

Report On
“Evaluation of Recruitment and Selection Process in Bangladesh RMG Sector”

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Id: 20304058

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

BRAC Business School
Brac University
March 2025

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Declaration

I, Md Sazzat Hasan, hereby declare that the internship report submission is my original work while completing at Brac University. The report does not contain material previously published or written by a third party, except where this is appropriately cited through full and accurate reference. The report does not contain material that has been accepted or submitted for any other degree or diploma at a university or other institution. I have acknowledged all the main sources of help.

Student's Full Name & Signature:

Md. Sazzat Hasan

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Supervisor's Full Name & Signature:

Nadia Afroze Disha

Lecturer

BRAC Business School

Co-Supervisor's Full Name & Signature:

Mrs. Tanzin Khan

Senior Lecturer

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Letter of Transmittal

Nadia Afroze Disha

Lecturer

BRAC Business School

BRAC University

Kha-224 Merul Badda, Dhaka-1212

Subject: Submission of Internship Report on “Evaluation Process of Recruitment and Selection in Bangladesh RMG Sector”.

Dear Madam,

My internship report for Spring 25, titled “Evaluation Process of Recruitment and Selection in Bangladesh RMG Sector,” is being submitted.

In the report, I will explore common recruitment practices, challenges faced by HR professionals, and the impact of current strategies on employee retention and workforce management. By analyzing both primary and secondary data sources, this report intends to provide valuable insights into improving recruitment and selection processes in the RMG sector. I appreciate your guidance and support throughout my internship. Please let me know if you require further information.

Sincerely yours,

Md. Sazzat Hasan

20304058

BRAC Business School

BRAC University

Non-Disclosure Agreement

As an intern, I acknowledge and agree with consent to the confidentiality of any sensitive and proprietary information disclosed to me during my employment with the company. I therefore agree to keep this information confidential and not share it with anyone else without the prior written consent of the company. I will still have to carry out this responsibility after my internship with the organization is over.

Student's Full Name & Signature:

Md. Sazzat Hasan

20304058

Supervisor's Full Name & Signature:

Md. Hasan Habibur Rahman

Head of Corporate HR

Human Resource & Administration

Purbani Group

Acknowledgment

My sincere gratitude goes to all my supervisors who guided me to make this project into reality and supported me throughout my internship journey.

Firstly, I would like to express my gratitude to my academic supervisor, Ms. Nadia Afroze Disha, lecturer at Brac University. Her behavior towards me was very kind and friendly, and she helped me to understand my topic, suggested to me how I could do my report better, and supervised me constantly.

I convey my deepest appreciation to my corporate supervisor and co-supervisor, Mr. Hasan Habibur Rahman and Mr. Rezaur Rahman, Human Resource Management and Admin, Purbani Group, who made the workplace so pleasant that I never faced any obstacles. Their generous guidance and supportive gesture helped me to gain corporate experience, develop my skills, and build confidence in my ability, finally preparing myself for future challenges in my professional journey.

I also like to address my colleagues, who were very welcoming and helped me throughout the internship. I have learned so many things that have helped me understand corporate behavior and work.

A special word of appreciation goes to all Purbani Group employees for their generous cooperation and assistance during my entire internship period. Finally, I thank my family, friends, and well-wishers for supporting me all the time.

Executive Summary

The Ready-Made Garment (RMG) sector of Bangladesh is evaluated through this internship report, focusing on Purbani Group, which stands as one of the country's top textile and garment manufacturers. The RMG sector drives Bangladesh's economic advancement through its employment of millions of people and its substantial export revenue generation. Competitive business stability depends on both effective and ethical recruitment practices.

The research aims to analyze the present recruitment practices of the sector together with their associated strengths and challenges. The study analyzes Purbani Group's hiring methods based on qualitative investigation methods, which include interviews together with questionnaires, and document analysis. The recruitment approach of Purbani Group depends on formal methods and informal ones through walk-in interviews, internal referrals, and structured assessment processes with written tests and panel interviews.

Research indicates that Purbani Group operates structured employee selection processes that follow corporate strategy but display certain zones for enhancement. The company faces recruitment weaknesses because it depends too heavily on casual hiring resources and lacks digital systems, as well as suffering from high employee replacement rates. The recruitment system includes an extensive evaluation process that involves preliminary selection, successive interview rounds, and onboarding protocols, but needs heightened consistency to confirm compliance with international employment rules.

The report advises organizations to use ATS for candidate management along with skill-based tests and panel training to minimize bias and enhance employee retention rates. A significant part of the recommendation focuses on creating hiring practices that welcome all segments of society, as well as developing employee pools and precise compliance documentation.

RMG firms like Purbani Group should establish recruitment practices that match organizational goals while maintaining ethical standards to boost employee satisfaction, recruitment performance, and long-term sustainability. This report delivers practical recommendations that convert traditional recruitment methods into an efficient instrument to develop the workforce while enhancing worldwide competitiveness.

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List of Acronyms

Applicant Tracking Systems

(ATS) 35, 46, 61, 67, 69

Artificial intelligence

(AI) 30

Corporate social responsibility

(CSR) 15

Cost of goods sold

(COGS) 19

Enterprise Resource Planning

(ERP) 35

Managing Director

(MD) 10

No Objection Certificates

(NOC) 3

Resource-Based View

(RBV) 24

Social responsibility

(CSR) 22

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Chapter 1: Overview of Internship

1.1 Student Information

Name: Md. Sazzat Hasan

Student Id: 20304058

Program: Bachelor of Business Administration

Specialization:

Major: Human Resource Management

Minor: Computer Information Management

Department: BRAC Business School

Session: 2020-2025

1.2 Internship Information

1.2.2 Period Name, Department, Address

Period: 3 Months (1 January 2025 – 31 March 2025)

Company Name: Purbani Group

Department: Human Resource Management

Corporate Head Office Address: Richmond Concord, 1st, 5th, 6th Floor. 68, Gulshan Avenue, Gulshan – 1, Dhaka 1212, Bangladesh.

1.2.2 Supervisor's Information

Name: Md Hasan Habibur Rahman

Designation: Assistant General Manager

1.3 Job Responsibilities

- Interview Call.
- Guiding Candidates to the Interview Board.
- CV Checking.
- Preparing the Interview Summary Sheet.
- Documentation (Appointment, Offer Letter, NOC).
- Adjusting Monthly Leave and Late Records in the SAP System.

- Designing and Creating Training Modules

1.4 Internship Outcomes

As an intern at Purbani Group, I participated in different essential activities that were part of recruitment and selection operations. The responsibilities, combined with real-life experience at a leading RMG sector organization in Bangladesh, helped me understand how structured recruitment works in a top-level organization. Candidate management, combined with administrative duties including documentation and HR system updates, made up the focus of my work. My key duties and responsibilities include:

- **Interview Call:** My main role required me to notify selected interview candidates about their appointment times. The scheduling process needed interview confirmation, followed by detailed information distribution about timings and locations, and document requirements, while preparing candidates for recruitment activities. The process of coordinating phone calls enabled the creation of organized scheduling for the interviews to proceed smoothly.
- **Guiding Candidates to the Interview Board:** The interview process received my direct support, which involved accompanying candidates throughout their interaction period. The candidate synopsis form served as my first essential task since I had to give it to candidates and then collect completed versions from them after they filed their CVs and prepared those documents for the interview board. During the interview process, I took candidates to the interview rooms where I helped them start their sessions at the right time while providing them with the necessary briefing and guidance. The job facilitated efficient interviewing, which professional management helped to sustain.
- **CV Checking:** The initial candidate screening required me to check CVs for their completeness while confirming the accuracy and appropriate relationship to the targeted position. Detailed focus during this task was essential to detect essential qualifications together with relevant work history, as well as warning indicators. I helped the HR team by contributing to their selection process, which produced an improved list of candidates appropriate for available positions.
- **Preparing the Interview Summary Sheet:** The development of summary documents in Excel served as a crucial step during each interview session. The necessary candidate information consisted of name, education history, work records, as well as desired position,

along with other vital details on the summary sheet. The interview board received individual sheets from me containing note slots and rating areas to help them evaluate candidates throughout their meetings. The document established organized and systematic assessment criteria for interviewers.

- **Documentation (Appointment, Offer Letter, NOC):** As part of my duties, I compiled official HR documentation that included appointment letters, together with offer letters and No Objection Certificates (NOC). The organization followed official policies to develop these documents, which they provided to authorized candidates upon final executive authorization. The correct formatting, combined with precise documentation of these documents, helped the company maintain uniform hiring procedures across all departments.
- **Maintaining Employee Files:** The core duty included maintaining up-to-date physical as well as digital files for employees. This involved organizing personal documents, appointment letters, evaluation forms, and other relevant HR records. I kept all employee files current while applying proper security measures to ensure future accessibility, while helping our organization achieve better recordkeeping and preparedness for audits.
- **Adjusting Monthly Leave and Late Records in the SAP System:** The main responsibility was to manage monthly leave updates in addition to late record adjustments on the company's SAP system Software. I needed to thoroughly verify attendance documents before making sure the SAP system displayed the precise adjustments to information correctly. Records that remained up to date were essential for payroll operations as well as performance assessment in the workplace.
- **Designing and Creating Training Modules:** While working on employee development, I participated fully through the whole workflow of training module planning and creation for new hires and worker advancement programming. I performed two essential tasks to support training delivery, which included picking appropriate training material, then making attractive slide designs and drafting comprehensive speaker scripts meant to guide trainers. The training content followed organizational goals by providing materials that matched departmental requirements. I collaborated with both the HR group and training wing to create modules that provided clear information suitable for workers at all experience levels. The training modules enhanced both employee performance along workplace efficiency and enabled ongoing learning for the organization.

Chapter 2: Organizational Part

2.1 Overview of the Company

Purbani Group started operations in the textile sector during the early 1970s it is evolving into one of Bangladesh's major industrial conglomerates. The establishment of Purbani occurred in 1973 as its founder combined creative leadership with worker devotion. The Group achieved significant business expansion through the addition of multiple units, which led to its transformation into a completely integrated manufacturing enterprise over multiple decades.

The textile and apparel industry of Bangladesh owes its growth to Purbani Group's continuous existence for more than fifty years. Through its operation, the Group constructs elaborately designed facilities that integrate spinning waves knitting yarn dyeing, fabric, dyeing, and finishing, along with printing and normal garment manufacturing. The monthly output of millions of yards of fabric from Purbani enables the company to maintain substantial domestic and international market positions.

Purbani Group maintains major international sustainability accreditations comprising Oeko-Tex, GOTS, BCI, and ISO certifications. The company demonstrates its long-term commitment to moral production combined with ecological accountability using top-quality standards through its accreditation programs.

The Group's business operation has evolved to include 13 entities that operate across textiles and apparel divisions, along with retail clothing sections and agricultural and fishery enterprises. The diverse business landscape of the company enhances its ability to recover from challenges while boosting national employment opportunities and increasing export earnings.

Purbani dedicates its resources to developing research and design capabilities and talent development while supporting eco-friendly business initiatives, which strengthen its dedication to innovation with sustainability practices. Purbani continues to grow as an industrial champion of Bangladesh by building strengthened relations with its partners and helping push Bangladesh toward economic independence.



Figure 1: Factory Location

2.2 Vision, Mission Statement & Value

2.2.1 Vision



Figure 2: Vision

2.2.2 Mission



Figure 3: Mission

2.2.3 Values



Figure 4: values

2.2.4 Product & Services



Figure 5: Product & Services

2.3 Business Units

1. **Karim Textiles Limited:** The Purbani Group operates Karim Textiles Limited as one of its settled and technologically advanced garment facilities based in Gazipur. The unit produces 70,000 pieces daily at a US\$31 million annual turnover through its integration of advanced machinery that comes from Europe and Japan. Modernizing machinery systems has made this facility more productive and effective, which has secured its dominance in the garments industry.
2. **Purbani Fashion Limited:** Purbani Fashion Limited operates as a new business under the Group's portfolio within Sirajganj. Although relatively new, the manufacturing facility reaches daily cutoffs of 75,000 units while producing annual sales worth US\$2 million. The facility represents efficiency together with advanced architectural features and safety capabilities, which demonstrate excellent working conditions. There are supply units throughout the Purbani ecosystem that provide strategic support to Karim Textiles Limited, and this facility to achieve smooth production processes.

3. **Purbani Fabrics Limited:** The finished fabric supply for apparel manufacturing depends heavily on Purbani Fabrics Limited, which operates within Gazipur. The unit manufactures 25 tons of finished fabric each day from its dyeing operations and earns an annual revenue of US\$22 million while focusing on knit fabric materials. The facility equips its European manufacturing equipment to maintain steady production of high-grade fabrics for the knitwear industry.
4. **Purbani Yarn Dyeing Limited:** Purbani Yarn Dyeing Limited operates from Gazipur to provide fabric manufacturing services for its own operations and external customers throughout Bangladesh. The daily operation of dyeing 15 tons of yarn enables Purbani Yarn Dyeing Limited to contribute US\$4 million in annual revenue through its essential role in maintaining supply chain quality between Purbani's integrated manufacturing facilities.

2.4 Corporate Department

- Finance & Accounting
- Internal audit
- Supply chain
- Commercial
- Marketing
- legal
- Civil
- IT
- HR & Admin

2.5 Management

2.5.1 Leadership Style

The leadership style in Purbani Group can be best defined as transformational leadership. This style places much focus on the inspiration of employees, growth and development, and creating impetus within the organization to continuous improvement and innovation. Transformational leaders motivate their members through a strong sense of vision that they establish, encouragement, and a feeling of joining a higher calling, other than a typical job position. This was implemented in Purbani Group when they focused on employee involvement and teamwork.

The culture of empowerment high in the group has been promoted by the leadership, and this enables the employees to have the confidence to make any decision affecting the area they are working. This is portrayed in the way they conduct their operations, whereby decision-making does not belong to the top level of management, but is decentralized to all levels. Consequently, employees not only experience motivation but also get motivated to initiate and take part in the achievement of objectives in an organization. The leadership approach used in the company creates an environment in which creativity, solving problems, and collaboration become core elements of long-term success.

