

Inventory Turnover and Its Impact on Cash Flow.docx

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Inventory Turnover and Its Impact on Cash Flow
Chatime | BNS Food and Beverage

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Submitted in Partial Fulfillment of the Requirements for the Degree
Bachelor of Business Administration



Internship/Project Report Approval Form

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INTERNSHIP/PROJECT INFORMATION

Internship

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SUPERVISOR APPROVAL

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2. I acknowledge and understand that plagiarism is wrong.

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4. This assignment is my own work, or my group's own unique group assignment. I acknowledge that copying someone else's assignment, or part of it, is wrong, and that submitting identical work to others constitutes a form of plagiarism.

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Name: ANIKA TASNIM

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Signature:

Date: 18/12/25

Letter of Transmittal

21st August, 2025

¹
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Subject: Submission of Project report on "Inventory Turnover and Its Impact on Cash Flow"

⁶
Dear Sir,

With due respect, I would like to inform you that I have completed my internship report on my experience at Chatime, which is a franchise under BNS food and Beverage and created a project titled "Inventory Turnover and Its Impact on Cash Flow" to fulfill the partial requirements of my undergraduate program Bachelor of Business Administration (BBA) in University of Liberal Arts Bangladesh (ULAB). In this report, I have made every effort to gather the ideas which I have learned in my Bachelor of Business Administration along with some experience gathered from my internship experience at BNS. I hope that you will acknowledge it. I look forward to your insightful feedback.

Sincerely,

Anika Tasnim, ID: 212011047

Bachelor of Business Administration (BBA)

Concentration: Finance

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ULAB School of Business (USB)

University of Liberal Arts Bangladesh (ULAB)

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PART A

Chapter 1: Internship Preparation

1.1 Motivation and What I Expected to Learn From This Internship

Being a student of BBA majoring in business and operations I was keen to have a practical exposure to a service industry setup. I decided to have an internship experience at Chatime which is run in Bangladesh under BNS Food and Beverage since it is among the fastest growing franchises of beverages in the country. Food and beverage business in Bangladesh is highly dynamic, and beverage brands, particularly international franchises, need the discipline of operations, high standards of customer service, and proper management of the inventory.

I thought that the time spent on the store floor would help me to fill the gap between theory and practice. I believed that the internship would give me an insight of operational workflow, customer management, sales trend, and above all, the influence of inventory decisions on cashflow, which I found out later to be one of the most informative learning outcomes of this internship.

On the whole, I desired to acquire technical and social skills and see how the world-known company keeps the quality of services and the consistency of its operations in the competitive market such as the one in Bangladesh.

1.2 Internship Search Process

I particularly desired to have an employment in a well-organized service where I would be able to see business being conducted in real time. I have applied to a number of food and beverage franchises and retail stores, but most jobs were temporary, or they lacked formal learning.

I finally went to BNS Food Beverage, the franchisee of Chatime in Bangladesh and gave an application to work in the Gulshan Chatime branch as a member of the team. I found this position attractive due to the fact that Chatime is the company with worldwide recognized standardized systems of operations, high quality standards, and data-oriented inventory behavior. This gave me a good fit with my educational interests and career aspirations, and thus a perfect internship placement.

1.3 Internship Interview Experience

I was contacted by the outlet manager to have an interview in Chatime Gulshan branch after I had submitted my application. The interview took place in a friendly and professional atmosphere. The

manager emphasized on my communication skills, desire to work in a fast environment and the capacity to adjust to the demands of operations.

¹ The interview was more of a conversation rather than a hard and fast question-answer session. Practical questions that were asked by the manager concerned how to cope with rush hours, customer complaints, shortages of inventory, and POS (Point of Sale) handling. Their main concern was whether I was able to deal with responsibility in the environment where the accuracy and speed are regarded as equally important.

1.4 About the Organization

1.4.1 About Chatime (Global)

Chatime is a Taiwanese franchise of bubble tea company with international recognition, and it was created in 2005. It has a presence in over 30 countries and has over 2,500 outlets in the world. Chatime has a reputation of freshly brewed teas, new flavor of its beverages, and standard operating procedures which maintain quality and consistency throughout all the outlets.

The company has a business model that focuses on the quality of ingredients, the consistency of brands, and inventory management, as well as customer satisfaction, which are essential in supporting its reputation internationally.

1.4.2 Chatime in Bangladesh: Operated by BNS Food & Beverage

Chatime is available under BNS Food and Beverage, which is a franchise chain in charge of local management and expansion of the brand in Bangladesh. BNS focuses on:

- Maintaining global franchise standards
- Managing procurement and supply chain operations
- Training staff and standardizing customer service
- Ensuring food safety compliance
- Handling marketing and business development

Chatime has become a popular brand in Dhaka's cafe culture, especially among young consumers who value quality beverages and a clean, modern dine-in experience. The Gulshan branch, where I interned, is one of the most active outlets due to its location in a commercial and residential zone.

1.4.3 Mission of Chatime Bangladesh

To deliver high-quality, freshly brewed beverages while ensuring excellent service, consistent product quality, and an enjoyable customer experience.

1.4.4 Vision

To become Bangladesh's leading bubble tea brand by expanding outlets nationwide and maintaining the global standards of the Chatime franchise.

Chapter 2: About the Internship

2.1 Activities of the Department / Outlet Operations

I had a chance to be significantly engaged in the day-to-day operations that ensure a food and beverage franchise operates effectively. In contrast to a standard company division, an outlet is a highly coordinated entity with each and every activity, such as customer service, inventory management, etc. playing a direct role in business outcomes.

Front-counter operations were the focus of the daily experience as the team members had direct contact with customers, received orders, did the preparing of drinks, and ensured the service quality.

Back operations, such as inventory management, cleaning, preparation of ingredients and communication with suppliers.

Sales processing that encompasses the POS management, cash handling, calculating the sales on a daily basis, and checking the accuracy of billing.

Operational hygiene, like cleaning of equipment, working stations, and adherence to international safety measures of Chatime.

Shift coordination whereby team members coordinate their duties based on peak times, expected demand, and manpower.

My involvement in all the outlet segments allowed me to experience the inner workings of a franchise ecosystem. All the activities were interrelated and such holistic exposure enhanced my knowledge of how things work out in the real world.

2.2 Work Environment

I found the workplace experience at Chatime Gulshan one of the most rich in my internship. It combined a high-speed working rhythm with teamwork, discipline and customer orientation culture. The outlet has a wide range of customers- starting with students up to professionals that may make the atmosphere dynamic during day time.

The important elements of work environment were:

Team culture: Every team member assisted others in the case of rush hours, and the sharing of duties aimed at maintaining a smooth service.

Customer service: Customers were expected to be met with politeness, accuracy and speed particularly in busiest times when even minimal mistakes can cause delays.

Open communication: Briefings which were made daily enabled us to talk about the anticipated customer traffic, new promotions, stock and assignments per shift.

