

**Auditor's Report
and
Audited Financial Statements
of
Bangladesh Economic Zones Authority (BEZA)
for the year ended June 30, 2022**

Independent Auditors' Report

To the Governing Body of Bangladesh Economic Zones Authority (BEZA)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Bangladesh Economic Zones Authority (BEZA), which comprise the statement of financial position as at June 30, 2022, the statement of profit or loss and other comprehensive income, statement of cash flow, statement of general fund and statement of receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give true and fair view of the financial position of Bangladesh Economic Zones Authority (BEZA) as at June 30, 2022 and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS)'s, Bangladesh Economic Zones Authority (BEZA) Act 2010 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with international standards on auditing (ISA). Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Bangladesh Economic Zones Authority (BEZA) in accordance with the International Ethics Standards Board for Accountants "Code of Ethics for Professional Accountants (IESBA Code)" together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS)'s and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing Bangladesh Economic Zones Authority (BEZA)'s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Bangladesh Economic Zones Authority (BEZA) or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Bangladesh Economic Zones Authority (BEZA)'s financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Bangladesh Economic Zones Authority (BEZA)'s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Bangladesh Economic Zones Authority (BEZA) to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of Bangladesh Economic Zones Authority (BEZA)' financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

In accordance with IFRSs and other applicable laws and regulations, we also report the following:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- In our opinion, proper books of accounts as required by law have been kept by the Bangladesh Economic Zones Authority (BEZA) so far as it appeared from our examination of these books; and
- The expenditure incurred was for the purposes of the Bangladesh Economic Zones Authority (BEZA)/ Bangladesh Economic Zones Authority (BEZA)'s activity.

Dated, Dhaka
21 March 2023




Maria Howlader FCA
Enrolment No. 1063
Howlader Maria & Co.,
Chartered Accountants


DVC: 2303231063AS 366609

Bangladesh Economic Zones Authority (BEZA)
Statement of Financial Position
As at June 30, 2022

Particulars	Page no.	Notes	Amount in BDT	Amount in BDT
			June 30, 2022	June 30, 2021
Assets				
Non-Current Assets				
Property, Plant & Equipment	14	4	56,128,536	30,476,091
Investment Property	14	5	23,870,571,536	22,438,634,486
Total Non-Current Assets (A)			23,926,700,072	22,469,110,577
Current Assets				
Advance Income Tax	14	6	143,018,920	97,042,727
Investment (FDR)	14	7	3,763,613,299	3,576,727,790
Advance, Deposit & Prepayment	14	8	408,560,731	32,105,087
Other Receivables	15	9	59,878,403	64,312,696
Cash & Cash Equivalents	15	10	3,177,194,750	4,320,423,856
Total Current Assets (B)			7,552,266,103	8,090,612,155
Total Assets (A+B)			31,478,966,175	30,559,722,734
Fund and Liabilities				
Fund				
General Fund	6		2,266,046,951	1,728,812,726
Total Fund (C)			2,266,046,951	1,728,812,726
Non-Current Liabilities				
Long Term Loan	16	11	7,349,821,458	8,612,255,430
Leased Land Handed Over Lease Money	17	13	8,987,447,468	6,008,463,363
Total Non-Current Liabilities (D)			16,337,268,926	15,060,718,793
Current Liabilities				
Lease Money/ 1% Earnest Money	17	14	9,230,825,582	10,713,550,804
Loan Installment Payable	20	15	3,016,683,045	2,560,642,230
Security Deposit	20	16	495,550,378	472,610,352
Other Payables	20	17	81,496,808	6,431,270
Provision for Expense	20	18	86,250	74,750
Provision for Tax	23	27	51,008,234	16,881,810
Total Current Liabilities (E)			12,875,650,297	13,770,191,215
Total Fund and Liabilities (C+D+E)			31,478,966,175	30,559,722,734

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


Executive Member (Administration & Finance)
Bangladesh Economic Zones Authority


General Manager (Finance & Budget)
Bangladesh Economic Zones Authority

Dated: Dhaka
21 March 2023


Howlader Maria & Co.,
Chartered Accountant

Bangladesh Economic Zones Authority (BEZA)
Statement of Profit or Loss and Other Comprehensive Income

For the year ended June 30, 2022

Particulars	Page no	Notes	Amount in BDT	Amount in BDT
			June 30, 2022	June 30, 2021
A. Income				
Service Revenue	21	19	10,329,554	13,596,197
Land Lease Income	21	20	247,719,870	162,944,914
Investment Income	22	21	373,969,394	153,136,872
Other Income	22	22	73,628,574	235,740,722
Total Income other than Grant			705,647,392	565,418,704
B. Expenditure				
Administrative Expenses	22	23	188,556,451	131,222,870
Zone Related Expenses	22	24	18,984,668	4,641,996
Financial Expense	23	25	289,235,787	360,738,179
Other Expenses	23	26	4,837,551	1,288,420
Total Expenditure			501,614,458	497,891,464
Excess of Income Over Expenditure (A-B)			204,032,934	67,527,240
Income Tax Expense	23	27	51,008,234	16,881,810
Net Income Over Expenditure after tax			153,024,701	50,645,430
Other Comprehensive Income				
Unrealised Gain/ (Loss) on Foreign Exchange	24	28	16,403,275	(4,824)
Net Income Over Expenditure for the year			169,427,975	50,640,606

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



Executive Member (Administration & Finance)
Bangladesh Economic Zones Authority



General Manager (Finance & Budget)
Bangladesh Economic Zones Authority

Dated: Dhaka
21 March 2023


Howlader Maria & Co.,
Chartered Accountant

Bangladesh Economic Zones Authority (BEZA)
Statement of changes in General Fund
As at June 30, 2022

Particulars	Page no.	Notes	2021-2022	2020-2021
			Reserve & Surplus	Reserve & Surplus
Opening Balance			1,728,812,726	1,262,325,375
MOF Grant Received as Other Grants Against Loan Interest Paid	24	29	109,702,500	124,102,500
MOF Grant Received for Administrative Expense	24	29	258,103,750	291,744,245
Net Income Over Expenditure for the year	5		153,024,701	50,645,430
Unrealised Gain/ (Loss) on Foreign Exchange	24	28	16,403,275	(4,824)
Closing Balance			<u>2,266,046,951</u>	<u>1,728,812,726</u>

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



Executive Member (Administration & Finance)
Bangladesh Economic Zones Authority



General Manager (Finance & Budget)
Bangladesh Economic Zones Authority


Dated: Dhaka
21 March 2023




Howlader Maria & Co.,
Chartered Accountant

Bangladesh Economic Zones Authority (BEZA)
Statement of Cash Flows
For the year ended June 30, 2022

