



Bangladesh Economic Zones Authority

ANNUAL REPORT 2022-23

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Government of the People's Republic of Bangladesh
Bangladesh Economic Zones Authority (BEZA)
Prime Minister's Office
Biniyog Bhaban (Level-7, 8, 9)
Plot # E-6/B, Agargoan, Sher-E-Banglanagar, Dhaka-1207
www.beza.gov.bd

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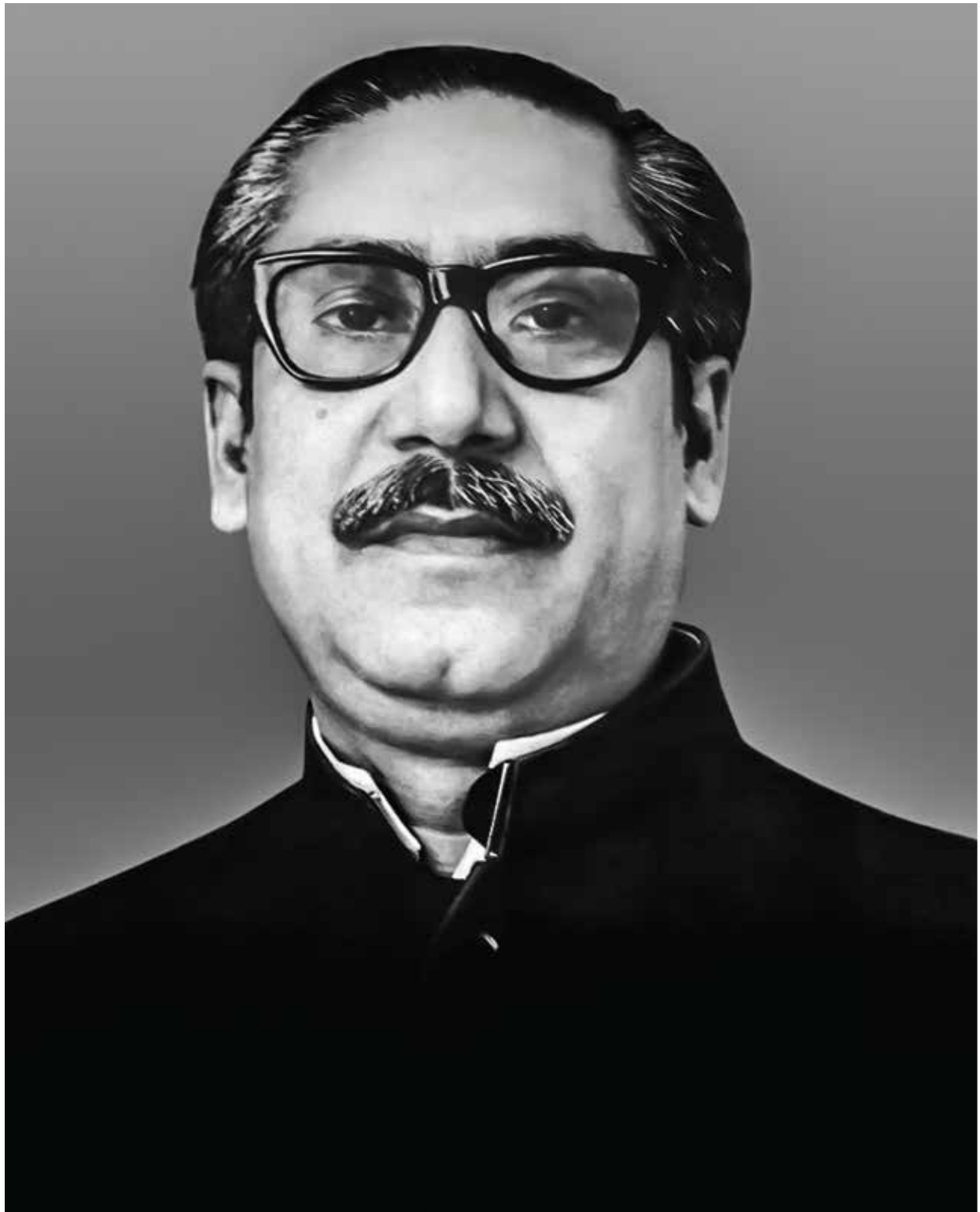


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Father of The Nation
Bangabandhu Sheikh Mujibur Rahman



“100 economic zones are being set up across the country and I am urging Bangladeshi expatriates and the foreigners to invest in Bangladesh and capitalize on the benefits offered by the government.”

Sheikh Hasina, MP

Honorable Prime Minister and Chairman, BEZA Governing Board
Government of the People's Republic of Bangladesh

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



Prime Minister

Government of the People's Republic of Bangladesh
and Chairman, BEZA Governing Board



Message

I am pleased to learn that Bangladesh Economic Zones Authority (BEZA) is going to publish its Annual Report covering the development activities of various economic zones in the year 2022. As the Chairperson of the BEZA Governing Board, I take immense pride in the remarkable progress and achievements that BEZA has accomplished in the past years.

Father of the Nation Bangabandhu Sheikh Mujibur Rahman adopted an 'Industrial Investment Policy' in 1973, 'New Industrial Investment Policy' in 1974, and 'Revised Industrial Investment Policy' in 1975. To that end, he also formed a wage commission for laborers in 1973. Guided by the vision of the Father of the Nation, the Awami League Government's initiatives of developing a very active and skilled workforce, transforming the country into an international business connectivity hub, setting the economic zones with competitive incentives for the investors, trade liberalization policy, and eco-friendly environmental practices have added a tremendous momentum for promoting investment. Establishing Economic Zones in all potential areas of Bangladesh, including the backward and underdeveloped parts has paved the way for homogeneous development stride throughout the country. The pragmatic initiative of establishing 100 Economic Zones with the target of 10 million jobs by 2030 will surely change the investment scenario of the country and BEZA is playing a pivotal role in this regard.

It is heart-warming to witness the positive impact of BEZA's endeavors in attracting both domestic and foreign investors, bolstering industrialization, and generating employment opportunities for our citizens. In the pursuit of our vision to transform Bangladesh into a prosperous nation, we have prioritized the development of economic zones as catalysts for economic growth. I am delighted to note that BEZA has effectively implemented this vision, resulting in the establishment of world-class economic zones across the country. These zones serve as vibrant hubs for various industries and sectors, contributing significantly to our national economy. Moreover, BEZA's efforts in promoting inclusivity and ensuring the welfare of the surrounding communities are commendable. The implementation of social development initiatives, such as houses for the homeless and landless, healthcare facilities, educational institutions, and skill development programs, demonstrates our commitment to creating a sustainable ecosystem that benefits all.

Last year I inaugurated commercial operation & development activities of Economic Zones including the Japanese Economic Zone. I am also delighted that economic zones have already attracted domestic and foreign investors from countries like Japan, China, India, the United States, Australia and Germany. I extend my sincere appreciation to the dedicated team at BEZA for their tireless efforts in making these accomplishments possible. I also express my gratitude to our valued stakeholders, both local and international, for their unwavering support and trust in our vision.

As we move forward, let us continue to work together to further enhance BEZA's effectiveness.

Joi Bangla, Joi Bangabandhu
May Bangladesh Live Forever.