As part of their tenet of leadership development, the leaders of Purbani are equally interested in the ethical aspect of doing business. They are also highly committed to sustainability, because their production processes also reflect environmentally friendly procedures and ensure they satisfy the global stakeholders. The role of leadership can be witnessed by focusing on how the company is implementing strategies about environmental sustainability, especially in sections such as the reduction of waste and clean production technology.

2.5.2 Human Resources Planning Process

The Human Resources Planning (HRP) at the Purbani Group is strategic and systematic, and this ensures that the company has the right number of good staff ready at all times. HR planning is an all-encompassing process that concentrates on both long-term and short-term requirements. This active measure is necessary so that the company can satisfy its workforce needs without incurring shocks in the headcount and skills.

The central point of the HRP of Purbani is a solid relationship between the HR Department and the heads of different departments, evaluating the needs of resources on an annual basis. These tests identify the manpower required to ensure the accomplishment of operational and strategic objectives. The HR department consults with each department to help them project how many employees they will need in the future. This is based on the staff turnover, new developments, and even the projected growth of the business.

One of the main components of such a planning process is forecasting. The company is considering the past records of workforce turnover and reasons for exit, including retirement, quitting, and dismissal, to predict the demand for hires in the future. Also, this project enables the firm to anticipate skills gaps or excess labor and hence, be in possession of a balanced workforce that upholds the entire corporate strategy.

Succession planning is also in the planning whereby some potential future leaders are identified and developed with specific development schemes. This will ensure that such critical positions are occupied by internal candidates that have thus rendering unnecessary the hiring of an external effort in such strategic jobs. Another factor that Purbani will consider is the aspect of internal promotion, where a current employee is allowed to develop within their own organization. Not only does this increase morale, but it also aids in the retention of talent.

2.5.3 Organizational Structure

The organizational structure of Purbani Group has a hierarchical model, which stipulates the organization's chain of command and communication. The top of the structure is the Managing Director (MD), who plays a significant role in giving the company direction and strategic management. The MD is followed by several Executive Directors who preside over the various business units of the group that include textiles, agriculture, and retail. The management vitals

have a hierarchical structure with the respective business units reporting to the Executive Directors.

The structure of the organization is made in such a way that it helps to achieve efficiency and facilitate ease in decision-making. Finance, HR, Supply Chain, and Marketing are also departments that work separately, yet at the same time work together to accomplish organizational goals. This structure enables Purbani to vertically integrate all the processes involved in the production of its products, including the sourcing of raw materials and the delivery of the finished product.

Purbani has a hierarchical structure, which permits clear communication and assures the alignment of all the employees with the goals of the company. Its roles and duties are also very clear, which is helpful in the proper utilization of resources and the smooth flow of operations. Nevertheless, this structure also permits a form of shared decision-making where major decisions are usually taken by consulting the various levels of management, and this creates a culture of ownership amongst the employees within the organization.

2.6 Marketing Practices

2.6.1 Marketing Strategy

The marketing strategy of Purbani Group is based on the goal of establishing a unique presence in the local and international market based on the targeted production with reference to the high quality and sustainability. The textile industry is highly competitive, and it is on this basis that Purbani has identified sustainability and quality as its key differentiators that can put it in a position better than others. In line with the needs of the consumers who are increasingly demanding textiles that are produced ethically and will lessen the negative effect on the environment, the company has adopted the use of up-to-date technologies in its production processes, and to enable it to achieve efficiency in its operations.

Product differentiation is an innate component of the marketing strategy of Purbani. They also make sure that their products not only comply with international standards but also possess stringent environmental compliance through introducing new approaches to production that would reduce the level of waste and cut down energy consumption. They put a lot of emphasis on these processes because that is part of their value proposition, i.e., their products are of high

quality and sustainably made. By doing this, Purbani is doing a demonstration of its environmental responsibility that makes it a good purchase option for the consumer and the company.

Environmental studies have been pooled at companies focused on sustainability, confirmed by the sustainability certifications of the company, which include OE-Tex and GOTS. Such certifications are not only a sign of credibility but also an excellent means of marketing. In other words, to give an example, certifications can be used to reassure environmentally conscious consumers and businesses that Purbani products comply with international standards of sourcing and production methods that can be considered sustainable. Purbani and its brand are differentiated and stand out in terms of international consumers since they are more sensitive to their ethical sourcing conditions through using their certifications in the marketing process.

The community involvement behind Purbani's marketing strategy is also geared towards ensuring that, as a corporate citizen, the firm does the right thing. This comprises their CSR activities, which include conservation of water, reforestation, and carbon offsetting, amongst others. These projects appeal especially to those customers who aspire to greener business and are devoted to the brands that play their role in sustainable development. Their incorporation of sustainability as a central theme of marketing makes Purbani a leader in the industry in its responsible manufacturing policy.

2.6.2 Customers, Target Customers, Targeting. & Positioning

Purbani Group's position is to strategically focus on the global fashion market, which includes retailers, wholesalers, and end consumers who focus on high-quality, sustainable garments. Through this approach, the firm can position itself in line with the expanding consumer trends, which are inclined towards ethical fashion and environmental brands. The target group also includes ecologically wise consumers, people, and companies who care about ethical acquisition and the issues of sustainable sowing and manufacturing practices. It is especially significant that this segment of customers is this important because this is a market that is willing to pay a premium price to obtain high-quality goods, whose values are congruent with their own.

The positioning strategy of the company is based on the company's reputation for high-quality textiles and heavy emphasis on sustainability. Purbani is a luxury brand that sells sustainably made textiles, with a demonstrable track record when it comes to conservation of the environment. Their value proposition not only indicates the superior quality of their products, but they also promote social responsibility. This will position Purbani as a first choice among the customers seeking excellent apparel with no sacrifices for environmentally friendly operations.

With the help of differentiation, Purbani emphasizes providing high-performance products that are also based on the idea of sustainability. Their market segmentation is strategic in that it targets a small market, ready to pay for green outfits. This group of customers will be made up of fashion-conscious consumers and sustainability-conscious consumers who are becoming more willing to pay top dollar for clothes that can meet their ethical requirements. Purbani has therefore created its own niche that works well in terms of innovation, quality, and sustainability because they have given this market segment a good product to look after.

The fact that Purbani can attend B2B, as well as B2C markets, allows the company to achieve this goal by striking a balance between its reliance on wholesalers and international retail chains, on the one hand, and an ever-growing consumer interest in direct-to-consumer sales, on the other. This multi-faceted target strategy enables Purbani to have wide market coverage, so that they will cover all the types of customers that they have, including the big fashion houses and those individual customers who are interested in owning sustainable furniture.

2.6.3 Marketing Channels

The Purbani Group adopts a multi-channel approach to marketing to reach a wide customer segment. The company also takes advantage of both traditional and online marketing strategies, which means that it reaches out to a wide range of customers globally. They combine social media, trade shows, and industry events, along with online job sites, which contribute to the awareness of the brand and the creation of new leads.

Purbani focuses on digital marketing in its activities. The firm is very active in social media communication channels such as LinkedIn, Facebook, and Instagram to reveal their products, make contact with potential clients, and advertise their sustainability achievements. Through

social media, there is a direct way of linking to the clients and even potential workers who are driven by the same company about ethical production. By means of compelling content, such as sustainability stories, product presentation, and behind-the-scenes moments of the production process, Purbani creates an interactive brand experience that connects with younger customers and their preference towards the digital world.

Purbani also participates in job fairs and any industry event from where they can display their products and even recruit new talent. These events give the company interact with potential employees on a personal level who share the same sustainable ethos as the company. It also allows them to advertise themselves as their preferred employer within the context of sustainable fashion. The fact that these events are multi-purpose ones aimed at reaching both customers and potential talent supports the idea that Purbani is a leading brand related to sustainable fashion.

Purbani also enjoys good relationships with its suppliers and distributors, and its products are also available in their respective markets. The company has integrated supply chains, which have made the company deliver its products according to its quality standards as well as the deadlines. Such emphasis on good logistics and supplier relations is a prerequisite to ensuring product supply and to supply the needs of the wholesalers and direct consumers.

2.6.4 Marketing Strategies

This is because Purbani Group has been constantly innovative in the development of its products and is highly aware of the current trends in the market. The business has a research and development department that is active in creating new products most suitable to the changing demands of the clients, especially consumers focusing on sustainable fashion. This damages their products with the addition of new materials, state-of-the-art manufacturing methods, and environmentally friendly methods of manufacturing methods.

The product development strategy of Purbani is customer oriented. The reaction of the clients and the ultimate consumer on a global scale is important to the development of new product lines. Purbani is also at the top of its game in using market trends and consumer behavior as a close watch to make sure it stays top of the list in the sustainable fashion industry. As an

example, the company invests in bio-based fibers, organic cotton, and recycled materials to fulfill the increased demand for environmentally acceptable materials.

Also, Purbani Group will ensure it engages in agile product development; thus they are able to respond fast to evolving consumer tastes. This move enables the firm to be proactive in the industry, providing products that match the values of consumers and are less bureaucratic and unethical, and are more sustainable and of high quality. Purbani integrates such values into its product lines and, in so doing, attaches values to its products that echo the growing number of consumers who place value on eco-friendly products.

2.6.5 Branding Activities

The Purbani Group has put its best in terms of developing and positioning brand identity. Their brand activities involve positioning the company as a thought leader in sustainable fashion, where they are using their quality and corporate social responsibility (CSR) as the two main brand Halloween costume values.

One of their branding elements is that they have been involved in certification programs. Such certifications as OE-Tex and GOTS emphasize Purbani's commitment to the topic of sustainability as well because they guarantee their consumers that the product complies with tight environmental and ethical standards. Not only do these certifications confirm the validity of statements made by the company, but they are also a potent form of marketing, which makes Purbani stand out among the competitors and presents an environmental appeal to certain consumers.

The company is also running eco-friendly campaigns; in this sport, they feature their sustainability initiatives that include zero-waste production, carbon offset schemes, and water conservation measures. These campaigns help Purbani develop a good brand status as a responsible environmental manufacturer, and consumers who are concerned with their sustainability are attracted.

They have incorporated advertising to be central to their brand building. The advertising approach of Purbani combines traditional media, including print and broadcast advertisements, and digital media to reach a large audience. Using things like advertorial and content marketing,

the company is telling its sustainability story, which makes it stand out as an industry leader in eco-friendly production of textiles.

2.6.6 Advertising & Promotion Strategies

Purbani Group integrates the advertising approach that is directed at online interaction, content marketing, and sponsorships. The company uses such platforms as LinkedIn, Facebook, and Instagram to bridge the individuals and employees involved in the company and help it promote its sustainability actions, brand narrative, and products. It is through these digital platforms that Purbani gains access to an international market, particularly young shoppers, who have a better inclination toward social media and environmentally friendly brands.

Purbani also uses print media and billboards to place digital advertisements in specific markets, especially in the worldwide fashion enterprise. Such adverts also focus on the sustainability aspect of the company, including zero-waste manufacturing, carbon offset programs, and all other aspects that appeal to customers who are conscience in their choices of products they consume.

Another form of advertising strategy that Purbani follows is its partnerships with NGOs and industry events. These partnerships, in addition to lending the company some presence in the supply of sustainable fashions, are also good displays of the company's affiliation with social issues. With the sponsorship of the environmentally friendly events, Purbani is firmly establishing itself as a brand that is not only profit-motivated but also about the improvement of the environment.

2.6.7 Critical Marketing Issues & Gaps

Purbani Group has several daring marketing issues to address. The first challenge is that they do not automate even their marketing and recruitment processes, which results in inefficiency. Even though the firm has come far with regard to digital marketing, its recruitment system is still quite manual, thus eating into recruitment periods and efficiency.

The second issue is factory employee turnover, which is quite high. This has burdened their recruitment and training division because they have to continuously invest in new hires and

training and upgrade their skills. Besides, Purbani might be relying too much on traditional marketing mediums like job fairs and industry functions, and this can hinder communication with younger consumers who are more proficient with newer online means of communication.

The other problem is balancing sustainability and profitability. Although eco-friendly products are in very high demand, they are usually sold at a higher price. This can influence the pricing strategy of Purbani, particularly in markets that are competitive, and the consumers are price sensitive. It will be important to find methods of lowering the cost of sustainable production and not affecting the quality of the products to sustain profitability in the long run.

2.7 Financial Performance & Accounting Practices

Financial Report

2.7.1 Liquidity & Solvency Analysis

The liquidity of Purbani Group is rather weak, mainly because it is an externally financed company. Although the company has been experiencing steady growth in revenue in recent years, its current ratio and quick ratio show some areas of concern as far as the ability to meet its short-term commitments is concerned. It is seen that though revenue has been increasing, the liabilities of the company may outweigh its assets in status, and this may create cash flow inequality when an emergency is to be met with financial requirements. This is an indication that Purbani has the potential to run into trouble in settling its short-term liabilities in case the increased rate of revenue fails to go on par and raises some orthogonal monetary objections.

The quick ratio, which does not count the inventory as a current asset, also indicates that the capability of Purbani to honor short-term liabilities in the most liquid available assets is somewhat limited. The management of inventory, especially in the textile industry, may in most cases face a liquidity deficiency in case there is fluctuation in the market. Purbani may think about applying more active inventory turnover activities to cope with this problem.

Despite this, the solvency ratio of this firm is manageable. This implies that Purbani Group will be able to fulfill long-term liabilities, and this is perceived in terms of a stable capital structure through the available assets of the company. This gives them cushions in volatile markets as their asset base and cash reserves are enough to cover them against long-term debts.

As far as levels of debt go, the solvency ratio of Purbani Group increased over the last few years, as more debt was incurred to finance the expansion program. This has allowed the company to raise more money to expand, but it also puts them at a higher level of exposure to the risk of finance. When the market is volatile or is in recession, the company might not easily service its debts, particularly depending on the changing interest rates.