Particulars	Amount in BDT	Amount in BDT
	As at June 30, 2022	As at June 30, 2021
A. Cash flow from operating activities		
Lease Money/1% Earnest Money/Land Booking Money	1,021,489,736	3,864,249,851
Security Deposit	118,510,295	68,141,503
Service Revenue	10,329,554	13,596,197
Other Income	243,870,028	235,740,722
Administrative Expenses	(175,675,708)	(122,356,586)
Other Expenses	(3,837,051)	(382,913)
Advance Income Tax	(43,025,209)	(17,195,587)
Zone Related Expense	(18,984,668)	(4,641,996)
Advance, Deposit & Prepayment	(32,049,024)	(20,545,381)
VAT on Earnest/Lease/Signing money	165,388,724	(430,958,506)
Refund of ED	-	25,000
Contractor Royalty Deposit	20,430,026	-
Advance Land Rent Received	75,508,968	-
Donation Collected for Flood Affected People	1,100,000	-
Unrealised Gain/ (Loss) on Foreign Exchange	16,403,275	(4,824)
Net cash flow from operating activities	1,399,458,946	3,585,667,480
B. Cash flow from investing activities		
Encashment of FDR	-	995,322,176
Acquisition of Fixed Assets	(38,521,687)	(1,175,729,948)
Zone Development in Progress	(1,431,937,050)	(967,809,556)
Equity Back Financing	(344,406,620)	-
Investment on FDR	-	(1,443,520,352)
Net cash used for investing activities	(1,814,865,358)	(2,591,737,680)
C. Cash flow from financing activities		
Loan Installment Paid	(1,095,628,944)	(1,370,405,948)
Grant Received	367,806,250	415,846,745
Net Cash flow from financing activities	(727,822,694)	(954,559,203)
Net cash flow (A+B+C)	(1,143,229,106)	39,370,597
Cash in hand & at bank at the beginning of the year	4,320,423,856	4,281,053,259
Cash in hand & at bank at the end of the year	3,177,194,750	4,320,423,856
The above balance consist of as follows:		
Cash in Hand	-	-
Cash at Bank	3,177,194,750	4,320,423,856
Cash and cash equivalents	3,177,194,750	4,320,423,856


Executive Member (Administration & Finance)
Bangladesh Economic Zones Authority


General Manager (Finance & Budget)
Bangladesh Economic Zones Authority

Dated: Dhaka
21 March 2023


Howlader Maria & Co.,
Chartered Accountant

Bangladesh Economic Zones Authority (BEZA)
Receipt & Payment Statement
For the year ended 30 June 2022

Particular (Receipt's)	Amount in BDT		Particular (Payment's)	Amount in BDT	
	As at 30 June 2022	As at 30 June 2021		As at 30 June 2022	As at 30 June 2021
Grant Received	367,806,250	415,846,745	Property, Plant & Equipment	38,521,687	1,183,644,429
Settlement of FDR	-	767,042,012	Investment Property	1,431,937,050	959,895,075
Lease Money/ 1% Earnest Money/ Land Booking Money	1,317,969,861	3,921,438,138	Installment of Loan	1,095,628,944	1,370,405,948
Received Security Money	118,610,295	69,340,810	Investment (FDR)	-	1,215,240,188
Service Revenue	10,329,554	13,596,197	Advance Income Tax	43,025,209	17,195,587
Other Income	73,235,981	63,784,838	Advance, Deposit & Prepayments	32,249,024	20,745,381
Other Income (Bank Interest)	170,634,048	171,955,884	Return Earnest Money	296,480,125	57,188,287
Short-Term Loan Refund	200,000	200,000	Refund Security Money	100,000	1,199,307
Received VAT on Earnest/Lease/Signing money	165,388,724	22,296,930	Zone Related Expense	18,984,668	2,524,879
Return of equity finance	22,145,380	-	Administrative Expense	175,675,708	122,356,586
Advance Land Rent	75,508,968	-	Other Expense	3,837,051	2,474,525
Contractor Royalty	20,430,026	-	Paid VAT on Earnest/Lease/Signing money	-	453,255,436
Collection of money for flood affected families	1,100,000	-	Equity back financing	366,552,000	-
Unrealise Gain on Foreign Exchange	16,403,275	-	Unrealize Loss on Foreign Exchange	-	4,824
Total Receipt	2,359,762,361	5,445,501,554	Total Payment	3,502,991,466	5,406,130,453
Opening Balance	4,320,423,856	4,281,052,754	Closing Balance	3,177,194,750	4,320,423,856
Total	6,680,186,216	9,726,554,308	Total	6,831,256,216	9,726,554,308


Executive Member (Administration & Finance)
Bangladesh Economic Zones Authority


General Manager (Finance & Budget)
Bangladesh Economic Zones Authority


Howlader Maria & Co.,
Chartered Accountant

Dated: Dhaka
21 March 2023

Bangladesh Economic Zones Authority (BEZA)**Notes to the financial statements****For the year ended June 30, 2022****1.0 Corporate history of the reporting entity****1.01 Legal status**

Bangladesh Economic Zones Authority (BEZA) was created on 1st August 2010 as per The Bangladesh Economic Zones Act 2010. It is a Bangladesh Government owned autonomous organization set up with the following objectives:

1.02 Principal activities

Encouraging rapid economic development in potential areas including backward and underdeveloped regions of the country through increase and diversification of industry, employment, production and export and to implement the social and economic commitments of the state.

2.00 Significant accounting policies and basic of preparation of financial statements**2.01 Statement of Compliance**

These financial statements are prepared under the historical cost convention and in accordance with the Bangladesh Economic Zones Authority (BEZA) Act 2010, and the other applicable laws, rules & regulations and the International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) adopted by the institute of Chartered Accountants of Bangladesh (ICAB) as well as those standards, disclosures by IASs and as applicable to the company.

The preparation of the financial statements in conformity with the International Financial Reporting Standards (IFRS) requires executive board to make estimates and assumptions that affect the reported amounts of revenues and expenses, assets and liabilities at the date of the reporting period. Due to the inherent involved in making estimates, actual result reported could differ from those estimates.

In addition, the company complies with the Income Tax Ordinance 1984, the Income Tax Rules 1984, the Value Added Tax and Supplementary Duty Act 2012 and the Value Added Tax and Supplementary Duty Rules 2016.

2.02 Accounting Convention and Assumption

The financial statements are prepared under the historical cost convention method.

2.03 Reporting period

The period of the financial statements covers from July 01 to June 30 consistently. These financial statements have been prepared for the year ended June 30, 2022.

2.04 Principal accounting polices

The specific accounting policies selected and applied by Bangladesh Economic Zones Authority (BEZA)'s executive board for significant transactions and events that have material effect within the framework of International Financial Reporting Standards (IFRS)'s 'presentation of financial statements in preparation and presentation of financial statements have been consistently applied throughout the year and were also consistent with those used in earlier years.

For a proper understanding of the financial statements, these accounting policies are set out below in one place as prescribed by the IAS 1 Presentation of Financial Statement'. The recommendations

of IAS 1 relating factors of financial statements were also taken into full consideration for fair presentation.

2.05 Going concern

Bangladesh Economic Zones Authority (BEZA) has adequate resources to continue in operation for the foreseeable future. For this reason, the executive board members continue to adopt going concern basis in preparing the financial statements. The current credit facilities and resources of the company provides sufficient fund to meet the present requirements of its existing business.

2.06 Functional and presentational (reporting) currency

The financial statements are presented in Bangladesh Currency (BDT), which is Bangladesh Economic Zones Authority (BEZA)'s functional currency.

The figures of the financial statements have been rounded off to the nearest Bangladeshi taka (BDT).

2.07 Sources of funding

The authority initially started with Government grant. BEZA prepared its annual budget and placed to the ministry of finance of the Government of Bangladesh for fund. The fund, as per approved budget, was placed to the respective accounts officer (under office of the Accountant General of Bangladesh). BEZA did not handle fund. It submitted monthly expenditure statement to the accounts officer for payments by cheque, such payments were mainly for meeting revenue expenditures, while a part was used for purchase of furniture and essential office equipment's. Besides, BEZA got some furniture and office equipment's from Donor Agencies like World Bank, ADB, No Asset register has been maintained and no periodical inventories of those assets were made.

BEZA started collecting funds from zone owners as upfront fees and admission fees in the year 2016.

BEZA, from the year 2014, started time to time, receiving loans from Government of Bangladesh for the acquisition of land. The fund has been placed with bank in fixed deposit and thus earned some interest. Advance income tax (AIT) was deducted by the bank on such interest income.

2.08 Preparation and Presentation of Financial Statements of BEZA

The executive board is responsible for presenting the financial statements, including adequate disclosures, which is approved and authorized for this financial statement.

