing for future disruptions.

IV. **Emergency Response Plan:** Develop a comprehensive emergency response plan that outlines actions to be taken in the event of unexpected disruptions, such as natural disasters or geopolitical issues. This plan can help minimize disruptions and maintain business continuity.

Robi Axiata Limited may strengthen its import operations and incoming cargo clearance by putting these suggestions into practice, which would improve supply chain management's efficiency, sustainability, and resilience.

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