But good brand awareness and sustainability provide a certain refuge since more investors would want to invest in companies that have a good niche in the market and sustainability in the long run. One of the most important questions in the financial strategy of Purbani is striking a balance between growth and managing debt. They are also required to closely observe the debt-to-equity ratio to make sure that the advantages of borrowing money to invest in expansion exercises are greater than the risks involved, especially as the aspects of charging rates and economic conditions are changing.

2.7.2 Efficiency Analysis

An analysis of the operating efficiency of Purbani Group becomes very evident with reference to its inventory turnover and accounts for receivable turnover. The fact that the company has efficient inventory management and can quickly turn over receivables shows that the company is in control of its operations cycle. Nevertheless, Purbani could do certain things that would make it more efficient and add to its profitability.

One such area that must be worked on is capital management. The working capital is also essential in making sure that the business can take care of both the short-term business requirements and unforeseen financial needs. Purbani is also in a good position regarding its inventory and accounts receivable, but its accounts payable and cash conversion cycle can use better management. Regarding the actions that can be taken by the company, there are possibilities of optimizing the payment terms with the suppliers or renegotiating a part of the short-term debt to optimize the working capital cycle. With these factors better managed, it would not only enhance the liquidity position of Purbani, but it could be possible that it may not undergo the increasing dependency on external financing.

The cash conversion cycles experienced by Purbani, i.e., the periods between the moment when cash is used to manufacture goods and the company receives revenue on the said goods, seem

to take longer than usual industry averages. Through optimizing the cycle, the company will be able to bring more money into the business, and the company can either invest in business operations or even repay the debt levels.

Additionally, in the textile industry, inventory turnover is of utmost importance, and Purbani might streamline its supply chain, as well as its inventory management systems, so that the production and sales cycles get better matched in the sense that there is minimal risk of absence of products as well as overstocking. Through the optimum supply chain integration process and predictive analytics, Purbani will be in a better position to match the supply and demand to achieve a greater hit rate of its operations, efficiency, and working capital performance.

It is also interesting to note that operational ratios are directly affected by efficiency in human resource management. The magnitude of payroll allocation, recruitment expenses, and turnover expenses may directly affect the cash conversion cycles and the entire working capital. To take one of many examples, work type over-staffing (or high cost), or extending the cycle, may be the case, but encouraging work types that streamline recruitment and retention strategies can enhance capital efficiency. In-depth structures on these costs connected to HR are used in the HR Cost Analysis and Metrics subsection of the Accounting Practices.

2.7.3 Profitability Analysis

Although the sales revenue is increasing steadily in Purbani Group, the company is struggling to obtain a good net profit margin. The major cause of this reduction is the rising cost of goods sold (COGS) and the rising operating costs. Procurement of raw materials and labor, as well as their consequences in the textile industry, are also prone to changes in price that will have a great influence on the profitability of a company such as Purbani. Due to the high dependence that the company has on sustainable practices that tend to have an associated cost (cost increase due to sustainability), it is necessary to ensure that profitability is achieved through implementing innovative cost control procedures.

There has been an increase in the cost of raw materials produced by the company, mainly because of the supply chain problems experienced all over the globe and outside factors influencing these events, such as geopolitical tension in the world, changing commodity costs, and increasing shipping rates. To manage profitability, Purbani should build long-term supplier

contracts and consider sourcing in alternative ways, which can help it get better prices without reducing the quality and sustainability of used materials.

Moreover, labor prices in the garment industry are generally increasing as wages are going up and a talented workforce is required, particularly in a business that requires high-quality and ethical products. One of the things that Purbani could undertake is employee training and automation technologies to enhance the efficiency of labor and lessen the reliance on manual workers in production. Such examples of labor efficiency programs as performance bonuses and lean manufacturing methodology might be used to increase margins.

Conversely, product differentiation and sustainability have enabled Purbani to make its customers loyal due to the appreciation of ethical production practices by the customers. This can frequently equate to increased production costs but will also provide the possibility of premium pricing that will help absorb the effects of increased costs. Purbani can ensure that it maintains its revenue base and dominates its position in the market by, among other things, enhancing product quality and efficient operations.

One of the factors increasing operating expenses is the expenditure that is related to the workforce. Fluctuations in the payroll distribution of various work types under operations, as well as recruitment costs and the cost incurred during employee turnover, have affected the profit margin of the company. These points are further discussed in the section of HR Cost Analysis & Metrics, where the scopes in which the strategic planning of workforce can result in increased profitability are outlined.

2.7.4 Leverage Analysis Cost in Supporting Market Activities

Purbani Group has also clearly shown its strong dependence on debt financing to bolster its approach of expansion in terms of production capacity and diversification into new markets. Although this method has facilitated the expansion of the firm's operations, it has also led to the heightening of financial risk. The interest coverage ratio, which shows how the company will be able to cover its debts, has registered some fluctuations in the last years. It refers to the fact that occasionally, Purbani has stretched its earnings before interest and tax (EBIT) to service debt.

At this point, to counter the danger that faces Purbani, the cost of its debt needs to be balanced with the returns that are likely to be obtained because of the borrowing. When debt servicing costs are very high or not, then the firm may have a problem in sustaining its profitability, particularly when the market situations alter. In consideration of the interest rate volatility, Purbani must work on the most appropriate capital structure by perhaps minimizing its debt capital or potentially looking at less expensive funds. Refinancing the high-interest debt or turning some of their debt into equity financing may make their interest cover ratio more stable and less pressured.

Moreover, Purbani should have debt management as a priority, especially when the firm engages in new markets where the initial investments may not bring immediate returns. A more stringent debt repayment strategy and effective cash management would make Purbani less susceptible to an increase in interest rates and more consistent in generating profits.

2.7.5 Marketing Value Analysis

The brand value, diversified operation, and sustainability-based business model are some of these factors that affect the market positioning of Purbani Group. As Purbani has over half a century of experience in textiles and RMG, this gives the company a strong position in the market due to extensive relationships with buyers worldwide, increasing confidence in their products.

Among the main advantages that precondition to its performance on the market, one can distinguish the fact that the company is covered by international certifications, including Oeko-Tex, GOTS, BCI, and ISO. The associated accreditations enable Purbani to have a competitive

edge since it can keep up with the soaring demands of ecologically sound and ethically responsible manufactured clothes in the European, North American, and emerging markets. With sustainability becoming a key purchasing attribute of global fashion brands, these certifications provide great value towards Purbani's attractiveness in the global market.

Meanwhile, external issues like prices of raw materials, increasing labour rates, and the global supply chain may impact the ability of the company to be competitive. Moreover, the robust competition in the Bangladesh RMG industry necessitates Purbani to ensure there is a sense of balance on the sustainable approach to business practices and cost effectiveness to secure its market share.

Despite this, Purbani has a few advantages compared to other competitors owing to its vertically integrated production mechanism, wide product range, and high corporate social responsibility (CSR). The fact that it focuses on sustainable fashion, new technologies in their product creation, and commitment to ethical business practices are important facets that not only increase buyer loyalty but also build stronger firm growth potential in the international marketplace.

Accounting Practices

2.7.6 Total Manpower

The total man-power graph indicates the total number of workforces at Purbani Group over recent years. In the RMG industry, labour is directly proportional to production capacity, as labour intensity is very high in its operations. A steady growth in the number of employees indicates success in this company, the rise in buyers' demand, and an opportunity to create large-scale employment. Nonetheless, it also poses workforce management issues, and there needs to be effective HR policies that need to be put in place to ensure productivity and quality amongst the expanding number of employees.

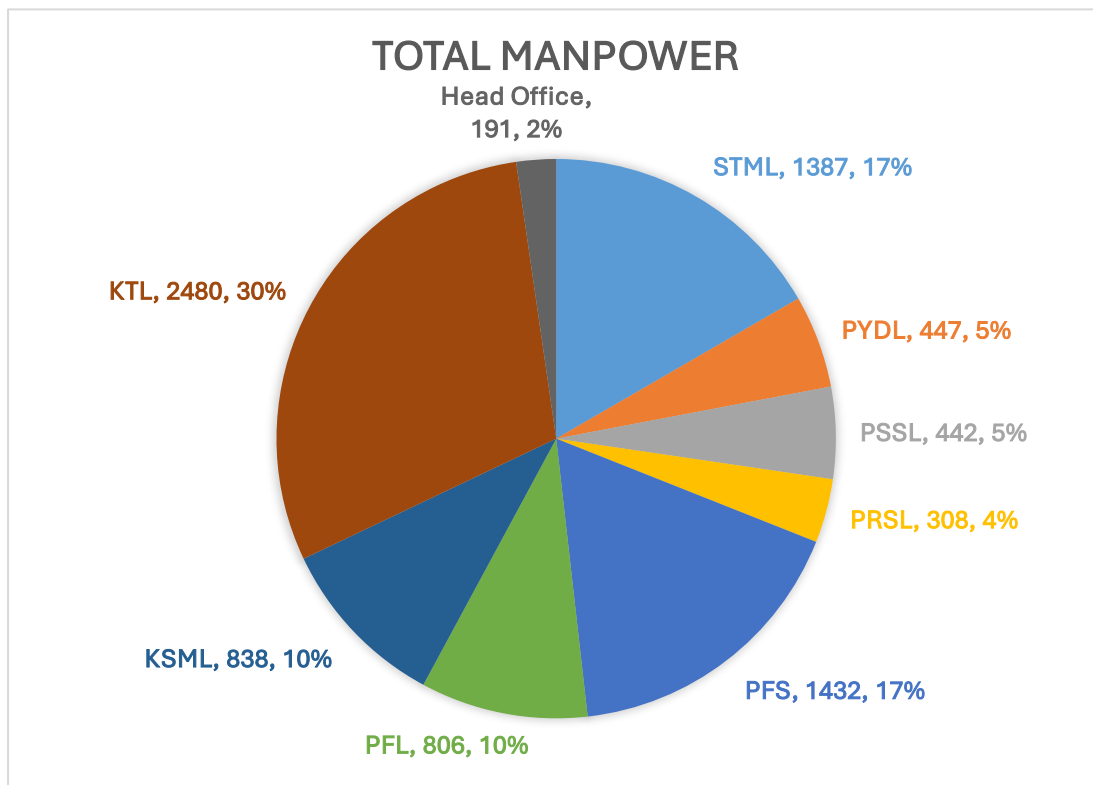


Figure 6: Total Manpower

It is evident, as seen in the graph, that Purbani has had consistent growth in employees. This falls in line with the industry trend in which large organizations are constantly hiring to cover their shipment periods. In terms of the Human Capital Theory, workforce increase is to be regarded as an investment or, in other words, the recruitment process should be coupled with skill development to make maximum returns. Lastly, I suggest Purbani needs to combine expansion with organized training processes to make sure that productivity increases with manpower.

2.7.7 Recruitment Cost

The given graph provided the costs that Purbani has been incurring during the process of recruiting new employees each year. The expenses include advertising, interview procedures, personnel connected to human resources, and onboarding. A moving pattern of recruitment cost suggests that the organization is reacting to changes in labor needs- higher recruitment costs in the years when there are high attrition and lower costs in the years that are more stable.



Figure 7: Total Cost

The figures indicate that recruitment costs rise to their maximum every time turnover is high, and this denotes that employee exit has a direct economic impact. In HR literature, this is associated with the Resource-Based View (RBV), which stipulates that organizations need to safeguard their important resources; in case of loss, organizations suffer both direct and indirect costs. What they can do in order to minimize this in future recruitment costs is that Purbani needs to emphasize retention strategies like employee engagement, internal promotion, and using digital tools in recruiting (ATS).

2.7.8 Employee Turnover

The turnover graph indicates the percentage of employees who have ended a departure. In RMG, turnover is usually high, caused by dissatisfaction of wage earners, lack of career advancement, as well as high workload. High turnover causes unstable production and leads to high recruitment and costs and interferes with the schedule of production.

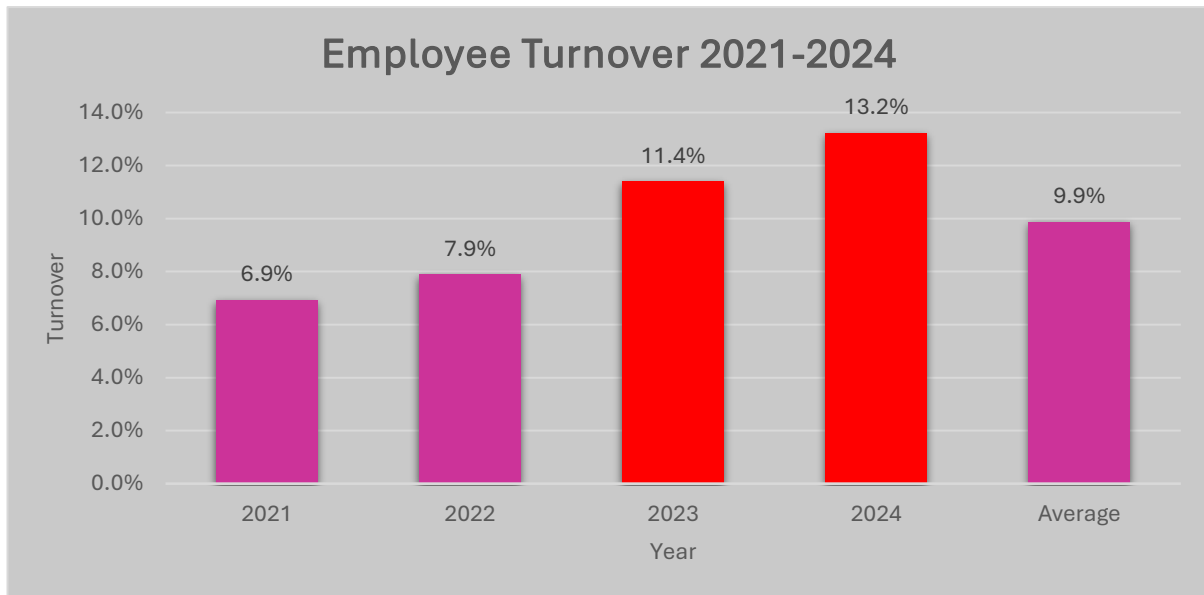


Figure 8: Employee Turnover 2021-2024

The graph shows that turnover continues to present a recurring challenge for Purbani as compared to sector-wide challenges, where annual turnover tends to exceed 30%. Employees tend to quit not because of a lack of motivation but because of the poor hygiene factors, which are wages, working conditions, and job security, based on the Motivation- Hygiene Theory created by Herzberg. Purbani needs to reinforce wage levels, enhance working environments, and instill better feelings of belonging among employees to lower the rate of turnover.