2.09 Components financial statements

According to the International Accounting Standards (IAS) - 1 'Presentation of Financial Statements' the complete set of Financial Statements includes the following components:

- i. Statement of financial position as at June 30, 2022.
- ii. Statement of profit or loss and other comprehensive income for the year ended June 30, 2022.
- iii. Statement of changes in general fund as at June 30, 2022.
- iv. Statement of cash flows for the year ended June 30, 2022.
- v. Statement of receipts and payments for the year ended June 30, 2022.
- vi. Accounting policies and explanatory notes.

3.00 Significant Accounting Policy

3.01 Applied Standards

The financial statements have been prepared in compliance with requirement of IASs (International Accounting Standards). The following IASs are applicable for the financial statements for the year under audit:

IAS-1 Presentation of Financial Statements.

IAS-7 Statement of Cash Flows.

IAS-12 Income Taxes.

IAS-16 Property, Plant and Equipment.

IAS-20 Accounting for Government Grants and Disclosure of Government Assistance

IAS-21 The Effect of Changes in Foreign Exchange Rates.

IAS-37 Provision, Contingent Liabilities and Contingent Assets.

IAS-40 Investment Property

IFRS-15 Revenue from Contracts with Customers.

IFRS-16 Leases.

3.02 Property, plant and equipment

3.02.1 Property, plant and equipment

All items of property, plant and equipment are initially recorded at cost. The cost of an item of property, plant and equipment is recognized as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably.

Subsequent to recognition, property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. Depreciation of an asset is computed on a reducing balance method over the estimated useful life of the asset as follows:

Name of properties	Rate of depreciation
Motor vehicle	20%
Computer	30%
Furniture	10%

Fully depreciated assets are retained in the financial statements until they are no longer in use. The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. The residual values, useful life and depreciation method are reviewed at each financial yearend to ensure that the amount, method and period of depreciation are consistent with previous estimates and the expected pattern of consumption of the future economic benefits embodied in the item of property, plant and equipment. An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arises on derecognition of the asset is included in the income statement in the year the asset is derecognized.

3.03 Investment Property

All land acquisition and zone development in progress related expenditure are recorded at cost as investment property until the completion of development of an economic zone. Land has an unlimited useful life and therefore it is not depreciated. Though land acquisition costs are accumulated and recorded as investment property, but these are acquired to develop as different economic zones in different locations of the country. The cost of zone development in progress is

recognized as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to BEZA and the cost of the item can be measured reliably.

These zone development in progress related expenses are accumulated and recorded in the books of accounts at cost. These expenses consists of construction of significant amounts of depreciable assets through several contractors in different economic zones. The construction progress and completion of constructions are not measured, and useful life of these assets are not being assessed. As a result, depreciation expenses on the zone development in progress are not being charged.

3.04 Cash and cash equivalents

Statement of Cash Flows is prepared principally in accordance with IAS 7 "Statement of Cash Flows" and cash in hand and cash at banks have been considered as cash and cash equivalents for the preparation of these financial statements, which were held and available for use by BEZA any restriction and there was insignificant risk of changes in value of the same.

3.05 Provisions

Provisions are recognized as per IAS-37 "Provision, Contingent Liabilities and Contingent Assets". Provisions are recognized when BEZA has a present obligation as a result of past event, it is probable that an outflow of resources will be required to settle the obligation and the obligation can be estimated reliably.

Provisions are reviewed at each statement of financial position date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed. If the effect of the time value of money is material, provisions are discounted using a current per tax rate that reflects, where appropriate, the risks specific to the liability.

Provision account has been created in the financial statements for the financial year.

3.06 Accrued expenses and other payables

Liabilities are recognized for the services received. Payables are not interest bearing and are stated at their nominal value.

3.07 Comparative figure

Comparative information has been disclosed in respect of the year 2021/22 for all numerical data in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current year's financial statements presentation.

3.08 Zone Development Expenses

Expenses, which are conducted for economic zones but are not solely attributable to economic zones are recorded under Zone Development Expenses accounts.

3.09 Lease

BEZA has leased plots within economic zones to different companies and organizations. All payments received from the lessees are summed up till the year end June 30, 2022 and presented in the financial statements. The lease agreements do not meet financial lease criteria as described in IFRS 16 Lease and thus these are operating lease.

3.10 Lease income

As per the lease deed the lease term comes into effect once the leased land is handed over to the lessee. After that condition is met, money receipt in advance as one time upfront from lease is recognized as income on a straight-line basis for the rest of the lease period. For annual rental basis

lease, rent received at the beginning of every lease year is adjusted and recognized as income at the end of related financial year. The balance (if any) is carried forward as current liability.

3.11 Provision for tax

Bangladesh Economic Zones Authority (BEZA) is an autonomous body recognized as local authority by National Board of Revenue. So, 25% tax rate is being applicable on the amount of income over expenditure.

3.12 Government Grants

Government Grants are recognized as per "IAS 20 Government Grants". IAS 20 prescribes the accounting treatment of various government grants and other form of government assistance with related disclosure requirements. Bangladesh Economic Zones Authority receives government grants for its administrative expenses.

3.13 Changes in Foreign Exchange Rates

Changes of rates in foreign exchange is recognize as per "IAS 21 The Effects of Changes in Foreign Exchange Rates". IAS 21 prescribes how to include foreign currency transactions and foreign operations in the financial statements.

3.14 Revenue from Contracts with Customers.

IFRS 15 specifies how and when an IFRS reporter will recognize revenue as well as requiring such entities to provide user of the financial statements with more informative, relevant disclosure. The standard provides a single, principles based five-step model to be applied to all contracts with customers.

Note No.	Particulars	Amount in BDT	Amount in BDT
		June 30, 2022	June 30, 2021
4.00	Property, Plant & Equipment		
	(A) Cost		
	Opening balance	55,426,658	51,508,999
	Addition during the Year	38,521,687	3,917,659
	Total cost	93,948,346	55,426,658
	(B) Depreciation		
	Accumulated depreciation	24,950,567	16,084,283
	Charge during the Year	12,869,243	8,866,284
	Total	37,819,810	24,950,567
	Written down value (A - B)	56,128,536	30,476,091
	Details has shown in Annexure - 1		
5.00	Investment Property		
	Opening balance	22,438,634,486	20,299,012,641
	Land	319,537	1,171,812,289
	Zone Development in Progress	1,431,617,513	967,809,556
	Closing balance	23,870,571,536	22,438,634,486
6.00	Advance Income Tax		
	Opening balance	97,042,727	99,735,832
	Addition during the year (Note-6.01)	62,858,003	32,509,273
	Adjustment of income tax provision previous year	(16,881,810)	(35,202,378)
	Closing balance	143,018,920	97,042,727
6.01	Addition during the year		
	Bank accounts	43,025,209	17,195,587
	FDR statement (Note-6.01.A)	19,832,794	15,313,686
	Total	62,858,003	32,509,273
6.01.A	AIT (FDR)		
	AIT on interest received during year	20,276,224	18,362,125
	Add: AIT on accrued interest during year	5,987,840	6,431,270
	Less: AIT on previous year accrued interest	(6,431,270)	(9,479,708)
	AIT during the year	19,832,794	15,313,686
7.00	Investment (FDR)		
	Opening balance	3,576,727,790	2,964,175,988
	Add: Deposit as FDR	-	1,443,520,352
	Add: Interest received during year	208,162,233	183,621,257
		3,784,890,023	4,591,317,597
	Less: AIT	(20,276,224)	(18,362,125)
	Less: Excise duty (Note-26.01)	(1,000,500)	(905,507)
	Less: Encashment of FDR (Note-7.01)	-	(995,322,176)
	Closing Balance	3,763,613,299	3,576,727,790
	Details has shown in Annexure - 2		
7.01	Encashment of FDR		
	Encashment of FDR	-	995,322,176
	Total	-	995,322,176
	Details has shown in Annexure - 2		
8.00	Advance, Deposit & Prepayment		
	Opening balance	32,105,087	11,559,707
	Addition during the year (Note-8.01)	376,655,644	20,745,381
		408,760,731	32,305,087
	Less: Adjustment during the year	(200,000)	(200,000)
	Closing balance	408,560,731	32,105,087

