

Bangladesh Economic Zone Authority (BEZA)
Statement of Financial Position

As at June 30, 2021

Particulars	Notes	Amount in BDT	Amount in BDT
		As at June 30, 2021	As at June 30, 2020
Assets			
Non-Current Assets			
Property, Plant & Equipment	4	16,429,122,993	15,262,259,328
Zone Development in Progress	5	6,039,987,585	5,072,178,029
Total Non-Current Assets (A)		22,469,110,578	20,334,437,357
Current Assets			
Advance Income Tax	6	129,016,422	99,735,832
Investment (FDR)	7	3,579,986,199	2,964,175,988
Advance, Deposit & Prepayment	8	32,105,087	11,559,707
Other Receivables	9	64,466,887	94,822,081
Cash & Cash Equivalents	10	4,320,423,856	4,281,053,259
Total Current Assets (B)		8,125,998,451	7,451,346,866
Total Assets (A+B)		30,595,109,029	27,785,784,224
Fund and Liabilities			
Fund			
General Fund		1,736,762,226	1,262,325,375
Total Fund (C)		1,736,762,226	1,262,325,375
Non-Current Liabilities			
Long Term Loan	11	8,612,255,430	9,851,029,677
Up-Front Collection	12	440,000,000	440,000,000
Leased Land Handed Over Lease Money	13	6,008,463,363	4,240,594,257
Total Non-Current Liabilities (D)		15,060,718,793	14,531,623,934
Current Liabilities			
Lease Money/1% Earnest Money/Land	14	10,713,550,804	9,211,073,478
Booking Money			
Loan Installment Payable	15	2,569,743,038	2,331,535,752
Security Deposit	16	472,610,352	404,468,849
Other Payables	17	6,446,689	9,479,708
Provision for Expenses		74,750	74,750
Provisions for Taxation		35,202,378	35,202,378
Total Current Liabilities (E)		13,797,628,010	11,991,834,916
Total Fund and Liabilities (C+D+E)		30,595,109,029	27,785,784,224

These financial statements should be read in conjunction with annexed notes.

Executive Member (Administration & Finance)
Bangladesh Economic Zones Authority

General Manager (Administration & Finance)
Bangladesh Economic Zones Authority

Bangladesh Economic Zone Authority (BEZA)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2021

Particulars	Notes	Amount in BDT	Amount in BDT
		June 30, 2021	June 30, 2020
A. Income			
Service Revenue	18	13,596,197	12,150,814
Land Lease Income	19	162,944,914	128,556,492
Investment Income	20	153,292,363	252,692,732
Other Income	21	235,740,722	296,727,607
Total Income other than Grant		565,574,196	690,127,645
B. Expenditure			
Administrative Expenses	22	131,222,870	146,873,842
Zone Related Expenses	23	4,641,996	1,748,857
Financial Expense	24	369,838,987	400,081,437
Other Expenses	25	1,275,413	539,245
Provision for Expenses	26	-	74,750
Total Expenditure		506,979,266	549,318,132
Excess of Income Over Expenditure (A-B)		58,594,930	140,809,513
Provisions for Taxation	27	-	35,202,378
Net Income Over Expenditure after tax		58,594,930	105,607,135
Other Comprehensive Income			
Unrealised Gain/ (Loss) on Foreign Exchange	28	(4,824)	43,894
Net Income Over Expenditure for the year		58,590,106	105,651,029

These financial statements should be read in conjunction with annexed notes.

Executive Member (Administration & Finance)
Bangladesh Economic Zones Authority

General Manager (Administration & Finance)
Bangladesh Economic Zones Authority

Bangladesh Economic Zone Authority (BEZA)
Statement of changes in General Fund
As at June 30, 2021

Particulars	Notes	2020-2021	2019-2020
		Reserve & Surplus	Reserve & Surplus
Opening Balance		1,262,325,375	634,584,425
Add: Grant Received from MOF Against Loan Interest Paid	29	124,102,500	221,300,000
Add: Grant Received for Administrative Expense	29	291,744,245	180,000,000
Prior year adjustment (Zone Development in Progress)	5.02	-	120,789,921
Prior Year Adjustment	30	-	-
Unrealised Gain/ (Loss) on Foreign Exchange		(4,824)	43,894
Net profit for the year		58,594,930	105,607,135
Closing Balance		<u>1,736,762,226</u>	<u>1,262,325,375</u>

These financial statements should be read in conjunction with annexed notes.

Executive Member (Administration & Finance)
Bangladesh Economic Zones Authority

General Manager (Administration & Finance)
Bangladesh Economic Zones Authority

Bangladesh Economic Zone Authority (BEZA)

Statement of Cash Flows

For the year ended June 30, 2021

Particulars	Amount in BDT	Amount in BDT
	As at June 30, 2021	As at June 30, 2020
A. Cash flow from operating activities		
Lease Money/1% Earnest Money/Land Booking Money	3,864,249,851	2,759,612,118
Security Deposit	68,141,503	(1,000,843)
Service Revenue	13,596,197	12,150,814
Other Income	235,740,722	296,727,607
Administrative Expenses	(122,356,586)	(138,557,054)
Other Expenses	(382,913)	(189,745)
Advance Income Tax	(17,195,587)	(29,205,268)
Zone Related Expense	(4,641,996)	(1,748,857)
Advance, Deposit & Prepayment	(20,545,381)	(1,631,000)
VAT on Earnest/Lease/Signing money	(430,958,506)	-
Refund of ED	25,000	-
Unrealised Gain/ (Loss) on Foreign Exchange	(4,824)	43,894
Net cash flow from operating activities	3,585,667,480	2,896,201,665
B. Cash flow from investing activities		
Encashment of FDR	995,322,176	165,121,250
Acquisition of Fixed Assets	(1,175,729,948)	(175,691,231)
Zone Development in Progress	(967,809,556)	(3,143,623,572)
Investment on FDR	(1,443,520,352)	(265,121,250)
Net cash used for investing activities	(2,591,737,680)	(3,419,314,803)
C. Cash flow from financing activities		
Govt. Loan Jamalpur	-	1,492,742,000
Loan Installment Paid	(1,370,405,948)	(1,164,901,985)
Grant Received	415,846,745	401,300,000
Net Cash flow from financing activities	(954,559,203)	729,140,015
Net cash flow (A+B+C)	39,370,597	206,026,877
Cash in hand & at bank at the beginning of the year	4,281,053,259	4,075,026,382
Cash in hand & at bank at the end of the year	4,320,423,856	4,281,053,259
The above balance consist of as follows:		
Cash in Hand	-	-
Cash at Bank	4,320,423,856	4,281,053,259
Cash and cash equivalents	4,320,423,856	4,281,053,259