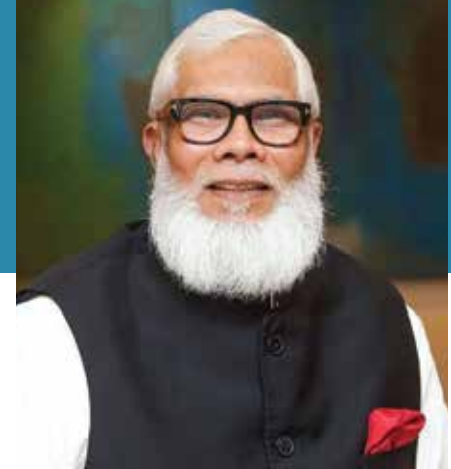
Sheikh Hasina

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



Private Industry and Investment Adviser
to
the Prime Minister

Message



I am pleased to know that Bangladesh Economic Zones Authority (BEZA) is going to publish its Annual Report.

Bangladesh, under the dynamic leadership of Hon'ble Prime Minister Sheikh Hasina, has experienced unrivalled economic growth and undertaken the target of transforming Bangladesh into a Smart and developed country by 2041-the culmination of the 'Sonar Bangla' dreamt by the Father of the Nation Bangabandhu Sheikh Mujibur Rahman.

To reach milestone, government has placed its highest importance to attract foreign and domestic investment and has come up with unique ideas in the forms of economic zones, which have already attracted the attention of the investors of many countries. As the world experiences a restructuring of regional and global trade and investment opportunities, Bangladesh stands out as the next manufacturing and export powerhouse.

BEZA, as the developer and overseer of economic zones, has shown highest performance in the recent years and has taken a commendable role in establishing to plan industrial areas as well as world standard business hub. The major economic zones projects undertaken by the organization have the potential to contribute to turn Bangladesh into a global economic powerhouse. I would like to call upon all the national and international companies as well as business bodies and conglomerates to come forward and take the opportunity to invest in the economic zones.

Let me congratulate Bangladesh Economic Zones Authority, its leadership and officials for the herculean task that they are carrying out. I would like to express my appreciation to them for their dedication, skills and farsightedness.

Joy Bangla, Joy Bangabandhu
May Bangladesh Live Forever

Salman Fazlur Rahman, MP

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



Principal Secretary to the Prime Minister
Prime Minister's Office
Govt. of the People's Republic of Bangladesh



Message

I am happy to know that the Bangladesh Economic Zones Authority (BEZA) is going to publish its Annual Report 2022-2023.

Bangladesh is one of the fastest-growing economies and poised to achieve the status of a developing country in 2026. The pragmatic actions undertaken by the present government, led by Hon'ble Prime Minister Sheikh Hasina, have ensured the progressive growth of Bangladesh's economy, despite the challenges of the COVID-19 pandemic and the war in Europe.

Over the last decade, the government's strategic decisions have significantly accelerated the economic growth of the country. The enactment of the 'Bangladesh Economic Zones Act' in 2010 and the establishment of BEZA have been instrumental in this regard. Successful collaboration between BEZA and government entities is evident in the industry-friendly infrastructure and utility support at 'Bangabandhu Sheikh Mujib Shilpa Nagar (BSMSN)', the first planned industrial city in Chattogram. Moreover, private enterprises, PPP ventures, and international collaborations on a G2G basis are actively encouraged by the government. Leading conglomerates have also played a commendable role in establishing private economic zones.

BEZA's development of 29 out of 97 approved Economic Zones (EZs), with 11 already in operation, showcases tangible progress. 41 factories have already commenced their production and 50 more are under construction. To date, approximately \$1.5 billion in foreign direct investment (FDI) has been attracted from countries like China, India, UK, Germany, Australia, Japan, USA, Norway and others. Besides, 12 private economic zones have already received licenses, contributing significantly to cope with both domestic and export demands.

The establishment of One Stop Service (OSS) Center by BEZA, offering 53 online services and 125 other services, is a praiseworthy initiative. Furthermore, BEZA's role in creating employment opportunities for about 45 thousand Bangladeshi nationals is playing an important role for the socio-economic development of the country. I believe and hope that BEZA will continue to play its role in building a 'Smart Bangladesh' by 2041 as envisioned by the Hon'ble Prime Minister Sheikh Hasina.

I hope BEZA has even more success in the days ahead.

Joy Bangla, Joy Bangabandhu
May Bangladesh Live Forever

M. Tofazzel Hossain Miah

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



Secretary
Prime Minister's Office
Govt. of the People's Republic of Bangladesh



Message

The journey of Bangladesh's economy is now riding an uptrend, aided by political and macroeconomic stability, compared to what it had started out in 1970s. In the past decade, its GDP has grown by ~6% driven by domestic demand as well as price competitiveness.

The government of Bangladesh envisages further growth and improved employment scenario by establishing a more liberalized trade and investment environment, thereby attracting large-scale foreign investment. To this end, Bangladesh government has taken initiatives to build economic zones across the country, under various implementation models. This vision resulted in the formation of Bangladesh Economic Zones Authority (BEZA).

Issues related to availability of land, high taxation rates, combined with administrative and logistical hurdles have always been a major source of challenge for attracting investment. Such issues would be now effectively dealt with by the single body of BEZA, thus facilitating the investment process amidst the slow wake of nationwide reforms. The challenge now is to consolidate this by accelerating economic growth at a harmonic pace, in an inclusive and sustainable manner.

Mohammad Salahuddin

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



Executive Chairman
(Senior Secretary)

Bangladesh Economic Zones Authority (BEZA)



Message

I am delighted to present the Annual Report of the Bangladesh Economic Zones Authority (BEZA) and share the significant milestones achieved during the past year. As the Executive Chairman of BEZA, it is an honor to lead this dynamic organization and work alongside a dedicated team of professionals.

The year 2022-2023 has been a period of remarkable growth and progress for BEZA. Our commitment to transforming Bangladesh into an economic powerhouse has guided our efforts, and I am proud to say that we have made substantial strides towards this goal. One of our key achievements has been the successful establishment and expansion of economic zones across the country. These zones have become attractive investment destinations, providing a range of opportunities for local and international businesses. We have witnessed a surge in investment inflows, which has not only created jobs but also contributed to the overall development of the economy.

In line with our vision of sustainable development, we have placed great emphasis on environmental conservation and social responsibility. We have implemented stringent guidelines and practices to ensure that our economic zones operate in an environmentally friendly manner. Additionally, we have actively engaged with local communities, fostering harmonious relationships and addressing their needs through various social development initiatives. Furthermore, our efforts to streamline administrative processes and provide a conducive business environment have yielded positive results. This has enhanced the ease of doing business within the economic zones, making them more attractive to investors.

BEZA has initiated the development of 29 out of the 97 approved Economic Zones (EZs), with 11 currently operational. Furthermore, 41 factories are now in production, and an additional 50 industries are currently under construction. BEZA has granted licenses to 12 Private Economic Zones, playing a pivotal role in satisfying both domestic and export demands for the country. The establishment of a robust One Stop Service (OSS) Centre by BEZA is noteworthy, providing 53 online services and 125 services overall.

None of these achievements would have been possible without the unwavering support and collaboration of our valued stakeholders and partners. I express my sincere gratitude to the government, ministries, private sector entities, financial institutions, and development partners for their trust and continuous support. I also extend my appreciation to the dedicated team at BEZA for their commitment, professionalism, and relentless efforts in driving our vision forward. Their hard work and passion have been instrumental in achieving our goals and ensuring BEZA's success.

Looking ahead, we remain committed to our mission of creating a vibrant and sustainable economic landscape in Bangladesh. We will continue to explore new avenues for investment, facilitate industrial growth, and foster innovation within our economic zones. We will further strengthen our partnerships, both domestically and internationally, to maximize opportunities and overcome challenges.

I invite all stakeholders to join us on this transformative journey and contribute to the progress of Bangladesh. Together, let us build a prosperous future and create a thriving ecosystem of economic zones that benefits all.