Note No.	Particulars	Amount in BDT	Amount in BDT
		June 30, 2022	June 30, 2021
8.01	Addition during the year		
	Short term loan to Bangladesh SEZ Ltd	(22,145,380)	20,345,380.68
	Short-term Loan to Jamalpur EZ		200,000.00
	Equity back financing of SEZ	366,552,000	
	Short term loan to Mirsharai EZ	28,749,024	200,000.00
	Short-term Loan to BSMSN	3,500,000	-
	Total	376,655,644	20,745,381
9.00	Other Receivables		
	Opening Balance	64,312,696	94,822,081
	Accrued interest during the year from FDR	59,878,403	64,312,696
	Less: Previous year accrued interest from FDR	(64,312,696)	(94,797,081)
	Less: Refund of bank wrongly charged ED	-	(25,000)
	Closing balance	59,878,403	64,312,696
10.00	Cash & Cash Equivalents		
	A. Zone related Bank accounts		
	Name of Bank	Balance as per (30-06-22)	Balance as per (30-06-21)
	Sonali Bank (0117203000210)	4,147,880	4,087,516
	Sonali Bank (0123003000050)	23,505,637	14,136,872
	City Bank (1132410107001)	89,671,185	1,041,699,370
	Brac Bank (BDT) (1501203836723003) (Note-10.02)	165,559,554	439,093,668
	Brac Bank (USD) (1501203836723001)	177,212,258	64,946,353
	Eastern Bank Limited (1051360226374) (Note-10.3)	1,105,719,099	1,721,056,454
	Dutch Bangla Bank (1071100024688)	-	212
	HSBC (001003490232) (Note-10.01)	526,313	201,999,789
	Marcentile Bank (134313133521423)	361,842,820	612,960,287
	One Bank (0123000001088)	803,711,262	120,221,340
	Prime Bank Limited (2118318027730)	294,033,499	-
	Janata Bank Limited (100227333779)	4,251,020	-
	One Bank (1043000000045)	43,969,445	42,327,018
	Subtotal (A)	3,074,149,972	4,262,528,880
	B. Administrative Accounts		
	City Bank (3102410107001) (Note-10.03)	97,649,865	57,894,976
	IBAS++	5,394,913	-
	Subtotal (B)	103,044,778	57,894,976
	Closing balance (A+B)	3,177,194,750	4,320,423,856
10.01	Bank Reconciliation Statement (HSBC 001-0232) as at June 30, 2022		
	Cash balance as per bank statement, Jun 30, 2021	820,343	1,042,700,472
	Add: Deposit at transit	-	-
	Less: MEZ Gate Construction. Chq no. 7491901	(294,030)	-
	Less: Outstanding Cheque (Chq No: 1344829)	-	(1,001,101)
	Adjusted bank balance	526,313	1,041,699,370

Note No.	Particulars	Amount in BDT	Amount in BDT
		June 30, 2022	June 30, 2021
10.02	Bank Reconciliation Statement (BBL-BDT) as at June 30, 2022		
	Cash Balance as per Bank Statement, 30 June 2022	165,581,554	441,152,304
	Add: Deposit in Transit	-	-
	Less: Outstanding Cheque (Chq No: 5664259-5664261)	(22,000)	-
	Less: Uncollected Cheque (Refund of Earnest Money) (Chq No: 957719-957721)	-	(2,058,636)
	Adjusted Bank Balance	165,559,554	439,093,668
10.03	Bank Reconciliation Statement (EBL 10-6374) as at June 30, 2022		
	Cash Balance as per Bank Statement, 30 June 2022	1,106,239,099	1,722,608,454
	Add: Deposit in Transit	-	-
	Less: Outstanding Cheque	(520,000)	-
	Less: Uncollected Cheque (Refund of Earnest Money) (Chq No: 1071702, 1071703)	-	(1,552,000)
	Adjusted Bank Balance	1,105,719,099	1,721,056,454
11.00	Long Term Loan		
	Loan (Interest bearing) (Note-12.00)	5,462,030,539	6,408,107,412
	Loan (Interest free) DSL (Note-12.02)	1,887,790,919	2,204,148,018
	Closing balance	7,349,821,458	8,612,255,430
	<i>Note: BIFFL- Bangladesh Infrastructure Finance Fund Limited, DSL- Debt Service liability</i>		
12.00	Loan (Interest bearing)		
	Opening balance	6,408,107,412	7,330,524,560
	Less: Paid during the year	-	-
	Less: Loans payable (Note-12.01.A)	(946,076,873)	(922,417,148)
	Total	5,462,030,539	6,408,107,412
12.01.A	Loans payable during the year (Interest bearing)		
	DSL Sirajganj EZ 47.52 Acres	19,444,688	19,444,688
	DSL Sabrang Tourism Park 60.50 Acres	9,927,000	9,927,000
	DSL CEIZ 8.694081 Acres	14,103,923	14,103,923
	DSL Shreehatta EZ	5,384,615	5,384,615
	BIFFL MEZ- 768.78 Acres	122,756,103	113,284,229
	BIFFL Shreehatta EZ- 239.87 Acre	584,113,067	584,113,067
	BIFFL MEZ- 505.82 Acres	139,282,603	129,034,928
	BIFFL Sabrang Tourism Park	51,064,874	47,124,698
	Total	946,076,873	922,417,148
12.02	DSL Loan (Interest free)		
	Opening balance (DSL Loans)	2,204,148,018	2,520,505,117
	Less: DSL Loan payable during the year (Interest free) (Note-12.02.A)	(316,357,099)	(316,357,099)
	Total	1,887,790,919	2,204,148,018
12.02.A	DSL Loan payable during the year (Interest free)		
	DSL Loan for Mongla Economic Zone	36,480,632	36,480,632
	DSL Anowara-2 Economic Zone	279,876,467	279,876,467
	Total	316,357,099	316,357,099

Note No.	Particulars	Amount in BDT	Amount in BDT
		June 30, 2022	June 30, 2021
13.00	Leased Land Handed Over Lease Money		
	Opening Balance	6,008,463,363	4,240,594,257
	One Time Upfront (Note-13.01)	3,077,431,818	1,837,983,101
	Annual Rental Basis (Security Deposit) (Note-13.02)	26,066,217	54,399,935
	Total Leased Land Handed Over Lease Money	9,111,961,397	6,132,977,292
	Less: Transfer to Current Year Liability (One time)	(124,513,929)	(124,513,929)
	Closing Balance	8,987,447,468	6,008,463,363
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
	Green Orchard Hotel & Resort Ltd	30,527,731	-
	Sunset Bay Ltd	98,118,650	-
	Bashundhara Industrial Economic Zone Ltd	99,524,529	-
	Modern Syntex Ltd	165,874,215	-
	Jiehong Medical Products (BD) Co, ltd	88,071,231	-
	Marico BD Ltd	195,686,725	-
	Viacr Electricals Ltd	2,361,469,072	-
	Alif Embroidery	15,263,866	-
	White Orchid Guest House	22,895,798	-
	Total Lease Money Received	3,077,431,818	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
	Color Style BD Ltd.	5,569,248	-
	Silken Sewing Ltd	5,588,916	-
	Max Infotech Limited	510,514	-
	Ayesha Clothing Co., Ltd	7,219,396	-
	Aswad Composite Mills Ltd.	7,178,142	-
	Total Security Money Received	26,066,217	54,399,935
14.00	Lease Money/ 1% Earnest Money		
	Current Year Liability (Note-14.01)	191,616,786	144,477,784
	Net Lease Money/ 1% Earnest Money (Note-14.02)	9,039,208,797	10,569,073,020
	Total	9,230,825,582	10,713,550,804
14.01	Current Year Liability		
	Opening Balance	113,112,839	87,754,267
	Transfer from Non-current Liability (One Time)	188,581,503	124,513,929
	Less: Transfer to one time lease income (Note-20.A)	(99,155,357)	(99,155,357)
	Net (One Time Upfront)	202,538,986	113,112,839
	Opening Balance	31,364,945	15,730,402
	Addition this Year (Annual Rental)	37,136,955	79,424,099
	Less: Income (Annual Rental) (Note-20.B)	(79,424,099)	(63,789,556)
	Net (Annual Rental Basis)	(10,922,200)	31,364,945
	Closing Balance	191,616,786	144,477,784
14.02	Lease Money/1% Earnest Money		
	Upfront collection from EZ Developers		