Executive Member (Administration & Finance)
Bangladesh Economic Zones Authority

General Manager (Administration & Finance)
Bangladesh Economic Zones Authority

Bangladesh Economic Zones Authority (BEZA)
Receipt & Payment Statement
For the Year Ended 30 June 2021

Particulars (Receipt's)	Amounts in BDT		Particulars (Payment's)	Amounts in BDT	
	As at June 30, 2021	As at June 30, 2020		As at June 30, 2021	As at June 30, 2020
Grant Received	415,846,745	401,300,000	Property, Plant & Equipment	1,175,729,948	175,691,231
Govt. Loan Jamalpur	-	1,492,742,000	Zone Development in Progress	967,809,556	3,143,623,572
Settlement of FDR	995,322,176	165,121,250	Installment of Loan	1,370,405,948	1,164,901,985
Lease Money/1% Earnest Money/Land Booking Money	3,921,438,138	2,759,612,118	Investment (FDR)	1,443,520,352	265,121,250
Advance Adjustment	-	55,362	Advance Income Tax	17,195,587	29,205,268
Received Security Deposit	69,340,810	-	Advance, Deposit & Prepayment	20,745,381	1,631,000
Service Revenue	13,596,197	12,150,814	Return Earnest Money	57,188,287	-
Other Income	63,784,838	4,674,934	Refund Security Money	1,199,307	1,000,843
Other Income (Bank Interest)	171,955,884	292,052,674	Zone Related Expense	4,641,996	1,748,857
Refund of Short-Term Loan	200,000	-	Administrative Expenses	122,356,586	138,612,416
Received VAT on Earnest/Lease/Signing money	22,296,930	-	Other Expenses	382,913	189,745
Fund Transfer from OBL	400,000,000	-	Fund Transfer to BBL	150,000,000	-
Refund of ED	25,000	-	Fund Transfer to EBL	250,000,000	-
Unrealised Gain on Foreign Exchange	-	43,894	Paid VAT on Earnest/Lease/Signing money	453,255,436	-
			Unrealised Loss on Foreign Exchange	4,824	-
Total Receipt	6,073,806,718	5,127,753,044.51	Total Payment	6,034,436,122	4,921,726,167
Opening balance	4,281,053,259	4,075,026,382	Closing Balance	4,320,423,856	4,281,053,259
Total	10,354,859,977	9,202,779,426	Total	10,354,859,977	9,202,779,426

These financial statements should be read in conjunction with annexed notes.

Executive Member (Administration & Finance)
Bangladesh Economic Zones Authority

General Manager (Administration & Finance)
Bangladesh Economic Zones Authority

	Amount in BDT	Amount in BDT
	As at June 30, 2021	As at June 30, 2020
4.00 Property, Plant & Equipment		
(A) Cost		
Opening balance	15,262,259,328	15,094,884,886
Addition during the Year	1,175,729,948	175,691,231
Total cost	16,437,989,276	15,270,576,117
(B) Depreciation		
Changes during the Year	(8,866,284)	(8,316,789)
Written down value (A - B)	16,429,122,993	15,262,259,328
Details has shown in Annexure - 1		
5.00 Zone Development in Progress		
Opening balance	5,072,178,029	1,807,764,536
Add: Addition during the year (Note-5.01)	967,809,556	3,143,623,572
Add: Prior year adjustment (Note-5.02)	-	120,789,921
Closing balance	6,039,987,585	5,072,178,029
5.01 Addition during the year		
Ansar Salary	4,970,320	3,548,890
Boundary Wall	8,660,484	15,276,407
Compensation Cost (Tree cutting)	17,132,478	15,037,926
Consultancy Service	69,623,214	65,674,092
Electricity Supply	5,639,671	22,169,461
Gas Line	-	31,013,825
Gate Construction	-	10,000,000
Jamalpur EZ Development in Progress	-	1,492,742,000
Labor Wages	1,611,364	650,000
Land Selling/Site Development	79,513,366	1,059,140,590
Non- Residential Building	-	47,105,218
Roads and Highways	33,106,344	34,177,419
Sanitation and Water Supply	160,707,019	75,466,304
Sea Dyke and Closure Protection/Embankment	-	270,000,000
Tree Marking Cost	-	1,621,440
Feasibility Study	8,955,249	-
Construction of three storied dormitory building	18,335,560	-
Construction of 2 booster station	13,251	-
Construction of storm water RCC drain	40,911,585	-
Construction of Tower clock & pavement	4,488,922	-
Construction of Dam (badh)	45,938,859	-
Construction of overhead distribution line	4,610,164	-
Tree Plantation	490,000	-
Land Development	147,536,463	-
BWDB Bill	100,000,000	-
Investigation & Servey	1,070,000	-
Painting & Renewal	222,889	-

Soil Filling	206,357,873	-
Construction of Administrative Building in Srihotto EZ	7,714,481	-
Payment for Interior Design	200,000	-
Total	967,809,556	3,143,623,572

Details has shown in Annexure - 1

5.02 Prior year adjustment (Zone Development in Progress)

Pillar construction	-	411,904
Salary of Ansar	-	10,236,923
Provide compensation for tree	-	298,550
Electricity connection	-	788,145
Security deposit to established booster	-	9,619
Labor wages	-	1,448,957
Pipeline installment cost	-	336,908
Visit & Signboard	-	89,500
Connection road	-	36,834
Expenditure for constuction	-	1,766,525
Payment made to three DC	-	150,000
Payment for cut down existing tree	-	1,161,735
Expenditure for supply of electricity	-	46,212,114
Motor cycle rent	-	167,703
Cost of consultancy firm	-	21,073,769
Environmental cost	-	1,035,000
Electricity bill	-	10,514
Compensate for land acquisition	-	3,472,602
Cable connection	-	27,624,437
Boundary wall cost	-	4,175,582
Tree marking cost	-	282,600
Total	-	120,789,921

6.00 Advance Income Tax

Opening balance	99,735,832	50,218,076
Addition during the year (Note-6.01)	29,280,590	49,517,756
Closing balance	129,016,422	99,735,832