2.7.9 Retention Rate

The retention rate graph shows the percentage of employees who remain in the organization. Although moderate in the case of Purbani, it indicates both the strong and the weak aspects of HR practices. Large retention, on the other hand, signals contentment and company commitment, whereas low retention indicates a pitfall in engagement.

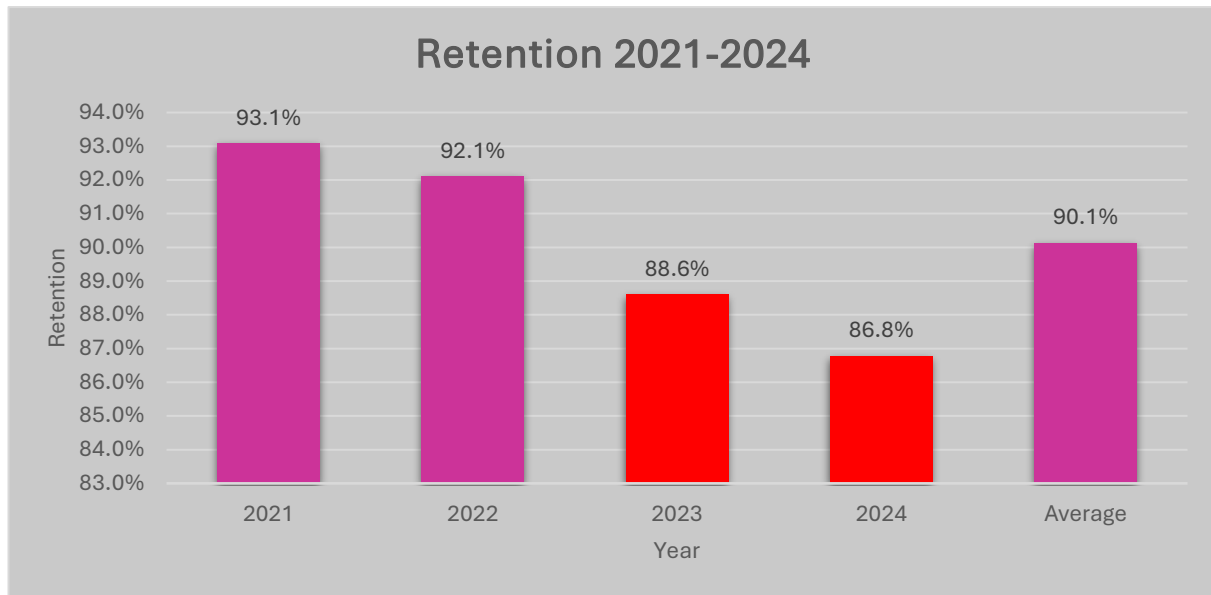


Figure 9: Retention 2021-2024

The fact that Purbani has moderate retention implies that although a significant number of employees appreciate the concept of stability, there is still considerable turnover, which occurs after a few years. This indicates a poor psychological contract- not all the expectations of employees are met. The advantages of long-term workers include tacit knowledge and long-term discipline that a labor-intensive industry needs. Purbani may introduce a career development process, rewards, and in-house growth systems so that long-term employee loyalty can be ensured.

2.7.10 Retention Period of Separating Employees

This graph shows the average period spent in the company before the resignation of employees. A shorter duration can imply unmet expectations or poor onboarding, whereas longer durations of service and subsequent volatility can portray stagnating careers.

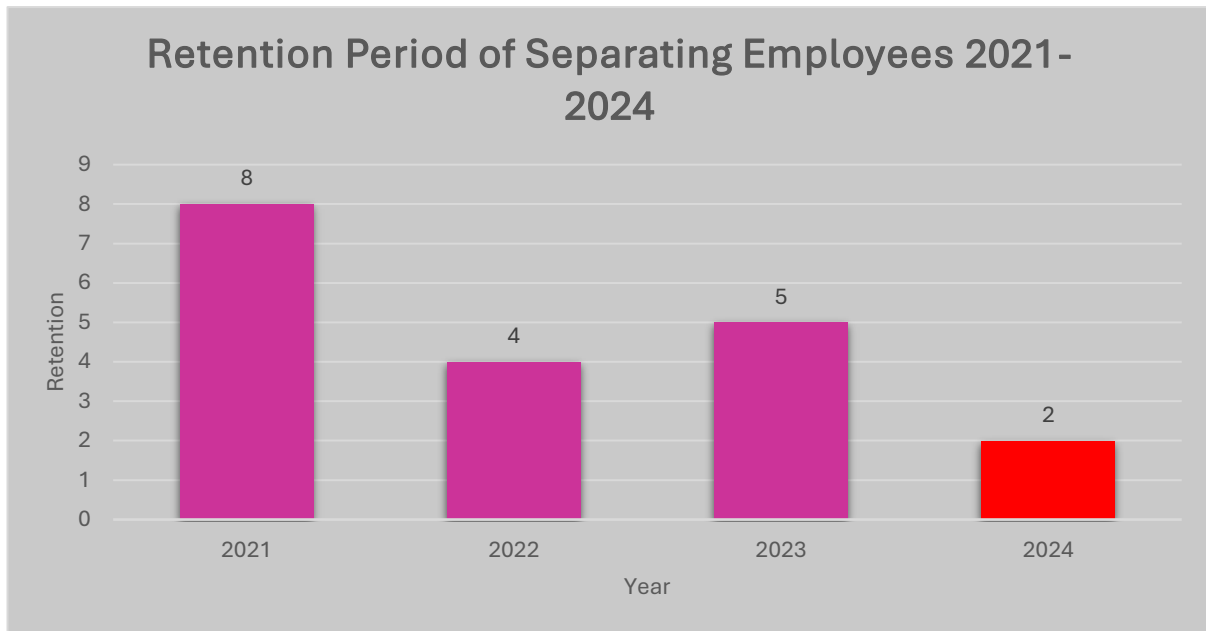


Figure 10: Retention Period of Separating Employees at Purbani

The graph indicates that most staff quit in the not-too-distant future of employment. This takes into consideration recruitment mismatch and the lack of adaptation support. The early-stage and onboarding experience is crucial to retention, in accordance with Employee Life Cycle Theory. In the case of employees who are not satisfied during this stage, they will leave prematurely, adding to the expenses of the organization. Purbani needs to improve its onboarding and mentoring mechanisms to ensure that new staff members have their hands held, coached, and nurtured into how to deliver on their jobs at the recruitment stage.

2.7.11 New Hire Separation & Turnover

This graph focuses on the isolation of new employees. Employee turnover within the first years is of great concern since it means inaccurate recruitment forecasts, job previews, or inability to integrate into the workplace.

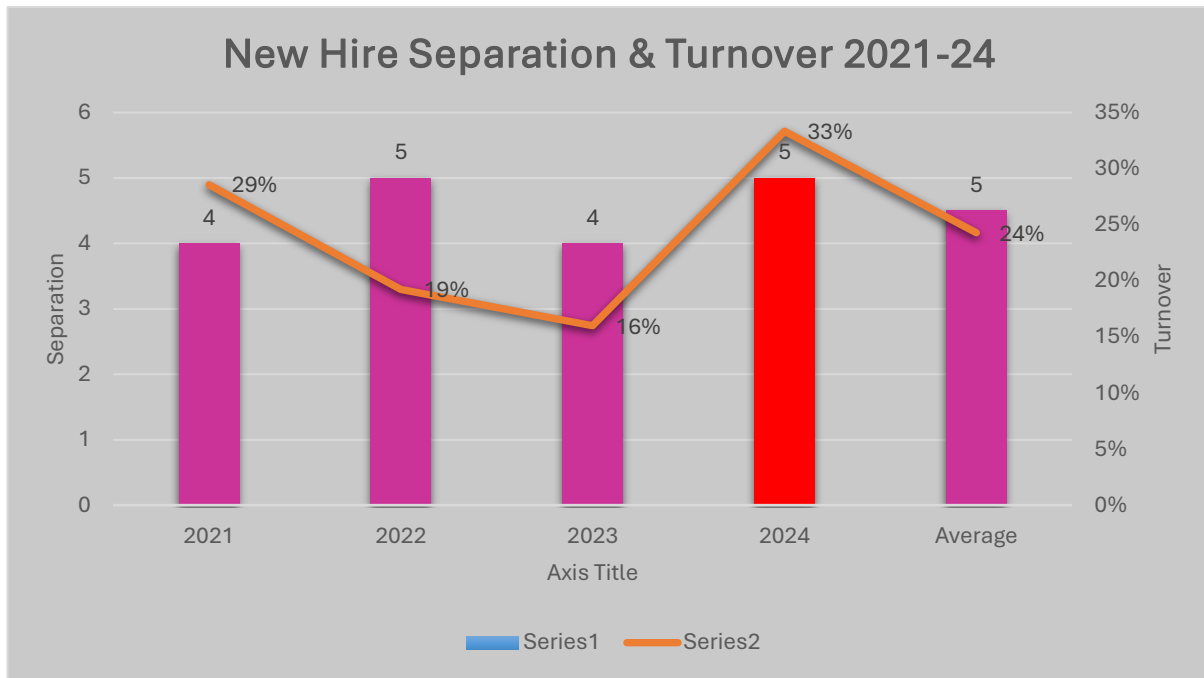


Figure 11: New Hire Separation & Turnover 2021-2024

The graph shows an indication that a significant number of new workers leave on a short-term basis. This increases the cost of staffing as well as destabilizing production. In theory of HR, this is connected to the Realistic Job Preview (RJP) method, an employee is not well informed on the demands of the job, and the employee is more likely to exit the company shortly after joining. Purbani is supposed to give clear job previews during recruitment, be realistic when setting their expectations, and have in place robust induction programs to ensure that there are reduced separations.

2.8 Industry Competitive Analysis

2.8.1 SWOT of Purbani Group

The second type of strategic tool frequently applied by organizations is SWOT analysis, which helps to assess the internal strengths and weaknesses as well as the external environment of the market. It assists the businesses in knowing their strengths and weaknesses, opportunities and threats, as well as in how they should position themselves in the long-term running. The purpose of the following SWOT analysis of Purbani Group is to determine the present situation in the firm.

Strengths:

- **Vertical Integration:** The company has limited its manufacturing process as it has integrated the entire spinning, knitting, dyeing, and printing process, and the garments finishing process. This will help this firm to exercise close quality control and enhance efficiency in its operation in the entire production process.
- **Brand Name:** Purbani has more than 50 years' experience, which throughout the course of time has helped the company establish and nourish a good reputation in the RMG business in the global and local markets. It is also considered a provider of quality wear, and it has assisted in the establishment of long-term relationships with customers and other partners in the industry.
- **Sustainability Certifications:** The Purbani Group is a sustainable company with important international certifications such as Oeko-Tex, GOTS, BCI, and ISO. Not only do these certifications benefit the company by improving its brand image, but they also enable it to respond to the increased demand for ethically harvested and environmentally safe goods, thus a great partner in the eyes of global buyers.
- **Varying Business Portfolio:** The group has 13 different business areas, including not only textiles and apparel but also retail, agriculture, and fisheries. Diversification means that the group does not depend on one source of income and therefore they are buffered from the economic or market swings.

Weaknesses:

- **The lack of Technological Modernization:** Although Purbani Group is vertically integrated, it has not been entirely committed to technological modernization, as in the recruitment processes, records, and inventory processes. This, albeit limited automation, undermines the rate at which some of these operations are executed and during peak periods of demand.
- **Over-Reliance on Old Markets:** Purbani has been mainly targeting old markets such as the EU and North America. This makes the company vulnerable to the risk of market demand and policy changes in trade in such regions.
- **Employee Turnover:** As in most other RMG companies, Purbani has many problems with keeping skilled employees, especially at the factory level. Large turnover rates

cause a rise in recruitment expenses and training expenses, and they also provide unwanted hitches in production.

- **Delays in making Decisions in non-production Functions:** Delays in making decisions in non-production functions like HR, administration, and so on can be attributed because of centralized decision-making in those functions. This can cause delays in adapting to the market changes or rolling out new policies in specific areas like performance evaluation, digital HR tools, etc.

Opportunities:

- **Development of Emerging Markets:** Purbani has excellent prospects of penetrating new markets, especially in third-world economies. This will facilitate the development of reduced dependence on conventional markets and enable the company to normalize its revenues.
- **Industry 4.0 Technologies Adoption:** With the introduction of automation, artificial intelligence (AI), and digitization of the production process, a great opportunity has been created under which Purbani will increase its productivity and cut costs, simplify production, and, as a result, strengthen its competitive advantages.
- **Expansion in Sustainable Fashion:** As more people in the world want to experience environmentally friendly and sustainable products, the current certifications that Purbani enjoys (GOTS, Oeko-Tex) give the company a competitive advantage to penetrate the market of sustainable fashion, where it can target top-quality customers interested in environmental effects.
- **E-Biz and Retail:** Purbani can enter the online and physical retail business with its already existing textile manufacturing processes as its base, which will act as an alternate revenue generator.
- **Employee Branding and Talent Development:** Employee branding and talent development can be achieved by concentrating on the employee development training packages, computerized and internal promotions, and employee engagement programs. Purbani can develop a good pipeline of talent that will attract and retain top employees in all departments.