Note No.	Particulars	Amount in BDT	Amount in BDT
		June 30, 2022	June 30, 2021
	Opening Balance	440,000,000	440,000,000
	(Collection from Mongla Economic Zone developer, Mirsarai Economic Zone – 1 (SBG) developer)		
	Collection from EZ land leasees		
	Opening balance	10,569,073,020	9,107,588,809
	Mirsarai Economic Zone (MEZ)	-	2,224,887,716
	Moheshkhali Economic Zone	-	60,079,812
	Moheshkhali Economic Zone-3	-	22,878,040
	Shreehatta Economic Zone (Shreehatta EZ)	-	286,402,340
	Mongla Economic Zone (Mongla EZ)	-	6,697,903
	Jamalpur EZ Earnest & Lease money	-	355,477,082
	Sabrang Tourism Park (Sabrang TP)	-	55,270,123
	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
		-	-
	Land Allotment Installment (BEPZA)	41,700,000	-
		-	-
	Karnafuly Dry Dock Special Economic Zone Ltd	27,697,945	-
	Excellent Tiles Industries Ltd	3,460,065	-
	Super Refinery (Pvt.) Ltd	16,673,366	-
	Ifad Autos Ltd.	50,020,100	-
	Silken Sewing Ltd.	5,588,916	-
	Ayesha Clothing and Aswad Composit Mill Ltd.	1,499,584	-
	PPS Plastic pipe industries ltd.	4,673,820	-
	Excelent tiles industries Limited	1,401,326	-
	Max Infotech Limited	515,925	-
	Color Style Bangladesh Ltd	5,569,249	-
		-	-
	Auxicolor Bangladesh Limited	528,115	-
	Bay Footwear Ltd	4,148,032	-
	Ayurvedia Pharmacy (Dacca) Ltd	429,726	-
	Q Pali Limited	859,452	-
	Kazi & Kazi Tea State Limited	960,165	-
	Rangs Motors Ltd	322,155	-
	Baridhara Packaging Ltd	192,307	-
	Fujian Mengba Investment co., Ltd.	1,975,880	-
	Russel Spinning Mills Ltd	865,523	-
	Amez Infrastructure Limited	1,589,986	-
	Islam Agrovet Ltd	4,297,260	-
	Nehal Industries Ltd	47,533	-
	Gemcon City Ltd	960,165	-
	South Bengal International Trading	569,773	-
	Star Line Food Products Limited	1,737,115	-
	Asia Composit Mills Ltd	3,438,000	-
	Linde Bangladesh Ltd.	860,000	-
	Fervent Multiboard Industries Ltd.	5,462,347	-
	Master racks & Furniture	868,558	-
	Unitex composit mills ltd.	1,737,115	-
	M/s Naim Corporation	106,314	-
	Gias Enterprise	53,026	-
	N.A Bags Industries Ltd.	460,706	-
	OMC Ltd.	321,928	-
	Bangladesh Steel Re-rolling Mills Ltd.	178,784,296	-
	Rangs Properties Ltd.	483,173	-
	General Pharmaceuticals Ltd.	2,350,568	-



Note No.	Particulars	Amount in BDT	Amount in BDT
		June 30, 2022	June 30, 2021
	Tasmia Tahmid Breast Care	609,407	-
	Bangla Trac Ltd.	435,293	-
	Mon Trims ltd.	5,118,959	-
	Bell Pepper Ltd.	560,000	-
	Fashion Watch Ltd.	880,200	-
	Genesis Textiles accessories and apparels ltd.	1,401,326	-
	NDE readymix concreat ltd.	872,604	-
	Chittagong Power Co., Ltd.	15,869,742	-
	Uttara Motors Ltd.	129,448,977	-
	Vicar Electricals Ltd	51,809,926	-
	Lizzard Sports	3,024,496	-
	Alif Embroidery Village Ltd.	14,492,500	-
	Karmo Foam & Adhesive Industries Limited	4,800,000	-
	Chittagong Power Company Limited	15,813,895	-
	Jiehong Medical Products (BD) Co., Ltd	48	-
	Alif Embroidery Village Ltd.	52,750,489	-
	Bangladesh Steel Re-Rolling Mills Ltd	88,405,495	-
	Karmofoam and Adhesive Industries Ltd	4,800,000	-
	Karmo Foam and Adhesive Industries Ltd	54,300,000	-
	McDonald Steel Building Products Limited	10,000,000	-
	BDCOM Online Limited	51,567,029	-
	Maksons Spning Mills Ltd.	40,434,738	-
	Marico Bangladesh Ltd.	128,796,377	-
	Great wall ceramic industries ltd.	3,982,333	-
	Karmo foam and adhesive industries ltd.	10,095,672	-
	Sayman Beach Resort	25,800,000	-
	Moon Light Overseas	4,483,212	-
	Mc Donal steel building products ltd.	5,000,000	-
	Chittagong Power Company Ltd	16,132,668	-
	TV Mohammad Plastic Industries Ltd	41,941,252	-
	Maksons Spinning Mills Limited	15,000,000	-
	Bangladesh Police Kallyan Trust	40,264,360	-
	Jiehong Medical Products (BD) Co. Ltd.	61,747,544	-
	HA Tech PTY Ltd.	25,738,030	-
	MS SS Trading Ltd.	9,470,664	-
	Bangladesh Police Kallayan Trust	39,890,025	-
	N Mohammad Plastic Industries ltd.	42,972,595	-
	Bangladesh industrial technical assistance centre (BITAC)	178,235	-
	Bangladesh Industrial Technical Assistance Center (BITAC)	42,972,552	-
		12,444,143,175	13,469,026,948
	Add: Received VAT on Earnest/Lease/Signing money	165,388,724	22,296,930
	Less: Lease money transfer of land Handed Over	(3,242,478,037)	(1,892,383,035)
	Less: Annual rental lease received	(31,364,941)	(79,424,099)
	Less: Earnest money return (Note-14.02.A)	(296,480,125)	(57,188,287)
	Less: Paid VAT on Earnest/Lease/Signing money	-	(453,255,436)
	Net Lease Money/ 1% Earnest Money	9,039,208,797	10,569,073,020

