

Report On
**Importance of skills inventory and training in succession planning- how does it help
in employee performance: the case of Heidelberg Cement Bangladesh Limited
(HCBL), Chittagong Plant**

By

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ID: 19264016**

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

**BRAC Business School
BRAC University
June, 2022.**

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Declaration

It is hereby declared that

1. The internship report submitted is my 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.

Student's Full Name & Signature:

Sirajum Munira
ID: 19264016

Supervisor's Full Name & Signature:

Dr. Mohammad Enamul Hoque
Assistant Professor, BRAC Business School , BRAC University

Letter of Transmittal

Dr. Mohammad Enamul Hoque

Assistant Professor,

BRAC Business School

BRAC University

66 Mohakhali, Dhaka-1212

Subject: Submission of Internship Report

Dear Sir,

It is my utmost pleasure to inform you that I have completed my internship report on 'Importance of skills inventory and training in succession planning- how does it help in employee performance: the case of Heidelberg Cement Bangladesh Limited (HCBL), Chittagong Plant'. This report will provide a clear idea about my internship journey at HCBL and my learning outcomes from the HR department of the organization. I worked as an HR intern and tried my level best to give the best to the department throughout my internship journey. I have also included all the necessary information and citations related to the report i.e. employee performances, how trainings and skill inventories driving succession planning as well as what the scenario is in HCBL. I would like to express my gratitude towards your continuous support and guidance throughout the semester and forever grateful for the valuable advices and suggestions that you have given us in writing the report.

Sincerely yours,

Sirajum Munira

ID: 19264016

BRAC Business School

BRAC University

Date: June 26, 2022.

Non-Disclosure Agreement

[This page is for Non-Disclosure Agreement between the Company and The Student]

This agreement is made and entered into by and between Heidelberg Cement Bangladesh Limited and the undersigned student at BRAC University.

I certify that I will maintain confidentiality of the information gathered from the organization and will not disclose any kind of information which might break/ harm/affect the confidential policy of the organization.

Sirajum Munira

ID: 19264016

BRAC Business School

BRAC University

Date: June 26, 2022.

Acknowledgement

Firstly, I would like to express my gratitude to the Almighty Allah for giving me the strength and blessings to complete this report under various works and time pressure in this Covid-19 pandemic situation.

Doing an internship in Chittagong is thought to be challenging when BRACU has already started its offline classes this semester but I have got full support from my university Supervisor, **Dr. Mohammad Enamul Hoque** - Assistant Professor of BRAC Business School, BRAC University and Co-supervisor, **Dr. Mohammad Shahidul Islam** – Assistant Professor of BRAC Business School. They have made it easier for me to attend meetings online and provide me with feedbacks as well. I would like to express my gratefulness towards them for providing me with immense support and guidance and their valuable time during the internship period which is truly inspiring for me.

I would also like to express my profound gratefulness to my organization supervisor, **Mohammad Mohiuddin Kawsher**, Assistant Manager – Health and Safety (H&S) as well as **Md. Mizanur Rahman**, Head of HR & Admin, **Mohammad Zakaria**, Assistant Manager – HR & Admin, **Tanjina Tairin**, Health & Safety Officer, **S.M Javed**, Plant Manager and **Sheikh Salina Rahman**, Assistant Manager – Quality Assurance and Environment for their unforgettable support, assistance, cooperation, mentorship and their constant humble attitude made me feel honored and fortunate enough to learn many things about HR management practices as well as how to reshape my career plan. I am forever grateful to them for giving me such an amazing work environment/platform and opportunity to do this internship as part of my curriculum.

Lastly I would like to thank my parents, **Shafiqur Rahman Khan & Sajeda Begum**, without their undying love and full support it would not have been possible for me to even exist in the first place. They have always uplifted me with a warm smile and helped me to never give up.

Executive Summary

Heidelberg Cement Bangladesh Limited (HCBL) is one of the leading cement industries in Bangladesh representing two branded cements: Ruby Cement and Scan Cement. It started its journey in Bangladesh in 1998 by establishing ‘floating terminal’ with all the facilities of packing to onboard in the Chittagong port. The company believes in customer satisfaction and producing the best quality products for building their reputation.

The internship program is basically a requirement for the BRACU- MBA degree and the report is done for this purpose. The report focuses on the HRM practices of HCBL (Ruby Cement), Chittagong Plant as well as on the importance of skill inventories, 9 box grid model and training in succession planning and how it helps in employee performance, engagement and development. It also discusses about the risk management done in HCBL. To make this report, research has been done by a systematic approach with primary and secondary data.

The report shows that training sessions are an important activity of Heidelberg Cement Bangladesh Limited (HCBL); they focus more on this since they believe in ‘zero harm’, and ‘better employee performance’. Training is a ‘continuous event at Heidelberg Cement Bangladesh Limited (HCBL). HCBL uses ‘skill inventory assessment form’ to identify and rate ‘non-management’ full time employees’ (FTE) skills and their training needs if needed. It also works on ‘gap analysis’ to compare between the ‘available talents’ and the ‘preferable ones’ for training the employees who needed it. This helps HCBL to identify the potential candidates for ‘succession planning’ or ‘salary raise’. It also uses ‘the 9 box grid’ as a ‘talent management tool’ to evaluate performance and potentials of employees.

From the findings of the internship report few recommendations are given to the company such as increasing workforce to reduce workload and to increase number of vocational trainings for the workers.

Keywords: succession planning; training and development; skill inventory; 9 box grid; employee engagement; employee performance

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List of Acronyms

HCBL	Heidelberg Cement Bangladesh Limited
HRM	Human Resources Management
SWOT	Strength Weakness Opportunities Threats
MNC	Multinational Companies
SME	Small and Medium sized enterprises
ECBL	Emirates Cement Bangladesh Limited
EPCL	Emirates Power Company Limited
MEL	Meghna Energy Limited

EVA	Economic value added
MVA	Market value added
SHE	Health, Safety and Environment
LOTOTO	Lock-Out Tag-Out Try-Out
TNA	Training needs Assessment
OPC	Ordinary Portland Cement
PCC	Portland Composite Cement
FTE	Full Time Employee
KSA	Knowledge, Skill & Ability
IR	Industrial Relation
PR	Purchase Requisition
SHRM	Society for Human Resource Management
WFH	Work from Home
ACR	Annual Confidential Report
CBA	Collective Bargaining Agent
PPE	Personal Protective Equipment
PESTLE	Political, Economic, Social, Technological, Legal and Environmental

ROE	Return on Equity
5S	Sort, Set in order, Shine, Standardize and Sustain
HIPOs	High Potential Employees
KPI	Key Performance Indicator
F2F	Face to Face
CCCGCL	Chittagong Cement Clinker Grinding Co. Limited
HRP	Human Resource Professionals
BDS EN	Bangladesh Standard European Norm

Chapter 1

Overview of Internship

1.1 Student Information

Name: Sirajum Munira

ID: 19264016

Program: MBA (Master of Business Administration)

Major: HRM (Human Resources Management)

1.2 Internship Information

1.2.1 Period, Company Name, Department/Division, Address

Period: 3rd March-30th June, 2022

Company Name: Heidelberg Cement Bangladesh Limited (HCBL) _Ruby Cement

Department: HR & Admin, SHE (Health, Safety and Environment)

Address: South Haliashahar, GPO Box #372, Chittagong- 4204

1.2.2 Internship Company Supervisor's Information: Name and Position

Company Supervisor: Mr. Mohammad Mohiuddin Kawsher

Position: Assistant Manager– Health and Safety (H&S)

1.2.3 Job Scope – Job Description/Duties/ Responsibilities

This study is conducted on HCBL (Ruby Cement), Chittagong Plant and it only dealt with the HR practices of HCBL (Ruby Cement). HCBL has two other plants in Kanchpur and Mukterpur.

As an HR intern I was given few minor tasks related to HR by my supervisor as part of my work there. I was taught about the administrative functions of HR at HCBL; I have gained knowledge about CBA (collective bargaining agent) agreement activities and how to deal with that. I was also given a project by my supervisor on ‘skill inventory assessment’ which identifies technical/operational skills, health and safety skills, soft skills and other skills as well as training needs. This is done to rate employee skills and their performances and their need for training, if required. I was also given a task to be a part of research study on ‘impact of work from home during the Covid-19 pandemic and whether it is productive for the fully operational manufacturing organization’.

1.3 Internship Outcomes

1.3.1 Student’s contribution to the company

I was assigned HR related tasks by my supervisor to gain knowledge about the administrative functions of HR at HCBL. I have given my best effort to do the tasks that were assigned to me by the department.

1.3.2 Benefits to the student

HCBL has given me the best platform to learn and explore new things and experience how the real corporate life is and could be. It has provided me with ample opportunities to explore

my strengths and weaknesses and have taught me how to handle stress when there is loads of work in the office. It has given me the floor to speak my mind and always encouraged me to participate which made me feel I was one of them; it made me realize teamwork, cooperation, coordination and having the floor to participate is very important in workplace. This has increased my confidence as well as positivity towards corporate culture. Moreover, like other employees the company has provided me with their transport facilities to go to office; it was very helpful to me since the company is located very far from my house. The company has also provided me with a certificate for successfully completing my four months internship there.

1.3.3 Problems/Difficulties (faced during the internship period)

Everyone at HCBL was very cooperative and they made sure I can utilize my time very productively. The only difficulties during the internship period were the traffic jam and the distance; it would take me time to reach both office and home; this was very exhausting and time consuming.

1.3.4 Recommendations (to the company on future internships)

I would like to recommend HCBL to have a separate desk for the interns where they can work comfortably and effectively/productively; I would also like to recommend having projects or tasks prepared/planned beforehand for the interns so that time and energy is utilized properly by both the parties.

Chapter 2

Organization Part

2.1 Introduction

The internship program is a part of MBA curriculum with an aim to build professional skills in students; this is undertaken by the BRAC University (BRAC Business School). Students are required to submit the internship report to the University as well as to the organization for completion of MBA program. The internship is about four months and I have chosen **Heidelberg Cement Bangladesh Limited (HCBL)** for doing my internship. During this internship period, I have been assigned to work in the HR department under the supervision of **Mr. Mohammad Mohiuddin Kawsher**, Assistant Manager in Health and Safety (H&S).

According to Faruquee (2021) cement industries are growing in Bangladesh along with other growth and development activities; Bangladesh is currently exporting cement to other countries as well like India, Nepal, Srilanka, etc. The first cement factory ‘Chhatak Cement Factory Limited’ in Bangladesh was established in 1941 in Sylhet and later on few other were established, however there were less production of cement compared to demands and for this reason Bangladesh had to import from other countries to meet the excess demand for cement. Local cement industries started expanding with the increase of construction, development, and growth of the country; as well as MNCs (multinational companies) started their business in Bangladesh. Hyundai Cement Bangladesh Limited is the first MNC cement factory in Bangladesh and gradually many other MNC of cement were established in Bangladesh; some are as follows: Heidelberg, Simex, and Lafarge Holcim.

Heidelberg Cement Bangladesh Limited (HCBL) is one of the leading group companies of Heidelberg Cement Group founded in the year 1873 in Germany. It started its journey with its core products like cement, ready-mixed concrete, aggregates and related activities. It is one of

the largest producers of 'quality cement' in Bangladesh. It represents two brands namely Ruby Cement and Scan cement in Bangladesh; where in Chittagong Plant 'Ruby Cement' is produced. HCBL brought diversification in their products since 2004 by introducing Portland Composite Cement (PCC) and Ordinary Portland Cement (OPC).

The chapter 2 will give an overview about the HCBL Company, its administrative duties, activities and practices and show what their last 3-5 years' annual performances were with graphical representation. The chapter will also discuss/provide with few recommendations for HCBL which they might consider to add into their policies if it is thought to be appropriate for the company.

2.2 Overview of the Company

Heidelberg Cement Group (HC Group) started its journey in Bangladesh in 1998 by establishing ‘floating terminal’ with all the facilities of packing to onboard in the Chittagong port. In 1999, Heidelberg Group started to reinforce their position in this country by building a ‘greenfield plant’ now known as Kanchpur plant which was then under the name Scan Cement Bangladesh Limited; the group also bought a minor portion of Chittagong Cement Clinker Grinding Co. Limited (CCCGCL) in the year 2000.

Later in 2003 the two companies merged together and the name changed to Heidelberg Cement Bangladesh Limited (HCBL). Since the year 2004 it has been producing OPC (Ordinary Portland Cement) and PCC (Portland Composite Cement) and taking over the market in a large scale. HCBL increased its grinding capacity by setting up another grinding unit in Kanchpur plant which can produce 0.45 million tons per year; this was commissioned in the year 2008. It has also increased its capacity of its Chittagong Plant since 2011 by installation of another cement mill which produces 0.75 million tons per year and its total production capacity is now 2.4 million tons per year. Both the Kanchpur and Chittagong plants are certified by globally accepted ISO (International Organization for Standardization) 14001 environmental management system standards. In 2013, HCBL established another cement silo to increase its productivity at Kanchpur Plant which has got ‘capacity of 8000MT’. HCBL successfully got the acquisition of 99.99% shares of MEL (Meghna Energy Limited) in 2017 and later 100% acquisition shares of ECBL (Emirates Cement Bangladesh Limited) and EPCL (Emirates Power Company Limited) in the year 2019. Then at the end of 2019, it has installed another grinding unit at Kanchpur Plant which can process 0.472 million tons per year. Finally in the year 2020, HCBL successfully merged with MEL (Meghna Energy Limited).

HCBL believes in financial performance which is of long-term and they are always ready to change for giving their best to the market. The company has a firm vision, mission and value which are as follows:

- **Vision of HCBL**

‘To build worldwide growth by building a better world’ is one vision of HCBL; the other is to build their business ‘on the knowledge of their people’.