Shaikh Yusuf Harun

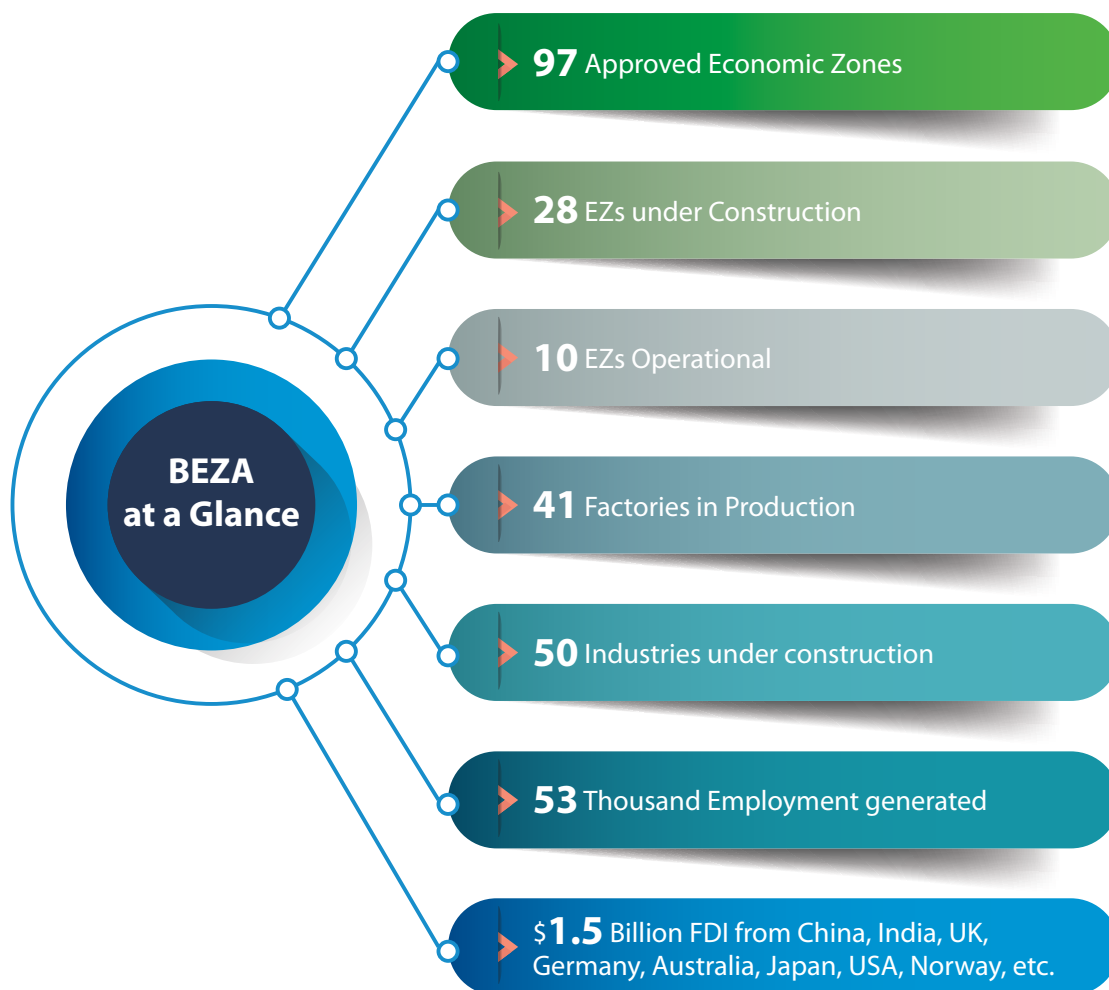
Executive Summary

Bangladesh Economic Zones Act was passed in 2010 in the National Parliament as a bold decision of the Hon'ble Prime Minister to meet the needs of the rapidly growing economy, establish planned and labor intensive industries, preserve the environment, achieve high productivity, increase exports and establish high value adding industries and engage with global economic trends. One of the goals of the present government is to make a major change in the socio-economic conditions of the country by establishing economic zones.

Bangladesh Economic Zones Authority (BEZA) has undertaken various activities under the direction of Hon'ble Prime Minister to identify favorable locations, formulate investment-friendly policies, announce incentive packages, ensure one-stop service and identify investment promotion strategies and accelerate the process of investment in economic zones.

BEZA is implementing economic zone concept with the expectation of creating direct and indirect employment for 10 million people and producing and exporting goods worth an additional US\$ 40 billion annually.

BEZA at a Glance



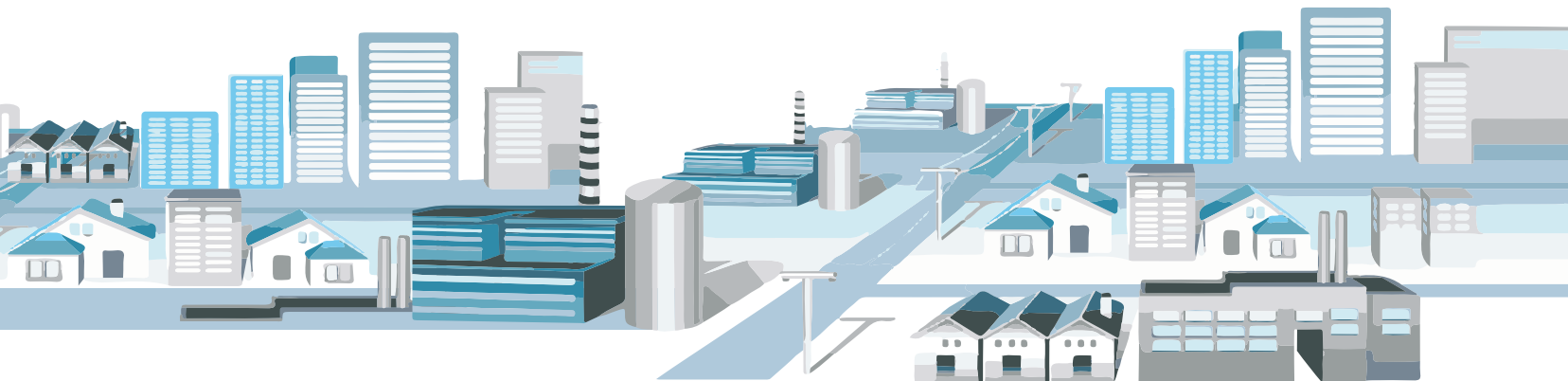
Chapter-2

Introduction



2.1 Honorable Prime Minister's Directions

The Honorable Prime Minister of Bangladesh, Sheikh Hasina, has provided guidance and direction to the Bangladesh Economic Zones Authority (BEZA) on several occasions, reflecting the government's commitment to promote economic growth through the development of world-class economic zones.



Honorable Prime Minister's Directions

In 2016, the Prime Minister directed BEZA to set up 100 economic zones across the country to attract local and foreign investment, create employment opportunities, and contribute to the country's economic development. This was the very first event when Prime Minister inaugurated development works of 10 operational economic zones.

In 2019, during the ceremony of commercial inauguration, foundation laying of various industrial units Prime Minister called for the speedy development of other economic zones and emphasized the importance of attracting high-quality investment. Prime Minister invited investors and said, "100 Economic Zones are being set up across the country and I am urging Bangladeshi expatriates and the foreigners to invest in Bangladesh, capitalizing on the benefits offered by the government".

In 2020, Prime Minister mentioned "There's no doubt our economy is an agriculture dependent one but we need industrialization at the same time. as no country can make progress without industrialization,"

Furthermore during her foreign visits like USA, UK & Europe Honorable Prime Minister reiterated and called upon foreign investors to set up special economic zone likewise Japanese Economic Zone.