14.02.A 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

Note No.	Particulars	Amount in BDT	Amount in BDT
		June 30, 2022	June 30, 2021
	Unitex Copposite 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
	Ifad Autos Ltd.	51,747,199	-
	Beijing Zhenyun Henghun Engineering Consulting Co., Ltd	34,617,953	-
	Total	296,480,125	57,188,287
15.00	Loan Installment Payable		
	Opening balance	2,560,642,230	2,331,535,752
	Loan payable during the year (Note-11.01.B) (Interest bearing)	946,076,873	922,417,148
	Loan payable during the year (Note-11.02.A) (Interest free)	316,357,099	316,357,099
	Interest payable during the year (Note-25.01)	289,235,787	360,738,179
	Less: Paid during the year	(1,095,628,944)	(1,370,405,948)
	Closing balance	3,016,683,045	2,560,642,230
16.00	Security Deposit		
	Opening balance	472,610,352	404,468,849
	Advance for workorder	1,510,000	-
	Add: Received during the year	21,530,026	69,340,810
		495,650,378	473,809,659
	Less: Refund Sthapottik	-	(1,199,307)
	Less: Return of Excess money to Ashrafur Rahman	(100,000)	-
	Closing balance	495,550,378	472,610,352
16.01	Receipts during the year		
	Unitex Spinning Ltd	-	32,831,062
	Samuda Food Products Ltd	-	30,940,319
	Contractor Royalty	20,430,026	-
	Donation Collection	1,100,000	-
	Max Infotech Ltd	-	1,856,413
	Reliance Solutions Ltd	-	928,300
	Reliance Solutions Ltd	-	928,300
	Nobel Navigations & Shipping Lines	-	1,856,416
	Total	21,530,026	69,340,810
17.00	Other Payables		
	Opening balance	6,431,270	-
	Accrued ait on FDR	5,987,840	6,431,269.57
	Advance Land rent received	75,508,968	-
	Less: Previous year accrude AIT	(6,431,270)	-
	Closing balance	81,496,808	6,431,270
18.00	Provision for Expense		
	Opening Balance	74,750	74,750
	Addition: During the Year (Audit fees)	86,250	74,750
	Adjustment: Previous Year Provision (Audit fees)	(74,750)	(74,750)
	Closing balance	86,250	74,750
19.00	Service Revenue		
	Sale of tender schedule	438,000	450,500
	Time Extension Fees	-	2,567,000
	Project clearance	-	42,100

Note No.	Particulars	Amount in BDT	Amount in BDT
		June 30, 2022	June 30, 2021
	Others income	140,650	1,538,164
	Application fee	63,378	75,000
	Prospectus sale	690,600	2,100,600
	Receive from BEZA O. S. S.	8,996,926	6,451,833
	Enlistment Prof.	-	370,000
	Trade Licence	-	1,000
	Total	10,329,554	13,596,197
20.00	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	1,203,233
	Berger Paints BD Ltd (Mirsarai-Feni EZ)	3,053,963	3,053,963
	Star Allied Venture Ltd (Mirsarai-Feni EZ)	857,428	857,428
	Metro Knitting & Dyeing Mills Ltd. (Mirsarai-Feni EZ)	844,782	844,782
	DBL Industrial Park Ltd (Flamingo Fashion Ltd) (Shreehatta EZ)	5,441,684	5,441,684
	White Orchid Guest House	635,994	-
	Alif Embroidery	1,525,160	-
	Viacr Electricals Ltd	1,547,013	-
	Marico BD Ltd	2,578,356	-
	Jiehong Medical Products (BD) Co, ltd	1,523,724	-
	Modern Syntex Ltd	4,076,807	-
	Bashundhara Industrial Economic Zone Ltd	49,197,272	-
	Sunset Bay Ltd	317,997	-
	Green Orchard Hotel & Resort Ltd	476,996	-
		161,034,677	99,155,357
	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	1,520,608
	Asian Paints BD Ltd (Mirsarai-Feni EZ)	10,100,963	10,100,963
	MC Donald Steel Building Products Ltd (Mirsarai-Feni EZ)	17,793,538	17,793,538
	Mango Teleservices Ltd (Mirsarai-Feni EZ)	25,343,461	10,559,775
	Bio Leap Agro Ind. Ltd (Jamalpur EZ)	464,104	309,403
	Bio Leap Ind. Ltd (Jamalpur EZ)	464,104	309,403
	Max Infotech Ltd (Jamalpur EZ)	928,208	386,753
	Color Style BD Ltd.	2,088,468	-
	Silken Sewing Ltd	1,164,358	-
	Max Infotech Limited	106,357	-
	Ayesha Clothing Co., Ltd	2,406,465	-
	Aswad Composite Mills Ltd.	1,495,446	-
		86,685,194	63,789,556
	Total (A+B)	247,719,870	162,944,914

Note No.	Particulars	Amount in BDT	Amount in BDT
		June 30, 2022	June 30, 2021
21.00	Investment Income		
	Investment from FDR (21.01)	203,727,940	153,136,872
	Interest Income from Bank (21.02)	170,241,455	
	Total	373,969,394	153,136,872
21.01	Interest from FDR		
	Interest received during year 2020-21	208,162,233	183,621,257
	Add: Accrue interest during year 2020-21	59,878,403	64,312,696
	Less: Previous year accrue interest 2019-20	(64,312,696)	(94,797,081)
	Total	203,727,940	153,136,872
21.02	Interest Income from Bank		
	Bank interest from BEZA own account	170,241,455	170,827,217
	Bank interest (Administrative)	-	1,128,668
	Total	170,241,455	171,955,884
22.00	Other Income		
	Electricity/ Service Charge	238,712	9,047,003
	MOU MBL	1,000,000	-
	Land Rent Income	37,922,538	18,794,665
	Rent income	-	35,872,170
	Other Income (Return of Honorarium money)	-	71,000
	Other Income	33,978,691	-
	Other Income Bank interest	392,593	-
	Miscellaneous customer credit	96,040	-
	Total	73,628,574	235,740,722
23.00	Administrative Expenses		
	Salary & allowance	48,555,362	55,391,386
	Office rent	42,079,944	11,381,950
	Legal fee	658,744	700,062
	Training (23.01)	7,629,508	412,643
	Travel allowance	1,394,353	1,810,634
	Fuel cost	4,263,197	3,401,254
	Printing and stationaries	5,804,456	6,723,632
	Honorarium	1,008,310	45,000
	Books & magazine	84,385	420,626
	Entertainment	2,729,101	873,762
	Advertisement	4,615,304	3,116,066
	Consultancy fee	18,368,011	15,711,420
	Telephone	684,398	155,803
	Electrical & maintenance	838,483	-
	Repair & maintenance	-	558,703
	Vehicle repair and maintenance	8,747,356	1,586,342
	Courier & postage	17,796	-
	Outsourcing	28,102,612	20,067,303
	Other machinery and equipment	105,889	-
	Depreciation expense	12,869,243	8,866,284
	Total	188,556,451	131,222,870
24.00	Zone Related Expenses		
	BSMSN EZ Expenses (24.01)	-	1,057,958
	Advertisement bill	-	212,000
	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
	Internet bill	589,250	-
	electricity bill	1,743,019	-