- **Mission of HCBL**

Building growth ‘on a solid base of earnings’ is the mission of HCBL which is also focusing on customer satisfaction because they believe in customers’ success which ultimately will drive company’s success. HCBL is producing the best quality product for the market to build its reputation. It is also trying to establish its position in the market by being the leader of ‘carbon neutral industry’.

- **Values of HCBL**

It believes in building ‘environmental care’ and committed to protection of the environment by providing with sustainable materials and technological solutions to make it ‘CO2 neutral’ industry.

2.3 Products and Innovation

i) Portland Composite Cement (PCC)

In the year 2003 HCBL introduced PCC to the market; this was their innovation and constant effort which now produces world class quality products. The company is maintaining European Norm (EN) to produce cement which has made HCBL- the innovator in this sector. At present almost all of the cement industries in Bangladesh are following the European Norm (EN) to produce cement; and the category PCC (CEM II) is said to be the ‘market leader’ in the whole Europe.

ii) Cement Produced (according to Bangladesh Standard European Norm- BDS EN)

Ruby Cement and Scan Cement are two products of HCBL which are designed for giving the best to its customers; and this is designed by using clinker and other constituents of high quality. PCC has the best durability, everlasting strength and feasibility. Both the Ruby and Scan Cement are produced following the EN BDS 197-1:2003.

2.4 Industrial Competitive Analysis (Porter’s five forces & SWOT (Strengths, weaknesses, Opportunities and Threats) Analysis

HCBL’s competitors are few local companies and MNCs (multinational companies) (See **Figure 2: Heidelberg DSE (Dhaka Stock Exchange) report (as of 2nd June, 2022) and its competitors’ report 2022**); these companies are competing with Heidelberg Cement Bangladesh Limited (HCBL) to grab the market position. Porter’s five forces analysis deals with threats of new entrants, threats of substitutes, bargaining power of suppliers, bargaining power of buyers and rivalry among existing competitors; HCBL’s market value is Tk. 12.2B,

whereas its competitors Lafarge Holcim Bangladesh Limited has got a market value of Tk.84.43B, Crown Cement PLC has Tk.9.85B, and Premier Cement Mills Limited has Tk.5.26B (as of DSE (Dhaka Stock Exchange) Report 2nd June, 2022).

HCBL has a different approach in their marketing practices; they target market through dealers/intermediaries and they follow the C2B (consumer-to-business) model. In this type of C2B model, consumers create the value and the businesses get a market value from this.

SWOT ((Strengths, Weaknesses, Opportunities and Threats) of HCBL can be determined by the following: good quality products of HCBL are their strength. Their team cooperation is also strength for the company. One weakness that HCBL has is their less manpower in the administration which causes extra work pressure for them; moreover there is also a ‘trade labor union’ on the site which is also an important thing to be considered and can be termed as their weakness as the company needs to fulfill their conditions/demands and that too definitely by following the company policy. Opportunities of mega projects like fly-overs and Padma Bridge, etc. are few remarkable projects by HCBL; most of the time because of their good quality products they are given these opportunities. Local and Multinational companies like Shah Cement, Lafarge Holcim, Crown Cement, Premier Cement are competing with Heidelberg Cement Bangladesh Limited (HCBL) and they are holding a good market value in the stock exchange market; this can be a threat for the company HCBL, if proper inspection and analysis of competitors/ entrants in the market is not done.

2.5 Number of full time employees (FTE), Company Position and Market Share

At present, in Heidelberg Cement Bangladesh Limited (HCBL) there are 338 full time employees (FTE) (from all the three sites- Kanchpur plant (KP), Chittagong plant (CP) and Mukterpur Plant (MP) including Dhaka Corporate Office); (HCBL Report, 2022).

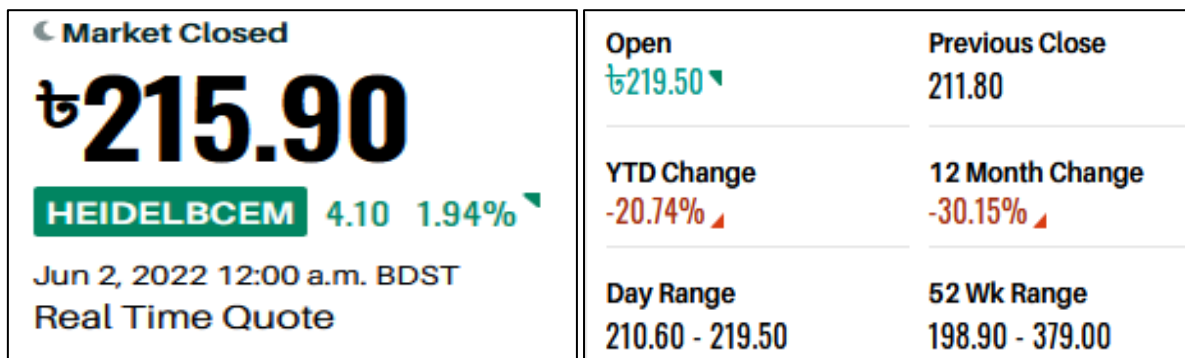


Figure 1: DSE (Dhaka Stock Exchange) Report as of 2nd June, 2022 (HEIDELBCEM 2022)

According to the Dhaka Stock Exchange (DSE) report (2022), HCBL's stock symbol is **Dhaka: HEIDELBCEM**; HCBL's market share price is BDT 215.90 (as of 2nd June, 2022 DSE report) (see **figure 1**).

Volume	6.29K			
Market Value	₹12.2B	Peers		
Shares Outstanding	N/A	Name	Chg %	Market Cap
EPS (TTM)	₹11.48	Premier Cement Mills Ltd.	5.27% ▼	₹5.26B
P/E Ratio (TTM)	18.81	LafargeHolcim Bangladesh Ltd.	-0.27% ▲	₹84.43B
Dividend Yield	1.20%	Ramco Cements Ltd.	-9.26% ▲	₹166.56B
Latest Dividend	₹2.60	Crown Cement PLC	-0.90% ▲	₹9.85B
Ex-Dividend Date	Jun 1, 2022			
Beta	N/A			
Short Interest	N/A ()			
Short Interest Change	N/A			
Percent of Float	N/A			

Figure 2: Heidelberg DSE (Dhaka Stock Exchange) Report (as of 2nd June, 2022) and its Competitors' Report 2022

Figure 2 shows that market value of HCBL was BDT 12.2B (as of 2nd June, 2022 report from DSE (Dhaka stock exchange) and it holds EPS for the last twelve months (TTM) of BDT 11.48 with a volume of 6.29K (see **figure 2**).

2.6 Prestigious Projects

HCBL is very well known for its high quality products. The company has been chosen for some very prestigious projects in Bangladesh because of its superior characteristics. Some of the projects are as follows:

No.	Name of the Project
1	Muradpur-Lalkhan Bazar Flyover, Chittagong
2	Mohakhali Flyover
3	3 rd Karnaphuli Bridge
4	New Mooring Container Terminal (Phase 2)
5	Bijoy Sarani- Tejgaon Railway Overpass
6	Shah Amanat International Airport
7	Chittagong Port Flyover
8	Tongi-Bhairab Railway Double Track Project
9	North South University
10	Dhaka Chittagong Four Lanes Highway
11	Gulistan-Jatrabari Flyover
12	Police Plaza Concord Shopping Mall, Dhaka
13	Summit Meghnaghat PowerPlant
14	Bahaddarhat Flyover
15	Lalon Shah (Pakshey) Bridge

Table 1: Prestigious Projects by HCBL

(Source: Annual Report Heidelberg Cement Bangladesh Limited 2020)

2.7 HCBL Performance at a Glance (graphs and tables) in 2020 (Standalone)

i) Earnings Per Share (EPS) (basic)

In HCBL, during the year 2019 and 2020, there was a negative EPS (earnings per share) which shows that the company was losing money that year or spending much more than its earnings; it was because of the impact of Covid-19 pandemic (for details see figure 3 and table 2).

year	earnings per share
2016	26.69
2017	14.21
2018	12.59
2019	-4.57
2020	-0.09

Table 2: Performance at a Glance in 2020 (Earnings Per Share)

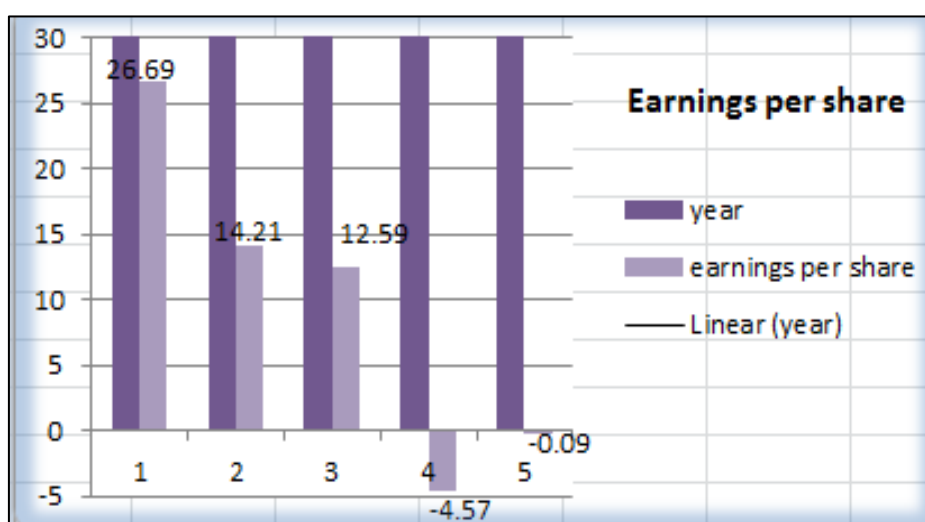


Figure 3: Performance at a Glance in 2020 (Earnings Per Share)

(Source: Annual Report Heidelberg Cement Bangladesh Limited 2020, p.16)

ii) Operating Profit (Million)

From the graph it is seen that in 2016 from the perspective of operating profit (in millions), HCBL performed very well compared to the recent years 2018, 2019 and 2020; year 2020 had a low performance due to the Covid-19 pandemic situation. In 2016, operating profit of HCBL was 1946 (millions) whereas the year 2020 got profit of about only 386 (millions) (for details see figure 4).

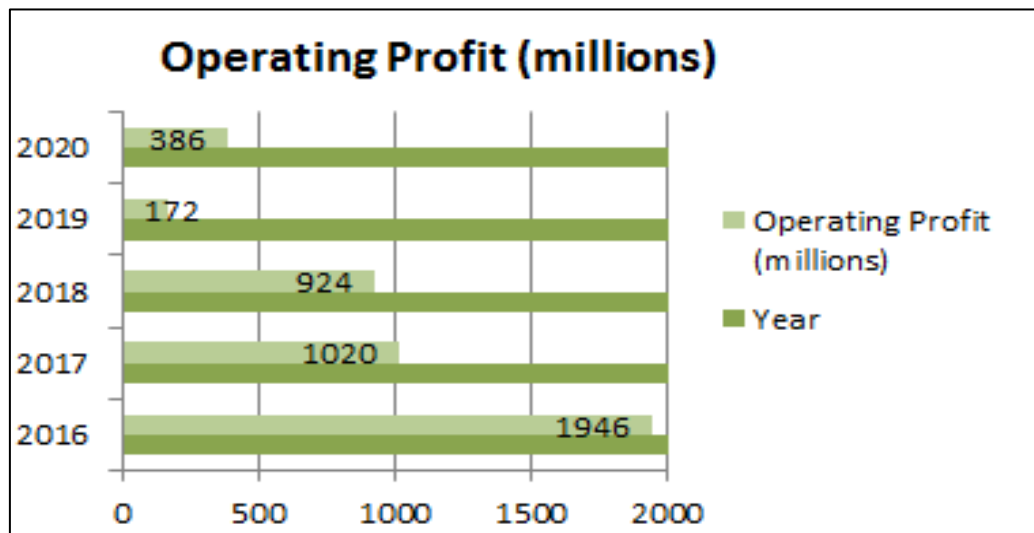


Figure 4: Operating Profit (million)

(Source: Annual Report Heidelberg Cement Bangladesh Limited 2020)

iii) Net Profit before Tax (Million)

Year 2019 and 2020 shows (see figure 5) that HCBL did not achieve that much net profit (in millions) before paying tax compared to the previous years 2016 and 2017. Figure 5 shows that net profit of HCBL before paying tax was 2075 million in 2016, whereas, 2019 has achieved only 170 million net profits before paying tax and 2020 with only about 237 million net profit. Covid-19 pandemic has worsened the condition of the

company that year. However it is recovering from that state at the moment (**Heidelberg Dhaka Stock Exchange (DSE) Report, 2022**).