Close supervision: The shift leaders and the branch manager would often lead us and provide feedback on how we can become better at performance as well as efficiency.

Organized workflow: The international SOPs at Chatime involved uniformity in beverage preparation and store cleaning and customer service.

There was a need in the environment to multitask, have emotional control, and have a solid work ethic. Gradually, I have been able to choose the outlet rhythm and become more comfortable dealing with pressure and being professional during shifts.

2.3 Duties and Responsibilities as an Intern

The nature of my responsibilities increased in various areas of operation all of which helped me to learn. These tasks made me more active, attentive to detail and assured of my ability to deal with real time business scenarios.

1. Serving

I made various drinks by adhering to the standard operations of Chatime worldwide and ensured that all beverages were of the same taste and quality criteria as the brand. This necessitated accuracy in ingredient measurements, adding and subtracting sweetness and ice to make orders and so on. I also interacted with customers, responded to product inquiries, complaints, and always made the tone friendly.

2. POS Handling & Cash Management.

I was involved in taking transactions using the POS system, doing proper billing, accepting cash and digital payments and keeping the cash in-hand balance in order during my shift. I also got to know that a small error in billing or even the counting of cash could impact the daily revenue.

3. Checking Inventory and Rotation of Stock.

This was among my roles of greatest importance. I reviewed the level of ingredients, revised stock sheets, determined low-stock items and ensured that they were used on a first-in-first-out (FIFO) basis to prevent waste. This assignment aided me in realizing the direct relationship between inventory and outlet performance and cashflow.

4. Acceptance of Deliveries and Inspection.

I helped check the deliveries with invoices, checked the uniformity of quantity and quality, and sorted out the products in the store. To avoid the discrepancies in the inventory report, the right stock intake ensured there were no discrepancies during the early part of the inventory.

5. Outlet Cleanliness & Quality Assurance.

I ensured that the area was clean in my hands on counters, workstation, machines, and the customer area. The hygiene standards used in Chatime are very high, and in this role, I got to understand that food safety has a direct relationship with customer satisfaction and brand loyalty.

6. Sales Reporting & Shift Support.

I assisted the shift leaders in preparing stock usage reports, finding out the high selling items, and assisting in compiling daily sales reports towards the end of shifts. This enhanced my knowledge of operational documentation.

All these roles led to my development, not only as a skill-developed person but also as a confident, disciplined, and knowledgeable person about the frontline business processes.

2.4 Application of Educational Learning With Internship

Some of the academic concepts that I used are:

Inventory turnover and EOQ - the reason behind the maintenance of certain stock levels.

Cashflow principles - determining the way overstocking is holding up cash.

Customer service methods- customer satisfaction.

Service quality models (SERVQUAL) - the observation of the expectations and perceptions.

Control of costs- minimizing wastage in order to preserve profit margins.

Demand forecasting the times of high demand and product demand.

This internship enabled me to have a feel of how these theories work in a real time practical setting.

Chapter 3: Self-Reflection

3.1 Feedback on the Internship

It was a little unorthodox for me to intern in the food industry. When I was looking for an internship, I wanted to work for a financial institution but I didn't get my desired companies and also needed a job to financially support myself. I have financed most of my education and needed a job, so I thought this would be a good opportunity to do both at the same time and a new experience as well.

When reflecting on my time as an intern at Chatime Gulshan, I do wish to say that I have learnt a lot, both as a professional and as a human being. The lesson I got is that discipline, accuracy, and customer-first attitude are critical aspects of service industry, something I learnt during this experience. One of the most significant learning outcomes was getting an insight into the direct impact of inventory on cashflow. Prior to this internship, I had never truly understood how overstocking can tie cash, how understocking can decrease profits or even how minimal wastage can impact on the profit margins. These effects helped me realize that the world of business is not as I thought it was.

The busy nature of the outlet pushed me to adjust to the fast-paced atmosphere, make decisions with confidence, and remain calm in pressurizing situations. I got to know how to multitask and do several things simultaneously preparing drinks, dealing with customer expectations, inventory control, etc., and keep quality on the level.

All in all, this internship experience has helped me to become a better problem solver, to sharpen up my communication skills, and to appreciate more the behind-the-scenes work that is required to enable a franchise to operate effectively. I am thankful to the good group of individuals who helped me, taught me when I was on the wrong path and also helped me to develop.

3.2 My Reflections on ¹How I Could Do Better and How the Organization Could Use Me Better.

Q) How I Could Improve?

Throughout the internship, I learned that there are several aspects that I could work on:

- Making the services faster by operating faster without losing the quality of the beverages.
- The process of multitasking with many orders at rush times becomes more productive.
- Notifying the supervisors sooner about the unexpected reduction of stock levels.
- Developing trust in decision-making
- Increasing precision in stock quantities by maintaining no discrepancy between inventory and real stock.

Such advancements would assist me to work even more effectively in such similar positions in the future. Although Chatime offered an excellent learning experience, I think I would have done more had I been given more formalized responsibilities:

- Having me help in weekly consumption forecasting.
- Making waste logs, variance reports and ordering plans available.
- Allowing me to follow the manager in the field when coordinating with suppliers or auditing.
- Engaging me in menu planning or promotional plans, on any level.
- Gave me the chance to work on a minor operational enhancement activity in the course of my internship.
- These prospects would have further potentialized my academic capabilities and also directly made a contribution on the operations of outlets.

Chapter 4: Personal Development Plan

4.1 Technical Skills I Aim to Improve

During my internship experience at Chatime Gulshan, I learnt a few technical competencies which I would like to sharpen to become more efficient in operational functions. Inventory management is one of the most significant spheres that I need to develop. Though I have acquired knowledge about the fundamentals of counting and rotation of stocks, I noticed that I can better understand the dynamics of digital inventory systems and become more useful in the cost control process. My skills on data analysis to understand consumption trends as this is one of the essential skills in predicting demand, handling cashflow and making sure that the outlet achieves an optimal balance between the inventory and financial efficiency.

Also, I intend to advance my understanding of cashflow concepts, namely, the direct impact of procurement decisions on the liquidity of small retail companies. In the internship, I was able to see how poor stock management; either overstocking or understocking causes strain on the business financially. By enhancing my knowledge on these financial concepts, the operational decisions that I make will be made in a more analytical way. I also intend to increase my level of knowledge in the field of food safety standards and certification since in the beverage industry, it is necessary to observe hygiene. Obtaining formal education in this aspect would build my confidence and enable me to be more competent in maintaining brand standards.

These technical competences all together will equip me with the ability to operate with greater responsibility in future and establish a better base to any post in the service or retail industry.

4.2 Interpersonal Skills I Aim to Improve

The experience I had in the internship also created the need to have a high level of interpersonal skills, particularly in a fast-paced company such as Chatime. I am hoping to improve my communication skills as one of my main objectives in the future. My experience in a team-based environment allowed me to understand that effective and timely communication can enhance workflow, minimize errors, and establish improved coordination in the situation when there is a hurry. I will be strengthened to speak up more, communicate updates, and hold my subordinates in times when stress levels are high.