In 2022, During inauguration of the ground works of Bangladesh Special Economic Zone (Japanese Economic Zone) Prime Minister said, "Bangladesh is the most ideal place for investment in the world. It has excellent investment environment. We have provided all types of facilities here,"

In 2022, in the program of inaugurating and laying foundation stones of 50 industrial units and infrastructures at different economic zones Prime Minister directed, "No industry can be built indiscriminately". She also stated, "We have given lands for setting up economic zones for Japan and India. We will arrange lands for Saudi Arabia and Singapore alongside other countries that are showing interest".

In different events the Prime Minister has also emphasized to prioritize the development of infrastructure, such as roads, power supply, and water supply, in the economic zones. She has stressed the importance of creating a conducive environment for investment and business growth, and has called for the establishment of world-class facilities and services in the economic zones to attract investment and promote economic growth.

Honorable Prime Minister's prudent leadership as the Chair of BEZA Governing Board has played a crucial role in shaping the Authority's strategy and priorities. It has also aided the agency to remain focused on its mission of promoting economic growth and development in Bangladesh through the development of world-class economic zones.

2.2 BEZA's Vision and Mission



Vision

BEZA aspires to become a sustainable development driving force and a world class investment promoter and service provider to ensure quality life of the people.



Mission

BEZA's mission is to persistently create value for the investors by establishing attractive investment facilities in the economic zones through quality service and competitive incentive packages.



Target

BEZA targets to establish 100 Economic Zones within 2041 with an employment generation for 10 million people.



Core Values

BEZA strives to instill the following core values to reach and realize its vision and mission:

Customer satisfaction

Team building

Free flow of information

Participation and involvement

Never stop learning

Networking

Effective Public Private Partnership

Fruitful connection

2.3 BEZA's Mandate

BEZA is attached with the Prime Minister's Office (PMO) and is mandated to establish, license, operate, manage and control economic zones along with promote, attract, and facilitate investments in economic zones across Bangladesh.

Development of Economic Zones: BEZA is responsible for identifying suitable locations for the establishment of economic zones and developing the necessary infrastructure to attract domestic and foreign investors. The aim is to create a business-friendly environment that encourages industrialization and economic growth.

Attracting Investments: One of BEZA's key functions is to attract both local and foreign investments in the economic zones. To achieve this, BEZA offers various incentives and facilities to investors, such as tax benefits, simplified regulatory processes, and access to utilities.

Promoting Industrialization: By developing economic zones with modern infrastructure and facilities, BEZA aims to promote industrialization in various sectors, including automobile, steel, chemicals, textiles, IT and technology, agro-processing, and more. This helps diversify the country's industrial base and contributes to economic development.

Creating Employment Opportunities: Through the establishment of industries and businesses in economic zones, BEZA aims to generate employment opportunities for the local population, reducing unemployment and poverty in the region.

Facilitating Trade and Export: Economic zones are designed to enhance Bangladesh's export competitiveness. By attracting export-oriented industries, BEZA aims to boost the country's exports and contribute to foreign exchange earnings.

Ensuring Compliance: BEZA is responsible for ensuring that industries operating within the economic zones comply with environmental and labor standards. This includes monitoring and enforcing regulations to maintain a sustainable and socially responsible business environment.

Coordinating with Stakeholders: BEZA collaborates with various government, private sector entities, and other stakeholders to create a conducive environment for investment and industrial development in the economic zones.



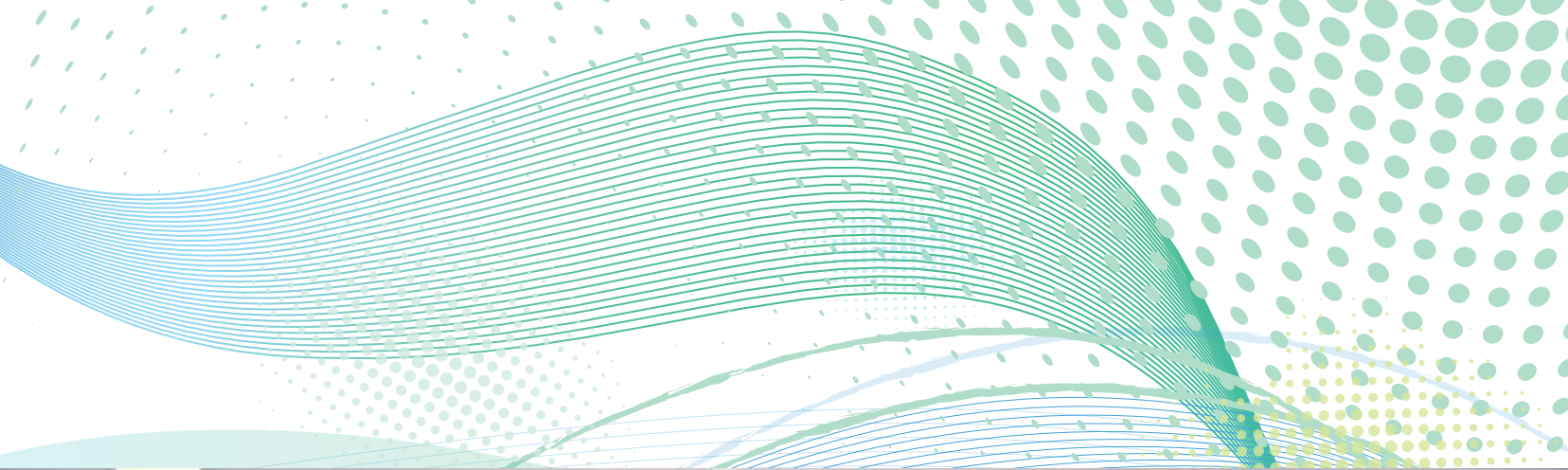
2.4 BEZA Governing Board

Governing Board of BEZA is the highest body that undertakes overall policy decisions. It is headed by the Honorable Prime Minister with top-level representations from Ministries of Industries, Commerce, Finance, Planning, Science and Technology, Power, Energy and Mineral Resources, Road, Transport & Bridges, Labour and Employment, Environment, Forest and Climate Change, Agriculture, Posts and Telecommunications, Foreign Affairs, Home, Shipping, and the Prime Minister's Office including the apex chambers and private sectors.

2.5 BEZA Executive Board

BEZA Executive Board consisting of an Executive Chairman (as Chief Executive) and 3 (three) Executive Members to oversee day to day operation of BEZA. The Executive Board exercises all powers and performs all functions as may be exercised and performed by the Authority.