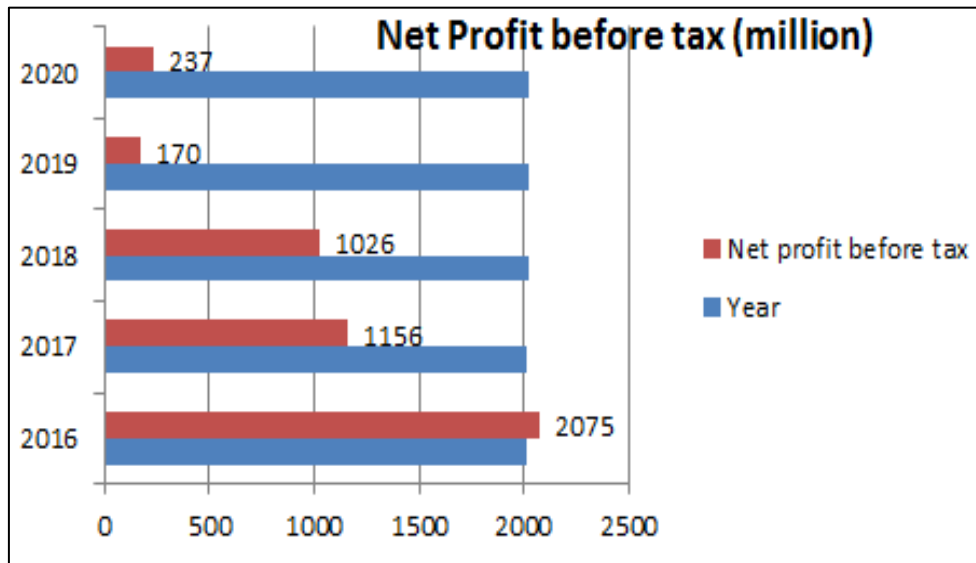


Figure 5: Net Profit before Tax (million)

(Source: Annual Report Heidelberg Cement Bangladesh Limited 2020)

iv) Net Profit after Tax (Million)

Figure 6 shows that the year 2019 and 2020 had loss after paying tax to the government; the company had a net profit of -258 million in 2019 and -4.92 million in 2020 (**see figure 6 for details**).

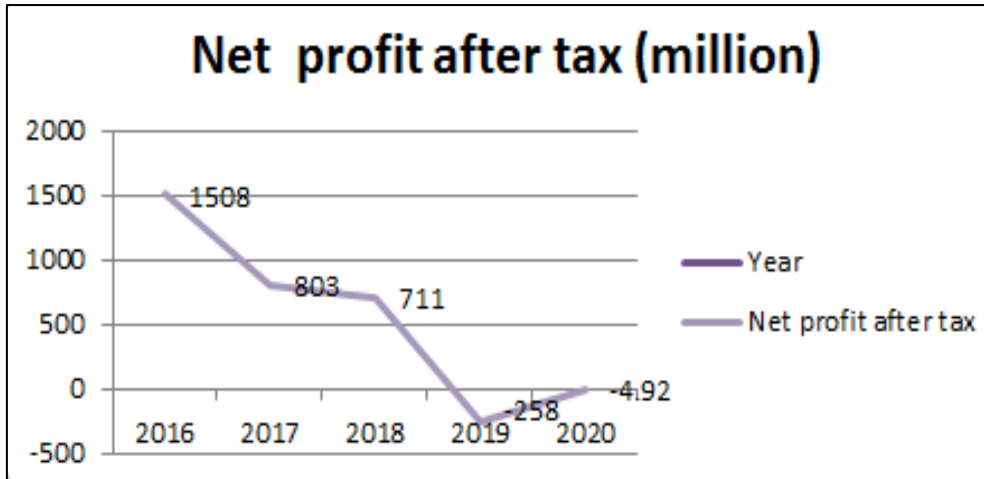


Figure 6: Net Profit after Tax (million)

(Source: Annual Report Heidelberg Cement Bangladesh Limited 2020)

v) Total Revenue (Million)

Total revenue of HCBL was highest in the year 2019 i.e. 11,927 million; 2017 had 9,801 million, 2018 with about 11,151 million and 2020 with 10,521 million total revenue (see figure 7).

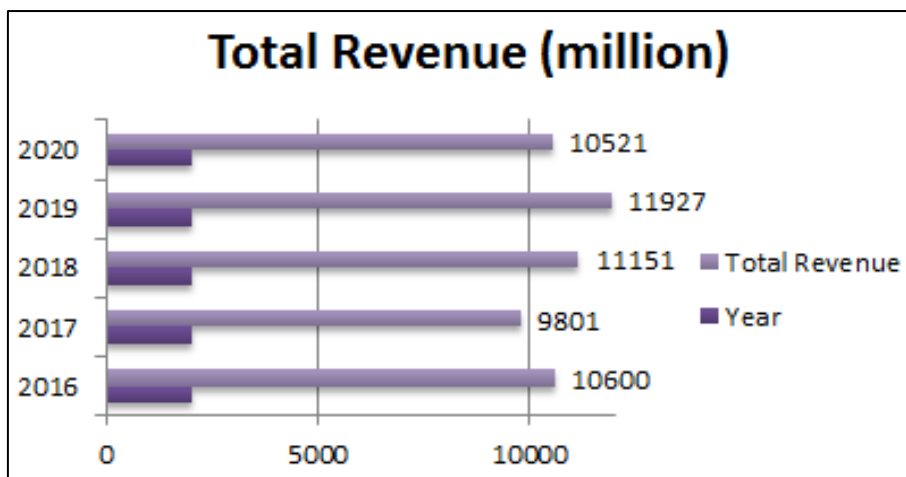


Figure 7: Total Revenue (million)

(Source: Annual Report Heidelberg Cement Bangladesh Limited 2020)

2.8 Organizational Structure of HCBL

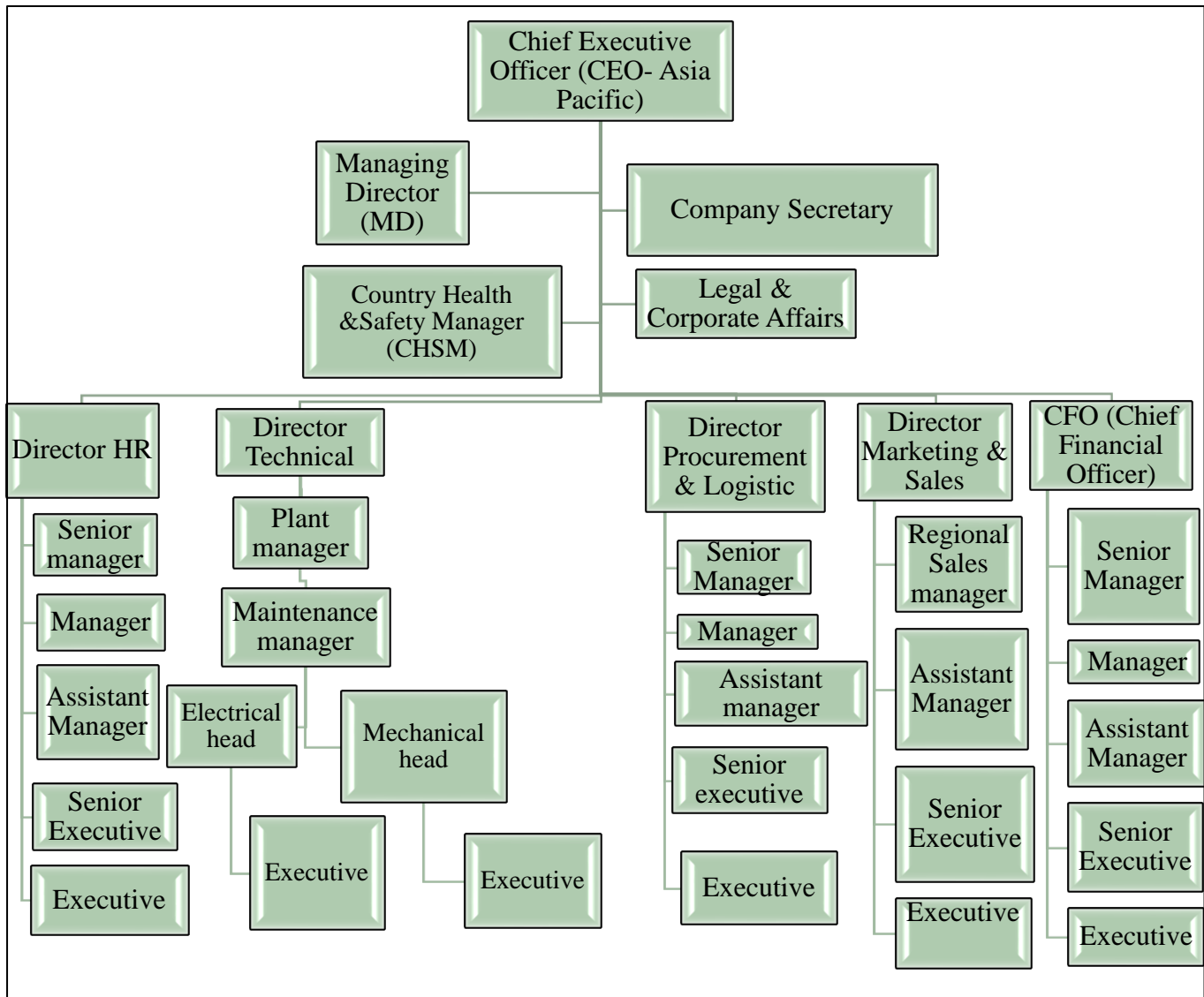


Figure 8: Organizational Structure of HCBL (year: 2022)

2.9 Management Practices of HCBL

Management is known to be the process of making decision, planning, leading, organizing, and controlling human resources, information, physical and financial resources to achieve organization goals efficiently and productively. It is very important to have to manage resources in the business. To run an organization smoothly a good management of resources is very much needed. For instance, a planned budget is better than an unplanned because a planned budget can get rid of risk/ failure in the business. Best practices of management are from knowledge management and these are of two types:

- i) **Internal best practice:** Efforts of ‘internal knowledge management results in ‘internal best practice’ for any organization.
- ii) **External best practice:** The ‘external best practices’ are due to the involvement of high skilled, potential, experienced and educated employees/staffs and through various trainings.

Human resources management is one of the parts of management practices in organizations. Human resources planning are more related to labor force quality and ‘deployment’ of them inside the organization (Cole, 2002). Human Resources Management is a process of job analysis, HR planning (HRP), recruitment, selection process, inducting and orientation of employees, training and development arrangement, performance appraisal, compensation and benefits, employee safety, maintaining relation with the trade union according to the labor act and rule. HRM deals with ‘people dimension’ in management because every organization is consists of people and are made by them, organizations are also getting their services, helping them to develop their skills, motivating them to perform better and be committed to the organization even during its bad days (Decenzo, 2007). According to Dessler (2014) HR deals with the ‘policies and practices’ that drives HR management tasks like recruiting, training, screening, performance appraisals, and rewarding.

2.9.1 Key HR Metrics at HCBL

Workforce: In Heidelberg Cement Bangladesh Limited (HCBL) there are 338 full time employees (FTE) (from all the three sites- Kanchpur plant (KP), Chittagong plant (CP) and Mukterpur Plant (MP) including Dhaka corporate office); **(HCBL Annual Report, 2022)**. Previously in the year 2019 and 2020, FTE (full time employees) were 349 in number **(HCBL Annual Report, 2020)**.

2.9.1.1 Recruitment:

i) Recruitment spend

There is very less expense for this purpose at Heidelberg Cement Bangladesh Limited (HCBL) because it follows internal recruitment system. There is also another reason behind less expense for the recruitment process and that is because of low turnover rate in HCBL.

ii) Cost for the hired FTE (full time employees)

For the manufacturing labor and overhead: There were personnel costs (salaries, wages, bonuses, welfare and other benefits) totaling around BDT 162,730,000 (**HCBL Annual Report, 2020**) for the year 2020.

For the administrative expenses: There were personnel costs (salaries, wages, bonuses, welfare and other benefits) totaling around BDT 98,651,000 (**HCBL Annual Report, 2020**) for the year 2020.

For the warehousing, distribution and selling expenses: There were personnel costs (salaries, wages, bonuses, welfare and other benefits) totaling around BDT 76,402,000 (**HCBL Annual Report, 2020**) for the year 2020.

Cost per hire: There is very low cost per hire since HCBL follows internal recruitment system and so the company does not have to spend more money for this purpose.

2.9.1.2 Productivity & Performance:

Brief summary of Company-wise performance is as under:				
Particulars	2020	2019	+/- in %	
Cement Production	1,637,410 MT	1,800,754 MT	-9.07	
Cement Sales	1,633,268 MT	1,802,954 MT	-9.41	
Particulars	Company	2020 (BDT'000)	2019 (BDT'000)	+/- in %
Net Revenue	HCBL	10,520,732	11,927,153	-11.79
	ECBL	1,160,359	59,166	1861.19
	EPCL	18,495	1,311	1310.76
Consolidated Revenue		11,681,091	11,986,319	-2.55
Operating Profit	HCBL	385,784	172,329	123.86
	ECBL	(5,480)	(8,065)	-32.05
	EPCL	(2,812)	0	0
Consolidated Operating Profit		377,493	237,524	58.93
Net Profit	HCBL	(4,917)	(258,492)	-98.10
	ECBL	(73,111)	(13,254)	451.61
	EPCL	(2,812)	0	0
Consolidated Net Profit		(80,839)	(186,656)	-56.69

Figure 9: Brief Summary of Company-wise Performance of HCBL (HCBL 2020 Annual Report, p.53)

From the above figure it is seen that cement production at HCBL decreased in the year 2020 than the year 2019; it had a reduction of 9.07% in production. HCBL produced 1,800,754 MT cement in the year 2019 whereas, in 2020, it produced 1,637,410 MT cement (**HCBL 2020 Annual Report, p.53**). Net Revenue for HCBL in the year 2020 was BDT 10,520,732,000; and BDT 11,927,153,000 in 2019 (**HCBL 2020 Annual Report, p.53**). It had a difference of about 11.79% which shows a negative difference for the company.

According to **HCBL 2020 Annual Report**, number of full time employees (FTE) was 349 in the year 2019 and 2020; the cement production that year was 1,637,410 MT (Metric Ton) which is less than the year 2019. In addition to this, the net profit of the company during the year 2020 was low, that is, (4,917,000) (see **figure 9: brief summary of company-wise performance, p.53**).