6.01 Addition during the year

BEZA own account	17,082,721	29,013,481
BEZA administrative account	112,867	191,787
FDR statement (Note-6.01 (A))	12,085,003	20,312,488
Total	29,280,590	49,517,756

6.01 (A) AIT (FDR)

AIT (Interest received during year)	15,118,022	16,353,304
Add: AIT(Accrude interest during year)	6,446,689	9,479,708
Less: AIT (Previous year accrude interest)	(9,479,708)	(5,520,525)
AIT during the year	12,085,003	20,312,488

7.00 Investment (FDR)

Opening balance	2,964,175,988	2,667,802,893
Add: Deposit as FDR	1,443,520,352	265,121,250
Add: Interest received during year	183,622,557	213,100,899
	4,591,318,897	3,146,025,042
Less: AIT	(15,118,022)	(16,353,304)
Less: Excise duty (Note-25.01)	(892,500)	(349,500)
Less: Encashment of FDR (Note-7.01)	(995,322,176)	(165,146,250)
Closing Balance	3,579,986,199	2,964,175,988

7.01 Encashment of FDR

Encashment of FDR	995,322,176	165,121,250
Add: Bank Wrongly charged ED	-	25,000
Total	995,322,176	165,146,250

Details has shown in Annexure - 2

8.00 Advance, Deposit & Prepayment

Opening balance	11,559,707	9,928,707
Addition during the year (Note-8.01)	20,745,381	1,631,000
	32,305,087	11,559,707
Less: Adjustment during the year	(200,000)	-
Closing balance	32,105,087	11,559,707

8.01 Addition during the year

ADVANCE LOAN (Loan to G2G EZ)	-	1,631,000
Short term loan to Bangladesh SEZ Ltd	20,345,381	-
Short-term Loan to Jamalpur EZ	200,000	-
Short term loan to Mirsharai EZ	200,000	-
Total	20,745,381	1,631,000

9.00 Other Receivables

Opening Balance	94,822,081	55,205,249
Accrued interest during the year from FDR	64,466,887	94,797,081
Bank Wrongly charged ED	-	25,000
Less: Previous year accrued interest from FDR	(94,797,081)	(55,205,249)
Less: Refund of bank wrongly charged ED	(25,000)	-
Closing balance	64,466,887	94,822,081

10.00 Cash & Cash Equivalents

Name of Bank	Balance as per (30-06-21)	Balance as per (30-06-20)
Sonali Bank (0117203000210)	4,087,516	3,970,586
Sonali Bank (0123003000050)	14,136,872	4,436,462
City Bank (1132410107001) (Note-10.01)	1,041,699,370	1,734,382,904
Brac Bank (BDT) (1501203836723003) (Note-10.02)	439,093,668	542,269,491
Brac Bank (USD) (1501203836723001)	64,946,353	7,499,670

City Bank (3102410107001) (Note-10.03)	57,894,976	56,927,095
Eastern Bank Limited (1051360226374) (Note-10.4)	1,721,056,454	1,174,309,504
Dutch Bangla Bank (1071100025755)	-	505
Dutch Bangla Bank (1071100024688)	212	902
HSBC (001003490232)	201,999,789	-
Marcentile Bank (134313133521423)	612,960,287	-
One Bank (0123000001088)	120,221,340	757,256,140
One Bank (1043000000045)	42,327,018	-
Closing balance	4,320,423,856	4,281,053,259

10.01 Bank Reconciliation Statement (CBL 11-7001) as at June 30, 2021

Cash balance as per bank statement, Jun 30, 2021	1,042,700,472	1,847,024,475
Add: Deposit at transit	-	-
Less: MEZ Gate Construction. Chq no. 7491901	-	(10,000,000)
Less: Outstanding Cheque (Chq No: 1344829)	(1,001,101)	(102,641,571)
Adjusted bank balance	1,041,699,370	1,734,382,904

10.02 Bank Reconciliation Statement (BBL-BDT) as at June 30, 2021

Cash Balance as per Bank Statement, 30 June 2021	441,152,304	762,374,797
Add: Deposit in Transit	-	-
Less: Outstanding Cheque (Chq No: 5664259-5664261)	-	(5,118,657)
Less: Uncollected Cheque (Refund of Earnest Money) (Chq No: 957719-957721)	(2,058,636)	-
Adjusted Bank Balance	439,093,668	757,256,140

10.03 Bank Reconciliation Statement (CBL 31-7001) as at June 30, 2021

Cash Balance as per Bank Statement, 30 June 2021	75,116,714	65,688,213
Add: Deposit in Transit	-	-
Less: Outstanding Cheque	(17,221,738)	(8,761,118)
Adjusted Bank Balance	57,894,976	56,927,095

10.04 Bank Reconciliation Statement (EBL 10-6374) as at June 30, 2021

Cash Balance as per Bank Statement, 30 June 2021	1,722,608,454	1,174,309,504
Add: Deposit in Transit	-	-
Less: Outstanding Cheque	-	-
Less: Uncollected Cheque (Refund of Earnest Money) (Chq No: 1071702, 1071703)	(1,552,000)	-
Adjusted Bank Balance	1,721,056,454	1,174,309,504

11.00 Long Term Loan

Loan (Interest bearing) (Note-11.01)	6,408,107,412	7,330,524,560
Loan (Interest free) (Note-11.02)	2,204,148,018	2,520,505,117
Closing balance	8,612,255,430	9,851,029,677

11.01 Loan (Interest bearing)

Opening balance	7,330,524,560	7,370,653,446
Add: Addition during this year (Note-11.01(A))	-	1,492,742,000
Less: Paid during the year	-	-
Less: Loans payable (Note-11.01(B))	(922,417,148)	(1,532,870,886)
Total	6,408,107,412	7,330,524,560

11.01(i) Loan addition during this year

Govt. Loan Jamalpur		1,492,742,000
Total	-	1,492,742,000

11.01(ii) Loans payable during the year (Interest bearing)