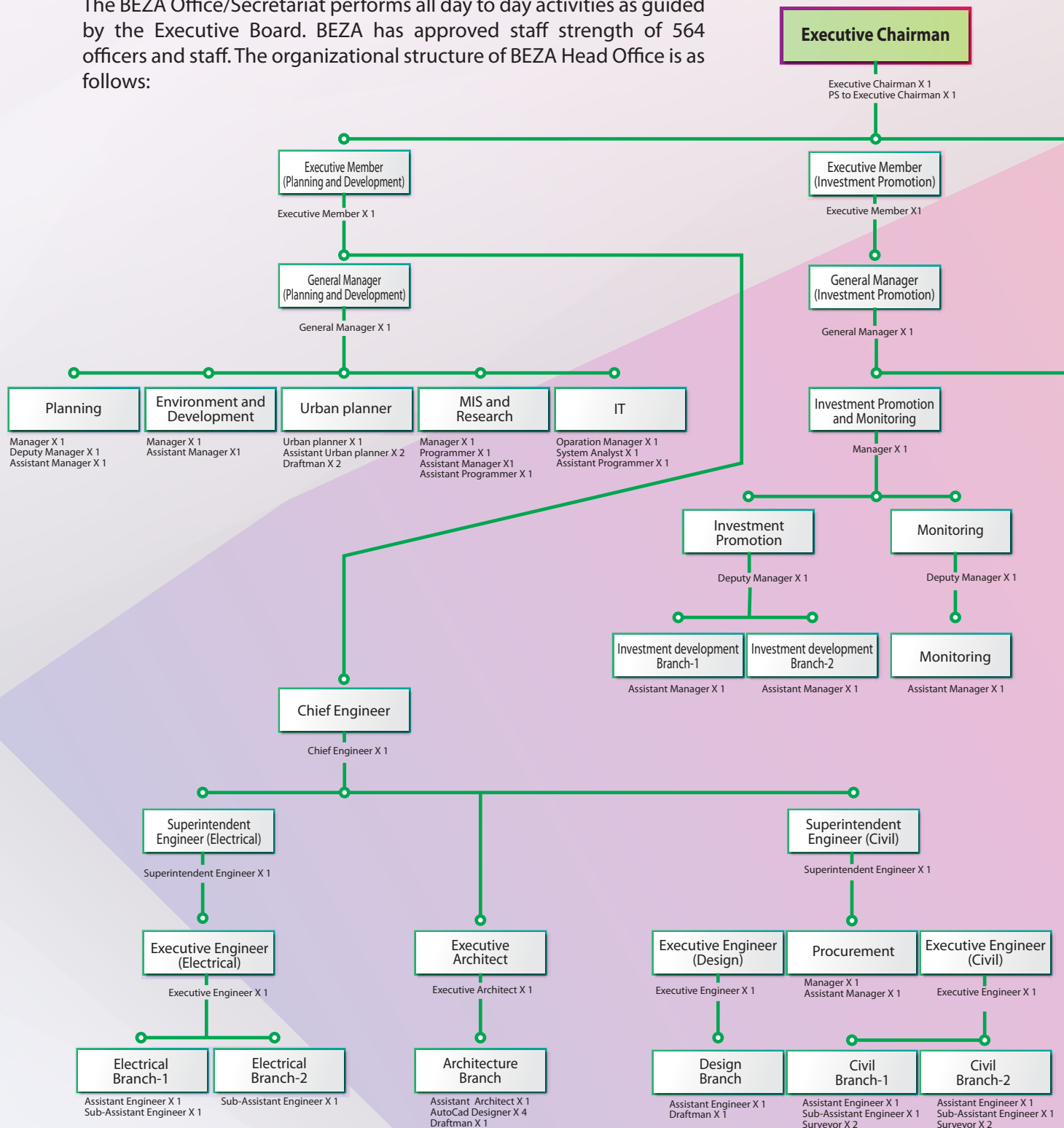


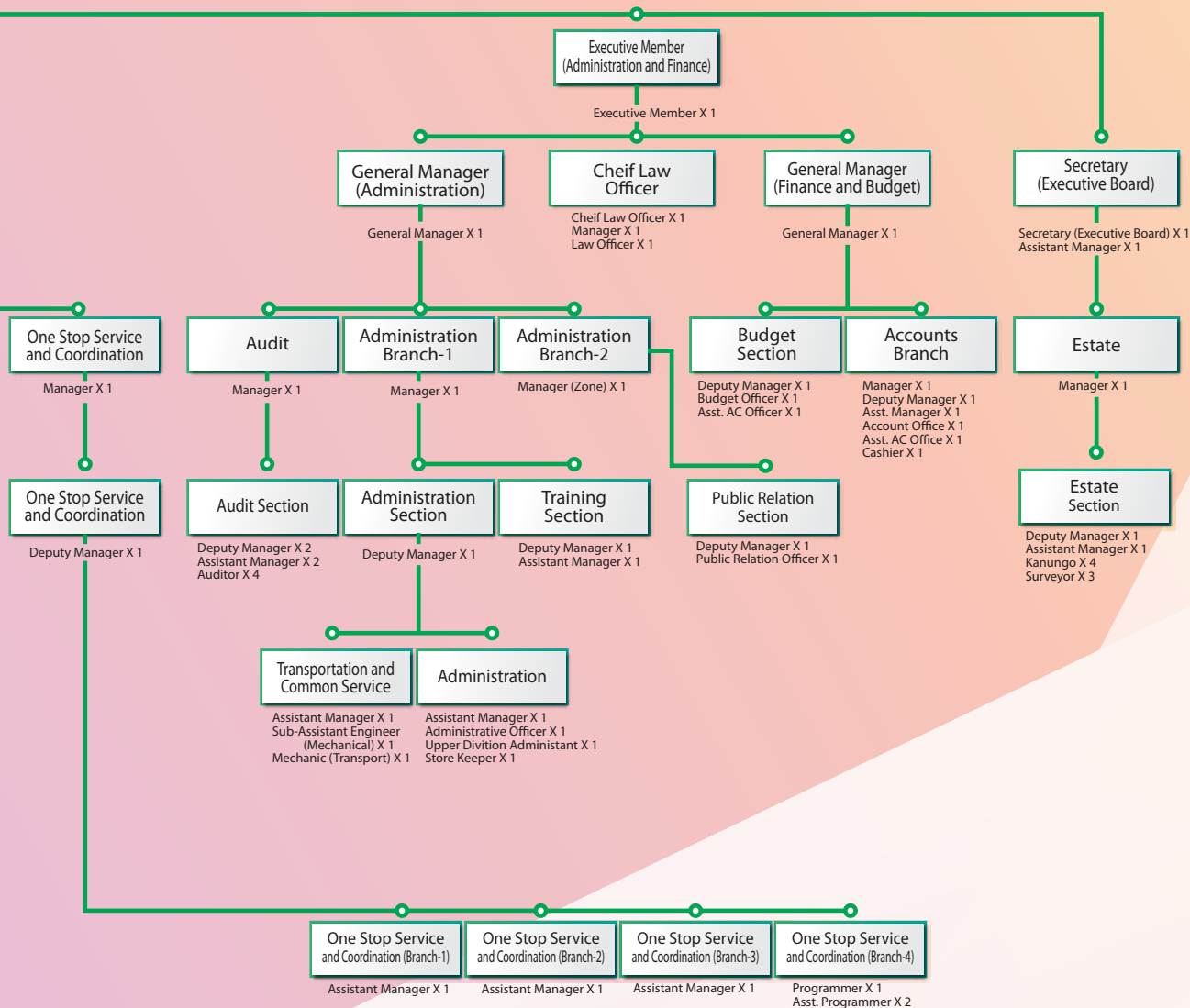


Honorable Prime Minister with BEZA officials during her visit to Biniyog Bhaban.