Note No.	Particulars	Amount in BDT	Amount in BDT
		June 30, 2022	June 30, 2021
	Water supply operation and maintenance	3,000,000	-
	Water supply operation and maintenance (Salary of	3,976,960	-
	Electricity bill	277,394	-
	Electricity bill of Administrative Building, water	294,030	-
	Tree maintenance	287,936	-
	Direct withdraw Fule expense	98,955	-
	Direct withdraw Vehicle maintenance	134,114	-
	Stationary and entertainment	93,173	-
	Conveyance fee	8,000	-
	Miscellaneous Expense	54,540	-
	Machine Maintanance fee	8,580	-
	Renewal of domain (BTCL)	6,050	-
	Salary of Outsourcing labour for water supply and	1,431,796	-
	WASA	6,962,140	-
	Web Domain renewal fee	18,731	-
	Total	18,984,668	4,641,996
25.00	Financial Expense		
	Interest expense	289,235,787	360,738,179
	Total	289,235,787	360,738,179
25.01	Interest expense		
	Sirajganj EZ 47.52 Acres (Annexure 3)	8,166,769	9,333,450
	Sabrang Tourism Park 60.50 Acres (Annexure 4)	5,360,580	5,956,200
	Chinese Economic and Industrial Zone (Annexure 07)	9,308,589	10,154,825
	Shreehatta EZ (Annexure 8)	3,230,769	3,553,846
	MEZ- 768.78 Acres (Annexure 10) BIFFL	57,666,475	65,418,282
	Shreehatta EZ- 239.87 Acre (Annexure 11) BIFFL	110,304,063	162,248,159
	MEZ- 505.82 Acres (Annexure 12) BIFFL	65,290,532	70,435,666
	Sabrang Tourism Park (Annexure 13) BIFFL	29,908,010	33,637,751
	Total	289,235,787	360,738,179
26.00	Other Expenses		
	Bank charge	636,784	67,913
	Exice duty	309,976	315,000
	Excise duty (FDR)	1,000,500	905,507
	Tree marking expense	1,810,440	-
	Collection of money for flood affected families	700,000	-
	Legal Expences	64,000	-
	Reimbursable VAT	310,350	-
	BEZA OSS	5,500	-
	Total	4,837,551	1,288,420
26.01	Exice duty (FDR)		
	Exice duty (FDR)	1,000,500	905,506.53
	Total	1,000,500	905,507
27.00	Provisions for Taxation		
	25% of excess of income over expenditure	51,008,234	16,881,810
	Total	51,008,234	16,881,810
28.00	Unrealised Gain/ (Loss) on Foreign Exchange		
	Unrealised Gain/ (Loss) on Foreign Exchange	16,403,275	(4,824)

Note No.	Particulars	Amount in BDT	Amount in BDT
		June 30, 2022	June 30, 2021
	Total	16,403,275	(4,824)

29.00 Grant Receipt

MOF Grant Received as Other Grants Against Loan Interest Paid	109,702,500	124,102,500
MOF Grant Received for Administrative Expense	258,103,750	291,744,245
Total	367,806,250	415,846,745



Bangladesh Economic Zones Authority (BEZA)
Non-current Assets Schedule
For the year ended June 30, 2022

Annexure-1

SL. No	Particulars	Cost			Rate	Depreciation				Written down value
		Acquisition Value	Addition during the year	Dispo.		Total	Opening	Change during the year	Dispo	
		A	B	C	E	F	G = (D X E)	H	I = (F + G)	J = (D - I)
1	Motor Vehicle	26,295,660	1,507,911		20%	15,777,396	5,560,714		21,338,110	21,338,110
2	Computer	3,470,259			30%	2,166,783	1,041,078		3,207,860	3,207,860
3	Furniture	25,660,739	37,013,776		10%	7,006,388	6,267,452		13,273,839	13,273,839
	Total	55,426,658	38,521,687.46	-		24,950,566	12,869,243	-	37,819,810	37,819,810

Investment Property

SL. No	Particular	Cost			Rate	Depreciation/ Amortization				Written down value
		Opening	Addition during the year	Dispo.		Total	Opening	Change during the year	Dispo	
1	Land	16,398,646,901	319,537		0%	-	-		-	16,398,966,438
2	Zone development in progress (Note 5)	6,039,987,585	1,431,617,513		0%	-	-		-	7,471,605,098
	Total	22,438,634,486	1,431,937,050	-		-	-	-	-	23,870,571,536



Bangladesh Economic Zones Authority (BEZA)

FDR Schedule

For the year ended June 30, 2022

Sl	Bank	Account No	Opening Balance	Interest received	AIT	ED	Closing balance	Accrued interest 21-22	Accrued AIT 21-22
1	Sonali Bank	0117205000337	160,884,112	7,764,585	776,459	40,000	167,832,238	625,480	62,548
2	Sonali Bank Ltd	0107355016769	749,542	36,171	3,618	500	781,595	4,923	492
3	Sonali Bank	0117205000344	68,085,761	3,285,694	328,570	40,000	71,002,885	136,904	13,690
4	Sonali Bank	0117205000351	52,197,893	2,518,870	251,886	40,000	54,424,877	419,812	41,981
5	BD Development	670350002218	540,394,003	39,648,155	3,964,816	40,000	576,037,343	-440,535	-44,054
6	City Bank	4482410107002	-3,244,232	-	-	-	-3,244,232	-	-
7	Agrani Bank Ltd	200013082128	330,984,044	16,487,789	1,648,779	40,000	345,783,054	1,740,378	174,038
8	BKB	4117-0330008041	58,763,906	3,520,854	352,085	40,000	61,892,675	704,171	70,417
9	Southeast Bank	00542440000185	298,230,012	17,368,461	1,736,846	40,000	313,821,627	6,802,647	680,265
10	Sonali Bank	0123005000226	166,801,622	9,072,549	907,255	40,000	174,926,916	3,704,624	370,462
11	Sonali Bank	0123005000227	111,057,097	6,040,534	604,053	40,000	116,453,578	2,063,849	206,385
12	Modhumoti Bank Ltd	112325400000061	57,899,215	3,222,539	322,254	40,000	60,759,500	1,101,034	110,103
13	Rupali Bank Ltd	5991035000068	56,445,694	3,104,513	310,451	40,000	59,199,756	-34,495	-3,449
14	BCBL	03633000315	54,263,000	3,798,410	379,841	40,000	57,641,569	3,070,381	307,038
15	One Bank Ltd	1044130000020	174,158,171	10,590,558	1,059,056	-	183,689,673	2,912,404	291,240
16	FSIBL	018624400000492	51,560,000	3,531,785	353,178	40,000	54,698,606	1,344,040	134,404
17	Basic Bank	4918010007281	51,560,000	3,400,124	340,012	40,000	54,580,112	1,001,148	100,115
18	Agrani Bank Ltd	0200015809025	89,737,787	5,929,301	592,930	40,000	95,034,158	247,054	24,705
19	Rupali Bank Ltd	0372035030566	99,960,000	6,000,000	60,000	40,000	105,860,000	3,016,667	301,667
20	Agrani Bank Ltd	0200016160158	200,000,000	13,000,000	1,300,000	80,000	211,620,000	6,825,000	682,500
21	Agrani Bank Ltd	0035444602020	99,960,000	8,787,222	878,722	40,000	107,828,500	781,086	78,109
22	Agrani Bank Ltd	0200016551805	170,665,936	11,628,872	1,162,887	40,000	181,091,921	1,582,819	158,282
23	Sonali Bank Ltd	0123005000259	57,614,227	3,745,245	374,525	40,000	60,944,947	218,473	21,847
24	Agrani Bank Ltd	0200016815073	70,000,000	4,200,000	420,000	40,000	73,740,000	373,333	37,333
25	Agrani Bank Ltd	0200016816963	250,000,000	15,000,000	1,500,000	40,000	263,460,000	3,041,667	304,167
26	Agrani Bank Ltd	0200016815160	200,000,000	-	-	40,000	199,960,000	17,375,538	1,737,554
27	Agrani Bank Ltd	0200016813088	108,000,000	6,480,000	648,000	40,000	113,792,000	1,260,000	126,000
	Total		3,576,727,791	208,162,233	20,276,224	1,000,500	3,763,613,300	59,878,403	5,987,840



01. DSL Sirajganj EZ 47.52 Acrs

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. DSL Sabrang Tourism Park 60.50 Acres

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. DSL 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. DSL Anowara-2 Economic Zone