Sirajganj EZ 47.52 Acrs (Annexure 3)	19,444,688	38,889,376
Sabrang Tourism Park 60.50 Acres (Annexure 4)	9,927,000	19,854,000
CEIZ 8.694081 Acres (Annexure 7)	14,103,923	28,207,846
Shreehatta EZ (Annexure 8)	5,384,615	10,769,230
MEZ- 768.78 Acres (Annexure 10) BIFFL	113,284,229	104,543,204
Shreehatta EZ- 239.87 Acre (Annexure 11) BIFFL	584,113,067	1,168,226,134
MEZ- 505.82 Acres (Annexure 12) BIFFL	129,034,928	118,986,139
Sabrang Tourism Park (Annexure 13) BIFFL	47,124,698	43,394,957
Total	922,417,148	1,532,870,886

11.02 Loan (Interest free)

Opening balance	2,520,505,117	3,153,219,315
Add: Addition during the year	-	-
Less: Paid during the year	-	-
Less: Loan payable during the year (Interest free) (Note-11.02 (A))	(316,357,099)	(632,714,198)
Total	2,204,148,018	2,520,505,117

11.02(i) Loan payable during the year (Interest free)

Loan for Mongla Economic Zone (Annexure 5)	36,480,632	72,961,264
Anowara-2 Economic Zone (CEIZ) (Annexure 6)	279,876,467	559,752,934
Total	316,357,099	632,714,198

12.00 Up-Front Collection		
Opening balance	440,000,000	440,000,000
(Collection from Mongla Economic Zone developer, Mirsora Economic Zone – 1 (SBG) developer)		
Closing balance	440,000,000	440,000,000
13.00 Leased Land Handed Over Lease Money		
Opening Balance	4,240,594,257	4,272,559,432
One Time Upfront (Note-13.01)	1,837,983,101	-
Annual Rental Basis (Security Deposit) (Note-13.02)	54,399,935	55,789,092
Total Leased Land Handed Over Lease Money	6,132,977,292	4,328,348,524
Less: Current Year Liability (One time) (Note-14.01)	(124,513,929)	(87,754,267)
Closing Balance	6,008,463,363	4,240,594,257
13.01 One Time Upfront		
Export Competitiveness for Jobs (EC4J)	103,134,227	-
Berger Painta Bd Ltd	305,396,290	-
Star Allied Venture Ltd	514,457,078	-
Metro Knitting & Dyeing Mills Ltd	506,869,215	-
DBL Industrial Park Ltd (Flamingom Fashion Ltd)	408,126,291	-
Total Lease Money Received	1,837,983,101	-
13.02 Annual Rental Basis (Security Deposit)		
Mango Teleservices Ltd	50,686,922	-
Max Infotech Ltd	1,856,413	-
Reliance Solution Ltd. (Bio Leap Agro Ind. Ltd)	928,300	-
Reliance Solution Ltd. (Bio Leap Ind. Ltd)	928,300	-
Asian Paints BD Ltd	-	20,201,958
MC Donald Steel Building Products Ltd	-	35,587,134
Total Security Money Received	54,399,935	55,789,092
14.00 Lease Money/1% Earnest Money/Land Booking Money		
Current Year Liability (Note-14.01)	144,477,784	103,484,669
Net Lease Money/ 1% Earnest Money (Note-14.02)	10,569,073,020	9,107,588,809
Total	10,713,550,804	9,211,073,478
14.01 Current Year Liability		
Opening Balance	87,754,267	87,754,267
Addition this Year (One Time)	124,513,929	87,754,267
Less: Income (One Time) (Note-19(A))	(99,155,357)	(87,754,267)

Net (One Time Upfront)	113,112,839	87,754,267
Opening Balance	15,730,402	4,308,392
Addition this Year (Annual Rental)	79,424,099	52,224,234
Less: Income (Annual Rental) (Note-19(B))	(63,789,556)	(40,802,224)
Net (Annual Rental Basis)	31,364,945	15,730,402
Closing Balance	144,477,784	103,484,669

14.02 Lease Money/1% Earnest Money/Land Booking Money

Opening balance	9,107,588,809	6,455,990,017
Mirsarai Economic Zone (MEZ)	2,224,887,716	2,031,917,527
Moheshkhali Economic Zone	60,079,812	-
Moheshkhali Economic Zone-3	22,878,040	-
Shreehatta Economic Zone (Shreehatta EZ)	286,402,340	262,586,563
Mongla Economic Zone (Mongla EZ)	6,697,903	-
Jamalpur EZ Earnest & Lease money	355,477,082	131,486,095
Sabrang Tourism Park (Sabrang TP)	55,270,123	333,621,933
Mirsarai & Feni Economic Zone	712,913,504	-
MEZ (Land Booking Money)	153,492,595	-
Chadpur EZ (Land Booking Money)	29,425	-
Jamalpur EZ (Land Booking Money)	1,067,440	-
STP (Land Booking Money)	42,242,159	-
	13,029,026,948	9,215,602,135
Add: Received VAT on Earnest/Lease/Signing money	22,296,930	-
Less: Leased land Handed Over (Note-(13.01 + 13.02))	(1,892,383,035)	(55,789,092)
Less: Annual rental lease received	(79,424,099)	(52,224,234)
Less: Earnest money return (Note-14.02(A))	(57,188,287)	-
Less: Paid VAT on Earnest/Lease/Signing money	(453,255,436)	-
Net Lease Money/ 1% Earnest Money	10,569,073,020	9,107,588,809

14.02(4) Earnest money return

Liz Fashion Int. Ltd	2,578,356	-
Tabassum Universal Ltd.	46,410	-
The Cox Today Ltd.	159,092	-
Sweet Dream Management Ltd.	945,552	-
Valancia Air Tours Travels Ltd.	953,992	-
Comfit Composite Knit Ltd	2,063,894	-
Green Paper & Board Mills Ltd.	1,022,237	-
United Enterprise & Co. Ltd.	22,509,397	-
Unitex Copmposite Mills Ltd.	5,156,712	-
M/S Maa Dal Mil	520,000	-
Eurinco Properties Ltd.	1,032,000	-
Ratanpur Steel Re-Rolling Mills Ltd.	1,000,000	-
Bangladesh Small & Cottage Industries Corporation	16,627,145	-
Saadmusa Fabrics Ltd	2,573,500	-