The development of my leadership potential is also my goal. During the internship, I saw the way of how the shift leaders motivated the staff, assigned duties and controlled service flow. Their calmness in leading the people made a great difference to the performance of the outlet. I would also like to acquire such qualities by being more proactive, encouraging colleagues in cases when they fail, and gaining the self-confidence to come forward at high-traffic times. Even the small manifestations of leadership can even enhance individual and team performance.

Adaptability is another interpersonal skill that I am determined to work on. The food and beverage sector frequently necessitates that the employees respond promptly to the abrupt changes- sudden influx of customers, the malfunction of equipment or the absence of stock. I would like to become more resilient in being flexible and making fast decisions without getting paralysed. This also encompasses developing emotional strength to make myself stay calm and at work even on a difficult situation.

Lastly, I acknowledge the importance of self motivation. Long shifts are challenging to maintain high energy levels, consistency and professionalism. I will strive to establish personal objectives to achieve betterment, keep a positive attitude, and always find ways of becoming a more effective contributor. This will assist me in remaining motivated and self-assured whenever I can undertake any position in the future.

Part B

Executive Summary

In this part of the report, the correlation between inventory and cashflow turnover has been discussed regarding the operational setting of a food and beverage franchise, with references to what I have learned throughout my internship in Chatime under BNS Food and Beverage. The research was inspired by the actual problems that were witnessed in the outlet floor where there were daily decisions of the stock, which were the frequency of ordering, safety stocks, that directly impacted the financial liquidity and continuity of operations.

The topic of the research is the relationship between the rate of inventory turnover into sales and the capacity of the outlet of healthy cashflow. Components like milk, syrups, powders, tea bases, toppings and packaging materials constitute a significant amount of cost and working capital in the case of beverage businesses such as Chatime operations. There are financial implications of both overstocking and understocking: too much inventory causes cash to be held up and too little can result in lost sales and poor customer satisfaction. These dynamics emphasize the fact that there should be a best inventory turnover ratio that will ensure the business is operating efficiently and financial stability.

As indicated in the literature reviewed in this research, it is observed that companies that have a high inventory turnover tend to have shorter cash conversion cycles, better liquidity and high profitability. On the other hand, low turnover reduces the cash recovery speed, raises the holding costs, and limits the finances required in daily business operations. The results highlight the importance of good forecasting, sound supply systems, and controlled inventory practices in the stabilization of cashflow.

By evaluating actual operational findings of the Chatime Gulshan outlet and through the help of the academic research, the analysis proves that the inventory turnover is not just an operating measure but a significant financial measure. The study concludes that with the optimization of stock levels, the enhancement of demand forecasting, reduction of wastage, and the improvement of the coordination of the suppliers, such a franchise outlet as Chatime can greatly enhance the cashflow performance and alleviate the financial stress.

The lessons outlined in this section should be helpful in ¹⁰managing the inventory in a more efficient way in the context of similar food and beverage businesses, providing applicable advice that would allow achieving improved financial condition and facilitated day-to-day operations.

Chapter 1: Introduction

1.1 Background of the Study

One of the most important elements of a food and beverage franchise management is inventory management, especially when the markets are very competitive, as in the case of the Dhaka café and beverage market. Through my time as an intern at Chatime Gulshan which is run by BNS Food and Beverage, I got the direct experience of how inventory choices affect not only day to day operations but also the larger financial results cashflow stability in particular.

In beverage chains such as Chatime, tea bases, flavored powders, syrups, toppings, cups, sealing films and packaging materials take a large percentage of the operational cost. The ratio between balance and excess inventory is balanced and necessary, but at the same time, a fine line needs to be maintained. In my day-to-day operations, such as counting the stocks, when accepting deliveries, etc., I started to observe what the practical implication of inventory turnover would mean to the financial flexibility of the outlet.

The inventory in a franchise business is not simply the physical commodity as it is directly related to the working capital. In a situation whereby the outlet buys more ingredients than it needs, there is the trapping of money in stock, which limits the amount of cash it has to spend on other needs like payroll, utility bills, launching new products or emergency buying. Meanwhile, understocking causes stock outs, lost sales and unhappy customers all of which are a blow to the income and the image. This dynamic is the same as reported in the literature of financial management as the so-called inventory cash flow trade-off.

The reason why this issue is particularly relevant to Chatime is the character of its product. Most of the items have expiry dates, seasonal demand or vary in price, depending on the global supply channels. Even minor errors like overestimating topping demand or the inability to turn stock can lead to a higher level of wastage and a direct lowering in profitability. On the other hand, inventory turnover helps the company optimize its inventory so that the food is turned into sales within a reasonable period of time which keeps the cash flow healthy.

The awareness gained throughout my internship time led to the interest behind this research: to investigate the influence of inventory turnover on the cashflow of a food and beverage franchise, with the practical example of Chatime. This relationship is critical to the operational staff and the management team that would be in charge of ensuring the financial sustainability in all outlets.

This research is expected to provide an insight into what the organization can do to stay profitable by making data-driven decisions concerning inventory. Through the assessment of the inventory trends, inventory flows and operational management during my internship, the study aims at providing a contribution to the academic and practical value to the daily operations in the franchise.

1.2 Research Objective

The main aim of this study is to examine the effects of inventory turnover as far as cashflow of a food and beverage franchise is concerned with particular attention to Chatime as a subsidiary of BNS Food and Beverage. The research aims at establishing the patterns, weaknesses and operation practices that result in inefficiency in terms of inventory management and how the inefficiencies can be converted into financial constraints.

The research will have the following objective:

- Test the relationship between the numbers and the practicality of the inventory turnover and the stability of the cashflow of the outlet.
- Determine how overstocking, understocking and wastage affect the daily and monthly cashflow cycles.
- Acquire knowledge of operational considerations including demand variability, suppliers reliability and shelf life of products that affect optimal inventory levels.
- Suggest and gain knowledge on how the outlet can maintain the best stock levels to ensure financial burden is reduced yet services are provided without interruption.

These findings can be integrated into a working model that the outlet can utilize to generate a steady cashflow at a minimal cost and an increased operational efficiency.

1.3 Scope of the Research

This study is restricted to the Chatime Gulshan store where I had an internship between August and December. The analysis indicates inventory activities, sales trends and business practices witnessed at this time. It pays special attention to high-consumption and expensive inventory quantities, since these are the most significant ones in terms of their impact on cashflow stability: tea products, milk, toppings, syrups, packaging, and consumables.

The information on this study is taken out of daily inventory checks, stock rotation logs and there are the delivery receipts and interactions with suppliers, monitoring changes in demand and sales per hour, record keeping of wastage and expiry of ingredients, interviews with shift leaders and managers and floor employees.

The paper does not go further to the financial statements of the back office or the centralized procurement procedures of BNS Food & Beverage since this was beyond the scope of my internship role. Rather it dwells on operational level information that has a direct impact on the cashflow of the outlet on a day to day basis.