For 2020:

Per employee productivity = cement production / number of employees

$$= 1,637,410 \text{ MT} / 349$$

$$= 1,637,410,000 / 349$$

$$= 4,691,719.197708$$

For 2019:

Per employee productivity = cement production / number of employees

$$= 1,800,754 \text{ MT} / 349$$

$$= 1,800,754,000 / 349$$

$$= 5,159,753.581662$$

For 2020:

Per employee profit = net profit / number of employees

$$= 4,917,000 / 349$$

$$= 14,088.825215$$

For 2019:

Per employee profit = net profit / number of employees

$$= 258,492,000 / 349$$

$$= 740,664.756447$$

Above calculation shows per employee profit and per employee productivity from the year 2019 and 2020 at HCBL (**data of cement production and net profit are collected from Annual report of HCBL 2020, see figure 9: brief summary of company-wise performance, p.53**). The above calculation shows that the year 2020 did not perform well due to the challenging situation caused by the Covid-19 pandemic. Sales volume was also reduced because of the pandemic lockdown and other restrictions given by the government (**HCBL Annual Report, 2020**). To maintain a ‘strong gross margin’ was difficult for the company during the year of pandemic (i.e. in 2020).

2.9.1.3 Training & Development Costs:

HCBL provides in-house training to its executives and workers. These trainings are conducted in HCBL’s in-house training center. Employees are given the chance to learn more about the classroom trainings. These trainings do not involve any extra cost because it is conducted inside the training center. However out-house training costs a lot because this type of training takes place outside the plant/site. The company provides these trainings to help employees gain knowledge about their assigned tasks. They are sometimes sent to Kanchpur Plant (KP) and sometimes abroad (countries like Singapore and Indonesia) for training purposes. HCBL also hires trainers from consultancy firms like Red Crescent and Fire Service.

In the year 2020, out-house training at HCBL cost around BDT 326,000 (**HCBL Annual Report, 2020**); per employee training cost was BDT 934.09742 which was very low with comparison to the year 2019’s training costs. In 2019 out-house training cost was BDT 3,033,000 (**HCBL Annual Report, 2020**) and per employee training cost was BDT 8,690.544413. Out-house training costs for the year 2020 was very low due to the Coronavirus/ Covid-19 pandemic.

2.9.2 HR Planning at HCBL

HCBL (Heidelberg Cement Bangladesh Limited) manages the HR planning by their HR, Admin & SHE (Health, Safety and Environment) Department. HR department decides how many people they need in the near future based on the information they have which they collect from other departments. HR department keeps track of need of employees in other departments by consulting with the head of other departments. HCBL's HR department performs the recruitment and selection process of other departments as well according to the department need. HCBL has been maintaining a 'sound HR planning' since it is using HRIS (Human Resource Information System) with the use of Enterprise Resource Planning Software (ERP), outsourced from Dream Apps Inc. This software helps them get information about their current and previous employees' records like their performances, skills, knowledge, abilities and attitudes. It also tells what the employees gained through various trainings, and what they developed throughout their career in this organization. HRIS also helps in hiring experienced, retired and skilled personnel when needed during emergencies as temporary basis with the help of sub-contractors like Eagle Brothers.

HCBL has a very systematic 'HR policy Manual' which the company gives to all the employees during their job confirmation time. The Manual directs all the HR guidelines of HCBL (in Bangladesh) describing all the general terms, code of conduct, employment conditions, compensation and benefits; this Manual is a guide for all the employees to know about the HR policies.

2.9.2.1 HR Planning Process at HCBL

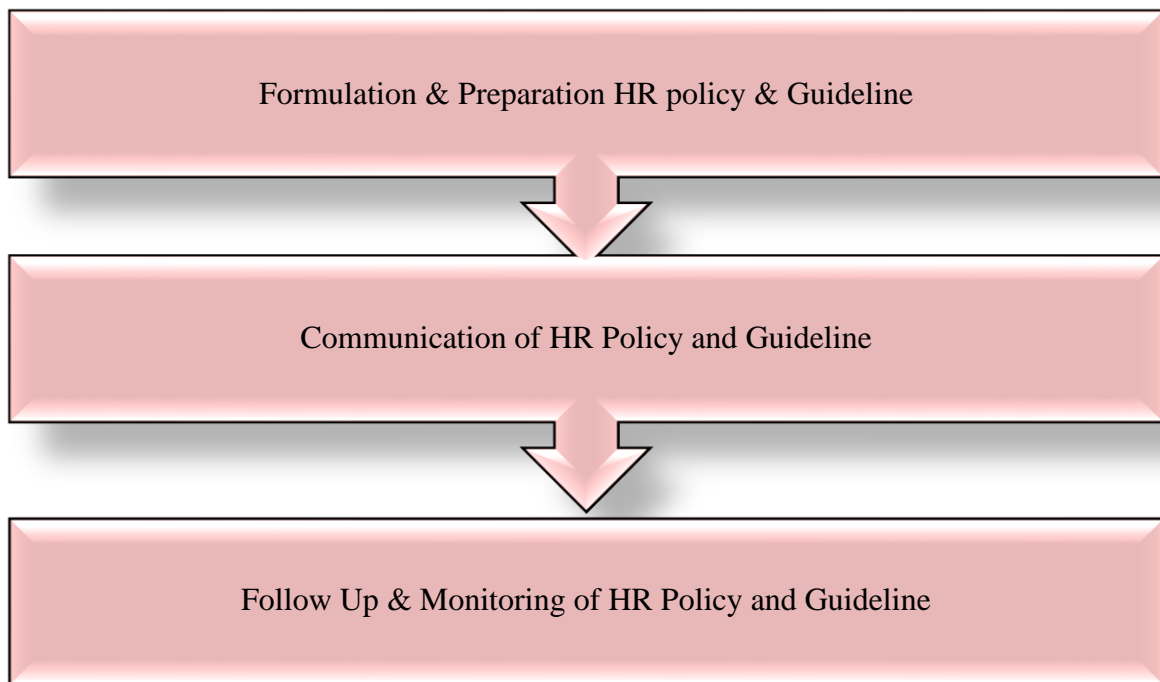


Figure 10: HR Planning Process at HCBL
(Sources: HR Management Key Activities Model, HCBL)

2.9.2.2 Job Analysis

Heidelberg has constructed a perfect positioning of jobs for each level according to the 'global standard' as well as 'local industry' as per the operation responsibilities. Jobs are defined as per the requirements of HCBL and the analysis is done based on two methods: Observation and Diary method.

- a) **Job Description:** Job title, job duties, job responsibilities, location of the job, timing, and salary are included.
- b) **Job Specification:** educational degree/qualification, trainings, experience, skills, knowledge, abilities, attitudes are under this section.
- c) **Job Evaluation:** HCBL do these in two ways specifically through job value assessment which is done by conducting 'wage survey'.

2.9.2.3 Recruitment and Selection at HCBL

HCBL's HR department is in charge of recruitment and selection process of employees and other departments in the company let the HR department know about their need for new employees; then they make/place requisition with all the necessary job and employee profile details.

a) **Recruitment Sources of Managerial Employees at HCBL**

Two sources are used for recruitment in HCBL:

i) **Internal sources**

Transfer: Company transfers their employee to fill up the vacant position when necessary.

Promotion: This is a most commonly used method for recruitment in HCBL; for any vacancy, company promotes their employees to higher position when they find him/her qualified for that position.

Internship: For outstanding performance, sometimes interns are offered jobs; this is done internally in HCBL.

ii) External Sources

Newspaper Advertisement: To recruit potential people/candidates the company uses newspaper to advertise ‘vacancy post’.

Online portals: HCBL posts their job vacancies on ‘online portals’ like BDJobs.com

HR consulting firm: HCBL hires from their HR consulting firms when they need top level manager.

b) Recruitment Sources of Workers at HCBL

Two sources are used for recruitment in HCBL:

i) Internal Sources

Employee Referrals: HCBL recruits through employee recommendation.

Informal Sources: Based on performance, contractual workers are sometimes offered to work as permanent workers.

ii) External Sources

Contractors: For doing some projects, HCBL hires/recruits contractual workers from different contractors e.g. ‘Eagle Brothers’ and ‘Mahbub & Brothers’.

2.9.2.4 Selection Process at HCBL

The selection process at HCBL is done in the following steps:

i) Manpower Requisition

Respective departments have to submit a 'manpower requisition form' to hire a new employee or replace one; this form has to be submitted to the HR department so that they get an approval for it.

ii) Recruitment Sources

HR takes care of the recruitment process after getting requisition forms from the other departments and starts looking into the internal sources to find potential candidates. They usually fill up the vacancy by promoting their qualified employee; however they go for external sources when internal sources are unavailable or unfit for the vacancy. External sources involve newspaper advertisements, and online portals. The company consults with the HR consulting firms to recruit top level manager; sometimes even go for succession planning and replacement chart.

iii) Selection Committee

HR Director is the most important member of the selection committee; however Plant Manager, H&S, Head of HR, Senior Manager and Head of other departments are also involved in this selection committee.

iv) CV Screening

Shortlisted candidates are chosen by the 'special screening committee' after going through the CVs they receive. The committee calls the shortlisted candidates for a written exam after assessing their qualifications, experiences, KSA (knowledge, skills and abilities), personal traits and competencies etc.

v) Written Test

Mostly HR department prepares the exam questions for the shortlisted candidates. However, both Plant Manager and head of concerned departments make questions for any sort of technical post. Then HR department reorganizes the questions for the exam. Exam date, location and time are fixed by the HR department. They also inform the selected candidates through phone calls, mails or SMS about their F2F (face-to-face) interview.

vi) Interview

For this assessment there is an interview board at HCBL; they take the viva voce test from the selected candidates. They are assessed through various interviews about their skills, knowledge, abilities, determination to work for the organization, and whether they are the perfect fit for the post.

vii) Medical Test

Those who get selected from the interview are then asked to go for medical test to check their physical and mental status and whether they are the proper fits for their intended jobs.

viii) Selection

After all the assessment, HR department announces the result based on the candidates' performances and medical tests.

ix) Job Offer

The last step is to send a confirmation/appointment letter about the job offer to the selected candidate by the HR department via email. The letter has all the details about the job e.g. working hours, leave allowances, salary, benefits and other necessary details. In HCBL, newly hired employees are given a probationary period of six months and after completing their duration successfully with an outstanding/ satisfactory performance HCBL hires them as permanent employees.

x) Orientation

After all these steps, HR department takes responsibility of conducting the orientation session/program. During this program newly hired employees are given the chance to get familiar with the work environment and these are conducted by the HR department. The department makes sure that the hired ones understand what their job tasks, responsibilities are and how their attitudes and behavior should be towards their colleagues.

2.9.2.5 Training and Development at HCBL

HCBL focuses on training and development program more than anything else because it is one of the most important things in a heavy industry like Heidelberg Cement. HCBL is maintaining a high level efficiency to achieve company goals and objectives and to ensure a risk free working environment. It is continuously working to build a safe working zone both inside the office and the mill area. HCBL Health and Safety team (H&S) is working effortlessly to ensure safe environment by providing with enough trainings to improve everyone's knowledge, gain skills, and advance abilities. HCBL also focuses on their employees to have a vast knowledge about their job tasks, duties and responsibilities and ensure their commitment towards their work.

The company tries to advance capabilities of their potential employees so that they can take greater responsibilities in the near future. HCBL training team is also working for the development of the Management alongside with the Safety, Health and Environmental (SHE) programs.

a) Major Training Area at HCBL

Major areas that are focused by HCBL are as follows:

- ❖ Management training
- ❖ Technical training
- ❖ Safety and Occupational Training
- ❖ General Training
- ❖ Social Skill Training
- ❖ Workers' Education Training
- ❖ Refreshers' Training

b) Types of Training at HCBL

<p>Leadership Training</p>	<ul style="list-style-type: none"> ❖ ‘Safety Leadership Program’ ❖ ‘Effective Leadership’ Strategy ❖ Developing ‘Situational training’ ❖ ‘Shared vision of leadership’ development ❖ Teamwork training- ‘leadership and fellowship skills’
<p>Health and Safety</p>	<ul style="list-style-type: none"> ❖ Assessment and identification of Risk and Hazard ❖ Internal auditing ❖ Health and safety- legal conditions and responsibilities ❖ ‘PTW (Permit To Work), Hot work, Work at Height, Work at confined space’ ❖ General safety awareness ❖ 5S Clean Site Safe Site ❖ Basic First Aid & CPR ❖ Fire Fighting and Rescuer ❖ Accidental Information Database
<p>Environment related Training</p>	<ul style="list-style-type: none"> ❖ Handling of Water wastage ❖ ISO Training (ISO-9000, ISO-14000, ISO-14001:2015) ❖ Training on ‘dust elimination’
<p>Professional Training</p>	<ul style="list-style-type: none"> ❖ ‘Communication skill’ training ❖ ‘Presentation skill’ training ❖ ‘Bangladesh Labor Act 2006’ ❖ ‘Negotiation Skill’ training ❖ ‘Influencing skill’ training ❖ ‘Conflict Resolve’ training

Technical Skill Training	<ul style="list-style-type: none"> ❖ Electrical Safety ❖ Machine/Equipment Safety ❖ Operating HRIS (Human Resources Information System) ❖ Operating ERP (Enterprise Resources Planning)
Management Skill Training	<ul style="list-style-type: none"> ❖ Conceptual Skill training ❖ Interpersonal Skill training ❖ Decision making skill training

Figure 11: Types of Training at HCBL (Heidelberg Cement Bangladesh Limited)

c) Training Methods for Executives at HCBL

- **On the job training:** This type of training is conducted at the work site while he/she is still involved with their actual job. HCBL (Heidelberg Cement Bangladesh Limited) provides training in the environment the employees need to practice their gathered knowledge and their skills, i.e. they have to practice all these repeatedly during on-the-job training.
- **In house training:** HCBL (Heidelberg Cement Bangladesh Limited) also provides in-house training to its executives. These types of trainings are given in HCBL’s in-house training center. Employees are given the chance to learn more about the classroom trainings.
- **Induction training:** This training is carried out by the responsible Executive of HR department of HCBL; newly joined employees get induction training from the Executive of HR. This training is all about introduction for the newly joined employees so that they can get informed and comfortable with the work environment and the work/job nature. An employee handbook/HR policy/HR manual is provided to

the new employees in order to know the company well; this is a general induction/orientation training program.