Total	57,188,287	-
15.00 Loan Installment Payable		
Opening balance	2,331,535,752	930,771,215
Loan payable during the year (Note-11.01(B)) (Interest bearing)	922,417,148	1,532,870,886
Loan payable during the year (Note-11.02 (A)) (Interest free)	316,357,099	632,714,198
Interest payable during the year (Note-24.01)	369,838,987	400,081,437
Less: Paid during the year	(1,370,405,948)	(1,164,901,985)
Closing balance	2,569,743,038	2,331,535,752
16.00 Security Deposit		
Opening balance	404,468,849	405,469,692
Add: Receive during the year (Note-16.01)	69,340,810	-
	473,809,659	405,469,692
Less: Refund Sthapottik	(1,199,307)	-
Less: Refund State Service Pvt Ltd.	-	(1,000,843)
Closing balance	472,610,352	404,468,849
16.01 Receive during the year		
Unitex Spinning Ltd	32,831,062	-
Samuda Food Products Ltd	30,940,319	-
Max Infotech Ltd	1,856,413	-
Reliance Solutions Ltd	928,300	-
Reliance Solutions Ltd	928,300	-
Nobel Navigations & Shipping Lines	1,856,416	-
Total	69,340,810	-
17.00 Other Payables		
Accrued AIT from FDR	6,446,689	9,479,708
Closing balance	6,446,689	9,479,708
18.00 Service Revenue		
Sale of tender schedule	450,500	36,000
Time Extension Fees	2,567,000	-
License fee in EZ		2,123,500
Project clearance	42,100	298,350
Others income	1,538,164	1,798,900
Application fee	75,000	-
Prospectus sale	2,100,600	930,000
Recruitment income (Note-18.01)	-	1,814,680
Receive against O. S. S.	6,451,833	4,923,384
Enlistment Prof. 01/07/2018 To 30/06/19	370,000	200,000
Investor's Guide		14,000
Trade Licence	1,000	12,000

Total	13,596,197	12,150,814
18.01 Recruitment income		
Recruitment income (2019/20)	-	7,836,480
Less: Recruitment cost (2019/20)	-	(6,021,800)
Total	-	1,814,680
19.00 Land Lease Income		
One Time Upfront (A)		
SBG Economic Zone Ltd. (Mirsarai EZ)	49,358,924	49,358,924
SPL Petrochemical Complex Ltd. (Moheshkhali EZ-3)	36,367,866	36,367,866
Arman Haque Denim Ltd. (Mirsarai EZ)	2,027,477	2,027,477
Export Competitiveness for Jobs (Mirsarai-Feni EZ)	1,203,233	-
Berger Paints BD Ltd (Mirsarai-Feni EZ)	3,053,963	-
Star Allied Venture Ltd (Mirsarai-Feni EZ)	857,428	-
Metro Knitting & Dyeing Mills Ltd. (Mirsarai-Feni EZ)	844,782	-
DBL Industrial Park Ltd (Flamingo Fashion Ltd) (Shreehatta EZ)	5,441,684	-
	99,155,357	87,754,267
Annual Rental Basis (B)		
Samuda Chemical Complex Ltd. (Moheshkhali EZ-3)	22,809,115	22,809,115
Double Glazing Ltd. (Shreehatta EZ)	1,520,608	1,520,619
Asian Paints BD Ltd (Mirsarai-Feni EZ)	10,100,963	7,575,722
MC Donald Steel Building Products Ltd (Mirsarai-Feni EZ)	17,793,538	8,896,769
Mango Teleservices Ltd (Mirsarai-Feni EZ)	10,559,775	-
Bio Leap Agro Ind. Ltd (Jamalpur EZ)	309,403	-
Bio Leap Ind. Ltd (Jamalpur EZ)	309,403	-
Max Infotech Ltd (Jamalpur EZ)	386,753	-
	63,789,556	40,802,224
Total (A+B)	162,944,914	128,556,492
20.00 Investment Income		
Interest from FDR (Note-20.01)	153,292,363	252,692,732
Total	153,292,363	252,692,732
20.01 Interest from FDR		
Interest received during year 2020-21	183,622,557	213,100,899
Add: Accrue interest during year 2020-21	64,466,887	94,797,081
Less: Previous year accrue interest 2019-20	(94,797,081)	(55,205,248)
Total	153,292,363	252,692,732
21.00 Other Income		
Electricity/ Service Charge	9,047,003	3,795

Land Rent Income	18,794,665	-
Rent income	35,872,170	4,671,139
Other Income(Return of Honorarium money)	71,000	-
Bank interest from BEZA own account	170,827,217	290,134,807
Bank interest (Administrative)	1,128,668	1,917,867
Total	235,740,722	296,727,607

22.00 Administrative Expenses

Salary & allowance	55,391,386	68,142,935
Office rent	11,381,950	27,316,680
Legal fee	700,062	-
Training(Note-22.01)	412,643	8,953,996
Travel allowance	1,810,634	1,950,252
Fuel cost	3,401,254	2,552,288
Printing and stationaries	6,723,632	2,683,679
Honorarium	45,000	1,882,000
Books & magazine	420,626	108,386
Entertainment	873,762	749,126
Advertisement	3,116,066	2,456,099
Consultancy fee	15,711,420	17,094,982
Telephone	155,803	194,793
Electrical & maintenance	-	343,078
Miscellaneous	-	2,938,651
Repair & maintenance	558,703	32,967
Vehicle repair and maintenance	1,586,342	885,442
Courier & postage		66,500
Conveyance allowance		105,200
Outsourcing	20,067,303	-
Other subsidieries		100,000
Depreciation expense	8,866,284	8,316,789
Total	131,222,870	146,873,842

22.01 Training

Training as per receipts & payments	412,643	9,009,358
Less: Adjustment of other received against training purpose advance	-	(55,362)
Total	412,643	8,953,996

23.00 Zone Related Expenses

BSMSN EZ Expenses (Note- 23.01)	1,057,958	-
Advertisement bill	212,000	-
Advertisement bill (Administrative)	-	1,112,892
Labor wages (Anowara-02)	512,500	-
Recruitment cost	2,114,117	-
Payment of ECC Fee	575,000	
Payment Business Automation for O.S.S.	170,421	635,965
Total	4,641,996	1,748,857

23.01 BSMSN EZ Expenses

BSMSN Office Expense	392,500	-
Entertainment	15,158	-
Wages	24,000	-
Conveyance	4,000	-
Internet Bill	517,500	-
Stationery	59,099	-
Repair & Maintenance	3,000	-
Veheal Repair & Maintenance	42,701	-
Total	1,057,958	-

24.00 Financial Expense

Interest expense(Note-24.01)	369,838,987	400,081,437
Total	369,838,987	400,081,437