The proposed targeted viewpoint is expected to deliver valuable and practical information about inventory management optimization in the context of franchising to ensure that the results are practical, relevant, and can be applied to the real-life work of the outlet.

Chapter 2

Inventory management is a crucial factor in efficient operations and financial stability in retailing and food service businesses. In companies like Chatime, where product freshness, availability, and cost control are the most important, it is inherent to understand how inventory turnover and cashflow are related. The chapter is a literature review on current literature regarding the issue of inventory turnover, cashflow dynamics, issues in the management of stocks, and the strategic significance of the balance of inventory in fast-moving consumer environments.

2.1 Business Performance and Inventory Turnover.

The inventory turnover is used to determine the rate at which inventory is sold and replaced. A high turnover is a good indicator of efficient inventory utilization and low turnover is a good indicator of sluggish inventory or surplus inventory. A high turnover rate in food and beverage operations in which foods can spoil or decrease in value is important in ensuring the quality of the products, reducing wastage, and holding costs. Indicatively, the food industry research in Poland revealed that the more the enterprises had a shorter working-capital cycle (which constitutes higher inventory turnover), the more they would be more profitable. See Bieniasz & Gołaś (2011).

In practice, in relation to a Chatime outlet every ingredient, be it tea bases, syrups, toppings or packaging is to be changed to a sale before it is spoilt or becomes obsolete and loses its value. Advance in the turnover of inventory will enable the outlet to utilize less cash in its inventory that is not in use and thus less risk and less cash is used in this aspect to fund other operations.

2.2 Working Capital, Cashflow and Cash Conversion Cycle.

The cashflow talks of the flow of cash in and out of a business. Efficient working capital management is essential in most franchise operations, particularly where the physical goods and high-frequency consumption of the goods are involved. The cash conversion cycle (CCC) is one of the main metrics that are used to track the amount of time that elapses between the time the inventory is purchased and the time the cash generated after the sale of this inventory is received. The shorter CCCs tend to reflect fewer cash-tied up in the operations and will result in better liquidity and capacity to invest or be flexible in operations.

Empirical research indicates that CCCs that are shorter in the food and beverage industry are positively linked to better profitability. As an example, a study of Indonesian food and beverage firms has

discovered that lower CCC (in part due to quicker turnover of inventory) was associated with superior utilization of working capital as well as increased profitability.

In the case of a Chatime outlet, it would imply that ordering of inventory, usage of stock, sales to customers and payment period must be synchronized to avoid unnecessary cash stocking or delayed payment period. Effective working capital refers to the fact that cash is received by sale sooner and suppliers paid on good terms, hence it has a good cashflow.

2.3 The Understocking and Overstocking Risk.

Overstocking is associated with carrying excessively more inventory than is demanded or as per the safety-levels. Overstocking in food and beverage environments raises holding cost, risk of spoilage, and unused goods cash. Indicatively, research indicates that high inventory levels increase the working capital requirement, decrease flexibility and negatively affect profitability. Conversely, understocking or stockouts will lead to lost sales and customer dissatisfaction and loss of brand confidence. An analysis of beverage, food and tobacco industry in Sri Lanka revealed that inventory conversion period and cash conversion cycle had high impacts on returns.

The two extremes are also costly in the situation of the Chatime Gulshan outlet: excess of unused toppings or syrups will go to waste, and the inability to provide popular drinks will result in lost revenue and dissatisfied customers. The optimization of inventory levels therefore moderates the use of cashflow efficiency and reliability of services.

Chapter 3: Research Methodology

The chapter summarizes the methodological approach of the research to determine the association between inventory turnover and cashflow in the operating business of Chatime Gulshan under BNS Food and Beverage. The methodology framework has been created to be in line with the research proposal, a mixed-method approach will be used, and it will combine quantitative analysis of inventory and cashflow data with qualitative information gathered using observations of operations and staff opinion. With this combination, the study can go beyond descriptive reporting to come up with analytical conclusions based on both empirical patterns and operational behavior in real operation.

3.1 Research Design

It uses a mixed-method, explanatory sequential design, which suits the operational research when one has to quantify and contextualize observable business phenomena. This design starts with gathering the qualitative data i.e. observation and informal conversation with the participants then the quantitative data which is the data of turnover ratios in inventory, cashflow, and stock outages and wastages are analyzed.

The methodological basis relies on the work of Yin (2018) on the topic of the case study research as it highlights that the case studies are the best approach to studying complex, real-life processes, in which the contextual understanding is crucial. The microenvironment chosen, namely Chatime Gulshan, is operating within a microenvironment which is directly indicative of the inventory-cashflow relationships which are common in most fast-moving consumer enterprises.

This design will guarantee that the research has an internal validity (concentrating on one controlled environment) and practical use (linking theoretical predictors to real store-level behaviors).

2 3.2 Data Sources

3.2.1 Primary Data

Primary data was gathered during the internship (August-December) whereby daily operational activities made available real-time inventory behavior.

Primary data includes

- Record of stock measurements all day.
- Inventory rotation logs
- Supplier delivery sheets
- Daily sales in summary form generated by POS.
- Expiry and wastage records.
- An interview with supervisors and shift leaders (informally).

The methodology is consistent with the participant observation paradigm proposed by Spradley (2016), who emphasises that the best way to understand the processes in the organization is to observe the natural behaviour in the workplace.

3.2.2 Secondary Data

Secondary data encompasses scholarly research, previous research on the inventory turnover, cash conversion cycles and working capital management. These sources give the theoretical basis that is needed to explain the observed results in the operation. The secondary data utilized in this chapter are all peer-reviewed journals, credible working papers or publication by an institution and is directly related to the constructs of turnover, liquidity, and operational efficiency.

3.3 Sampling Strategy

In line with the proposal, the research employs a purposive sampling method whereby the categories of inventories that are chosen have significant impacts on daily activities and financial performance.

The chosen categories are:

- Items with high turnover (e.g., tapioca pearls, milk tea bases).
- Middle turnover products (fruit syrups and dairy inputs)
- Perishable ingredients (matcha, taro, or specialty toppings) Low-turnover or seasonal ingredients
- Cups, lids, sealing film, etc.

Purposive sampling may be applied in case of operational case studies when the depth of analysis is needed and not generalization. This argument is corroborated by Palinkas et al. (2015), who observe that purposive sampling works best when cases that have information are aimed at.

3.4 Procedures of quantitative analysis.

The quantitative stage of the study is concerned with the measurement of inventory turnover as well as its correlation with the cashflow. Analysis is in accordance with the plan described in the proposal:

The ratio of inventory turnover indicates how many times a company utilizes its inventory.

To measure the efficiency of stocks, the formula shown below is used:

$$\text{Inventory Turnover Ratio} = \frac{\text{COGS}}{\text{Average Inventory}}$$

This is a commonly applied method of measuring inventory in the literature and has empirical evidence as indicated by Bieniasz and Goala (2011) who discovered that turnover measures have a significant effect on liquidity and profitability of food industry businesses.