2.6 Organizational Structure

The BEZA Office/Secretariat performs all day to day activities as guided by the Executive Board. BEZA has approved staff strength of 564 officers and staff. The organizational structure of BEZA Head Office is as follows:



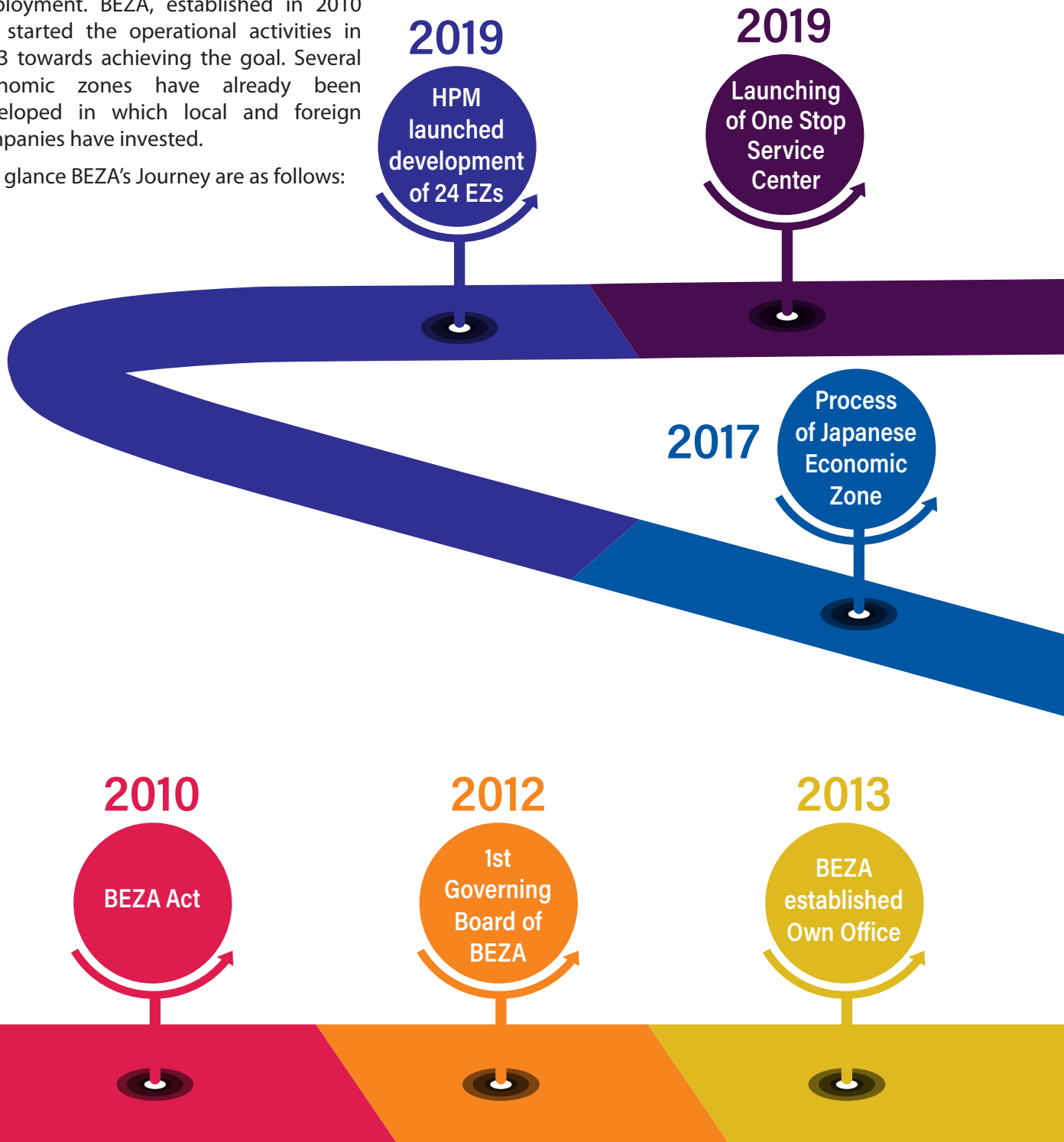


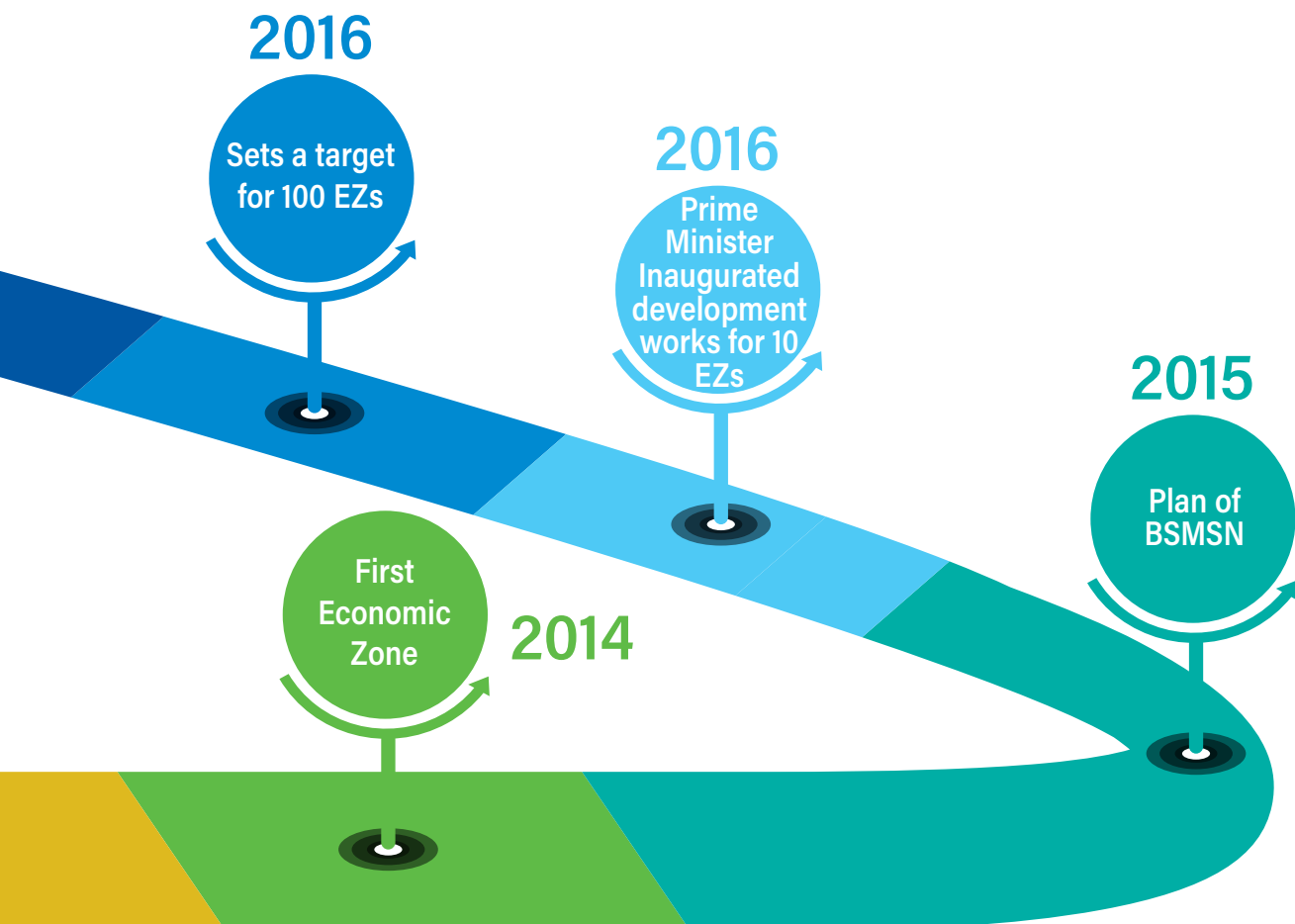
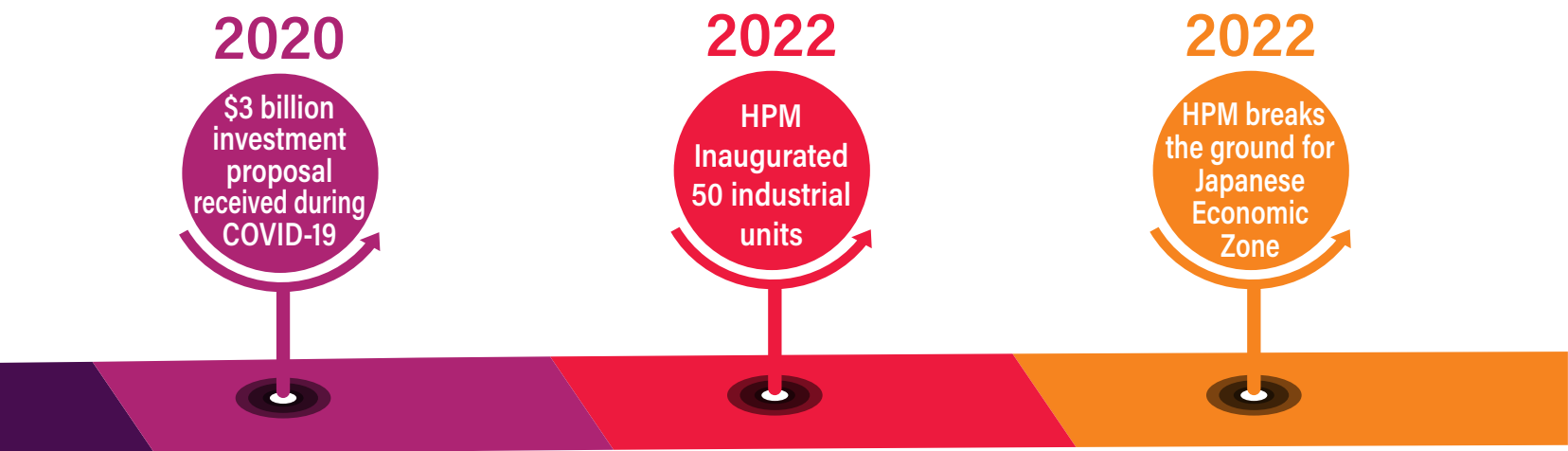
Manpower Summary of BEZA				
Category	Year of Approval			Total
	2011	2017	2022	
Head Office	72	58	123	253
Economic Zone (Govt.) Category-1	-	33x1=33	23x3=69	102
Economic Zone (Govt.) Category-2	-	-	17x2=34	34
Economic Zone (PPP)	-	14x4=56	-	56
Economic Zone (Private)	-	6x4=24	-	24
Economic Zone (G2G)	-	6x2=12	3x2=6	18
Total	72	183	232	487
Outsourcing 2019 (06 Category)				66
Outsourcing 2019 (02 Category)				11
Grand Total				564