Threats:

- **International Economic Turmoil:** The cost of raw materials, orders, and the demand can be greatly disrupted by political upheavals, inflation rates, and fluctuations in currency, especially in export markets, and this, in turn, will determine the profitability of Purbani.
- **Rapid Competition:** The RMG sector of Bangladesh is very competitive, and the market share is fought over with many local as well as international competitors in the industry. Purbani is under continual pressure to ensure that it is on top by providing quality and affordable prices, and prompt deliveries.
- **Risk of Labor Law Compliance:** As they tend to focus more on labor rights and especially in international markets, Purbani needs to remain in compliance with international labor standards and environmental rules and regulations to eliminate reputational risks or even fines imposed on the company.
- **The risk of Raw materials supply:** Purbani relies on imported raw materials to conduct some of its production processes, which exposes the company to the risk of supply chain disruption, including fluctuation in prices and shortages of resources, especially during a period of crisis.
- **Environmental Regulations:** There is a challenge in the tightening of environmental regulations, especially in developed markets. Purbani should keep up the investment in green technologies and practices to ensure that it complies and increases consumer demand for more environmentally friendly products.



Figure 12: SWOT Analysis

2.8.2 Porter's Five Forces Model of Purbani Group

The Five Forces model introduced by Porter assists any business in examining the competitive forces within its industry. Once these forces are considered, businesses can know what their major factors of competition are, and they will be able to work on the strategies to enhance their competitive standing. An in-depth profile of the RMG sector in Bangladesh, particularly, Purbani Group, is given below.

Threat of New Entrants: (Moderate)

The threat of new entrants in the Bangladesh RMG sector is moderate. The fact that the price of labor in Bangladesh is low and that local suppliers are available, ease of entry of new firms in the market at the same time, poses great obstacles to the entry of Purbani Group. Among these are its developed brand name, vertical integration, and the existence of long-term buyer relationships, which potential entrants can hardly mimic. Nonetheless, digital manufacturing models and startups with a sustainability-oriented approach may become a problem in the future.

Bargaining power of Supplier: (Moderate to high)

Purbani Group sources raw material, including cotton, dyes, and chemicals, both locally and internationally. Although the company possesses internal options for spinning, dyeing, and printing, international suppliers of specialty fabrics and chemicals are still a threat to it. Purbani is vulnerable to global supply chain fluctuations or geopolitical shocks because fluctuations in the prices of raw materials used in the production process may have an adverse impact on the profitability of the company. Such influence of supplier power is also caused by the fact that Purbani obtains a lot of the materials supplied by international suppliers, who can be rather influential in price and supply conditions.

Bargaining Power of Buyers: High

The buyer power is also high in the RMG sector, and the main contributory factor is the nature of the industry, which is very competitive. Big international buyers like retailers and brands dictate prices, delivery time frames, and the quality levels, which exert pressure on manufacturers like Purbani. These buyers already possess numerous suppliers and hence can set their terms, which lowers the profit margin of the manufacturers. Notwithstanding the

certifications and reputation of Purbani, it continues to experience huge pressure as regards cost-cutting and tough buyer requirements.

Threat of Substitutes: Low to Moderate

The posing threat of substitutes in the RMG industry is relatively low to moderate. A few companies have been able to capitalize on the market need for second-hand or recycled clothes, but this does not imply that there is no demand for new clothing. Changes in the preferences of consumers, including more people embracing the idea of sustainable and environmentally friendly clothing, are likely to become a bigger concern than the threat of substitution. The current sustainability certifications that Purbani has already obtained are also its potent sources of competitive advantage; however, Purbani should also persist in adopting the shifting market dynamics to the extent that will prevent the threat of substitutes as they may emerge.

Industry Rivalry: High

RMG is an industry that is marked by a high competition rate, with small and large factories competing as well as big multinational companies. Price sensitivity dictates competition, quality, and delivery time. To sustain a competitive advantage, Purbani should be able to succeed in constant innovation, maximize efficiency within its operations, and build good pacts with the buyers and suppliers. The growing interest of the competitors in developing lean manufacturing and automation technologies also makes the competition more intense.

In the Bangladesh RMG industry, Purbani Group is positioned in a competitive environment that has a range of forces. Its strengths are vertical integration and the sustainability certifications provided to the company, which enable it to have a competitive edge. Nevertheless, it needs to deal with such challenges as the lack of technological modernization and employee turnover. Offering opportunities and trends in sustainable fashion and digital technologies can help Purbani restore its market position and remain a competitive actor on the global RMG market.



Figure 13: Porter's Five Force Model

2.9 Summary & Conclusion

The main reason behind the success and prosperity of Purbani Group as one of the principal companies in the RMG industry of Bangladesh is its high-level vertical integration, brand awareness, and sustainability. This diversification of the businesses that involved the company in textiles, apparel, retailing, and even in agriculture has enabled the company to absorb the forces of the market and reflect in the economy of the nation. Nevertheless, the institution has several areas that require the establishment of operational efficiency and financial health to achieve long-term sustainability.

Financial analysis by Purbani Group indicates that the company has recorded growth in revenue on a yearly basis, and shareholders, whereby the group has been struggling with liquidity and solvency issues as well as profitability. The debt ratios of this company have increased over the last few years, which has put the company in a greater position with financial risk. Moreover, the liquidity measures indicate that it is difficult to maintain short-term financial liabilities that may have been intensified by the level of variability of the international market. But the high solvency ratio of Purbani shows that it can handle long-term debts successfully.

In the efficiency analysis, Purbani is doing well in its inventory and accounts receivable management, but needs to do more on its capital management to decrease its dependence on external financing. By focusing more on the cash conversion cycle success rates and the working capital optimization, Purbani might correct its general financial state.

When it comes to the aspect of profitability, Purbani has been faced with the problem of increased costs, particularly in raw materials and labor. These challenges are coupled with rising production costs due to sustainability programs, and they impact on the bottom line of the company. However, the sustainability of Purbani offers a competitive edge, especially in the global market, as consumers are expressing readiness to pay a higher price in order to consume ethically produced products.

Purbani Group's competitive analysis based on Porter Five Forces model indicates that the company is under moderate as well as highly competitive pressures that are coupled with distant competitors like suppliers and buyers. The threat of new entrants is moderate, and industry rivalry is high, and there are many competitors in the battle for market shares. Purbani certifications on its sustainability, as well as the asset of its brand name, give it a competitive advantage in the industry, and this requires it to redefine itself by implementing new ways of doing things to keep up with the competitive advantage.

2.10 Recommendations/Implications

According to the financial and competitive analysis, the following points can be used to improve Purbani Group improve its performance:

- **Enhance Liquidity and Working Capital:** Purbani Group requires improvements to its liquidity position; this should be done through enhancing its cash conversion cycle. Negotiating new payment terms with suppliers and finding more advantageous ways to finance operations should also become an option that the company has to consider decreasing the current financial pressure on the company.
- **Use Technology to improve operations:** A major weakness facing Purbani is that it has low levels of modernization in terms of technology. The company ought to invest in being digital; this can be in the form of digital enhancement, Enterprise Resource Planning (ERP) systems, Applicant Tracking Systems (ATS), and automated inventory

management systems. This would aid in automating operations, enhance efficiency, and, more so, cut down on the work that is done manually.

- **Improve Employee Retention Policies:** There is high attrition in Purbani, and this costs the company since it incurs additional expenditures for hiring and training employees. It is recommended that the company implement stronger internal promotion schemes, skill upgrading prospects, and employee engagement programs to be able to retain the best employees and minimize turnover levels.
- **Sustainability and Cost Management:** Sustainability has been identified as a strength by Purbani, but there is a need to balance the costs of being sustainable. It ought to pursue cost-saving initiatives within the value chain, long-term contracts with suppliers of raw materials, and advance investments with automated processes to absorb rising labor costs. Moreover, the utilization of green technologies would allow cutting down the operational expenses after a certain period.
- **Market expansion:** Purbani Group is supposed to consider the emerging markets, especially in Africa and Southeast Asia, to diversify its revenue margins and to use less of the normal market of the EU and North America. It is also possible and advisable that the company set out to increase its retail options, both on and off the internet, with the momentum of sustainable fashion.
- **Variability in Financing Sources:** To reduce the risks of the high level of debt financing, Purbani ought to consider seeking alternative sources of financing. Equity financing or low-interest loans. That will help the company to pay down on the debt, thus it will decrease financial risk, particularly when there is uncertainty.
- **Increase Marketing and Branding:** Purbani Group has potential gains by continuing to invest in digital marketing and content-based campaigns to evoke awareness of its practices to be greener. Since the shift towards sustainable consumer behavior is already increasing, it will be important to encourage the company's green initiatives with the help of digital media such as social media, blogs, and websites that will increase the level of brand loyalty and appeal to new customers.
- **Dedication to Automation and Innovation in Product Development:** Purbani should be committed to automation of the manufacturing processes and product development, as a means of keeping afloat in the competition. With the implementation of advanced technologies, this company has an opportunity to save on production, improve the

quality of its products, and address the constantly changing demands of consumers who are focused on sustainability and eco-friendly products.

- Strategic Partnerships and Collaborations: Purbani can think of strategic partnerships with the NGO, foreign fashion brands, and sustainable development-oriented organizations. These collaborations may not only help the company to improve its credibility and sustainability and give it access to new opportunities in the market.

2.10.1 Future of Purbani Group

Purbani Group must become more innovative, enhance operational efficiencies, and respond to the dynamics of a changing market so that it can continue to grow and become successful. The sustainability aspect of the company provides the company with a competitive advantage in the world market, yet this factor should be accompanied by sound strategic investments in technology, human capital, and streamlining of the supply chain.

The leadership of Purbani in the RMG industry will be determined by how modern it can make its operations, employee retention, and sustain its competitive advantage through sustainability. What Purbani can do to position itself as a global leader in the fabric as well as apparel industry is by overcoming its financial crunch, streamlining its advertising and branding campaigns, and entering other markets.

Chapter 3: Evaluation of Recruitment & Selection Process in Bangladesh RMG Sector

3.1 Introduction

The Ready-Made Garment (RMG) sector in Bangladesh significantly depends on strategic human resource management through recruitment and selection processes, which determine organizational efficiency and market competitiveness. Companies draw suitable talent by using multiple strategies and methods before their strategic onboarding process for candidates whose professional competencies match organizational requirements. The RMG industry depends heavily on efficient worker selection and recruitment processes because operational performance and staff production capacity directly affect organizational achievement.

RMG production in Bangladesh operates as one of the primary economic forces that provides employment to millions of people while driving substantial export revenues. The textile and garment industry leader, Purbani Group, needs an efficient recruitment and selection system because it enables the company to meet production requirements while maintaining quality standards and achieving market competitiveness in this rapidly changing global environment. Distribution of an appropriate workforce to correct positions through proper recruitment and selection processes leads to enhanced employee retention, and higher staff satisfaction, along superior organizational results.

Organizations within this competitive market need more than basic vacancies because they must find candidates who will advance their business direction. The selection phase requires organizations to check candidates through diverse tools that help match their qualifications with job positions and company culture. The processes align together to develop skilled professionals who demonstrate high motivation levels.

A systematic recruitment and selection process in the RMG sector helps organizations follow national labor requirements and international standards for both compliance and worker safety. The reputation of the company remains protected because this process helps develop a favorable employer brand. A market-defining recruitment and selection structure with ethical labor standards serves as a critical factor for capturing global buyer attention.

The essential nature of aligning recruitment practices with long-term business goals applies to organizations such as the Purbani Group. Every hiring decision requires transparent procedures

that also maintain equity and strategic measures to transform new employees from temporary resources into long-term assets. Modern recruitment and selection procedures are being transformed through digital instrument implementation, standardized processes, and structured interview implementations that organizations have chosen to pursue.

The study examines Bangladesh's RMG sector recruitment and selection evaluation mechanisms, together with their present methods, to identify areas of progress and areas needing improvement. The objective of this research is to deliver an extensive knowledge of how Purbani Group, alongside similar businesses, can maximize their recruitment and selection operations to maintain work preparedness and regulatory adherence as well as long-term organizational sustainability across an industry transforming at speed.

3.2 Background of Study

The RMG sector of Bangladesh functions as the vital foundation of its manufacturing sector by hiring above four million workers and producing substantial GDP outputs and foreign exchange revenue. An efficient recruitment and selection system represents an absolute necessity during this time. Industry expansion and evolution create difficulties for companies to recruit large numbers of workers while upholding high-quality standards, regulatory requirements, and operational effectiveness.

Purbani Group, which operates as a well-established company within the textile and garment industry, has directly encountered an increase in recruitment and selection complexities. The company operates various units across India, serving different parts of the country through a diverse labor force, so it needed to adjust its recruitment methods to satisfy the changing market conditions. The recruitment method of the company combines managerial and technical professionals with skilled and unskilled worker recruitment, resulting in continuous evaluation for process enhancement.

The traditional recruitment techniques in the RMG sector typically depended on informal referral networks, walk-in candidate assessments, and casual job referrals through spoken communication. These hiring techniques produced speed but offered little direction, which produced candidate-job mismatching. The traditional recruitment methods used by Purbani

Group have led the company to adopt formal evidence-based recruitment practices through its HR strategy development.

The employee selection method extends beyond basic work experience and availability requirements. Businesses employ analysis tools, written tests, and structured interviews combined with background checks to find candidates who satisfy their technical and behavioral standards. Technology-based recruitment tools, including applicant tracking systems (ATS) and online job portals, together with digital assessments, are becoming more frequently used for enhancing recruitment processes by providing standardized operations.

Many obstacles are being removed due to recent improvements in the recruitment field. The RMG sector struggles with three core problems: workers frequently leave their jobs; companies have difficulty finding people with suitable skills; and organizations do not properly vet job applicants. Working in the RMG sector brings attention to worker rights as well as ethical hiring policies, which necessitate establishing clear documentation for recruiting processes.

The evaluation of recruitment approaches is crucial for finding operational problems while upgrading candidate standards and the rate of hiring for better goal alignment. Purbani Group performs this evaluation to enhance efficiency alongside strengthening its dedication to ethical guidelines and sustaining employee advancement. The effective evaluation of recruitment practices enables Purbani Group to configure employee network models and future workforce requirements for sustaining a robust talent pool.