- **Out-station training:** This type of training takes place outside the plant/site. HCBL provides this out-station training to its employees to help them acquire/gain knowledge about their assigned tasks. HCBL Chittagong Plant sometimes sends the employees to Kanchpur Plant for training.
- **Foreign training:** Top level managers are given the opportunity to go to abroad to get this training. HCBL sends them to get training from countries like Singapore and Indonesia.
- **Onboarding training:** It depends on the new employees' need and continues throughout his/her first year of the job. Leaders of the specific department prepare this to make them learn or understand the company goals and objectives. The topics deal with the needs of employee, and providing them with the easier access to information; also the skills they need for their jobs to do it efficiently/productively and employee engagement maximization.

d) Training Methods for Workers

- **In house training:** HCBL executives conduct this type of in-house training for their workers so that they can provide them with different types of knowledge on such as, when new machines are introduced to the workers, they are properly addressed to them. They are taught how to use and who will be responsible for using those machines.
- **Out-station training:** HCBL also provides this type of training to the workers which help them to gather knowledge and skills about their work. Workers are sometimes given training at Kanchpur Plant.

- **Induction/orientation training:** The in-charge executive of the HR department gives the ‘induction training to newly joined employees/workers’; this includes introduction for them to help them adjust with the new environment and get accustomed to their part of work.

Sample of HCBL’s Training Needs Assessment (TNA) Form and Training Evaluation Form is attached in the **Appendix** section.

Safety and security induction checklist for new employees/workers

Name:		ID No:		Date:	
Position:		Category:		Time:	
Department:		Date of Joining:			
Serial No	Particulars	Put Y, if Yes	Put N. if No		
1	Organization Overview				
2	Briefing on personal protective equipment & OHS Policy				
3	Briefing on PTW				
4	Briefing on Toolbox Talk				
5	Briefing on LOTOTO (Lock-Out Tag-Out Try-Out)				
6	Briefing on Hot Work Safety				
7	Briefing on confined space safety				
8	Briefing on Work at Height Safety				
9	Observation/Near Hit/Accident Reporting				
10	Briefing on Driving safety				
11	Briefing on Emergency Response Procedure				
12	Briefing on Risk Assessment and Hazard identification				

Signature of HCBL Security/Safety Officer

Signature of Employee/Worker

Figure 12: Safety and Security Induction Checklist for New Employees/ Workers

(Source: Adapted from HCBL HR Department)

2.9.2.6 Performance Appraisal at HCBL

HCBL performs performance appraisal to find out the weak points and challenging part of employee so that they can fix them and increase/establish productivity of their employees.

Process of performance appraisal at HCBL

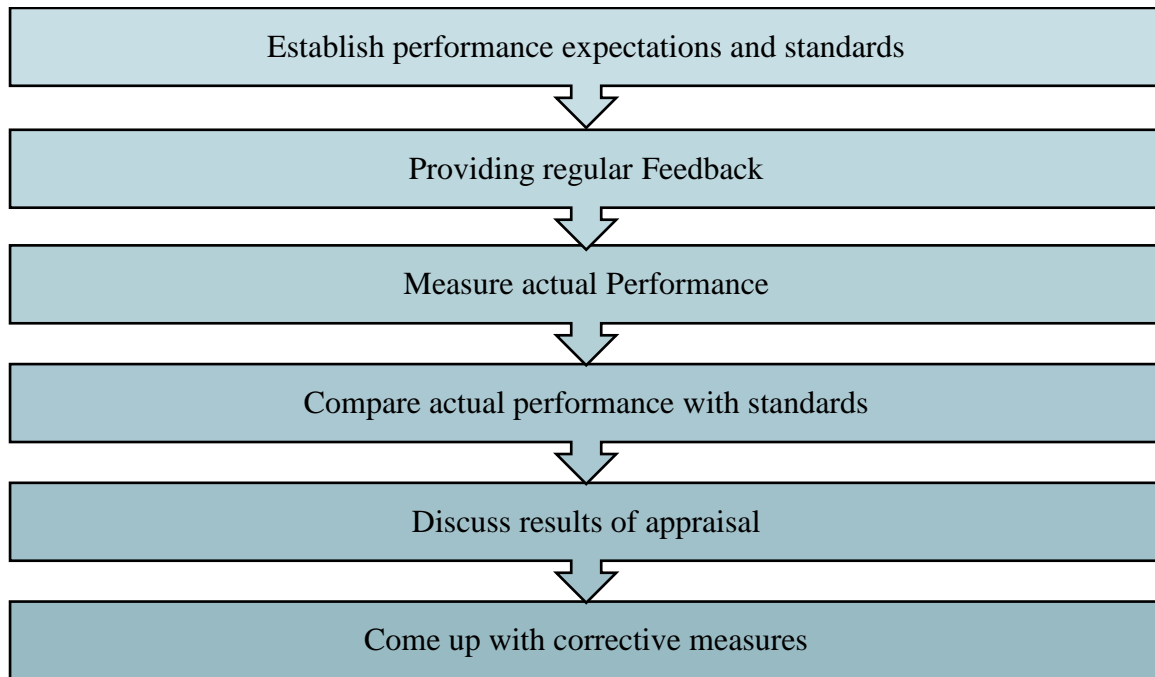


Figure 13: Process of Performance Appraisal at HCBL

(Sources: Adapted from HR department of HCBL)

2.9.2.7 Compensation and Benefits at HCBL

➤ Salary and compensation philosophy:

HCBL supports both short-term and long term success and rewards the employees with a good reward package according to the market standard and conditions. The company follows some principles while fixation of salaries of the employees; these are as follows:

- i) Market driven base salary

- ii) With accordance to market condition, individual performance and company policy, annual incentive is decided based upon the 'defined target'
- iii) For remarkable performance, company gives recognition and special awards to the employees
- iv) As a reference 'signed agreement' is used for the workers

➤ **Wage and salary administration:**

This administration does the following for the organization:

- i) Gives advice to the finance and accounts department regarding the monthly wages' details
- ii) Deals with the benefits of all concerned employees
- iii) Deduction, if there is any
- iv) Provision for adjustment
- v) Salary slip for individuals

➤ **Employee retirement gratuity:**

The company maintains retirement gratuity for all of its permanent employees (only if they are eligible and has worked for HCBL for at least 3 years). They receive '1.5 times of their last basic salary' during their retirement which is:

Gratuity = last basic salary* 1.5* number of years in service
--

➤ **Medical Expense:**

All the permanent employees of HCBL have the right to medical allowance; and the company is obliged to provide its medical support to all of them during any need/ crisis. ‘Medical reimbursement’ is not unlimited to 1 month basic salary per year and the monthly allowance of medical is 20% of the basic salary. The company has recently partnered with ‘**Evercare Hospital**’ at Chattogram and made sure to provide 30% discount to its employees there. HCBL also supported all of its employees during the Covid-19 pandemic with all sorts of treatment and care (**Source: HCBL Annual Report 2020**).

➤ **Group Life Insurance:**

HCBL considers ‘Group Life Insurance’ provided to its permanent employees as ‘discretionary employee benefits’ which is a kind of compensation provided during any injury or death case.

➤ **Housing Colony:**

HCBL has housing colony (accommodation facility) for its workers and officers where 85 officers and workers are living there with their families.

➤ **Holiday Allowance:**

For any employee working during the holidays or weekends are eligible/ qualified to receive holiday allowance.

➤ **Hospitalization cover:**

For any valid reason, if any employee or the spouse or any one of his/her children is admitted to hospital the company is obliged to pay for the hospital expenses considering his/her ‘job grade’; and this must be at least for 24 hours of hospitalization. In addition to this, if the

employee's spouse and children's names are not registered with the HR department, then they are not eligible to receive medical insurance service from the Insurance Company.

➤ **International Travelling:**

Whenever any employee travels abroad for business purpose then he/she is given the international travel allowance from the company.

➤ **Mobile phone allowance:**

Mobile phone and telephone allowances are provided by HCBL to ensure fast and efficient remuneration. Management of HCBL manages the monthly limit according to job grade.

➤ **Transportation facility:**

Top level managers are provided with car supports from the company and bus facility for the workers. This policy is applicable for 23(52) M&S only, 24(530), 24(54) and 25(55) employee grades.

➤ **Food Court Facility:**

The company has got a food court for its employees; it provides lunch for its workers and officers. There are two food courts in the site- one for the workers and the other is for the officers.

➤ **Rest period:**

Working days for HCBL is five days a week; Friday and Saturday are the weekends here. There is a lunch break of maximum one hour starting from 1 pm till 2 pm.

➤ **Business Travelling:**

For official work, training or for any assignment purpose if an employee of the company needs to travel outside their respective duty station, then they are given travel allowances along with daily allowances.

➤ **Medical Centre/ First Aid Centre:**

The company has its own Medical Centre which provides First Aid treatment to the officers and workers free of charge; even the medicines are free of charge.

➤ **Sales Incentive:**

‘Individual Variable Remuneration’ and sales incentives are paid on the basis of business performance of the organization.

➤ **Others:**

HCBL has a Hajj (Islamic pilgrimage) policy as well under which selected employees are given opportunities to go for Hajj every year. This selection is done through lottery system and the selected employees are then assisted financially throughout the process. Various events/ programs are arranged by the company to take a break from monotonous office work pressure; this boosts their energy as well. Programs/ events like picnics, family get-together, birthday celebration, Iftar distribution party during Ramadan (holy month for Muslims), children’s drawing competition, cultural function, etc. are arranged by the company for its employees. HCBL also provides transport facilities for the children of employees during their exams like JSC, SSC, and HSC.

HCBL not only cares about its employees by complying to all the labor laws but also offers ‘discretionary employee benefits’ which helps in reducing turnover rates. The company experienced ‘almost zero turnover rates’ in the last few years and very less ‘absenteeism’.

2.9.3 Health, Safety and Environment (SHE)

HCBL gives most priority to ‘occupational health & safety’ and is a very important part of the company. It has declared an aim to achieve/attain ‘zero harm’; having all the preventive measures to reduce the risk of hazards and ‘occupational diseases’. Employees are the main resources of the organization and HCBL aims to protect its employees from all sorts of risks and diseases. Management levels at HCBL are responsible for ‘occupational health & safety’.

‘Occupational safety measures form’ is a part of ‘personal goal agreements’ for all the managers at HCBL. Heidelberg Cement has a Health & Safety (H&S) advisor in each country who reports directly to the country manager, coordinating ‘measures’ within the country. H&S advisors support the regional line managers as well as the local management in their respective countries. Heidelberg Cement strictly maintains their health and safety occupational regulations which need to be followed by their visitors and contractors as well.

The company provides trainings to their employees from time-to-time so that employees get used to/accustomed to the ‘occupational health and safety’ regulations. They ensure PPE for everyone in the company and teach them how to use them properly; this is a mandatory thing while in the hazardous place inside the mill. PPE includes safety shoes, safety helmet, safety jacket, goggles for eye protection, and ear plugs for ears.

HCBL has set some important rules for the company employees and contractors which they need to follow/obey strictly:

- All PPE given for a particular task must be used correctly. It does not include while driving but must be worn while working at height.
- PPE should be kept in such a way so that it cannot get damaged by any sorts of ‘inherent energy source’ and must be ensured that the equipment are properly worn (not too tight and not too loose).

- Safeguards should be in place before the equipment is (re)started.
- PTW (permit to work) must be taken before doing any hazardous work and that too by the competent workers who have experience in that field.
- Entry into the confined space is allowed only for the competent workers and PTW must be taken and signed by responsible superior beforehand.
- Driving rules and regulations must be maintained according to the local and company laws requirements.
- Any sorts of ‘occupational incidents’ inside the factory site and outside related to HCBL are reported and investigated to find the ‘root cause’ and take corrective measures for that.

HCBL always gives priority to ‘Risk Assessment’ before doing any risky work for the identification of hazards. The company takes action for reducing hazards/ eliminating risks by the following ways (**Source: Adapted from Health and Safety Booklet of HCBL**):

- i) **Elimination:** The Company makes sure harmful/volatile chemicals and dangerous equipment are kept in a safe place so that there is no hazard.
- ii) **Substitution:** If the level of work is hazardous then the equipment/material is replaced with the less hazardous one.
- iii) **Administrative control:** They have the control to investigate and modify the ‘safety equipment’ when needed, provide trainings related to safety, providing safety induction, assessment of risk, and signing PTW according to law.
- iv) **Engineering Control:** Machines are made by professional engineers to ensure machine guard, power control isolation, safety railings establishment, etc.
- v) **PPE (Personal Protective Equipment):** Legal Actions are taken/penalties are given if PPE is not worn by the company employees, contractors and sub-

contractors. Visitors are also asked to wear PPE for their safety; if not followed then they are not allowed to enter the site.

According to the **HCBL Annual Report 2020**, the key elements that the Health and safety Team manages to improve their performances are as follows:

- ❖ Setting up a clear objective and consistent action plans.
- ❖ Regularly reviewing risk assessment so that safe and healthy workplace is ensured with safe equipment, work procedures & practices.
- ❖ Training the employees about health and safety issues so that they are aware of their tasks and can be competent enough to carry on with their tasks safely.
- ❖ Inspection, reviewing work places & practices frequently, supervising, monitoring and analyzing H&S performances
- ❖ Guidance and providing with proper instructions on how to handle company products/ materials properly.