2.7 Journey of BEZA

The government aims to establish 100 economic zones across the country by 2041 to achieve industrial self-sufficiency, export diversification and 10 million employment. BEZA, established in 2010 but started the operational activities in 2013 towards achieving the goal. Several economic zones have already been developed in which local and foreign companies have invested.

At a glance BEZA's Journey are as follows:





2.8 Success stories of BEZA

Bangladesh has already achieved the status of a middle-income country in keeping with Vision-2021 and Bangladesh Economic Zones Authority (BEZA) is committed to creating Bangladesh an upper-middle income country by 2031 and a developed and smart country by 2041. To achieve these goals BEZA has already reached their targets which is as follows:





Chapter-3

BEZA's Strategy : Investment Friendly Industrialization

3.1 Investment Promotion Strategy

Bangladesh Economic Zones Authority (BEZA) has been actively implementing an effective & attractive investment promotion strategy to attract both domestic and foreign investments in the economic zones across the country.

The key elements of the Investment Promotion Strategy of BEZA include:

Market Research and Analysis: BEZA conducts market research and analysis to identify potential target industries and markets that are likely to be benefited from investing in Bangladesh's economic zones. This helps in understanding the demand for specific sectors and tailoring the promotional efforts accordingly.

Investor Outreach: BEZA engages in proactive investor outreach activities by participating in international trade fairs, investment summits, and business forums. These events provide opportunities to showcase the benefits of investing in Bangladesh's economic zones and establish direct contact with potential investors.

Incentives and Facilities: To attract investments, BEZA offers various fiscal and non-fiscal incentives and facilities to investors, such as tax holidays, duty exemptions, streamlined regulatory processes, access to utilities, and land allocation at competitive rates. These incentives aim to create an conducive investment climate and encourage companies to set up operations in the economic zones.

Infrastructure Development: BEZA focuses on developing modern and high quality infrastructure within the economic zones. This includes constructing roads, electricity supply networks, water supply systems, waste management facilities, and other essential amenities required for industrial operations.

One-Stop Service Centers: BEZA established one-stop service centers to provide a single point of contact for investors. These centers offer assistance for obtaining permits, licenses, and other regulatory approvals, making it easier and faster for investors to set up and operate their businesses.

Investor Support and Aftercare: BEZA provides ongoing support to investors even after their businesses are established in the economic zones. This includes resolving any operational issues, facilitating expansion, and assisting with compliance matters.

Sector-Specific Promotion: BEZA has tailored promotion efforts based on specific sectors that align with the country's economic development priorities.

Public-Private Partnerships (PPPs): BEZA is collaborating with private sector and international organizations to enhance investment promotion efforts. PPPs can leverage additional resources and expertise to attract investments and develop the economic zones more effectively.

Overall, the Investment Promotion Strategy of BEZA is designed to make Bangladesh an attractive destination for domestic and foreign investors and create a conducive environment for businesses to grow and prosper.

3.2 Development and Implementation Strategy

EZ Development and Implementation Strategy is designed to promote the development of economic zones in Bangladesh and ensure their effective implementation. The strategy aims to create a favorable environment for businesses to set up and operate in the economic zones and contribute to the overall economic growth and development of the country.

The key elements of EZs Development and Implementation Strategy include:

Identification and selection of suitable locations: BEZA identifies and selects suitable locations for setting up economic zones based on factors such as accessibility, availability of land, infrastructure, and other necessary facilities.

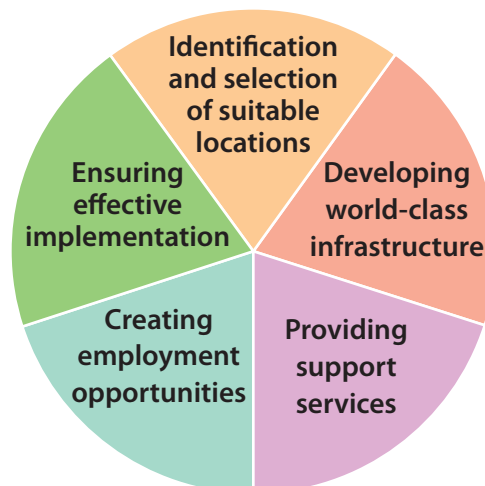
Developing world-class infrastructure: BEZA is focused on developing state of the art infrastructure and facilities in the economic zones, including uninterrupted and reliable power supply, water supply, quality infrastructure, communication facilities, transport facilities, and other necessary amenities. We are expected to make it easier for investors to set up their businesses and operate them smoothly.

Providing support services: BEZA provides various support services to investors, such as legal and administrative assistance, financing support, and marketing support.

Creating employment opportunities: BEZA's strategy aims to create employment opportunities for the local population by attracting businesses to the economic zones. This is expected to contribute to the overall economic development of the country.

Ensuring effective implementation: BEZA is focused on ensuring effective implementation of the economic zones development plan. This includes developing a regulatory framework, monitoring and evaluating the progress of the economic zones, and providing necessary support to the investors.

Overall, BEZA's EZs Development and Implementation Strategy are designed to promote the development of economic zones in Bangladesh and create a conducive environment for businesses to grow and prosper.