24.01 Interest expense

Sirajganj EZ 47.52 Acres (Annexure 3)	9,333,450	10,500,131
Sabrang Tourism Park 60.50 Acres (Annexure 4)	5,956,200	6,551,820
Chinese Economic and Industrial Zone (Annexure 07)	10,154,825	11,001,060
Shreehatta EZ (Annexure 8)	3,553,846	3,876,923
MEZ- 768.78 Acres (Annexure 9) BIFFL	66,407,500	74,654,912
Shreehatta EZ- 239.87 Acre (Annexure 11) BIFFL	165,456,094	221,233,324
MEZ- 505.82 Acres (Annexure 12) BIFFL	75,339,321	40,666,666
Sabrang Tourism Park (Annexure 13) BIFFL	33,637,751	31,596,601
Total	369,838,987	400,081,437

25.00 Other Expenses

Bank charge	19,993	9,205
Exice duty	315,000	150,000
Exice duty (FDR) (Note-25.02)	892,500	349,500
Bank charge (Administrative)	47,920	5,540
Excise duty (Administrative)	-	25,000
Total	1,275,413	539,245

25.02 Exice duty (FDR)

Exice duty (FDR)	892,500	374,500
Bank Wrongly charged ED	-	(25,000)
Total	892,500	349,500

26.00 Provision for Expenses

Audit fee	-	74,750
Total	-	74,750

27.00 Provisions for Taxation		
25% of excess of income over expenditure	-	35,202,378
Total	-	35,202,378
28.00 Unrealised Gain/ (Loss) on Foreign Exchange		
Unrealised Gain/ (Loss) on Foreign Exchange	(4,824)	43,894
Total	(4,824)	43,894
29.00 Grant Receipt		
Grant Received from MOF Against Loan Interest Paid	124,102,500	221,300,000
Grant Received for Administrative Expense	291,744,245	180,000,000
Total	415,846,745	401,300,000
30.00 Prior Year Adjustment		
Receive adjustment cost	-	-
Receive FDR interest (Brac Bank, A/C: 153-001)	-	-
Less: Return tender schedule sale money because of audit objection	-	-
Less: Paid prior year salary	-	-
Less: Prior year excise duty	-	-
Less: Prior year PO charge	-	-
Total	-	-

Bangladesh Economic Zone Authority (BEZA)
Non-current Assets Schedule
For the year ended June 30, 2021

Annexure-1

SL. No	Particulars	Cost				Rate	Depreciation				Written down value
		Acquisition Value	Addition during the year	Disposal	Total		Opening	Change during the year	Disposal	Accumulated depreciation	
		A	B	C	D = (A + B - C)	E	F	G = (D X E)	H	I = (F + G)	J = (D - I)
1	Land	15,226,834,612	1,171,812,289		16,398,646,901	0%	-	-		-	16,398,646,901
2	Motor Vehicle	26,295,660	-		26,295,660	20%	10,518,264	5,259,132		15,777,396	10,518,264
3	Computer	2,681,613	788,646		3,470,259	30%	1,125,705	1,041,078		2,166,783	1,303,476
4	Furniture	22,531,726	3,129,013		25,660,739	10%	4,440,314	2,566,074		7,006,388	18,654,352
	Total	15,278,343,611	1,175,729,948	-	16,454,073,559		16,084,283	8,866,284	-	24,950,566	16,429,122,993

Zone Development In Progress

SL. No	Particular	Cost				Rate	Depreciation/ Amortization				Written down value
		Opening	Addition during the year	Disposal	Total		Opening	Change during the year	Disposal	Accumulated depreciation	
1	Zone development in progress (Note 5)	5,072,178,029	967,809,556	-	6,039,987,585	0%	-	-	-	-	6,039,987,585
		5,072,178,029	967,809,556	-	6,039,987,585		-	-	-	-	6,039,987,585

01. Government Loan for Sirajganj Economic Zone

Date : 08/06/2014

In. Rate : 6%

Annexure-3

S.L	Payment date	Loan Amount	Principle Amount	Loan Balance	Interest amount	Total Payment
1	2	3	4	5=3-4	6	7= 4+6
1	19.06.2014	252,780,938	-	252,780,938	-	-
2	19.06.2015	252,780,938	-	252,780,938	15,166,856	15,166,856
3	19.06.2016	252,780,938	19,444,688	233,336,250	15,166,856	34,611,544
4	19.06.2017	233,336,250	19,444,688	213,891,562	14,000,175	33,444,863
5	19.06.2018	213,891,563	19,444,688	194,446,875	12,833,494	32,278,182
6	19.06.2019	194,446,875	19,444,688	175,002,187	11,666,813	31,111,501
7	19.06.2020	175,002,188	19,444,688	155,557,500	10,500,131	29,944,819
8	19.06.2021	155,557,500	19,444,688	136,112,812	9,333,450	28,778,138
9	19.06.2022	136,112,813	19,444,688	116,668,125	8,166,769	27,611,457
10	19.06.2023	116,668,125	19,444,688	97,223,437	7,000,088	26,444,776

02. Government Loan for Sabrang Tourism Park

Date : 02/02/2016

In. Rate : 6%

Annexure-4

S.L	Payment date	Loan Amount	Principle Amount	Loan Balance	Interest amount	Total Payment
1	2	3	4	5=3-4	6	7= 4+6
1	31.03.2017	129,051,000	-	129,051,000	7,743,060	7,743,060
2	31.03.2018	129,051,000	9,927,000	119,124,000	7,743,060	17,670,060
3	31.03.2019	119,124,000	9,927,000	109,197,000	7,147,440	17,074,440
4	31.03.2020	109,197,000	9,927,000	99,270,000	6,551,820	16,478,820
5	31.03.2021	99,270,000	9,927,000	89,343,000	5,956,200	15,883,200
6	31.03.2022	89,343,000	9,927,000	79,416,000	5,360,580	15,287,580
7	31.03.2023	79,416,000	9,927,000	69,489,000	4,764,960	14,691,960