Although there were challenges due to Covid-19 pandemic, HCBL managed to train ‘more than 1500 hours’ of training and orientation in the year 2020 to their employees, to their contractors as well as to their visitors on health and safety measures for instance, proper hygiene maintenance, keeping distance and mandatory wearing mask. Protective/ Preventive measures have been taken by HCBL at different locations of the company across Bangladesh to reduce the risk of spreading coronavirus.

HCBL spread awareness and training on health measures, providing with necessary disinfectants and masks to their employees and contractors and visitors. The company has also facilitated WFH (work from home) during the period, distributed posters and leaflets regarding health measures, worked in small groups maintaining distance, attended virtual/online meetings and conferences, regularly temperature checking at entrance, and

ensured masks are worn all the time. They are continuing few of the measures till now such as sanitizing office areas, vehicles, checking temperature at entrance and keeping oxygen cylinders and oximeters for emergency medical purposes and 24/7 medical service through phone calls and in-person visit. Company has also affiliated with **‘Evercare Hospital’** at Chattogram and has made a deal of giving 30% discount to their employees for treatment there. Moreover, HCBL is also giving moral support to its employees by consultation with the company doctor. It is keeping all the record of Covid-19 cases and vaccines in their **‘Group Portal AID’** to respond accordingly **(Source: HCBL Annual Report 2020)**.

2.10 Marketing Practices

HCBL believes in delivering ‘long term’ service and ‘financial performance’ through their outstanding operational achievement, dedication and openness/ responsiveness to change **(Source: HCBL annual report 2020)**.

HCBL does not sell their products to customers directly; they prefer doing it through dealers i.e. intermediaries. Their main target customers are the dealers who sell their products to the market according to the demand. Dealers are attracted to buy more products when there are incentives, packages and market price is low; HCBL sometimes does so to grab their position in the market. When products are sold in a cheaper rate there is more demands/order for it in the market.

The best way to communicate with the market is through the brand promoters who are in charge of area wise promoting HCBL products. These brand promoters are contractual workers who are working under the area sales head (permanent); they are the ones who promote Ruby Cement and Scan Cement to the people based on the area they are in. Direct selling, dual distribution and reverse channel marketing are absent in HCBL marketing; only selling through intermediaries i.e. selling through dealership channels are applicable in HCBL marketing strategy. It is following a C2B (Consumer-to-Business) model when it comes to business strategy.

HCBL does very few branding activities; it is seen to be branding their products on some posters, newspapers, and very few advertisements on social media. The marketing team is depending on volume and market share when it comes to positioning strategy in the market; they think of how much to produce to fulfill market demand to capture the market position.

2.11 Financial Performance and Accounting Practices

HCBL follows cash basis accounting more than accrual basis of accounting because it is easier to maintain and determine if any transaction is made or not; there is no need to keep accounts receivable or payable in this case, thus making it more easier to handle. This also helps in recognizing revenues/ expenses. However, in accrual accounting it is not the case; accrual deals with accounts receivable and payable, revenues/ expenses.

HCBL follows all the **core accounting principles** which include:

- **Revenue recognition principle:** A part of accrual accounting which creates ‘invoice’ for the sake of customers’ goods and services and the invoice is documented as ‘revenue’ at that time of recording instead of when money is received.
- **Matching principle:** An accounting principle which records ‘expenses and revenues’ at the same reporting time/period.
- **Consistency principle:** An accounting principle which emphasizes on following an adopted accounting method/ policy consistently in the upcoming days as well, the way a company/ organization follows from the beginning. This consistency is maintained to make it easier for the investors and other accountants to compare the financial statements (for homogeneous transactions and events) of a company/ organization correctly and effortlessly.
- **Objectivity principle:** A principle which deals with facts and research data and not on assumptions or unrealistic opinions from the accountants. The principle states that financial and accounting information should not be biased with someone’s opinion or influence rather it should be based upon research and facts and act independently. This principle/ method helps in evaluating correctly because of its objectivity.

- **Full disclosure principle:** The principle deals with disclosure of financial and accounting information to the public that helps the company's financial position or results by a 'material impact' on it. This concept is very important in the 'business ethics' and also 'governance'; it has a positive impact on shareholders as well because of its transparency of information (Tamplin, 2022). Shareholders and the investors trust a company when proper disclosure of information is maintained; this principle also helps in preventing fraudulence or deception from occurring in a company/ organization (Tamplin, 2022).

- **Materiality principle:** The materiality accounting principle states that a very small change/ addition of materialistic information (like transactions or any sorts of business decisions or information on ESG-environmental, social and corporate governance) in the financial statement is acceptable if it does not impact the result to mislead the actual information; materialistic information should not be omitted from the record because shareholders find such inclusion to be an assurance of safe and feasible investment.

- **Cost principle:** A form of flexible managerial accounting which helps the management internally to fulfill its needs by assessing overall production costs (both variable and fixed costs); cost accounting includes 'activity-based costing', 'lean accounting', 'marginal costing', etc.

Accounting cycle is a combined process of identification, analyzing and record of the 'accounting events' of any company. It is a cycle of eight steps which starts with transaction and ends with inclusion of the data in the 'financial statements'; HCBL follows all the eight steps of this cycle.

There are many **depreciation methods** in accounting followed by many organizations, some are as follows:

- **Straight line method:** The depreciation method deals with reduction of fixed asset value with the length of its life/ service having a 'same proportion of depreciation rate' every year. This is used to reduce 'net income' of companies.
- **Sum of Years' Digits (SYD method):** The SYD method is used to calculate depreciation of assets; it is an accelerating method where percentage rate of depreciation is calculated every year and shows the likelihood of assets losing its value over time. Assets have a higher value in the beginning of purchase but with time it loses its asset values and its repair costs also increases then.
- **Double declining balance:** The accelerating method is opposite to that of straight line depreciation method because this works on 'doubling the regular approach of depreciation rate'. It is also termed as '200% declining balance method' that shows expenses of asset's life is depreciated faster in the beginning and slower afterwards.
- **Units of production:** This is a method of calculating depreciation value of an asset gradually. It helps organizations/ businesses to allocate fixed asset's cost on the basis of its usage/ utilization; instead of calculating how many years it has been in use.

However, HCBL follows only **straight line depreciation method**; this deals with reduction of fixed asset value with the length of its life/ service. Companies like HCBL use this method to reduce their 'net income'.

Straight line depreciation method formula is:

Straight line depreciation method=(cost of an asset–residual value)/ useful life of an asset

Accounting disclosures in HCBL are done centrally and kept confidential. It is basically a statement that shows/ represents expenses, profits and other policies of business/ firm that takes place over a period of time.

Based on last 3-5 years, comparative financial highlights of HCBL are shown below:

a) Liquidity Ratio

	Consolidated		
	2020	2019	2018
Current Ratio	0.75:1	0.87:1	1.46:1
Quick Ratio	0.41:1	0.43:1	0.86:1

Table 3: Liquidity Ratio

(Sources: HCBL Annual Report 2020)

Current ratio is a type of liquidity ratio which measures ability of a company to pay for its short term dues/ obligations within one year. Current ratio is calculated in the following way:

Current ratio = current asset / current liabilities
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On the other hand, **quick ratio** deals with liquid assets that are on the balance sheet of the company/ firm and measures whether the current assets can cover the firm/company’s current liabilities within a short term. Quick ratio is also termed as acid-test ratio. It is calculated in the following way:

Quick Ratio = (current assets - inventory) / current liabilities

Current ratio in the year 2020 shows decrease in assets than in 2019 and 2018. On the other hand, for quick ratio, assets were the highest in the year 2018 than in 2019 and 2020 (see **Table 3: Liquidity Ratio**).

b) Operating Ratio

	Consolidated		
	2020	2019	2018
Account Receivable Turnover Ratio	14.9	10.9	18.6
Inventory Turnover Ratio	8.3	5.7	6.1
Asset Turnover Ratio	1.2	1.1	1.3

Table 4: Operating Ratio

(Sources: HCBL Annual Report 2020)

Operating ratio is that ratio which shows a company's 'operating expenses' as 'revenue percentage'; it also shows company's efficiency by comparing company's total OPEX (operating expenses) with net sales. Higher operating ratio in a company indicates that the expense of company is more than its ability of generating sufficient amount of revenue; that is, low operating ratio is good for a company as it indicates less expense than that of revenue.

Operating ratio can be calculated in the following way:

$\text{Operating Ratio} = (\text{Operating expenses} + \text{Costs of goods sold}) / \text{Net sales}$
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In the year 2020, 'account receivable turnover ratio' of HCBL was more than the year 2019; the year 2018 had the most expenses compared to 2019 and 2020. Most efficient year was

2019 because it had less expense and is considered a good sign for the company. Besides, both ‘asset turnover ratio’ and ‘inventory turnover ratio’ of HCBL were also efficient in the year 2019 in generating revenue (see **Table 4: Operating Ratio**).

c) Solvency Ratio

	Consolidated		
	2020	2019	2018
Times Interest Earned Ratio	1.8	7.0	244.4
Debt to Equity Ratio	1.31	1.54	0.68
Bad Debt Ratio	0.00	0.00	0.01

Table 5: Solvency Ratio

(Sources: HCBL Annual Report 2020)

Solvency ratio is similar to liquidity ratio because both measures/ examines financial health of a company; however, solvency ratio deals with financial debts and obligations for longer period of time which is not the case in liquidity ratio; solvency ratio checks whether the company is able to meet the liabilities with its available cash flow (Hayes, 2021). A high solvency ratio is considered to be strength for a company’s financial condition; whereas lower solvency ratio indicates financial challenges in the future.

Table 5 shows that ‘times interest earned ratio’ for the year 2018 had high solvency ratio compared to the year 2019 and 2020. ‘Debt to equity ratio’ was higher in the year 2019 than in 2018 and 2020.

d) Profitability Ratio

	Consolidated		
	2020	2019	2018
Gross Margin ratio	11.6%	10.2%	17.3%
Operating Income Ratio	3.2%	2.0%	9.3%
Net Income Ratio	-0.7%	-1.6%	7.3%
Return on Assets (ROA) Ratio	-0.9%	-1.7%	9.6%
Net Operating Cash Flow to Net Profit Ratio	-2.1%	-4.6%	17.3%
Return on Equity (ROE) Ratio	-1854.2%	-140.7%	79.0%

Table 6: Profitability Ratio

(Sources: HCBL Annual Report 2020)

Profitability ratio evaluates a company's ability of generating income compared to its other costs and expenses that were linked in generating the income during a specific time period. The ratio is a reflection of a company's financial condition; with the final performance/ result it represents how profitable a company is.

Table 6 shows that in HCBL the 'gross margin ratio' in the year 2018 was the highest compared to that of 2019 and 2020. Higher 'gross margin ratio' represents a company's capacity to make sales profit; investors also get attracted by higher 'gross margin ratio' and they tend to pay/ invest more for this reason. 'Operating income ratio/ operating profit ratio' in the year 2018 was higher than in 2019 and 2020. 'Net income ratio' in the year 2019 and 2020 had a negative/ declining ratio which indicates the company had to cut pay to run the business at normal range. There was also an impact of Covid-19 pandemic behind the declining profitability ratio during the year 2020.

2.12 Operations Management and Information System Practices

For quality management, scheduling, resource allocation and operations management HCBL uses SAP System (a software/ database for operation management). On the other hand, HR department uses Empress HRIS Software/ database. HCBL uses their official company website for sharing information with their stakeholders and clients; also to store and process data.

2.13 Summary and Conclusions

HCBL always focuses on teamwork which is a very good example for others as well because teamwork can bring coordination, can build good relation with one another; leadership quality can grow in them as someone has to lead the team. HCBL is working effortlessly to motivate its employees and gain their confidence and trust. The company believes in ‘team oriented’ and ‘friendly culture’. Their main priority is their workforce’s health and safety; so they are working for it very passionately.

2.14 Recommendations/ Implications

From the findings during the internship and from the HRM practices of HCBL few recommendations are given:

- HCBL should increase their number of workforce so that workload can be reduced.
- Internet speed is very slow and for this reason it becomes difficult to work faster during office meetings (online), etc. It needs to be improved; IT department should work on it so that HRIS database can be utilized properly.

- Training programs can be increased in number to improve efficiency of employees; interns should also be encouraged to join training programs so that they get to learn new things.

- HR department should brainstorm and work on implementing strategy beforehand; to reduce hassle, it should try to avoid last minute action/ activity.

Chapter 3

3.1 Objectives of the study / Problem Statement/ Research Questions

3.1.1 Objectives

To understand the administrative activities of how the HR department operates/functions inside the organization and their achievements for the organization. Being an intern, another objective is to learn how to relate academic knowledge with the organization's HR activities and how to utilize that wisely.

- To understand how they plan and implement their strategies
- To understand and take part in their in-house training and development sessions
- To enhance knowledge about health, safety and environment (SHE)- an important part of HR department of HCBL
- To identify problems (if any) regarding HRM practices and to propose some recommendations for HCBL (Ruby Cement).

3.1.2 Problem Statement

The main purpose of this study/ research is to find out the importance of skill inventory, 9 box grid and training in succession planning and how it helps in employee performance, engagement and development; and whether Heidelberg Cement Bangladesh Limited (HCBL) is taking care of their lacking in training sessions.

3.1.3 Research Questions

The internship report will answer few of the mentioned questions below:

- 1) What skill inventory is and how important it is for an organization to do succession planning for the non-management FTEs (full time employees)?