Organizational culture and performance are directly related to recruitment and selection activities. The hiring procedure, when implemented effectively, leads to diverse workforce recruitment and candidate choice based on qualifications as well as higher employee involvement. This profession runs on human personnel, so strategic management of recruitment procedures produces substantial competitive edges.

This research investigates evaluation procedures within the recruitment and selection processes of Bangladesh's RMG sector by exploring existing practices while addressing existing gaps for potential development. The research evaluates Purbani Group together with comparable enterprises regarding how they can strengthen their human resource practices for recruitment to become a strategic business driver in the competitive apparel industry.

3.3 Objective of the Report

3.3.1 Main Objective

This report aims to assess the RMG sector recruitment and selection methods in Bangladesh to determine their performance for workforce needs, operational efficiency, and organizational strategic goals. The research targets existing problems in present methods and develops concrete improvements to optimize the hiring process while maintaining organizational requirements alongside international workplace standards.

3.3.2 Specific Objectives

1. The research will study recruitment and selection procedures currently used in the RMG sector, including internal referrals and walk-in interviews, as well as informal recruitment practices that prevail across many factories. An assessment will be conducted regarding both structure and formality levels in selection methods that span from factory worker positions to administrative and technical staff roles.
2. Human resource management teams encounter multiple recruitment and selection challenges that consist of excessive employee turnover, an unskilled workforce, and both non-compliance threats and inefficient candidate screening systems. The goal measure obstacles through HR professionals' viewpoints to discover their effect on recruitment results, along with employee retention rates.
3. This research will assess the present hiring strategies to determine their ability to satisfy necessary workforce requirements by evaluating quality, productivity, and retention levels in both current and new employees. The evaluation analyzes the success of existing selection methods in choosing staff members who maintain organizational culture and meet long-term desired targets.
4. The objective evaluates recruitment and selection system efficiency by proposing improvements for better structure and organization of recruitment processes. The proposed solutions encompass digital recruitment systems together with defined job specifications, systematic interview structures, along additional transparent hiring mechanisms to optimize hiring process efficiency and fairness.

Methodology

3.4 Nature of the Study

The research methodology adopts a qualitative approach to investigate recruitment and selection processes in Bangladesh's Ready-Made Garment (RMG) industrial sector. By using qualitative research methods, researchers can study intricate organizational recruitment practices as they study actual workforce experiences together with professional insights and recruitment-specific environmental aspects.

The study's foundation comes from the demand to understand how RMG sector HR personnel carry out recruitment and selection practices. The research method targets obtaining detailed information about the difficulties industry professionals encounter, along with their evaluation of existing approaches and prospective changes. Qualitative research design enables the researcher to detect important patterns and identify both gaps and new opportunities for recruitment process improvement by prioritizing actual observations and individual experiences over numerical data.

3.4.1 Data Collection Methods

The study obtained primary information through specialized questionnaires and individual meetings with recruiters from different RMG factory operations at Purbani Group.

- **Primary data Collection:** Designed questionnaires enabled researchers to acquire data about present recruitment strategies, together with their evaluation instruments and selection methods, and their demonstrated effectiveness. I have selected HR professionals who underwent interviews to gather information about their operational hiring challenges as well as decision-making processes and suggested improvements. The discussions delivered an intensive understanding of how these recruitment approaches are implemented by factories in practice.
- **Secondary data Collection:** The researcher collected secondary data from academic literature, reports, HR policy manuals, and organization documentation, focusing on RMG sector recruitment practices. The gathered resources enabled me to develop a base knowledge about active hiring patterns, together with their obstacles and

regulations in place. Secondary research data created a foundation to verify first-hand data, while it helped understand hiring practices within the industry.

3.4.3 Sampling Method

Research sampling relied on Judgmental and Descriptive methods as complementary approaches to study recruitment processes in the RMG sector effectively.

- **Judgmental Analysis:** The research team performed judgmental sampling to identify HR professionals and recruitment managers as interview participants due to their expert knowledge, topic importance, and skilled perception of the subject matter. Through this method, the researcher interpreted qualitative data by conducting an analysis of information gathered in interviews, which kept the study connected to real workplace reality.
- **Descriptive Analysis:** The study findings were systematically presented by using descriptive analysis. The method provided a detailed account of recruitment and selection procedures, which included information about candidate sourcing methods, interview techniques, screening processes, and evaluation criteria. The methodology allowed for the proper organization of identifying patterns and trends that led to a complete understanding of recruitment strategy performance throughout the RMG sector.

3.4.4 Purbani Group Recruitment Policy

The strategic goal of leading markets in selected verticals drives Purbani Group to build its talent base with suitable functional knowledge and skills. The organization uses dedicated, motivated employees who receive empowerment as its foundation for backing this goal. The recruitment policy supports business goals through its primary function to gain top-caliber candidates who come from current employees and people outside the organization.

The recruitment policy supports business goals through its primary function to gain top-caliber candidates who come from current employees and people outside the organization.

The main policy Principle: “To hire the Right Talent for the Right role at the Right time.”

Literature Review

Bangladesh has developed into a producer of the Ready-Made Garment (RMG) industry, and currently it contributes a lot to the Bangladeshi economy. To compete favorably in the global environment, organizations within the industry need to have an efficient and effective recruitment and selection process. Top RMG firms have realized that they need to streamline and technology-enable their recruitment practices in order to target and enroll high-quality employees and hold on to them. This literature review discusses the recruitment and selection processes of some of the biggest and best-performing firms in the RMG industry of Bangladesh, with their approach, methods, and innovations in mind. By doing this analysis, the operations of the Purbani Group will be compared to determine any loopholes and inefficiencies in their operations.

Meghna Group of Industries (MGI)

Meghna Group of Industries, as one of the largest and most diversified companies in Bangladesh, has standards of a structured ways of recruitment process within the industry of RMG. The company follows a formal step-by-step recruitment process that involves screening of the CVs, competency-based interviews, and assessment centers that are structured. Combining all these practices, MGI would ensure care the candidates would likely be screened both in terms of the technicality they possess but also how they would fit into the company culture.

MGI places a priority on fostering worker contentment during the hiring procedure, also by transparently defining employee responsibility, expectations, and development possibilities. This openness will make their skills more in line with organizational objectives, and this will minimize turnover and raise retention rates among employees. Also, MGI uses data analytics to monitor performance and future recruitment demands, to modify its strategies, and to reduce the amount of time it takes to fill a vacancy in the company.

Ha-Meem Group

Ha-Meem Group has refined its hiring efficiency in the recruitment process to deliver more efficiently on the quality of hires. The company utilizes a blend of group discussion, panel interviews, and written tests to determine the skills of candidates and how they gain an understanding of reality to shape their abilities. Such a multi-stage system of assessment of the

personnel guarantees an elaborate assessment of the employees, which enhances the quality of recruited people and limits the recruiting errors.

Along with it, Ha-Meem Group concentrates on the shortening of recruitment time through the standardization of procedures and a structured process of recruitment. Internal referrals are also allowed in the company, and this can be useful in finding candidates who will blend in the organizational culture easier hence making the employees more satisfied and less likely to change companies.

Beximco Group

Beximco Group is one of the top companies in terms of being a multinational conglomerate that has introduced digital tools in its recruitment process to enhance efficiency. The company advertises job vacancies in online job portals, linked to In, and its official site, thereby increasing the coverage of its recruitment program. This online strategy has helped Beximco to attract more candidates, including even those located in distant places.

In addition, Beximco incorporates data-driven decision-making into use by assessing recruitment with metrics including time-to-hire, cost-per-hire, and effectiveness of sources of applicants. This will enable this firm to work on its recruitment policies that will make its process more effective and efficient in terms of quality. Beximco has also realized that diversity and inclusion can be used to suppress turnover by establishing an inclusive and conducive working environment.

Urmi Group

Urmi Group has come up with a recruitment process that aims at providing a good candidate experience. At the point of attraction, the company clearly explains the expected job and organizational values, and the candidates know exactly what is to be expected of them and their roles and career expectations in the organization. It improves interaction and gives a higher rate of successful assimilation into the company.

Urmi Group also focuses on retaining several employees through internal promotions, as well as career development schemes. Such operations boost employee morale and cut down on turnover due to the chance provided to employees to have different facets in their organization. In addition to this, the firm organizes detailed onboarding processes; thus, new recruits are in a good position to perform their duties.

3.5 Scope of the Study

This research paper is aimed at analyzing the area of recruitment and selection activities in the Bangladesh Ready-Made Garment (RMG) industry. The area it is concentrated on is the practices at Purbani Group, which is one of the most dominant companies within the industry of Ready-Made Garments. The paper reviews some of the best and recent recruitment theories, the problems that people are experiencing when recruiting, as well as the efficiency of different recruitment batters and systems such as internal recommendation, walk-in interviews, and structured assessments, some of which include written tests and interviews. The role of new technologies such as Digital Platforms/Applicant Tracking Systems (ATS) in enhancing the quality and efficiency of recruitment is also identified in the research. In addition, the paper evaluates the way the above methods of recruitment are matched with organizational objectives with respect to adherence to national labor legislation and to internationally accepted standards of worker rights.

This study will achieve this objective through qualitative research methods, such as designing interviews and questionnaires to be administered to the HR professionals and examining company documents to assess the extent to which the recruitment strategies of the Purbani Group satisfy the operational requirements of the company and result in the retention of employees. An exhaustive search of internal and external sources for recruitment will be done, and the study will also focus on the marginalization of these methodologies so that future recruitment success can be achieved. Also, this study involves observing the size of the workforce of other large RMG companies in Bangladesh to compare the practice and gain insight into improvement, especially in terms of scalability and sustainability.

3.6 Limitations of the Study

This study aims to deliver essential information regarding Bangladesh's RMG sector recruitment methods, but its findings might be restricted by various limitations.

1. **Time Limitations:** The study is done in a limited time, which does not allow a lot of field trips, and few organizations must be analyzed in the study. This limitation implies that the study is not going to represent the complexity of the recruitment practice in all the companies under the RMG industry.

2. **Access Limitations:** The research was stalled by the fact that it could not get access to sensitive internal materials and recruitment statistics of Purbani Group, as well as other corporations. This may limit the scope of analysis, given the fact that recruitment processes and performance measures are usually confidential.
3. **Qualitative Data Bias:** Since the study will be conducted with an emphasis on interviews and questionnaires, the data included can be personal biases on the part of the respondents. Although attempts were undertaken to conduct research based on objectivity, the qualitative aspect of the research implies that one may be inclined to produce a subjective interpretation, which, in any case, may affect the results.
4. **Absence of Quantitative Information:** The study is mostly qualitative, and there is no data in terms of quantitative information. Information about the turnover rates, recruitment costs, or performance rates can restrict the application of the research.
5. **Geographical and Organizational Focus:** The study has been done primarily on the Purbani Group and some other major RMG companies. Thus, it might not represent the process of recruitment in smaller, less formal factories and plants of the industry, which might not utilize the same methodologies. Overall, this study helps create a better idea about the situation of recruitment in the RMG sector, and the suggestions provided here to improve the current situation can be treated as a guideline in point of practical recommendations based on both primary and secondary sources of data.

3.7 Findings & Analysis

3.7.1 Human Resource Planning & Forecasting

Purbani Group's fundamental HR planning objective focuses on getting exactly the proper number of workers equipped with the necessary capabilities and necessary skills, and expertise. Organizations using effective HR planning achieve a more efficient workforce staffing, combined with cost reduction. The strategic method enables the organization to determine its future staffing requirements to avoid any mismatch between employee numbers and operational performance needs.

HR planning requires organizations to focus on these main aspects:

1. The organization plans for both short-term and long-term demands regarding workforce tasks, along with specific expertise needs.

2. Opportunities for improved efficiency through resource reallocation.
3. Departmental manpower requisitions and recommendations.
4. The organization manages employee transitions through both internal promotions and retirements, and leaves their positions empty for specific durations.

The human resource planning strategy maintains a synergistic relationship with annual business planning activities at the company. Every year begins with the HR Department creating an annual corporate HR plan before the heads of departments/divisions evaluate it to obtain the Board of Directors' approval.

The company executes recruitment activities according to the officially approved HR plan, together with operational needs for efficient resource use and cost management. Every time an employee departs from the organization, their respective department head must determine whether replacement is required. Prior to recruiting new employees externally, the organization should first offer job opportunities to internal people through transfers or promotions.

Manpower Requisition Procedure:

Departments need to submit Manpower Requisition Forms through the Human Resources Department before 15th December yearly for upcoming business periods.

The HR Department prepares the Annual Recruitment Plan together with the HR Budget using the submitted requisitions to achieve successful staffing and placement.

Forecasting:

The first step of HR forecasting starts with evaluating the company's strategic path alongside historical employee attrition indicators, including staff exits from retirement, termination, and resignation, to project future personnel deployment needs.

3.8 Recruitment

The standard recruitment practice of the HR Department consists of posting job openings, yet the department actively uses platforms, including Facebook, LinkedIn, and career events, to actively seek out candidates. The purposeful recruitment method finds appropriate candidates among individuals who may not be seeking employment opportunities despite their qualifications matching the requirements. The employment strategy fulfills Purbani's mission to develop competent staff members who will advance the company's progression.

3.8.1 Recruitment Sources:

Most of HR's recruitment efforts target building an effective candidate database through strategic resume sourcing from various recruitment channels.

- Job Advertisements: Published in local newspapers, online job portals, company website, social media (Facebook, LinkedIn), and internal notice boards.
- Existing CV Database: The organization utilizes Networking & Referrals as well as Market intelligence, personal networks, and headhunting, together with employee referrals, along with recruiting agencies and job fairs.
- Each job vacancy must provide essential information about Job Description, Role Summary, Job Location, along with Qualifications and Application Deadline, and complete education and experience requirements.