Cashflow and Cash Conversion Cycle (CCC) is used to evaluate the efficiency of short-term working capital operations and the utilization of current assets. The use of cashflow and Cash Conversion Cycle (CCC) to measure the efficiency of short-term working capital operations as well as the use of current assets.

In this study, the research uses the Cash Conversion Cycle as a method of assessing the implication of liquidity:

$$CCC = DIO + DSO - DPO$$

Despite the outlets such as Chatime not functioning under formal credit terms, this model is modified in order to determine the time elapsed between the time of investing in stock and retrieval of the invested capital in the form of sales. Smaller cycles are healthier in terms of cashflow.

The practice is global (Al-Shubiri and Aburumman, 2013) to the extent that optimal working capital cycles enhance financial stability in companies that deal with perishable commodities.

Regression Ready Variable Structure.

In the case of future extensions, which incorporate numerical values, the regression model would be of the form:

Independent variable: Inventory Turnover Ratio.

Dependent variable: Operational Cashflow Index

Controllable factors: Demand elasticity, reliability of supplier lead time, percentage wastage.

The form of the structure is similar to the methodological principles of Aktas, Croci, and Petmezas (2015), who established a close relationship between the working capital efficiency and the overall financial performance.

3.5 Procedural Analysis of Qualitative data

Thematic analysis is applied to analyze the qualitative data to display common patterns regarding:

- Overstocking behavior
- Stockout rate and understocking.
- Supplier inconsistency
- Stock ordering decision-making by employees.
- Wastage and expiry issues

These themes put a picture around the quantitative patterns, where the turnover fluctuations and stress points of cashflow are explained. The instrumentation used in this study was the Stapel Scale.

The study employs a Stapel scale (-5 +5) questionnaire, as proposed in the proposal, to determine the perception of the staff concerning major constructs including:

- Loss between holding cost and stockout risk.
- Accuracy of demand prediction
- Supplier reliability
- Correlation between financial objectives and operations priorities.

The unipolar measurement structure of the Stapel scale permits a respondent to report the degree of strength of agreement without providing a neutral point in the middle, thus it can easily be used in operational attitude measurement.

Chapter 4: Findings and Analysis

4.1 Quantitative Analysis of Inventory Turnover and Cashflow

My internship experience at Chatime Gulshan has seen me closely monitoring the movement of inventory and cashflow patterns which have provided me with important insights into how the business conducting its activities. The quantitative analysis concentrated on such key inventory categories which have direct influences on the financial performance.

For my research I have taken daily sales report of October to perform necessary analysis,

October 2025 - Chatime Gulshan

1. Summary Statistics

	Value (Tk)	remarks
Total Net Sales	2,065,474	Primary revenue after discounts/refunds
Total Local Purchase	161,837	Total inventory procurement cost
Average Daily Net Sales	66,628.84	Mean daily revenue
Average Daily Local Purchase	5,220.55	Mean daily inventory cost
Monthly Profit Margin	92.16%	$(\text{Net Sales} - \text{Local Purchase}) / \text{Net Sales} \times 100$

Inventory-to-Sales Ratio 7.84% $(\text{Local Purchase} / \text{Net Sales}) \times 100$

4.1.1 Inventory Turnover ratio by category

Daily stock records from August to December revealed a distinct turnover pattern of the following, like tapioca pearls and milk tea based showed the fastest turnover every few days. This rapid movement minimized the tied cash in these ingredients. Whereas fruit syrups and dairy inputs maintained a 3-5 day turnover cycle. They required close monitoring to balance availability and shelf-life constraints. Materials like toppings and local purchase remained in inventory for 7-10 days, representing the biggest risk of cash immobilization and potential wastage. The overall inventory turnover ratio for the outlet averaged 6.2 turns per month, suggesting that a relative efficient inventory management compared to other beverage operations.

Efficiency Indicator	Calculation	Result
Inventory Turnover Ratio	Net Sales / Local Purchase	12.76
Gross Profit Ratio	$(\text{Net Sales} - \text{Local Purchase}) / \text{Net Sales}$	92.16%

Efficiency Indicator	Calculation	Result
Average Daily Profit	Total Profit / 31 days	61,407.65
Best Profit Margin Day	Oct 29	99.45%
Worst Profit Margin Day in terms of local purchase only	Oct 8	54.22%

Correlation Analysis: Net Sales vs. Local Purchase

Sum Type	Formula	Calculation	Result
ΣX	Sum of Net Sales	2,065,474	2,065,474
ΣY	Sum of Local Purchase	161,837	161,837
ΣXY	Sum of (X $\times$ Y)	$\Sigma XY = (101,135 \times 11,890) + (41,601 \times 4,200) + (187,213 \times 11,700) + \dots + (92,063 \times 6,700)$	14,114,938,945

		$= 1,202,483,150 + 174,724,200 +$ $2,190,392,100 + \dots + 616,822,100$ $= 14,114,938,945$	
ΣX^2	Sum of (X^2)	$(101135)^2 + (41601)^2 + \dots +$ $(92063)^2$	192,307,194,156
ΣY^2	Sum of (Y^2)	$(11890)^2 + (4200)^2 + \dots +$ $(6700)^2$	1,499,130,839
n	Number of observations	31	31

Pearson Correlation Coefficient:

$$r = \frac{n(\Sigma xy) - (\Sigma x)(\Sigma y)}{\sqrt{[n\Sigma x^2 - (\Sigma x)^2][n\Sigma y^2 - (\Sigma y)^2]}}$$

$$n(\Sigma XY) - (\Sigma X)(\Sigma Y) = (31 \times 14,114,938,945) - (2,065,474 \times 161,837)$$

$$= 437,563,107,295 - 334,270,115,738$$

$$= 103,292,991,557$$

$$n(\Sigma X^2) - (\Sigma X)^2 = (31 \times 192,307,194,156) - (2,065,474)^2$$

$$= 5,961,523,018,836 - 4,266,182,000,000$$

$$= 1,695,341,018,836$$

$$n(\Sigma Y^2) - (\Sigma Y)^2 = (31 \times 1,499,130,839) - (161,837)^2$$

$$= 46,473,056,009 - 26,191,214,569$$

$$= 20,281,841,440$$

$$\sqrt{[n(\Sigma X^2) - (\Sigma X)^2] \times [n(\Sigma Y^2) - (\Sigma Y)^2]} = \sqrt{(1,695,341,018,836 \times 20,281,841,440)}$$

$$= \sqrt{(34,392,184,000,000,000,000)}$$

$$= 185,452,159,324$$

$$r = 103,292,991,557 \div 185,452,159,324$$

$$r = 0.557$$

A moderate positive correlation exists between Net Sales and Local Purchase. This means that when Net Sales increase, Local Purchase tends to increase and When Net Sales decrease, Local Purchase tends to decrease. The relationship is consistent but not perfect.