- 2) What is HCBL doing with skill inventories assessment for the ‘non-management’ full time employees’ (FTE) succession planning and training needs assessment (TNA)?
- 3) To improve employee performance what is the role of skill inventory, 9 box grid and training?
- 4) How can skill inventory and 9 box grid direct/drive an organization’s training?
- 5) Why are training programs needed to be collaborated with the succession planning?

3.2 Methodology

From the topic selection till the final report submission, the study involves a systematic approach; this involves finding reliable answers to the research questions in an organized and unbiased manner by breaking down into clearer steps leading to a conclusion. The data sources are explored, collected, analyzed and presented systematically in the following way:

3.2.1 Research design

Both primary and secondary data has been collected for the study; this is basically a ‘fact-finding research’ and HCBL’s information has been collected from their website, annual reports, manuals and brochures, and through personal interviews.

3.2.2 Sources of Data

- a) **Primary information** : one-on-one sessions with the officers
- b) **Secondary information:** sources like Google scholar, springer link, Research Gate, Science Direct, academic paper, company website, company annual reports, company brochures and manuals.

3.3 Literature Review

Succession planning is done for identification of the potential employees and to flourish their ‘career paths’ and whenever skill inventory of an employee is assessed it gets easier for HRs

to evaluate him/her and this can be used for determination of promotion, salary raise and future need of the company (Lopez, 2012). Skill inventory is very important because it helps in assessing an employee and organizations can further use that assessment information in rating the employee's performance and helps in doing succession planning or salary raise, promotion, etc. According to Rue (2008), management inventory which is an expanded version of skill inventory in an organization for its current 'management team' is basically used for developing 'management succession plan'; sometimes known as 'replacement chart/schedule'. This is also used to fill up the vacant position in the organization when someone leaves the job or for some unexpected reasons. This can also be used for the 'planning development needs' of 'individual managers' (Rue, 2008). Skill inventory helps in improving employee performance; it helps to identify what are the skill gaps and what needs to be done to improve their skills and what kind of trainings are needed for the current employees.

According to Vulpen (2021), a '9 box grid model' is a kind of tool for 'talent management' which helps in determining the potential and performances of the employees. This tool is classified into nine groups which determine employee performance and whether their potential and capacity of performance is enough to continue in the future as well (Vulpen, 2021).

3.3.1 Skill Inventory, Succession Planning, Training and Performance

Skill inventories include skills, knowledge, experiences, education, and competencies and training needs for the current employees in an organization; organizations use these inventories to assess employees and see whether they can meet organization goals in the future. According to Galluzzo (2018), in an organization succession planning is not just identification of employees who can take over someone's job position when there is vacancy or someone retires; rather Galluzzo (2018) mentioned that it is a type of 'career development'

strategy where potential employees are identified and their skills, knowledge and abilities are focused to improve more so that they can carry on with the succession planning as per planned by the top HR professionals. These kinds of succession planning by the organizations are generally executed to find the right candidates who can be the best fit for the position and can meet companies' demands; however, there are probabilities of failing in the process as well as it might not be true in many cases. There might be a high chance that potential candidates leave their job in the future for a better opportunity if they received or due to untimely promotion (Galluzzo, 2018).

To do this succession planning, skill inventory assessment and surveys are conducted by the top level HR professionals; this helps in finding out the potential candidates for fulfilling organizations' demands (Galluzzo, 2018). Whenever organizations find any rising star employee/ star performer who needs grooming/ training they are trained properly to improve their knowledge, skills and ability (KSA) so that in the future they can be promoted by being the successor (Galluzzo, 2018). It is mentioned that skill inventory helps in the succession planning by meeting the company 'talent demands' (which includes knowledge, skills and abilities (KSA) that are needed to fulfill company 'goals and objectives') (Galluzzo, 2018). Skill inventory assessment finds the 'required skills' at the least and the preferable skills needed for the position; this assessment is done internally from the existing employees of the organization to find the best candidate (Galluzzo, 2018). Skill inventories help in doing 'gap analysis' as well by comparing the 'available talents' with the preferable ones, assessing 'graduation rates', 'skills', 'market salary' study, and 'geographic limitations' for the jobs; the geographic limitations refers to the accessibility to cost-effective housing/residence near the workplace area. This helps in increasing the ability/ capacity of the company/organization to hire from outside (Galluzzo, 2018). There are also various techniques/tools used by the top HR professionals to assess employees' talents internally.

Employee performance is depending on their personal development through trainings. According to Juneja (2015), training helps employees improve their skills, knowledge and capabilities which gradually help in the company 'quality performance'; it also develops their thinking ability to perform better in the future. Training is very important for both the employers and the employees; it helps in the productivity and efficiency of the employees if they are trained properly (Juneja, 2015).

According to Riyanto (2020), training helps to deal with skills, capabilities, work experiences, attitude, behavior, knowledge and technology advancement of the new employees as well as old employees to explore and learn more about their assigned tasks and capacity. Old employees get to learn more about their tasks and the new ones from the beginning. Training and development program enhances employee motivation, attitudes, skills, knowledge, communication, leadership, coordination etc. leading to a better company performance (Riyanto, 2020). Better performance involves profitable outcome for the company.

3.3.2 9 Box Grid, Succession planning, Training and Performance

'The 9 box grid' is a 'talent management tool' which deals with performance and potentials of the employees. According to Vulpen (2021), 'the 9 box grid' helps the employers to assess their employees' performances by focusing on two things, that is, at present what the employees are performing and whether they would be able to perform in the same manner in the future as well; which is generally assessing their 'growth potential'.

Vulpen (2021) mentioned that employees that are performing low and with low potential are very unlikely to perform anything better for the company and do not have chance for any improvement; management then need to approach a different strategy for them. However, for the industrious employees who are good performer and possess 'great potential' are the

chosen ones as the successors (Vulpen, 2021); these employees are also known as ‘rising stars’ or ‘star performers’ of the company because their growth potentiality can be improved by training and development. ‘The 9 box grid’ helps in identifying talented employees and their high performance and what they need more to develop themselves; it also helps the top management in ‘workforce planning’ which makes succession planning of the organization easier (Vulpen, 2021).

The model also identifies employees with ‘leadership skills’ which the company take into consideration when making the succession plan (Vulpen, 2021). Employees with ‘moderate potential’ and ‘high performance’ are more likely to improve in their field, so they are considered by the organization as the chosen ones for grooming/ training and development programs (Vulpen, 2021). On the other hand, when employees with high potential perform well than the company’s expectations, they are considered for promotions by the top management as they are the ‘eligible’ ones (Vulpen, 2021). However, there are also few things to be considered while doing this assessment; there might be a situation of unavailable post for any senior-level at the moment, so, companies should keep it in mind to keep the assessment score to themselves and not declaring the eligibility list beforehand (Vulpen, 2021) because it may give rise to conflicts and disappointments.

Gupta (2022) also defines ‘the 9 box grid’ as a tool of assessment of employees’ current performance and their potential for the future contribution. It facilitates succession planning along with the employee performance (Gupta, 2022). It does the ‘gap analysis’ to find out whether potential and performance capacity is up to the company’s expectations to continue in the future (Gupta, 2022). One of the purposes of ‘9 box grid’ is that it helps in identifying strategies to develop, retain and work with the ‘current talents’ and to encourage recruitment internally whenever there seems to be an empty seat for leadership position (Gupta, 2022). Through this method of assessment, potential candidates/ successors are identified and

provided with necessary development programs to improve their future performance (Gupta, 2022). The 9 box grid not only identifies potential but also helps in determining ‘risk and impact of losing current talents’ (Gupta, 2022); hence the companies should try their best to retain these high skilled performers. While doing the assessment using 9 box grid, HR department finds out the weaker employees who are not suitable fit for their current jobs and also who lack skills required for the job; the HRs and the managers investigate and run a ‘critical gap analysis’ to see whether the identified employees are in the weak or moderate category of the grid model. If the company finds them to be enthusiastic and got potential who needs grooming/ training and development, then they are given the opportunity to improve/ develop themselves by becoming a ‘better performer’. This is a strategy of the HRs to let the employees reach their ‘career goals’ (Gupta, 2022).

The 9 box grid helps ‘increasing transparency’ among the employees and the top level management while evaluating performances and potentials of all employees; this is because of ‘sincere and open communication’ within the team (Gupta, 2022). However, due to this straightforwardness, sometimes employees are discouraged and their morale is lowered; they also might react to being called as ‘low performer’ or ‘less skilled’ (Gupta, 2022).

The grid model helping in identifying ‘skill gaps’ also helps in creating plans for ‘employee development’ for the moderate performer with moderate or high skills/ potentials, high performer with moderate potential/ skills and high performer with high potential/ skills; they are given time to get ‘peer training’, ‘on-job training’, ‘classroom training’, ‘mentorship program’ and ‘networking scope with the seniors’ (Gupta, 2022).

According to Mishra (2020), to improve and develop knowledge, skills and abilities (KSA) training is necessary. Employee efficiency is also increased due to proper trainings given by the organizations; employees’ ‘personal career development’ also is ensured through various

trainings (Mishra, 2020). This helps in achieving company objectives and goals. Trainings can reduce shortcomings of the employees and can help in increasing the productivity and most importantly ‘turnover rate’ is reduced due to this (Mishra, 2020). Trainings that are more ICT focused are more ‘sustainable’ and ‘effective’ to achieve company goals; trainings should be designed in a way that it has a long time impact (Mishra, 2020). Companies should invest and provide training to the employees who are committed and devoted and success of the trainings are also needed to be assessed/ evaluated properly (Mishra, 2020). Trainings are considered to be the most ‘cost-effective’ method to attain/ achieve goals of organizations if given successfully (Mishra, 2020).

According to Richards (2018), for making a succession plan, at first, skills of the current employees are identified; the job requirements are assessed properly and then check the gap between the existing skills and the preferable ones. Then they go for filling the vacancies with the eligible employees providing them with training and activities related to development (Richards, 2018). Succession planning helps in identifying prospective leaders for the organization; it helps the eligible/ qualified employees to moving up to higher positions (Richards, 2018). It makes the organizations to be ready/ prepared for replacing the ‘senior officers’ when needed; it identifies the ‘weak employees’ that needs training to improve their skills leading to increased productivity (Richards, 2018). Identification of high skilled employees helps organization to make an ‘effective succession plan’; it also creates an ‘optimistic impact’ on performance by filling up the vacancies with competent/ high skilled performer and helps the management to ‘save money’ by internal promotion instead of hiring from outside the organization and training them (Richards, 2018). Succession plan is not just about training and promotion of the eligible employees but also about the assessment/ evaluation of company’s strength and weakness; it helps to do the ‘risk assessment’ of suppose, a top level officer is leaving the company then whether there is any eligible/

qualified employee ready or available to fill up the gap (Richards, 2018). After doing the ‘risk assessment’ the company takes step/ action to train the chosen successors from within the organization so that they can carry on with filling up the vacant post (Richards, 2018). Succession planning not only helps in identifying successors within the organization but also helps in finding out the ‘skill gaps’; to reduce the gap, the ‘moderate skilled performers’ are provided with necessary trainings and development programs to make them ready in filling up the position of the one who leaves the job (Richards, 2018).

However, this can bring a negative impact as well; with internally chosen successors the company does not give any chance to have any fresh thoughts/ ideas because of the existence of ‘Groupthink’ phenomenon which is basically everyone agreeing to some ‘faulty decisions’, or ‘irrational decisions’ and disagreeing to different opinions (Richards, 2018). This is because they prioritize loyalty of their group instead of making the right decision together. Despite all of these, succession planning has more benefits than drawbacks. Employees are motivated/ encouraged to perform better because of idea of promotion within the organization (Richards, 2018); this is how trainings and succession planning are driving employees’ performances. According to Richards (2018), not everyone is successors; the top management identifies the required key skills, knowledge, and abilities (KSA), performances and the current employees’ potentials and checks whether the high performers can continue this in the future as well.

Lee (2016) also has given the same opinion as Richards (2018) regarding ‘money saving’ by doing succession planning of a company internally. Lee (2016) also has mentioned succession planning helps organization to avoid unnecessary cost while filling up the major/ essential positions obstructing the business; after doing the succession plan then comes the ‘performance management’. It helps in organizing and shaping the skilled performers/ the successors for taking over the major position; it also helps in conducting a fair ‘performance

appraisal' of the employees (Lee, 2016). 'Performance management' provides assistance to the identified rising star/ star performer for training and development sessions (Lee, 2016).

On the other hand, Lee (2016) has given an idea of 'ROI (return on investment)' as well which emphasizes that 'training and development programs' are an important part of 'profitability of the businesses'. Lee (2016) is affirmative about the role of 'succession planning' and 'training programs' in improving organizations' profitability.

Channell (2022) stated his opinion regarding ROI (return on investment) on 'training and development programs' where he mentioned that ROI (return on investment) is a 'strategic tool' for measuring the trainings' effectiveness on the chosen employees (the successors). It measures whether the trainings provided were effective or not while fulfilling the company's objectives (Channell, 2022). According to a survey of employment agency by 'UKCES (UK Commission for Employment and Skills)' has stated that organizations of the UK are continuing to contribute money in training and development programs and about '60% of the employees' have already received training of costing around '42 Billion Pounds (i.e. £42bn)' which is on an average of about '£1,500 (1,500 Pounds)' per head (Channell, 2022). According to Jay Bahlis from the paper of 'maximization of training impact', it is stated that the ultimate goal of most of the companies are to benefit from 'ROI (return on investment)', or 'ROE (return on expectations)' given on training sessions with a very low cost (Channell, 2022).