3.8.2 Internal Recruitment

Purbani supports its internal talent development program by selecting appropriate existing employees for empty positions when such candidates demonstrate suitable skills for the roles. Organizations accept candidates who have worked for over two years at Purbani, and hold confirmed status. All internal applications should proceed through the Line Manager and require the use of the authorized internal application document.

3.8.3 External Recruitment



WE ARE HIRING

"We are looking for talented and passionate people to join our team"

Senior Merchandiser

Educational Requirement: BSc in Textile Engineering
Experience: 5-7 years
Job Location: Gazipur
Salary: Negotiable

send your Resume to email:
career@purbanigroup.com

PURBANI
50
YEARS OF EXCELLENCE

The image is a job circular poster for Purbani Group. It features a modern interior setting with a grey and white chair and a potted plant. The text is in a clean, sans-serif font. The Purbani 50th anniversary logo is in the top right corner.

Figure 13: Job Circular



Figure 14: Job Fair NITER

The search will expand externally after verifying the shortage of appropriate internal candidates.

- Job portals.
- Social media platforms.
- Educational institutions.
- Job fairs and career expos.

Employee Referral Program

As part of recruitment enhancement, Purbani activates its Referral Program through employee involvement. Current employees may recommend external candidates for positions if these recommendations fulfill three requirements.

- Direct and permanent staff members at Purbani can participate in this process except for HR Department workers.
- All eligibility requirements of the posted position need to be fulfilled by the referred candidates.
- The Group HR department marks all referred resumes with employee names during recruitment evaluations.
- The company awards Appreciation Letters to referring employees who successfully bring in new hires at Purbani Group.

Hiring first-blood relatives and family members stands as a discouraged practice at Purbani Group. Recruited candidates qualified through exceptional hiring become ineligible to work with the same department elements or have any supervisory role within the organization.

The Purbani Group implements this recruitment policy to demonstrate its dedicated approach to organized, equitable, and strategic workforce acquisition, which supports business requirements for sustainable growth.

3.8.4 Eligibility Criteria for Recruitment

To maintain a high standard in its workforce, Purbani Group has set clear eligibility criteria for all recruitment activities.

Educational Qualifications:

- For all positions at the level of Junior Executive/Junior Officer and above, candidates must hold at least a bachelor's degree from a recognized university.
- There must be no unjustified gaps in the candidate's academic history.
- For Support Staff positions, a minimum qualification of an HSC pass is required.

Work Experience:

Applicants (excluding fresh graduates) should have relevant work experience, either directly related to the job role or in a preparatory position as outlined in the job description.

Age Criteria:

- Applicants must be at least 18 years old to be eligible for any position.
- For fresh graduate applicants applying for Executive-level positions, the maximum age limit is 30 years.

4.1 Employee Selection

Purbani Group follows a structured and objective selection process designed to identify and recruit the most suitable candidates based on merit, alignment with job requirements, and cultural fit.

4.2 Selection Process

The selection process typically begins with a Preliminary Interview, which aims to assess the alignment between the applicant's profile and the role's requirements.

The interview panel may consist of:

- A representative from the HR Department.
- A representative from the department concerned.
- A representative from another relevant department, if necessary.
- An external panel member is required in cases where specialized skill verification is required.

4.2.3 Written Test:

For the Executive to Senior Executive, the written test is a must.



Finance & Accounts Department
Position: Intern in Finance & Accounts
Time: 1 hour
Marks: 40

01. Write about your detail understanding on NPV & IRR Marks-05

02. Pass journals on following- Marks-10

- Revenue income Tk.10,000 and unearned revenue earned Tk.5,000.
- Bad debt provision Tk. 3000 and bad debt provision write off Tk.2000.
- Cash & stock dividend received Tk.3000 & Tk.2000 respectively.
- Accrued salary expenses Tk.10,000 and accrued salary payment Tk.5,000.
- Prepaid insurance payment Tk.10,000 and prepaid insurance expired Tk.5,000.

03. A machine purchased 5 years back at cost value Tk. 50,000 useful life 10 years using straight line depreciation sold current year Tk. 10,000 at bank. Pass the journal entry showing disposal loss & accumulated depreciation. Marks-05

04. Calculate Prime cost, COP & COGS, Gross Profit and Net Profit after tax Marks-10

Product cost:	
Opening stock of raw material	Tk. 2,000.00
Purchase of raw material	Tk. 13,000.00
Purchases return of raw material	Tk. 1,000.00
Closing stock of raw material	Tk. 4,000.00
Direct wages	Tk. 5,000.00
Factory overhead	Tk. 5,000.00
Period cost:	
Admin & Selling Overhead	Tk. 3,000.00
Financial Overhead	Tk. 2,000.00
Sales & Tax:	
Sales	Tk. 30,000.00
Income tax expense	Tk. 1,500.00

Assuming production & sales unit are same. There is not WIP.

05. Sales during July & august 10000 units & 15000 units and cost Tk. 30000 & Tk. 40000 simultaneously. Unit selling price Tk. 4.00. Calculate BEP production & target production for making profit Tk. 10000. Marks-05

06. Write about your future career plan briefly. Marks-05

Figure 14: Written Test Sample



Figure 15: Written Test for Selection

4.2.2 Interview – (Phase II)

The Phase-II Interview happens immediately after completing any mandatory written assessment. During this phase, the decision-makers will assess how well the candidate fits the role, together with their ability to align with both team components and organizational culture standards.

4.2.3 Final Interview

The selection of qualified applicants from the Phase-II Interviews leads to their involvement in the Final Interview Board that determines final candidate selection decisions. The board typically comprises:

- A representative from Senior Management or Top Management.
- The Head of HR.
- The Head of the Respective Company or Department.

The final selection process brings together a representative, each from Senior Management or Top Management, and Human Resources, as well as a representative from the department concerned and an external specialist who brings professional expertise. The selection of candidates for Support Staff roles can be an easier process depending on their role and responsibility level.

4.2.4 Selection Criteria

A detailed evaluation of multiple factors determines the final selection of job candidates.

- Knowledge, Skills, and Abilities (KSA).
- Honesty and Integrity.
- Sincerity and Punctuality.
- Interpersonal Skills and Communication.
- Academic Qualifications and Work Experience.
- Personal Background and Behavioral Fit.

The members of the interview board must sign the Code of Conduct to demonstrate unbiased ethical practices for ensuring ethical decision-making during the selection period.

4.2.5 Approval of the Selection

Following interview sessions, the Interview Board needs to present a written recommendation about the chosen candidates. The Company Table of Authority (TOA) has authority over both final candidate selection and appointment confirmation.

The HR Department sustains a bank of candidates available for selection from the present recruitment process operations. Urgent staffing needs can be handled effectively as the process stays active through this system.

The HR department should use a 60-day deadline, which starts when an approved Manpower Requisition Form reaches their office. The recruitment process finishes swiftly and with high attention to detail.

The recruitment timeline process, along with related procedures, will be documented separately to guide each step and monitor progress.

Table 1: Recruitment Activities

Phase	Recruitment Activities	Lead Time
I	Role Identifying, JD, competency mapping & CV collection	20 Days
II	Initial CV screening by HR/short-listing	3 Days
	Initial Interview (If needed)	5 Days
	Arranging Written test (Must for Assistant to Senior Officer)	5 Days
	Organizing the phase-II Interview	5 Days
	Organizing the Final Interview	7 Days
III	Preparing Proposal, negotiating compensation with the finally selected candidate & offering to close	5 Days

When an organization requires immediate placements, they have the option to shorten the recruitment period. The recruitment process must never take less than thirty days, although it may be expedited under urgent placement needs.

4.2.6 Onboarding Process

Compensation Proposal, Negotiation & Offer Initiation. The HR Department is responsible for preparing compensation proposals based on the following key considerations:

- Academic and professional qualifications
- Experience Profile
- Market salary benchmarks
- Internal compensation equity based on job designation and KSA (Knowledge, Skills, and Abilities)
- The proposal must be approved in writing by management before sharing it with the selected candidate. Once the candidate accepts the proposal, HR prepares and issues the official offer letter, duly approved and signed by the concerned authority.

4.2.7 Offer Letter Issuance

Prior to issuing the formal offer letter, HR must verify and collect the following essential documents:

- Approved Manpower Requisition Form (MRF).
- Candidate's Resume/CV (printed or hardcopy) signed by relevant authorities.
- Interview Assessment Sheet/Mark Sheet with evaluator remarks and recommendations.
- Reference check feedback (as per prescribed format).
- Management-approved Compensation Package (including current and proposed details).
- Only after complete verification of these documents will the formal offer letter be issued.

4.2.8 Pre-employment Health Check-Up

For select key positions, shortlisted candidates must undergo a medical examination at a designated and approved health facility. The health check-up report must be submitted on or before the candidate's joining date.

4.2.9 Appointment

Upon successful completion of the selection and onboarding process, the selected candidate will receive a formal appointment letter. This letter will include:

- Designation and department
- Location of posting
- Salary and benefits
- Employment tenure (if applicable)
- Reporting authority
- Job description and responsibilities
- Company Code of Conduct

4.2.10 Reference Check

To validate the information provided by candidates during the recruitment process, Group HR will conduct a reference check before the candidate officially joins. The reference check will be announced to the selected candidates at the offer stage. It will include:

- Feedback from referees for the last two employees.
- Professional references, collected via the Joining Information Form.
- Academic references, especially for fresh graduates.
- All reference checks must follow the approved format and must be completed after final selection and before joining.
- The information collected is strictly confidential and will not be disclosed to the candidate or any unauthorized individual.

4.2.11 Joining Formalities

A candidate cannot proceed with joining unless they present an authentic offer letter. On the day of joining, the following documents must be submitted and verified:

- Signed offer letter
- All educational certificates
- Experience certificates (where applicable)
- Last employment payslip/salary proof
- Completed Employee Application/Information Form
- Valid NID (National ID Card)
- Medical report (if applicable)
- Any other required supporting documents

HR will verify the original documents and retain photocopies for official records. Any discrepancies or irregularities must be immediately reported to the Head of HR. The candidate must also submit a Release Letter or Clearance Certificate from their previous employers.

For the successful candidates joining, HR will:

- Issue a Welcome Address & Introduction Email to all employees via group mail.
- Circulating a photograph of the new joiner.

- Provide a Joining Kit to formally onboard the new team members.



Figure 16: Email Announcement of New Joining

4.2.12 Introduction/Bringing on Session

To effectively integrate new employees into the organization and familiarize them with Purbani Group's operational processes, systems, policies, and culture, all new joiners are required to attend a mandatory two-day Bringing on Board Session, which begins from the first working day of the following month after joining.

This monthly orientation program is designed to ensure that every new entrant gains a comprehensive understanding of the company and feels aligned with its values and expectations from the outset.

Key Components of the Bringing on Session:

- **Introduction to Purbani Group:** Company profile, scope of operations, and key industries.
- **Vision, Mission & Core Values:** Strategic direction and guiding principles.
- **Company History & Major Achievements:** Significant milestones and growth journey.
- **Organizational Structure:** Overview of departments and introduction to key executives.

- **HR Policies & Procedures:** Employment policies, code of conduct, and operational guidelines.
- **Business Overview:** Introduction to product lines, customer base, and market presence.
- **New Initiatives & CSR Activities:** Insight into current projects and social responsibility commitments.
- **Organizational Culture & Workplace Practices:** Insights into company ethos and expected behaviors.
- **Roles and Responsibilities:** Clarification of individual roles and interdepartmental collaboration.

This session ensures that every new team member starts their journey at Purbani Group with clarity, confidence, and connection to the organization's goals and values.



Figure 17: Monthly Bringing Session

Evaluation of the Recruitment & Selection Process

The process is vital in the Ready-Made Garment (RMG) sector to enhance organizational success through alignment of the workforce with the objectives of the company. Although Purbani Group has a good profile on its recruitment strategies, modern technology and formal approaches would result in better efficiency, employee retention, and strategic advantages. Other rivals like Meghna Group, Beximco, and Urmi Group have already inserted data-driven hiring plans, online portals, and well-organized employee engagement programs in their recruitment procedures and have raised the bar in the RMG sector.

Purbani Group continues to use many manual techniques in hiring people, including the use of walk-in interviews and word-of-mouth referrals, which result in inefficiencies in the hiring process. The lack of automation in the tracking of the candidates, documentation, and other feedback loops adds workload on the administration and delays decision-making. However, the best global practices are focused on automation and Applicant Tracking Systems (ATS) to save time on the hiring process, to better manage the data, and obtain analytical information that can be used in future practices. This means Purbani must modernize its recruiting process by applying such systems and adapting to the use of data analytics to facilitate better decision-making.

Moreover, Purbani ought to embrace more formalized processes of recruitment, such as competency-based interviews, skills, as well as cultural fit tests. This will be used to ensure that candidates who are selected fit the job specifications and fit the values and culture of the company, ensuring they have a higher degree of retention and work satisfaction. Lastly, the establishment of internal promotion schemes and employee referral systems would also lead to better retention rates as well as the utilization of the internal talent pool.

5.1 Global RMG Sector Recruitment Trends & Good Practices

There have been huge improvements in the way the RMG sector globally recruits, which is mainly due to improved technology. A series of leading RMG organizations across the globe have adopted the use of a technology-driven approach to recruitment, in the form of incorporating Applicant Tracking Systems (ATS), AI-facilitated tools, and predictive quality data. They are hiring tools that aid in simplifying the process of hiring, improving the quality

of candidates, and increasing the rate of retention because candidates are better matched with the job requirements.

Internally based promotions and employee referrals have emerged as a primary strategy in all regions of the world because it is one of the strategies that provides a high return on investment (ROI). Specifically, referrals are very useful, and referees who are hired by current employees prove to have a longer tenure and can give better results since they are therefore knowledgeable about the culture in the firm. Internal recruitment, however, encourages faithfulness and staff interest and cuts the costs of external staff selection.

In addition, organizations are no longer relying on the traditional sources of passive talent like print advertising but on the dynamic job boards, LinkedIn job posts, and employer branding campaigns. These strategies enable their companies to access more diverse types of talent and expand their presence in an aggressive job market. Headhunting is also crucial in staffing senior roles or unique positions, but it has also changed since references to identifying such passive candidates have been utilized using computerized applications.