03. Government Loan (Interest Free) Loan for Mongla Economic Zone

Date : 21/01/2014
In. Rate : Interest Free

Annexure-05

S.L	Payment date	Loan Amount	Principle Amount	Loan Balance	Interest amount	Total Payment
1	2	3	4	5=3-4	6	7= 4+6
1	24.3.2015	474,248,210	-	474,248,210	-	-
2	24.3.2016	474,248,210	-	474,248,210	-	-
3	24.3.2017	474,248,210	36,480,632	437,767,578	-	36,480,632
4	24.3.2018	437,767,578	36,480,632	401,286,946	-	36,480,632
5	24.3.2019	401,268,947	36,480,632	364,788,315	-	36,480,632
6	24.3.2020	364,806,315	36,480,632	328,325,683	-	36,480,632
7	24.3.2021	328,325,684	36,480,632	291,845,052	-	36,480,632
8	24.3.2022	291,845,052	36,480,632	255,364,420	-	36,480,632
9	24.3.2023	255,364,421	36,480,632	218,883,789	-	36,480,632

04. Government Loan (Interest Free) Loan for Anowara-2 Economic Zone (CEIZ)

Date : 14/07/2016
In. Rate : Interest Free

Annexure-06

S.L	Payment date	Loan Amount	Principle Amount	Loan Balance	Interest amount	Total Payment
1	2	3	4	5=3-4	6	7= 4+6
1	14.7.2015	4,198,147,000	-	4,198,147,000	-	-
2	14.7.2016	4,198,147,000	-	4,198,147,000	-	-
3	14.7.2017	4,198,147,000	-	4,198,147,000	-	-
4	14.7.2018	4,198,147,000	-	4,198,147,000	-	-
5	14.7.2019	4,198,147,000	-	4,198,147,000	-	-
6	14.7.2020	4,198,147,000	279,876,467	3,918,270,533	-	279,876,467
7	14.7.2021	3,918,270,533	279,876,467	3,638,394,066	-	279,876,467
8	14.7.2022	3,638,394,067	279,876,467	3,358,517,600	-	279,876,467

05. Government Loan for Chinese Economic and Industrial Zone (CEIZ)

Date : 11/08/2016

In. Rate : 6%

Annexure-7

S.L	Payment Date	Loan Amount	Principal Amount	Loan Balance	Interest Amount	Total Payment
1	2	3	4	5=3-4	6=3*6%	7=4+6
1	30-09-17	183,351,000.00	-	183,351,000.00	-	-
2	30-09-18	183,351,000.00	-	183,351,000.00	-	-
3	30-09-19	183,351,000.00	14,103,923.00	169,247,077.00	11,001,060.00	25,104,983.00
4	30-09-20	169,247,077.00	14,103,923.00	155,143,154.00	10,154,824.62	24,258,747.62
5	30-09-21	155,143,154.00	14,103,923.00	141,039,231.00	9,308,589.24	23,412,512.24
6	30-09-22	141,039,231.00	14,103,923.00	126,935,308.00	8,462,353.86	22,566,276.86

06. Government Loan for Shreehatta Economic Zone

Date : 01/02/2017

In. Rate : 6%

Annexure-8

S.L	Payment Date	Loan Amount	Principal Amount	Loan Balance	Interest Amount	Total Payment
1	2	3	4	5=3-4	6=3*6%	7=4+6
1	01-03-17	70,000,000.00	-	70,000,000.00	-	-
2	01-03-18	70,000,000.00	-	70,000,000.00	-	-
3	01-03-19	70,000,000.00	5,384,615.00	64,615,385.00	4,200,000.00	9,584,615.00
4	01-03-20	64,615,385.00	5,384,615.00	59,230,769.00	3,876,923.10	9,261,538.10
5	01-03-21	59,230,769.00	5,384,615.00	53,846,154.00	3,553,846.14	8,938,461.14
6	01-03-22	53,846,154.00	5,384,615.00	48,461,538.00	3,230,769.24	8,615,384.24
7	01-03-23	48,461,538.00	5,384,615.00	43,076,923.00	2,907,692.28	8,292,307.28

07. Government Loan for Jamamlpur Economic Zone

Amount of Loan: 3,301,400,000
Date : 14/07/2016
In. Rate : 1%
Grace Preiod: 5 Years
Repayment Period: 20 Years
1st Revised Date: 1-Jul-2020

Annexure-09

S.L	Payment Year	Loan at the beginning of the year	Principal payment	Loan outstanding at the end of the year	Interest payment	Loan installment
1		3	4	5=3-4	6= 3*1%	7=4+6
1	2016-17	1,409,888,000	-	-	-	-
2	2017-18	2,057,097,000	-	-	-	-
3	2018-19	2,686,304,000	-	-	-	-
4	2019-20	2,902,476,000	-	-	-	-
5	2020-21					
6	2021-22					
7	2022-23					
8	2023-24					
9	2024-25	3,301,400,000				
10	2025-26	3,301,400,000	149,934,000	3,151,466,000	33,014,000	182,948,000
		1,409,734,000.00	-			

08. Bangladesh Infrastructure Finance Fund Limited (BIFFL) Loan for Mirsarai Economic Zone

Date : 28/11/2018

In. Rate : 6%

Annexure-10

Installment	Date	Principal	Interest	Principal	Installment	Principal Balance
Disbursement	28-11-18	500,000,000.00				500,000,000.00
	05-12-18	50,000,000.00				550,000,000.00
	06-12-18	300,000,000.00				850,000,000.00
	11-12-18	50,000,000.00				900,000,000.00
	08-01-19	100,000,000.00				1,000,000,000.00
1	28-02-19	1,000,000,000.00	19,000,000.00	23,737,676.00	42,737,676.00	976,262,324.00
2	28-05-19	976,262,324.00	19,525,246.00	23,212,430.00	42,737,676.00	953,049,894.00
3	28-08-19	953,049,894.00	19,484,576.00	23,253,100.00	42,737,676.00	929,796,794.00
4	28-11-19	929,796,794.00	19,009,179.00	23,728,497.00	42,737,676.00	906,068,297.00
5	28-02-20	906,068,297.00	18,524,063.00	24,213,613.00	42,737,676.00	881,854,684.00
6	28-05-20	881,854,683.00	17,637,094.00	25,100,582.00	42,737,676.00	856,754,101.00
7	28-08-20	856,754,101.00	17,515,862.00	25,221,814.00	42,737,676.00	831,532,287.00
8	28-11-20	831,532,287.00	17,000,216.00	25,737,460.00	42,737,676.00	805,794,827.00
9	28-02-21	805,794,826.00	16,474,028.00	26,263,648.00	42,737,676.00	779,531,178.00
10	28-05-21	779,531,178.00	15,417,394.00	27,320,282.00	42,737,676.00	752,210,896.00
11	28-08-21	752,210,896.00	15,378,534.00	27,359,142.00	42,737,676.00	724,851,754.00
12	28-11-21	724,851,754.00	14,819,191.00	27,918,485.00	42,737,676.00	696,933,269.00
13	28-02-22	696,933,269.00	14,248,413.00	28,489,263.00	42,737,676.00	668,444,006.00
14	28-05-22	668,444,006.00	13,220,337.00	29,517,339.00	42,737,676.00	638,926,667.00
15	28-08-22	638,926,667.00	13,062,501.00	29,675,175.00	42,737,676.00	609,251,492.00