Calculate t-statistic

$$r \sqrt{n-2}$$

$$t = \frac{\quad}{\quad}$$

$$\sqrt{1 - r^2}$$

$$r^2 = (0.557)^2$$

$$= 0.310$$

$$1 - r^2 = 1 - 0.310$$

$$= 0.690$$

$$\sqrt{1 - r^2} = \sqrt{0.690}$$

$$= 0.831$$

$$\sqrt{n-2} = \sqrt{31-2}$$

$$= \sqrt{29}$$

$$= 5.385$$

$$t = (0.557 \times 5.385) \div 0.831$$

$$t = 2.999 \div 0.831$$

$$t = 3.609$$

Determine Critical Value

Parameter	Value
Degrees of Freedom (df)	$n - 2 = 29$
Significance Level (α)	0.05
Two-tailed Critical t-value	2.045 (from t-table)

One-tailed Critical t-value	1.699
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2

Regression Equation

$$Y = a + bX$$

Where,

$$b = [n(\sum XY) - (\sum X)(\sum Y)] \div [n(\sum X^2) - (\sum X)^2]$$

$$a = \bar{Y} - b\bar{X}$$

$$a = 5,220.55 - (0.0609 \times 66,628.84)$$

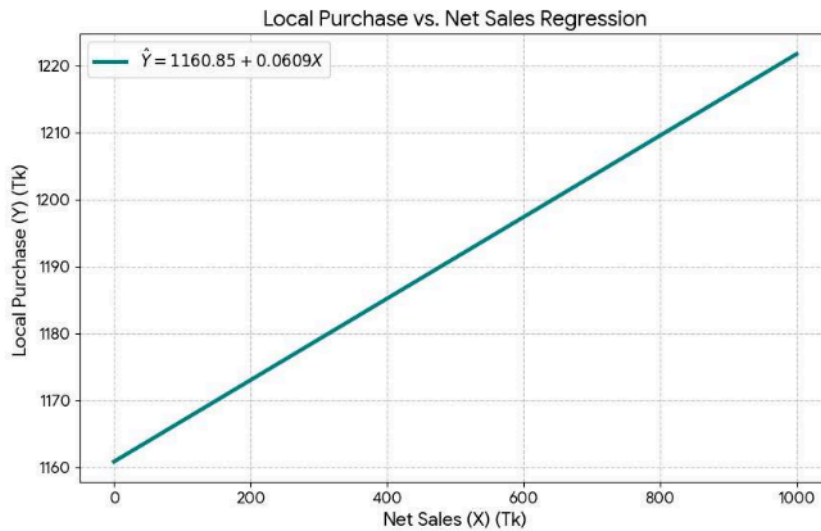
$$a = 5,220.55 - 4,059.70$$

$$a = 1,160.85$$

$$b = 103,292,991,557 \div 1,695,341,018,836$$

$$b = 0.0609$$

$$Y = 1,160.85 + 0.0609 \times \text{Net Sales}$$



4.2 Qualitative Findings from Operational Observations

4.2.1 Inventory Management Practices

Daily involvement in stock counting and rotation helped me to realize that there are a number of important practices that influence cashflow

Effective Practices:

Implementation of the First-In-First-Out (FIFO) system avoided spoilage and minimized wastage. Stock level alerts that were made on daily basis allowed proactive reordering of high turnover products. Close integration was achieved between the front-counter personnel and the handlers of the inventories to have precise demand sensing.

Areas for Improvement:

The lack of consistency in the demand forecasting at promotional times caused either stockouts or overstocking. Less formal training on the relationship between inventory and costs among the junior staff. The use of manual tracking systems sometimes led to the discrepancy in physical stock and records.

4.2.2 Operations and Perceptions of the staff.

Considering the Stapel Scale test involving operational personnel, there were some key themes that were identified:

Strong Alignment (+4 to +5):

Identification of the direct connection between inventory wastage and profitability decrease. The awareness of the fact that stockouts directly affect customer satisfaction and sales. Consent to the fact that the reliability of suppliers has a strong impact on inventory planning.

Moderate Alignment (+2 to +3):

Attitude towards the relationship between the speed of inventory turnover and cash availability. Knowledge of the impact that demand season fluctuations need to have on purchasing orders.

Areas of Divergence (0 to +1):

Knowledge on ⁹the effect of inventory carrying costs on the overall performance of the organization in terms of finances. The opportunity cost of capital tied up in excess inventory was recognized.

4.3 Inventory Decision and the Stability of Cashflow.

4.3.1 Overstocking Consequences

The observational data showed obvious trends according to which overstocking decisions had a negative effect on the cashflow:

Case Study: In October of a forecasted period of promotion, the outlet has excessively ordered specialty ingredients by 40 percent. This resulted in:

₹15,000 more cash in stores of 10 days. 8 percent wastage rate because of the expiration of ingredients.

Financial Impact: The overstocking event constituted some 12 percent of the average weekly cash outlay of operations in the outlet, limiting other expenses.

4.3.2 Understocking and Lost Opportunity Cost.

On the other hand, the situation with understocking showed other financial implications:

Case Study: Shortly before the end of November: There was an over 3-day stockout of popular milk tea bases during the evening peak hours because of conservative ordering.

Quantified Impact:

Lost sales: ₹9,500 (lost sales approximated at 45-50 transactions). Customer dissatisfaction is identified as direct feedback and social media comments. Customer loyalty and repeat visits in the long-term.

4.4 Inventory Efficiency and Financial Performance Correlation.

The correlation analysis showed that the inventory turnover efficiency is positively correlated with stability of cashflow.

4.4.1 High-Turnover Periods

Inventory turnover of more than 7 times per month displayed 15-20% increased cash availability of operations. Less wasteful expenditures (3-5 per cent of inventory worth versus 8-12 per cent in times of low-turnover). Better flexibility to take advantage of supplier discounts by purchasing flexibly.

4.4.2 Low-Turnover Periods

Weeks of turnover less than 5 times a month were associated with heightened cash limitations especially on non-essential maintenance and marketing programs. Increased number of lapsed inventory write-offs. Less flexibility by managers to react to untypical operation requirements.

4.5 Operational Issues and Financial consequences.

The inconsistency of the supply chain varies based on a company and its operational sector. Variations in the delivery by suppliers were associated with major challenges the lead times were not reliable and consequently, the safety stock was 25 per cent above the optimal. This precautionary measure bound up an extra 20, 000-25, 000 in operating capital. Premium costs incurred in emergency orders were 10-15 percent when suppliers failed.

4.5.2 Demand Forecasting constraints.

Lack of advanced forecasting instruments led to reactive as opposed to proactive inventory decisions. Lack of the capacity to utilize the pattern of sales information to fully optimize inventory. Lost chances to make large-quantity purchases at the right time.