Moreover, the international companies in the RMG sector are infusing technology and instituting a well-structured employee involvement approach to improving the effectiveness of the recruitment processes and making the workforce sustainable in the long term.

5.2 RMG Sector of Bangladesh Recruitment Practices & Trends

In the RMG industry of Bangladesh, the recruitment process is slowly moving towards a more organized and technologically set-up process. Traditionally, the companies in the industry used to hire their employees in an informal way by conducting walk-in interviews and through the help of current employees, advertising in local newspapers, etc. Although these techniques are very effective when hired in large numbers, they lead to low screening of candidates, low role-job fit, and high turnover of employees.

Bigger RMG companies in Bangladesh, such as Purbani Group. However, I started to follow more formal practices of recruitment. The trend is being observed as online job portals such as Bdjobs and LinkedIn become increasingly used to hire talented individuals to work in HR, finance, and compliance departments. There is also increasing cooperation between RMG

companies and vocational training institutions and universities that aim at producing highly skilled employees to respond to the increasing demands.

Although these developments have taken place, there is still unexpected inefficiency in some smaller factories and organizations in the sector regarding their recruiting process. Most factories lack serious infrastructure in place to recruit on onboard workers successfully, and in the post-recruitment period, the stable employees must be assessed in person.

Since Purbani Group is getting competitive, its recruiting process must be optimized by using data-driven choice and predictive analytics along with automated candidate monitoring techniques. The combination of the tools will enable Purbani to obtain a wider selection of applicants and therefore the hiring process will be simplified, as well as the employee turnover, which is also very high in the industry.

In addition, the industry needs to focus more on gender equity and inclusion, where efforts should be made to make the recruitment process more inclusive in terms of bringing in a variety of workforce segments. The partnerships with NGOs and community-based initiatives may be the strategies that help to attain these objectives and develop a more inclusive RMG workforce.

5.3 Purbani Group's Recruitment Strategies

Purbani Group employs a mixed approach to recruitment practices, both formal and semi-formal, which correspond to the general recruitment trends in the RMG sector of Bangladesh. For executive positions, the firm employs head-hunting services and task portals such as Bdjobs, a move that is in tandem with worldwide codes for strategic gain of labor. These initiatives are aimed at experienced professionals who have leadership or specific knowledge potential. For entry-level or Fresher jobs, Purbani relies on walk-in interviews, job fairs, and social media advertisements – all of which reach a wide range of candidates, especially for factory and support staff.

Though with a fixed multi-step selection process (CV screening, written tests, interviews, onboarding, and induction sessions), Purbani Group continues to depend on manual processing. Work like candidate tracking, interview summaries, and documentation is done through paperwork and Excel sheets. This augments the administrative workload and usually slows

hiring. Although the group has a concrete policy for recruiting people on paper, the lack of automation and not giving performance feedback hampers the strategic value of its HR function. In addition, internal promotion and employee referral systems are not yet formalized, and an opportunity to improve retention and cultural fit of the talent is lost. In total, the recruitment approach devised by Purbani can be said to have a robust foundation that begs for modernization and grafting in of global best practices.

5.4 Comparative Efficiency of Recruitment Strategies

- **Employee Referrals:** Employee referrals are one of the most effective recruitment practices in all industries. They are both swift and of high quality because they will utilize reliable networks of current employees. Referrals have a high propensity of cutting down time-to-hire quite sharply, and in most cases, the resultant hire does present a better cultural and operational fit to the organization. 46% of referral hires stay with an organization for at least one year, whereas 33% do so for people hired through published online. In addition, the need for external advertising or agency fees is minimized as referrals are one of the highest Returns on Investment (ROI) sourcing methods.
- **Internal Promotions:** Promoting internally is the most expedient time-to-hire, as with it, there is no external candidate sourcing to be done. This approach also guarantees an extremely high retention rate as the employees are already aware of the organization's culture, systems, and expectations. Internal promotions keep confidence, encourage staff, and help retain institutional knowledge. It creates assurance of loyalty and continuity, both of which are so important in labor-intensive industries such as RMG.
- **Web-based Job Portals & social media:** Digital platforms are fast becoming standard methods for a productive hiring process. These approaches are quick, scalable, and economical, and can provide access to many and varied candidates. The ability to reach more candidates in a much shorter time, quality-wise, both online job boards and professional networks like LinkedIn can outperform traditional hiring techniques. Yet the quality of hiring from these platforms is wholly contingent on the effectiveness of the screening process, as when there are huge volumes of applicants, it is almost impossible to spot the right-fit candidates without the help of ATS or filtering tools.
- **Headhunters/Recruitment Agencies:** Headhunting and third-party agencies work well for specialized or executive jobs. They actively recruit passive candidates and can also do the initial screenings, saving much time for internal HR. These agencies have a consistent track

record of providing upper-quality candidates, but they are expensive and will often take longer to close a hire, especially in niche roles. Retention results may differ according to which extent the agency integrates the candidate with organizational culture and job expectations.

- **Walk-in Interviews:** Walk-in interviews have been popular in the RMG sector for bulk hiring, particularly for positions of an operational nature and those at the entry level. The length of time used is extremely short, and therefore, employers can screen many applicants in one day. However, the absence of organized pre-screening usually results in decreased candidate quality and turnover rate, which is because there are no necessary skills or interest in the job from the applicants.
- **Job Fairs:** A job fair is an excellent opportunity for employer branding and allows for direct communication with a huge number of applicants. Although in terms of the recruitment cycle, they operate at middling speed, their applicability will be low if candidates are not screened in advance. Recruiters frequently waste time with candidates who should not qualify in the first place, thus reducing the global efficiency and quality of hire.
- **Manual Recruitment:** Traditional recruitment practices – use of newspaper advertisements, advertisements in bulletin boards, and manual applications- are now considered old-fashioned. They are normally slow, prone to error, and administratively laborious. Processing physical documents adds to the workload of HR and slows decision-making. Further, such methods boast slim reach and fail to provide a platform for the analytical tools present in digital platforms, through which tracking performance metrics or refining the recruitment process over time can be done.

5.5 Comparative Analysis Table

Table 2: Recruitment & Selection process of the RMG sector

Company	Recruitment Process	Selection Method	Use of Technology	Employee Retention
Purbani Group	An informal process that involves walking in numbers, referrals, and manual evaluations.	Written test and interviews for technical roles.	Limited use of digital tools, manual resume screening.	High turnover due to longer recruitment cycles and a limited candidate pool.
Meghna Group	Structured interview, competency-based appraisal, assessment center, multi-step process.	Comprehensive interview rounds and competency tests.	Strong use of data analytics, recruitment software, and ATS.	Low turnover with improved employee engagement due to clear career progression.
Ha-Meem Group	The written test and group discussion.	Written tests, interviews, and competency tests.	Reduced hiring time through a streamlined process, but limited the use of digital.	Improved retention with higher engagement due to internal referrals.
Beximco Group	Websites (LinkedIn, Bdjobs) and head-hunting for professional jobs.	Structured interviews, written tests, and behavioral assessments.	Heavy reliance on ATS and data-driven recruitment strategies.	Reduced turnover due to data analytics tracking and target recruitment.
Urmi Group	Word of mouth, job fairs, and employee-led placements.	Interviews, skill-based assessments, and group discussions.	Use of basic digital tools for recruitment, but less advanced than others.	Low turnover thanks to career development programs and internal promotion

5.6 Key Evaluation Insights

The analysis of the recruitment and selection activity of the Purbani Group identifies a range of areas where the enhancement would lead to more efficient practice, employee retention, and global standard practices. Clearly, the current recruitment practice at Purbani is based on sound footing, but the following suggestions give very good directions for them to scale the heights:

- **Inefficient Recruitment Process:** The use of informal hiring processes, including the use of walk-in interviews, word of mouth recruitment, contributes to a limited supply of talent and high employee turnover. These methods are costly in terms of time, and they do not produce any effective change in the level of hires. To address this, Purbani Group is advised to incorporate technological solutions like Applicant Tracking Systems (ATS) and AI-powered solutions to create an efficient candidate search, improve the effectiveness of the screening process, and make the hiring process much faster. In this way, the organization will streamline its operations, eliminate manual errors, and increase the candidate experience.
- **Increased Turnover Ratings:** It is also evident that the turnover rates at Purbani Group are relatively high in comparison to more organized players such as Urmi Group and Beximco Group. This is also based on its slow and informal recruitment, causing a terrible candidate to be fit. The effectiveness of selected companies with more structured systems of recruitment and internal promotions is that they experience less turnover because they have better cultural success and job satisfaction. Purbani will have to incorporate the employee referral program and internal promotions to enhance retention and use the available talent to fill in higher positions.
- **Restrained Talent Pool Accessibility:** Lack of an exhaustive digital recruitment plan reduces access to a wide variety and global talent pools by Purbani Group. Competitors such as Meghna Group and Beximco Group have already used the opportunities provided by online job platforms, LinkedIn, and data analytics to get more qualified candidates. With the application of predictive data analytics and automated tools, Purbani Group will be able to increase its talent network, decrease its time-to-hire, and hire talent that is a better fit for the company.
- **Employee Retention Strategies:** The internal promotions, employee development programs, and employee engagement initiatives have proven to be of strong priority amongst the competitors, like Urmi Group. This will enhance loyalty and workplace

satisfaction, hence a reduced turnover. To retain its employees better, Purbani Group must institutionalize internal promotions, career development, and employee involvement initiatives where employees have a good roadmap for promotion.

- **Attention on diversity and inclusion:** To maximize recruitment, Purbani Group can further employ the concept of diversity and inclusion when hiring. Having variety in the talent pipelines will not only enhance innovation and creativity but will also increase employer brand in the international market. Diversity in hiring should form part of the recruitment methodologies such that gender, ethnicity, and background are rated as strengths, which can promote the organizational culture.

To sum up, Purbani Group has already created the precondition of the efficient recruitment and selection procedure; however, the introduction of the newest recruitment practices, the use of technology-enabled tools, and the implementation of more structured recruitment and employee retention procedures will assist in raising its hiring procedures to the local and global standards.

Recommendation & Conclusion

6.1 Recommendation

Purbani Group in the RMG sector follows organized recruitment and selection procedures, but multiple parts of its hiring process require additional development. Several strategic suggestions have been developed to handle existing staffing obstacles, decrease employee departures, and improve hiring protocols for fairness as well as effectiveness.

1. **Use Digital Recruitment tools:** Purbani Group should introduce Applicant Tracking Systems (ATS) and other recruitment software into its employment practices to make it an efficient hiring process. These tools will assist in cutting down time-to-hire, improving the quality of candidates, and providing a better way of monitoring and reporting recruitment statistics.
2. **Introduce Data-Based Recruitment:** It is not different than Beximco Group; Purbani is to be proactive in introducing data analytics in the recruitment process. HR can monitor the essential indicators, including the time-to-hire, cost-per-hire, and the efficiency of the sources, which will enable them to make more accurate decisions and improve their recruitment plans.
3. **Organize Recruitment Process:** The recruitment process at Purbani Group must graduate to more of a formal process with multiple structured steps, which include competency-based interviews, skills testing, and cultural fit interviews. This would facilitate better hiring of people and fit candidates to the organization's values and its culture.
4. **Promote Internal Referrals and Promotions:** Purbani Group can adopt the formal internal referral scheme practiced at Ha-Meem Group to ensure that a better quality of hired candidates with prior experience of the company culture is availed to the organization. Moreover, defining the opportunities for promotion of the current employees would further enhance the rates of staff retention and involvement.
5. **Increase Employee Engagement:** Purbani would be well advised to follow a policy of employee development and engagement to curb the rate of turnover. Clear opportunities for shaping their careers and access to training programs would improve the morale of employees and enhance retention.
6. **Improved Documentation and Transparency:** Labor standards compliance requires businesses to maintain detailed recruitment records that must be available upon request

in audits of company practices. Additionally, this process enhances the employer's reputation in the marketplace. The male recruitment process requires storing all crucial documentation, including notes from interviews, along with exam results and reference verifications, in addition to new employee award letters.

7. **Increased Focus on Retention Metrics:** Employee duration and job performance evaluation function as vital indicators after hiring new staff. The HR department, together with department heads, must create a feedback system to measure recruitment success and modify selection standards.
8. **Inclusion and Diversity in Recruitment:** The industry needs to improve gender equity as well as inclusion standards through specific efforts to recruit diverse workforce segments. Organizations can reach this goal by teaming up with NGO and uplifting vocational training facilities and community outreach projects. Additionally, Purbani Group should initiate an employee referral program and an internal promotion platform. Formalizing these practices will thus enable access to reliable talent networks, maximize the level of candidate fit among other things, and increase long-term retention rates, which resonates with local and global best practices.
9. **Introduce Post-Hiring Review Mechanisms:** Set up structured post-hire reviews at 30, 60, and 90 days to evaluate new employee performance, engagement, and alignment with the expectations of the role. This feedback loop will assist in evaluating the recruitment quality and early intervention to lessen the turnover rate.

6.2 Conclusion

To sum it up, though Purbani Group has laid out a clear-cut recruitment and selection practice, it lacks efficiency in comparison to its competitors, lacks the use of technology, and hence has a low employee retention rate. Such corporate entities as Meghna Group, Ha-Meem Group, Beximco Group, and Urmi Group have adopted modern and technology-driven recruiting processes, a decision that has proved to be extremely effective, efficient, limited in time, and highly efficient in attracting high-quality talent. To stay in the competition within the quickly changing RMG industry, Purbani Group needs to modernize its recruitment system by using digital technologies, optimizing its procedures, and improving employee engagement. That way, Purbani Group will be able to better deal with the efficiency of recruitment, turnover, and competitive value in the market.

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Appendix A

- <https://drive.google.com/drive/folders/1FBuqOFV1Mzjg3VD9er1uOy0xADBLrXY?usp=sharing>