09. Bangladesh Infrastructure Finance Fund Limited (BIFFL) Loan for Shreehatta Economic Zone

Date : 19/10/2015

In. Rate : 5% moratorium period & after 9%

Annexure-11

Installment	Date	Repayment			Principal Balance
		Principal	Interest	Total	
IDCP	19-Oct-15	-	-	-	2,920,565,337
	30-Sep-16	-	-	-	3,064,298,778
	30-Sep-17	-	-	-	3,222,619,678
	31-Dec-17	-	30,016,922	30,016,922	3,233,763,999
	31-Mar-18	-	353,620,711	353,620,711	2,920,565,337
1	31-Mar-19	584,113,067	206,219,323	790,332,390	2,336,452,270
2	31-Mar-20	584,113,067	221,233,324	805,346,391	1,752,339,203
3	31-Mar-21	584,113,067	165,456,094	749,569,161	1,168,226,135
4	31-Mar-22	584,113,067	110,304,063	694,417,130	584,113,068
5	31-Mar-23	584,113,067	55,152,031	639,265,098	-

10. Bangladesh Infrastructure Finance Fund Limited (BIFFL) Loan for Mirsarai Economic Zone

Date : 06/12/2017

In. Rate : 6%

Annexure-12

Installment	Date	Principal	Interest	Principal	Installment	Principal Balance
IDCP	6-Dec-17	1,000,000,000	0	-		1,000,000,000
	6-Mar-18	1,000,000,000	14,220,264	-	14,220,264	1,000,000,000
	6-Jun-18	1,000,000,000	15,423,172	-	15,423,172	1,000,000,000
	6-Sep-18	1,000,000,000	15,333,333	-	15,333,333	1,000,000,000
	6-Dec-18	1,000,000,000	15,166,667	-	15,166,667	1,000,000,000
	6-Mar-19	1,000,000,000	15,000,000	-	15,000,000	1,000,000,000
	6-Jun-19	1,000,000,000	15,333,333	-	15,333,333	1,000,000,000
	6-Sep-19	1,000,000,000	15,333,333	-	15,333,333	1,000,000,000
	6-Dec-19	1,000,000,000	15,166,667	-	15,166,667	1,000,000,000
1	6-Mar-20	1,000,000,000	20,222,222	28,359,143	48,581,365	971,640,857
2	6-Jun-20	971,640,857	20,444,444	28,136,921	48,581,365	943,503,936
3	6-Sep-20	943,503,936	19,864,658	28,716,707	48,581,365	914,787,229
4	6-Dec-20	914,787,229	19,079,746	29,501,619	48,581,365	885,285,610
5	6-Mar-21	885,285,610	18,295,745	30,285,620	48,581,365	854,999,990
6	6-Jun-21	854,999,990	18,099,172	30,482,193	48,581,365	824,517,797
7	6-Sep-21	824,517,797	17,180,000	31,401,365	48,581,365	793,116,432
8	6-Dec-21	793,416,432	16,673,582	31,907,783	48,581,365	761,508,649
9	6-Mar-22	761,508,649	15,868,329	32,713,036	48,581,365	728,795,613
10	6-Jun-22	728,795,612	15,568,621	33,012,744	48,581,365	695,782,868
11	6-Sep-22	695,782,868	14,899,821	33,681,544	48,581,365	662,101,324

11. Bangladesh Infrastructure Finance Fund Limited (BIFFL) Loan for Sabrang Tourism Park

Date : 24/01/2018

In. Rate : 6%

Annexure-10

	No. of Installment	Date	Transection Description	Principle Amount	Interest	Installment	Principal Balance
During IDPC	1	24-01-18	Loan Disbursed	75,000,000.00			75,000,000.00
	2	31-03-18	Interest Received		837,500.00	837,500.00	
	3	20-05-18	Loan Disbursed	170,000,000.00		-	245,000,000.00
	4	30-06-18	Interest Received		2,327,500.00	3,517,500.00	
	5	30-09-18	Interest Received		3,756,666.67	3,756,666.67	
	6	28-11-18	Loan Disbursed	50,000,000.00		-	295,000,000.00
	7	29-11-18	Loan Disbursed	155,000,000.00		-	450,000,000.00
	8	31-12-18	Interest Received		4,892,500.00	3,702,500.00	450,000,000.00
	9	31-03-19	Interest Charged		6,750,000.00	6,750,000.00	450,000,000.00
	10	30-06-19			6,750,000.00	6,750,000.00	450,000,000.00
	11	30-09-19			6,750,000.00	6,750,000.00	450,000,000.00
	12	31-12-19			6,750,000.00	6,750,000.00	450,000,000.00
	1	31-03-20		10,058,177.00	9,200,000.00	19,258,177.00	439,941,823.00
	2	30-06-20		10,361,576.00	8,896,601.00	19,258,177.00	429,580,247.00
	3	30-09-20		10,571,110.00	8,687,067.00	19,258,177.00	419,009,137.00
	4	30-12-20		10,691,768.00	8,566,409.00	19,258,177.00	408,317,369.00
	5	31-03-21		10,910,355.00	8,347,822.00	19,258,177.00	397,407,013.00
	6	30-06-21		11,221,724.00	8,036,453.00	19,258,177.00	386,185,289.00
	7	30-09-21		11,534,471.00	7,723,706.00	19,258,177.00	374,650,817.00
	8	30-12-21		11,598,649.00	7,659,528.00	19,258,177.00	363,052,168.00
	9	30-03-22		11,835,777.00	7,422,400.00	19,258,177.00	351,216,391.00
	10	30-06-22		12,155,801.00	7,102,376.00	19,258,177.00	339,060,589.00
	11	30-09-22		12,476,965.00	6,781,212.00	19,258,177.00	326,583,624.00