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. DSL CEIZ 8.694081 Acres

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	30/09/2017	183,351,000.00	-	183,351,000.00	-	-
2	30/09/2018	183,351,000.00	-	183,351,000.00	-	-
3	30/09/2019	183,351,000.00	14,103,923.00	169,247,077.00	11,001,060.00	25,104,983.00
4	30/09/2020	169,247,077.00	14,103,923.00	155,143,154.00	10,154,824.62	24,258,747.62
5	30/09/2021	155,143,154.00	14,103,923.00	141,039,231.00	9,308,589.24	23,412,512.24
6	30/09/2022	141,039,231.00	14,103,923.00	126,935,308.00	8,462,353.86	22,566,276.86



06. DSL Shreehatta EZ

Date : 01/02/2017

In. Rate : 6%

Annexure-8

S.L	Payment Date	Loan Amount	Principal Amount	Loan Balance	Interest Amount	Total Payment
	2	3	4	5=3-4	6=3*6%	7=4+6
1	01/03/2017	70,000,000.00	-	70,000,000.00	-	-
2	01/03/2018	70,000,000.00	-	70,000,000.00	-	-
3	01/03/2019	70,000,000.00	5,384,615.00	64,615,385.00	4,200,000.00	9,584,615.00
4	01/03/2020	64,615,385.00	5,384,615.00	59,230,769.00	3,876,923.10	9,261,538.10
5	01/03/2021	59,230,769.00	5,384,615.00	53,846,154.00	3,553,846.14	8,938,461.14
6	01/03/2022	53,846,154.00	5,384,615.00	48,461,538.00	3,230,769.24	8,615,384.24
7	01/03/2023	48,461,538.00	5,384,615.00	43,076,923.00	2,907,692.28	8,292,307.28



07. DSL Government Loan for Jamalpur 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



08. BIFFL MEZ- 768.78 Acres

Date : 28/11/2018

In. Rate : 6%

Annexure-10

Installment	Date	Principal	Interest	Principal	Installment	Principal Balance
	28/11/2018	500,000,000.00				500,000,000.00
	05/12/2018	50,000,000.00				550,000,000.00
Disbursement	06/12/2018	300,000,000.00				850,000,000.00
	11/12/2018	50,000,000.00				900,000,000.00
	08/01/2019	100,000,000.00				1,000,000,000.00
1	28/02/2019	1,000,000,000.00	19,000,000.00	23,737,676.00	42,737,676.00	976,262,324.00
2	28/05/2019	976,262,324.00	19,525,246.00	23,212,430.00	42,737,676.00	953,049,894.00
3	28/08/2019	953,049,894.00	19,484,576.00	23,253,100.00	42,737,676.00	929,796,794.00
4	28/11/2019	929,796,794.00	19,009,179.00	23,728,497.00	42,737,676.00	906,068,297.00
5	28/02/2020	906,068,297.00	18,524,063.00	24,213,613.00	42,737,676.00	881,854,684.00
6	28/05/2020	881,854,683.00	17,637,094.00	25,100,582.00	42,737,676.00	856,754,101.00
7	28/08/2020	856,754,101.00	17,515,862.00	25,221,814.00	42,737,676.00	831,532,287.00
8	28/11/2020	831,532,287.00	17,000,216.00	25,737,460.00	42,737,676.00	805,794,827.00
9	28/02/2021	805,794,826.00	16,474,028.00	26,263,648.00	42,737,676.00	779,531,178.00
10	28/05/2021	779,531,178.00	15,417,394.00	27,320,282.00	42,737,676.00	752,210,896.00
11	28/08/2021	752,210,896.00	15,378,534.00	27,359,142.00	42,737,676.00	724,851,754.00
12	28/11/2021	724,851,754.00	14,819,191.00	27,918,485.00	42,737,676.00	696,933,269.00
13	28/02/2022	696,933,269.00	14,248,413.00	28,489,263.00	42,737,676.00	668,444,006.00
14	28/05/2022	668,444,006.00	13,220,337.00	29,517,339.00	42,737,676.00	638,926,667.00
15	28/08/2022	638,926,667.00	13,062,501.00	29,675,175.00	42,737,676.00	609,251,492.00
16	28/11/2022	609,251,492.00	12,455,808.00	30,281,868.00	42,737,676.00	578,969,624.00
17	28/02/2023	578,969,624.00	11,836,712.00	30,900,964.00	42,737,676.00	548,068,660.00
18	28/05/2023	548,068,660.00	10,839,580.00	31,898,096.00	42,737,676.00	516,170,564.00



09, BIFFL Shreehatta EZ- 239.87 Acre

Date : 19/10/2015

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

Annexure-11

Installment	Date	Repayment		Principal Balance
		Principal	Interest	
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	3,233,763,999
	31/Mar/18	-	353,620,711	2,920,565,337
1	31/Mar/19	584,113,067	206,219,323	2,336,452,270
2	31/Mar/20	584,113,067	221,233,324	1,752,339,203
3	31/Mar/21	584,113,067	165,456,094	1,168,226,135
4	31/Mar/22	584,113,067	110,304,063	584,113,068
5	31/Mar/23	584,113,067	55,152,031	-
			Total	
				639,265,098



10. BIFFL MEZ- 505.82 Acres

Date : 06/12/2017

In. Rate : 6%

Annexure-12

Installment	Date	Principal	Interest	Principal	Installment	Principal Balance
	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
12	6/Dec/22	662,101,325	14,070,276	34,511,089	48,581,365	627,590,236
13	6/Mar/23	627,590,235	13,242,026	35,339,339	48,581,365	592,250,896
14	6/Jun/23	592,250,897	12,830,734	35,750,631	48,581,365	556,500,266



11. BIFFL Sabrang Tourism Park

Date : 24/01/2018

In. Rate : 6%

Annexure-13

	No. of Installment	Date	Transaction Description	Principle Amount	Interest	Installment	Principal Balance
	1	24/01/2018	Loan Disbursed	75,000,000.00			75,000,000.00
	2	31/03/2018	Interest Received		837,500.00	837,500.00	
	3	20/05/2018	Loan Disbursed	170,000,000.00		-	245,000,000.00
	4	30/06/2018	Interest Received		2,327,500.00	3,517,500.00	
	5	30/09/2018	Interest Received		3,756,666.67	3,756,666.67	
During	6	28/11/2018	Loan Disbursed	50,000,000.00		-	295,000,000.00
IDPC	7	29/11/2018	Loan Disbursed	155,000,000.00		-	450,000,000.00
	8	31/12/2018	Interest Received		4,892,500.00	3,702,500.00	450,000,000.00
	9	31/03/2019	Interest Charged		6,750,000.00	6,750,000.00	450,000,000.00
	10	30/06/2019			6,750,000.00	6,750,000.00	450,000,000.00
	11	30/09/2019			6,750,000.00	6,750,000.00	450,000,000.00
	12	31/12/2019			6,750,000.00	6,750,000.00	450,000,000.00
	1	31/03/2020		10,058,177.00	9,200,000.00	19,258,177.00	439,941,823.00
	2	30/06/2020		10,361,576.00	8,896,601.00	19,258,177.00	429,580,247.00
	3	30/09/2020		10,571,110.00	8,687,067.00	19,258,177.00	419,009,137.00
	4	30/12/2020		10,691,768.00	8,566,409.00	19,258,177.00	408,317,369.00
	5	31/03/2021		10,910,355.00	8,347,822.00	19,258,177.00	397,407,013.00
	6	30/06/2021		11,221,724.00	8,036,453.00	19,258,177.00	386,185,289.00
	7	30/09/2021		11,534,471.00	7,723,706.00	19,258,177.00	374,650,817.00
	8	30/12/2021		11,598,649.00	7,659,528.00	19,258,177.00	363,052,168.00
	9	30/03/2022		11,835,777.00	7,422,400.00	19,258,177.00	351,216,391.00
	10	30/06/2022		12,155,801.00	7,102,376.00	19,258,177.00	339,060,589.00
	11	30/09/2022		12,476,965.00	6,781,212.00	19,258,177.00	326,583,624.00