Training has been used as a 'strategic tool' in the UK businesses to strengthen/ improve employees' weaknesses so that their performances improve and boost organization's overall performances (Channell, 2022). For maximization of ROI (return on investment) on trainings, organizations should have a clear view of training of why they are training their chosen employees and what they are expecting from them in return and how they orient the

organizational objectives and goals with improving employee skills and development; employees are also informed clearly about the purpose behind these trainings and development programs (Channell, 2022). It is important to check the impacts of training- before and after training so that the companies can understand the progress of their trained employees (Channell, 2022).

Chapter 4

4.1 Discussions

Training sessions are an important part/core activity of Heidelberg Cement Bangladesh Limited (HCBL); they focus more on this since they believe in ‘zero harm’, and ‘better employee performance’. Training is a ‘continuous event at Heidelberg Cement Bangladesh Limited (HCBL). Training and development should be collaborated with succession planning because training programs can develop employee skills and make them more productive; helps in ‘employee engagement’ and ‘retention’. Channell (2022) described training as a ‘strategic tool’ helping to boost organization’s overall performances; also emphasized on checking the impacts of training on trained employees. There is a similarity like this in HCBL’s training evaluation as well; it is following the same method to check what the trained employees learned and how they are performing after being trained by the company.

As mentioned by Galluzzo (2018), ‘skill inventory assessment’ helps in finding the ‘required skills’ and the most preferable skills needed for the position; and is assessed internally to find the best candidate from the organization. It helps in critical ‘gap analysis’ as well as to compare the ‘available talents’ with the preferred ones (Galluzzo, 2018). Like other reputed organizations, HCBL also uses ‘skill inventory assessment form’ to identify and rate ‘non-management’ full time employees’ (FTE) soft skills, technical/operational skills, health and safety skills, their knowledge, competencies and their training needs if needed. It also works on ‘gap analysis’ to compare between the ‘available talents’ and the ‘preferable ones’ for training the employees who needed it. This helps HCBL to identify the potential candidates for ‘succession planning’ or ‘salary raise’; sometimes trainings are provided to those who are lagging behind. However, potential candidates are also given trainings so that they can develop/ nourish themselves more and contribute for achieving goals of organization, which

is, contributing to better performance. Trainings also help in improving employee morale, reduced number of accidents, increased efficiency and chances of getting promoted.

Gupta (2022) mentioned that 'the 9 box grid' helps in finding strategies in developing, retaining and working with the 'current talents' and encouraging recruitment process to be done internally whenever there is any vacancy in leadership position. Potential candidates are chosen by this assessment method and provided with all sorts of trainings and development programs to improve their efficiency (Gupta, 2022). HCBL also uses 'the 9 box grid' as a 'talent management tool' to evaluate performance and potentials of employees. 'The 9 box grid' also helps in 'gap analyses' to find the limitations and to evaluate performance and potentials of the employees.

A sample of Skill Inventory Assessment form (Quality Assurance Department), Training Needs Assessment (TNA) form and Training Evaluation form of HCBL are shown in the **Appendix** section. In HCBL, the skill inventory assessment ratings are done (with a scale of 1 to 5) by the head of every department; where 1 is representing 'very poor' skill, 2 is 'poor' skill, 3 is for 'average' skill, 4 is for 'good' skill and 5 representing 'excellent' skill. The employees who are under the category of 'very poor' and 'poor' are advised for 'mandatory training' and the rest of the categories are provided training as per the needs of the department; however, head of every department encourages/ recommends the employees with 'average', 'good' and 'excellent' skills to get training for improving their skills and knowledge more. Trainings from the fire service departments like 'fire drilling' is considered to be an important part of training programs at HCBL because the company prioritize employees' health and safety first; and that is why the company is training them on 'occupational health and safety' so that they are aware of their tasks and can be competent enough to carry on with their tasks safely (HCBL Annual Report 2020). Jay Bahlis mentioned in one of the articles named 'maximization of training impact' that most of the

reputed organizations are training their employees in order to get a benefit from ROI (return on investment) or ROE (return on expectations) given on the trainings with a low cost (Channell, 2022); this trainings ultimately helps in the employee performances. As mentioned earlier, HCBL is doing its best to provide its employees with enough training including ‘health and safety’ training because to them, employees are their first priority and they spend a large sum of money for the training purposes. From the HCBL Annual Report 2020, the company’s out-house training cost around BDT 326,000 in the year 2020 which was very low compared to the year 2019. Out-house training cost for 2019 was BDT 3,033,000 (HCBL Annual report 2020). The training cost for the year 2020 was not satisfactory due to the Covid-19 pandemic, however; HCBL has recently started more of its training programs with an aim to train its employees and to provide them with a healthy and safe environment in the workplace. This eventually contributes well for the company.

Chapter 5

5.1 Summary and Conclusion

Skill inventory and the 9 box grid model direct/ drive training and development programs in organizations; both of these helps in doing the succession planning for the eligible employees. Eligible employees are chosen through assessment/ evaluation of their performances and their potentialities. ‘Gap analysis’ and ‘training needs assessment’ (TNA) is also identified through these skill inventory assessment and 9 box grid. Companies should collaborate training programs with succession planning because employee performances and efficiency, as well as ‘personal career development’ is improved because of trainings (Mishra, 2020). The way UK organizations are providing with trainings to their employees, it has brought a revolutionary change in their ‘overall performances’. Channell (2022) has mentioned about ‘UKCES (UK Commission for Employment and Skills)’ survey where it is mentioned that ‘60% of their employees in the UK’ are receiving around ‘42 Billion Pounds (i.e. £42bn)’ for their training purposes which is on an average of about ‘£1,500 (1,500 Pounds)’ per head. Succession planning and training the employees to develop their talents are an important part of HR (Human resource) management; and doing these, the management can be prepared beforehand to move on with their internal filling of the vacancies which leading to improved business performance.

5.2 Significance

This report covers organizational and industrial information, HRM practices of HCBL (Heidelberg Cement Bangladesh Limited), financial practices, marketing and industrial analysis of HCBL and how skill inventory, 9 box grid and trainings are related to succession planning and employee performances are explained in details with relevant information from various other study. It also shows skill inventory project done in HCBL for 2022 succession

planning and rating employee performances. A consolidated statement of financial position of 2020-21 is also attached in the report (**see Appendix**) to show the financial status of HCBL. Skill inventory form and what types of trainings, training evaluation form, and training needs assessment (TNA) form are also listed in the report (**see Appendix**).

5.3 Limitations of the study

Though it was for a short period of time, I have received full cooperation and support from everyone at HCBL (Heidelberg Cement Bangladesh Limited). However most of the data were collected from HCBL's previous annual reports of 2019 and 2020; very few new information are added in this report for the year 2021-22 since HCBL's new annual report is yet to be published. Due to this reason, new information is added to which it was accessible to me.

5.3.1 Time constraints

Since HCBL is a heavy industry with work pressure, everyone is busy with their work and time is less for an intern to get full attention. Most of the information are from the secondary sources and few are from primary sources because of the time constraints.

5.3.2 Sufficient data but maintaining confidentiality

Being an intern it was not acceptable to ask for company's confidential data; everyone at HCBL were very cooperative and tried their best to help me with necessary data needed for the study.

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Appendix

i) Financial Statement of HCBL (as of 30 September 2021) is shown below:

HeidelbergCement Bangladesh Limited			
Consolidated Statement of Financial Position (Unaudited)			
As at 30 September 2021			
	Notes	30-Sep-21 BDT '000	31-Dec-20 BDT '000
Assets			
Non-current assets			
Property, plant and equipment	5	5,239,553	5,175,368
Lease Assets-RoU	6	381,752	379,453
Capital works-in-progress		309,161	545,823
Intangible assets		353	722
Deferred Tax Assets	13.1	95,626	95,626
Goodwill		220,222	217,295
Total non-current assets		6,246,667	6,414,288
Current assets			
Inventories	7	1,789,673	1,403,506
Trade and other receivables	8	467,943	781,535
Advances, deposits and prepayments	9	341,685	378,371
Current tax assets		158,026	158,179
Cash and cash equivalents	10	959,639	315,791
Total current assets		3,716,965	3,037,381
Total assets		9,963,632	9,451,669
Equity and Liabilities			
Capital and reserves			
Share capital		565,036	565,036
Capital reserve		663,164	663,164
General reserve		15,000	15,000
Dividend equalization fund		8,600	8,600
Retained earnings		3,044,717	2,596,269
		4,296,517	3,848,069
Non-current liabilities			
Suppliers' credit-blocked		2,565	2,565
Quasi equity loan		122,636	122,636
ADP loan		12,699	12,699
Borrowings	11	564,700	799,600
Finance lease liability-RoU-Long term portion	12	34,172	34,767
Net defined benefit liability (gratuity)		19,064	18,411
Deferred tax liability	13.2	551,268	581,581
Total non-current liabilities		1,307,103	1,572,259
Current liabilities			
Trade and other payables		3,659,294	3,304,084
Borrowings	11.1	373,200	373,200
Finance lease liability-RoU-Current portion	12	39,474	36,619
Net defined benefit liability		3,523	3,523
Provision for workers profit participation fund		45,751	12,477
Unclaimed dividend		124,780	250,495
Current tax liabilities		113,991	50,943
Total current liabilities		4,360,011	4,031,341
Total liabilities		5,667,115	5,603,599
Total equity and liabilities		9,963,632	9,451,669

Figure 14: Financial Statement (as of 30 September 2021) (Unaudited)

(Sources: HCBL Report 2021)

ii) A sample of skill inventory assessment form of HCBL is shown (Quality Assurance Department) below:

SKILL INVENTORY FORM ☐ KP CP ☐ MP

Name:	EMP ID:
Designation: Tester/ Quality Assistant	Department:

Main duties & responsibilities:

- 1. Testing**
 - Moisture test of all collected samples.
 - Sample preparation for Chemical test.
 - Physical & chemical test of collected samples.
 - Reagent Preparation.
 - Particle size analysis of raw materials.
- 2. Record Keeping**
 - Properly running test data entry.
- 3. Reporting**
 - Reporting to the superior
- 4. Others**
 - Distill water preparation.
 - Lab Ball mill grinding
 - Grinding Aid related works.
 - Environmental monitoring.
- 5. Safety & Environment**
 - > Should follow company's safety guideline.
 - > Participate tool box meeting
 - > Should participate on OHSAS, QMS & EMS activities.
- 6. Any other relevant tasks (as may be) assigned by the superior as and when required**

Required basic knowledge to perform the job		Existing basic knowledge	
Education	Certification/Course	Education	Certification/Course
HSC			
IT Skill (Mention please)	Optional	IT Skill (Mention please)	

Operational/ Technical Skills (Please put the rating on 1-5 scale)

SL	Skills	Rating	SL	Skills	Rating
1	Chemical Test		9	Glass material handling	
2	Mold preparation		10	Record keeping	
3	Cube breaking		11	Distill water preparation	
4	Machine operation		12	Reagent Preparation	

Figure 15: HCBL Skill Inventory Form (Page 1) (Year: 2022) for Quality Assurance & Environment Department (HCBL)

5	Ball mill operation		13	Axial sample analysis	
6	Blaine /Residue checking		14	Environmental monitoring	
7	Bag testing		15	Water treatment chemical dosing	
8	Raw material testing		16	Moisture testing	

Health & Safety skills:

(Please put the rating on 1-5 scale)

SL	Skill	Rating	SL	Skill	Rating
1	Risk assessment		10	Chemical safety	
2	Permit to work system		11	Clean site safe site (House Keeping)	
3	Toolbox talk		12	Safe lifting operation	
4	Work at height safety		13	Personal protective equipment (PPE)	
5	Confined space safety		14	Emergency response procedures <small>(firefighting, rescue, first aid)</small>	
6	Hot work safety		15	Contractor management safety	
7	Driving safety		16	Safe work procedures (SOPS)	
8	Machine safety		17		
9	Electrical safety & LOTOTO		18		

Behavior/Soft Skills

(Please put the rating on 1-5 scale)

SL	Skill	Rating	SL	Skill	Rating
1	Teamwork		13		
2	Physical fitness		14		
3	Mental fitness		15		
4	Stress Handling		16		
5	Honesty		17		
6	Coordination		18		
7	Punctuality		19		
8	Energetic		20		
9	Supervise		21		
			22		

Figure 16: HCBL Skill Inventory Form (Page 2) (Year: 2022) for Quality Assurance & Environment Department (HCBL)

iii) **Sample of Training Needs Assessment (TNA) Form of HCBL**

Training Needs Assessment Form

Training Need Identification										
Name:		ID No:-----								
Department:		Section: -----								
Management/Non-Management/Complementary Workforce (please tick the applicable one)										
SL No	Area	Level	Training Module Number	Training Module Name						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">AWARENESS</td> <td style="width: 33%; text-align: center;">COMPLIANCE</td> <td style="width: 33%; text-align: center;">NOT APPLICABLE- N/A</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table>		AWARENESS	COMPLIANCE	NOT APPLICABLE- N/A						
AWARENESS	COMPLIANCE	NOT APPLICABLE- N/A								
Prepared by: -----		Approved by:-----								
Department Manager		Plant Manager								
Date:-----		Date:-----								
		Approved by:-----								
		HR Department								

Figure 17: Training Needs Assessment (TNA) Form
(Sources: Adapted from HR department of HCBL)

iv) Sample of Training Evaluation Form of HCBL

(In the Training Evaluation Form, **A** refers to Excellent, **B** is very good, **C** is good and **D** is poor).

Training Evaluation Form

Reference No:									
Training Name:									
Facilitator:									
SL No	ID No	Name of the Participants	Date of Evaluation	Methods of Evaluation					
				Written Test	MCQ/Quiz	Observation			
						A	B	C	D
----- Signature of the Facilitator									

Figure 18: Training Evaluation Form

(Sources: Adapted from HR department of HCBL)