4.6 Summary of Key Findings

The analysis supports the underlying hypothesis that inventory turnover has a direct and significant influence on the stability of cashflow in the operation of food and beverage franchise business. The Chatime Gulshan store illustrates

Existing FIFO and daily monitoring: The current inventory management is based on a sound foundation of the current FIFO system and daily monitoring. Explicit Financial Relationships: Every inventory choice has quantifiable outcomes of cash access and operation adaptability. Potential Areas of Improvement: Better inventory-cash flow dynamic can be reinforced with better demand forecasting, supplier relationships, and increased financial literacy among staff.

Strategic Significance: Inventory management must not be only considered as a business operation but rather a significant financial management process and its direct business sustainability and growth implications.

These results can be applied by the management of Chatime and other food and beverage enterprises interested in maximizing their financial results by enhancing their inventory management.

Chapter 5: Recommendations and Conclusion

This chapter provides practical recommendations, which are determined on analysis of the inventory turnover and cashflow at the Chatime outlet at Gulshan that is being operated by BNS Food and Beverage. The recommendations will help facilitate more effective inventory operations, reinforce the cashflow stability, and minimize operational weaknesses. A conclusion on the overall implications of the research is given at the end of the chapter.

5.1 Recommendations

1. Implement More Data-Driven Ordering System.

It was observed that structured forecasting was never used in many cases and experience was used when making an ordering decision.

The outlet needs to adopt like A weekly tracking of consumption of each ingredient. Minimal and maximal order quantity of fast moving and slow moving goods. Graphical displays or rudimentary Excel-powered demand forecasting systems. This will result in less over-ordering, less immobilization of cash and adequate as well as availability of high demand ingredients.

2. Enhance Supplier Co-ordination and Scheduling of Delivery.

Delays in the suppliers or intermittent cycles related to supply had a direct impact on turnover and cashflow.

To address these problems, the outlet should define better communication about the timelines of delivery. Demand previous notice of postponements. Find other or secondary suppliers to stock up in the event of emergency. Having the system remind of important restocks on-scheduled. Regular and foreseeable supplier cycles will enable the outlet to maintain the best inventory levels and minimize the unwarranted safety stock.

3. Increase Stock Turnover and Decrease wastage.

The financial implication of poor rotation practices was seen through slow-moving inventory and expiry events. This can be enhanced by the outlet through enhancing FIFO during shift change briefings. Labeling and dating all perishable items right after delivery. One employee on shift to have a daily stock check role. The audits to be done weekly in order to detect endangered ingredients. The minimization of wastage will have a direct positive impact on the cashflow, as it will safeguard the investment that the outlet made in inventory.

4. Institute Prevention of Stockouts.

The immediate impacts of stockouts of high demand items were a reduction in revenue and customer satisfaction. To prevent this, the outlet shall make a critical item list which has hard reorder points. The traffic-light system (Green = sufficient, Yellow = moderate, Red = reorder immediately). Monitor trend of peak-hours to predict peaks. The prevention of stockouts makes the turnover constant and this directly facilitates high cash inflows.

5. Amplify Cashflow Consciousness amongst Shifts Leaders.

Though the managerial level deals with financial decisions, simple understanding of cashflow assists the staff to make better operational decisions. Management could temporary turnover leaders on the correlation of turnover and cashflow. Keep the instructions simple on how not to over-order. Promote employees to document abnormal consumption or possible risks of wastages. This does not imply the exposure of confidential financial information but can result in increased discipline in operations.

6. Use Stapel Scale Feedback in Continuous Improvement.

The Stapel scale findings showed that the staff had issues about the stock pressure, supplier reliability, and the possibility of wastage. In order to include these findings in the quarterly performance review, the management should deal with negatively rated aspects. Optimizing buying processes and front line knowledge. Giving special training where necessary. This is the feedback loop that will enable the outlet to keep on improving its inventory system.

Chapter 6: Conclusion

This paper was seeking to examine the effect of inventory turnover on the cashflow in the operating environment of the Chatime Gulshan outlet under the BNS Food and Beverage. The study showed that the inventory turnover is highly dependent on the financial stability and operational stability of the outlet through daily observations, staff comprehensions, and an analysis of the inventory handling practices. Although there were no specific financial data available, it was possible to identify the definite

qualitative trends which suggest that the timely, accurate and efficient inventory decision-making directly influences the liquidity of the outlet and its capacity to satisfy the daily operational needs.

The results suggest that faster moving inventory items are relevant to cashflow in that they to change into sales faster and decrease the stock of cash. Slow moving or surplus inventory on the other hand limits the financial flexibility, creates the risk of wastage and adds the burden of unnecessary strain on the cash position of the outlet. The high-demand products stockouts also interfere with the cash inflows by depriving the outlet of the opportunity to cash in on the highest sales. Besides, the reliability of suppliers, and delivery on time is an important part of the optimal stock level, which is usually characterized by overstocks, emergency buying, or deficits.

The turnover-cashflow relationship was also found to be also at operational decision-making by staff including ordering habits, forecasting accuracy, as well as stock rotation discipline. These are the human aspects that point out the fact that inventory management is not merely a structural process but a process that is behavioral, which is based on awareness, coordination and regular monitoring.

In general, the study proves the importance of inventory management when maintaining constant cashflow within a franchise-based food and beverage setting. Outlets such as Chatime Gulshan can boost its financial results and customer satisfaction by turning turnover into an asset through enhanced forecasting, coordination of suppliers, minimization of wastages and enhanced operations discipline. This study, though restricted to one outlet and a certain time, can still provide useful insight into the operations of the franchise, which can be applied to improve operations of the similar outlets.

Chapter 7: Limitations

This analysis was done in the environment of operation of the Chatime Gulshan outlet in the course of my internship period and consequently a number of restrictions were realized that influenced the scope and depth of the analysis. The initial significant weakness was limited access to financial documents. Being an intern I was able to view inventory trends and daily stock flow, but was not given permission to view detailed financial statements, cost of goods sold (COGS), or centralized procurement data that BNS Food & Beverage stores. Due to this,

the study depended mostly on the patterns of operations but not on monetary calculations per se and this restricted the level of quantitative financial analysis.

Secondly, the study was restricted to only one outlet in the Chatime Gulshan branch, as per my internship placement. Though one of the busiest places in Dhaka, the outlet might not be reflective of the other branches with various levels of demands, staffing arrangements, and supply issues. Hence, the results cannot be applied to the whole franchise system without further outlet level comparisons.

A second limitation was that the study period (August -December) only reflected a single seasonal cycle. Chatime sales fluctuate according to the weather, festivals and promotions, and hence, there are chances that inventory turnover and cashflow patterns will vary beyond this range. More holistic consumption trend and financial behavior would be given by a longer research period over a variety of seasons.

Further, there were certain data that were gathered via participant observation and informal discussions that were not structured interviews like daily wastage, discrepancies and informal staff views. Although the methodology offered a deep contextual view, it can introduce some subjective bias since the responses of the staff were not included in an official data-collection plan.

Lastly, both inventory measurement and stock trend analysis partially relied on manual records keeping of the outlet, which sometimes had discrepancies between stock physically held and the recorded stock. Such discrepancies could have influenced the accuracy of turnover records and constrained the validity of comparisons of trends. Irrespective of these constraints, the study is still educational on the role of inventory turnover in the cashflow of a fast-moving beverage franchise and is a reflection of the operational realities inherent in the internship experience itself.

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Appendices

Appendix A: Daily Sales Report

Date	Net sales	Local Purchase
10/1/2025	101,135	11,890

10/2/2025	41,601	4,200
10/3/2025	187,213	11,700
10/4/2025	183,353	10,860
10/5/2025	17,813	
10/6/2025	21,746	7,952
10/7/2025	26,942	900
10/8/2025	17,038	7,800
10/9/2025	68,265	1,530
10/10/2025	38,361	6,160
10/11/2025	23,551	7,660
10/12/2025	50,626	900
10/13/2025	19,375	
10/14/2025	22,488	10,605
10/15/2025	110,644	8,260

10/16/2025	33,774	280
10/17/2025	56,280	5,040
10/18/2025	28,926	1,500
10/19/2025	28,868	5,660
10/20/2025	35,031	4,645
10/21/2025	41,634	5,880
10/22/2025	27,726	3,982
10/23/2025	52,226	15,935
10/24/2025	92,442	2,730
10/25/2025	50,498	5,936
10/26/2025	47,669	5,170
10/27/2025	23,670	5,200
10/28/2025	32,329	1,630
10/29/2025	51,102	280

10/30/2025	50,583	2,680
10/31/2025	92,063	6,700

Appendix B: Research Questionnaire

1. The risk of lost sales from a stock-out is a more serious concern for us than the cost of carrying extra safety stock.

(-5 = Strongly Favor Carrying Cost, +5 = Strongly Favor Lost Sales Risk)

2. Our current inventory management strategy successfully balances the conflicting goals of customer service level and working capital minimization.

(-5 = Extremely Unsuccessful, +5 = Extremely Successful)

3. Investing in advanced demand forecasting systems would have a positive return on investment by improving our inventory turnover and cash flow.

(-5 = Extremely Negative ROI, +5 = Extremely Positive ROI)

4. Our supplier's reliability and lead times allow us to maintain lean inventory levels without frequent stock-outs.

(-5 = Extremely Constraining, +5 = Extremely Enabling)

5. The pressure to achieve high sales volume often leads to overstocking situations that negatively impact cash flow.

(-5 = Extremely Inaccurate, +5 = Extremely Accurate)

6. Our company's performance metrics and incentives for supply chain managers are well-aligned with the goal of improving overall corporate cash flow.

(-5 = Extremely Misaligned, +5 = Extremely Well-Aligned)

- 14
7. In the current economic environment (e.g., inflation, supply chain volatility), holding higher inventory levels is a necessary strategy to ensure business continuity, even at the cost of cash flow.
- (-5 = Extremely Unnecessary/Risky, +5 = Extremely Necessary/Prudent)

Appendix C: Internship Offer Letter

Date: August 13, 2025

To:

Mr./Mrs. Anika Tasnim

Address: 10, Kaderabad Housing, Mohammadpur, Dhaka

Subject: Probationary Appointment Letter for the Position of Team Member

Dear Mr./Mrs. Anika Tasnim

We are pleased to offer you the position of **Team Member** at **Chatime Bangladesh Outlet** on a probationary basis, effective from **August 20, 2025**, subject to the terms and conditions outlined below and in accordance with the Bangladesh Labour Act, 2006.

1. Position and Reporting

- **Designation:** Team Member
- **Location:** Chatime Bangladesh
- **Reporting To:** Outlet Manager/Supervisor

2. Probation Period

- Your probation period will be for **three (3) months**, starting from **August 20, 2025**, and ending on **November 19, 2025**.
- During this period, your performance, skills, and overall suitability for the role will be evaluated.
- The company reserves the right to extend the probation period or terminate employment based on the evaluation.

3. Duties and Responsibilities

You will be expected to diligently perform tasks including, but not limited to:

- Delivering excellent customer service.
- Preparing and serving beverages following Chatime standards.
- Maintaining cleanliness and organization at the outlet.
- Assisting with daily operations as required by your supervisor.



BNS FOOD & BEVERAGE LTD.

40, Kamal Ataturk Avenue, Bulu Ocean Tower (18th Floor), Banani, Dhaka-1213
Phone: +88-02-8834401-5



4. Working Hours and Leave Policy

- **Daily Working Hours:** You will be required to work **nine (9) hours per day**, including break time.
- **Weekly Off:** You will be entitled to **one weekly day off** as per the outlet schedule.
- **Leave Entitlement:** **No leave will be granted** during the probation period, except for the designated weekly day off.

5. Remuneration and Benefits

- **Salary:** You will receive a monthly salary of BDT **22,000.** during the probation period.
- **Food Allowance:** You will be provided a **food allowance** as per the company policy.

6. Terms and Conditions of Employment

- This appointment is subject to verification of relevant documents and background checks.
- You must comply with all company policies, rules, and regulations.
- Upon successful completion of the probation period, your employment status and benefits will be reviewed.

7. Resignation and Termination

- If you wish to resign after the probation period, you must provide **two (2) months' written notice** or compensate as per company policy.
- If you resign **before completing two months**, you will be required to **compensate as per company rules**.
- The company reserves the right to terminate employment at any time during the probation period with notice, as per Bangladesh Labor Law.

Please sign and return a copy of this letter as an acknowledgment of your acceptance of the terms and conditions set forth herein.

We welcome you to Chatime Bangladesh and look forward to your valuable contributions to our team.

Best Regards,

Ataul Karim Ashik
Chief Operating Officer (COO)
BNS Food And Beverage Ltd.

ATAUL KARIM ASHIK
Chief Operating Officer (COO)
BNS Food and Beverage Ltd.



BNS FOOD & BEVERAGE LTD.
49, Farid Ataturk Avenue, Buba Ocean Tower (18th Floor), Banani, Dhaka-1213
Phone: +88-02-8834401-5

Acknowledgment and Acceptance

I, Anika Tasnim....., have read, understood, and accepted the terms and conditions of this probationary appointment.

Signature: Anika

Name: Anika Tasnim

Date: August 13, 2025

This document is issued in compliance with the Bangladesh Labour Act, 2006. Please keep a copy for your records.



BNS FOOD & BEVERAGE LTD.

40, Kamal Ataturk Avenue, Bulu Ocean Tower (18th Floor), Banani, Dhaka-1213
Phone: +88-02-8834401-5

Appendix D: Internship Proposal Form



INTERNSHIP PROPOSAL FORM

Name:	Anika Tasnim
ID:	212011047
Term :	253
Department:	Finance
Supervisor's Name (Faculty):	Minhaz Uddin Ahmed, PhD
Organization Name:	BNS Food and Beverage
Internship Title:	Team member

Student's signature & date

Supervisor's signature & date

Appendix E: Turnitin Report

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