3.3 Investment Friendly Policy Support

Bangladesh Economic Zones Authority (BEZA) has implemented a range of investment-friendly policies and support measures to attract local and foreign investment and promote economic growth and development in the country. Some of these policies and support measures include:

One-stop service: BEZA has established a one-stop service center to provide investors with a range of services, including company registration, permits and licenses, and utility connections, in a single location. This streamlined process reduces the time and cost involved in setting up and operating a business in the economic zones.

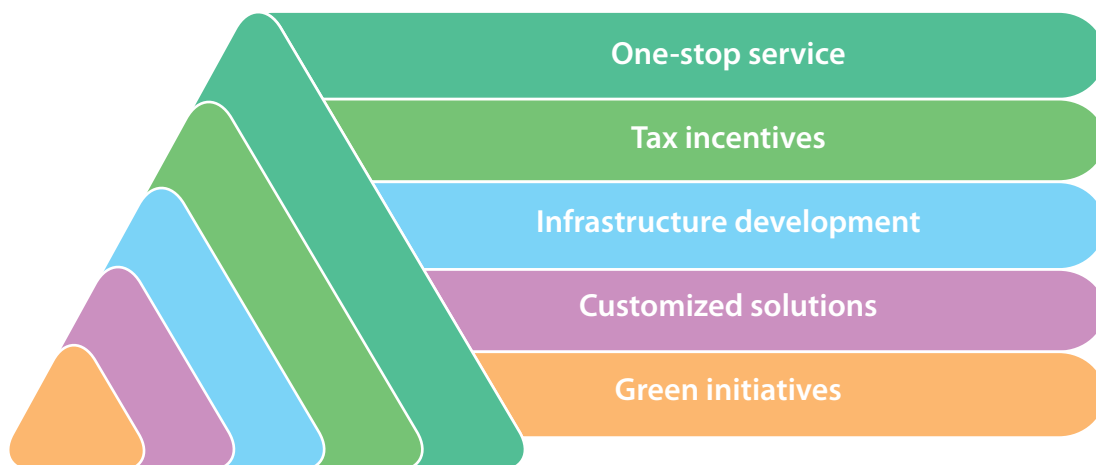
Tax incentives: BEZA offers a range of tax incentives to investors, including a tax holiday of up to 12 years, duty-free import of capital machinery and exemptions on VAT on utilities like gas, water and electricity.

Infrastructure development: BEZA is responsible for the development of infrastructure, such as roads, power supply, and water supply, in the economic zones. The agency has also plan to establish world-class facilities and services, such as business centers, banks, hospitals, and educational institutions, to attract investment and support business growth.

Customized solutions: BEZA works closely with investors to understand their specific needs and requirements and provides customized solutions to meet those needs. This approach helps to create a conducive environment for investment and business growth and helps to ensure the success of investors in the economic zones.

Green initiatives: BEZA has introduced a range of initiatives to promote green production and reduce the carbon footprint of industries operating in the economic zones. These initiatives include the provision of grants to support the adoption of environmentally sustainable practices and the use of clean technologies.

By implementing these investment-friendly policies and support measures, BEZA is creating a business-friendly environment in the economic zones, attracting local and foreign investment, creating employment opportunities, and contributing to the economic growth and development of Bangladesh.



3.4 One Stop Service Center

The BEZA's One Stop Service (OSS) center is a pivotal initiative designed to streamline and facilitate the process for investors looking to establish businesses within economic zones in Bangladesh. This centralized platform serves as a hub, providing a range of essential services and support to expedite the establishment and operation of businesses.

The OSS center is essentially a one-window solution for investors, offering a comprehensive array of services, including but not limited to company registration, licensing, permits, utility connections, and various clearances required to initiate and maintain business operations. It acts as a facilitator, minimizing bureaucratic hurdles and reducing the time and effort traditionally associated with setting up a business.

By consolidating these services into one accessible location, the OSS center aims to simplify the often complex and time-consuming process of starting a business. It significantly reduces the need for investors to navigate multiple government offices, thereby saving time and resources. Moreover, the center also serves as a knowledge base, offering guidance and information to investors regarding investment opportunities, incentives, and the regulatory framework within Bangladesh's economic zones.

This centralized approach not only fosters a more investor-friendly environment but also contributes to the overall growth and development of economic zones. It encourages both domestic and foreign investors to explore the vast opportunities available within these zones, thereby boosting economic growth, creating employment opportunities, and contributing to the country's overall development.

At present around 125 services are being provided from OSS centers including 53 services online.

OSS Center



3.5 Competitive Incentive Packages

The Bangladesh Economic Zones Authority (BEZA) has been offering competitive incentive packages to attract both local and foreign investors to set up industries and businesses within the economic zones. These incentive packages are designed to create a business-friendly environment and provide various benefits to developers and investors. Major fiscal and non-fiscals incentives are:

Incentives for Developers



Income Tax exemption of varying degree for 12 years including 100% exemption for 1st 10 Years.

Income tax exemption on dividend for 10 years

Income tax exemption on capital gains from transfer of shares for 10 years

Income tax exemption on royalties, technical know-how and technical assistance fees etc for 10 years

Duty free import of goods to be used for the development of Zones (except for MS Rod/Bar, Cement, Pre-fabricated Building, Iron/Steel Sheet)

50% Exemption of stamp duty on lease registration

Land development tax exemption

Exemption from tax sub tax, rate, toll, fees etc imposed under section 65 of Local Government (Union Parishad) Act, 2009

Exemption from tax on transferring immovable property imposed under section 44 of Upazilla Parishad Act, 1998

Stamp duty is exempted at the time of transferring land in favor of the Consortium, Joint Venture (Private EZ developers) formed for the purpose of setting up the zone.

Income Tax deducted at source (under section 53H of the Income Tax Ordinance 1984) is exempted at the time of transferring land in favor of the Consortium, Joint Venture (Private EZ developers) formed for the purpose of setting up the zone.

Registration fees (Registration Act 1908) is exempted at the time of transferring land in favor of the Consortium, Joint Venture (Private EZ developers) formed for the purpose of setting up the zone.

Exemption of stamp duty on the land lease agreement between BEZA & Developers

EZ investors are waived from Board of Investment Act, 1989

Incentives for Unit Investors

Income Tax exemption of varying degree for 10 years (except edible oil, sugar, flour, cement, iron and iron related products) including 100% exemption for 1st 03 Years.
Income tax exemption on dividend for 10 years
Income tax exemption on capital gains from transfer of shares for 10 years
Income tax exemption on royalties, technical know-how and technical assistance fees etc for 10 years
Exemption from Income Tax on 50% of the income of expatriate for 3 years
Exemption of double taxation subject to the existence of double taxation agreement
Duty free import of capital machinery spare parts and construction material (except for MS Rod/Bar, Cement, Pre-fabricated Building, Iron/Steel Sheet)
Warehousing Station
Home Consumption & Other Bond Facilities, Warehouse Operator
20% sale of finished product to Domestic Tariff Area (DTA)
Sub-contracting with DTA allowed
Exemption of Customs Duty, Regulatory Duty, VAT, Supplementary Duty for import of vehicles (up to 2000 cc, one sedan car and one microbus/pick up van/ double cabin pick up)
Duty exemption on export
100% Exemption from VAT on Utility services related to production of goods
Land development tax exemption
50% Exemption of stamp duty on lease registration
Exemption from tax sub tax, rate, toll, fees etc imposed under section 65 of Local Government (Union Parishad) Act, 2009
Exemption from tax on transferring immovable property imposed under section 44 of Upazilla Parishad Act, 1998
Regulatory framework of foreign exchange transactions of enterprises operating in EZs.

Foreign investment in Bangladesh including EZs
Repatriation of dividend earned against the investment
Repatriation of sales proceeds of investment
Repatriation of Royalty, Technical Know-how & Technical Assistance Fees
For new project, not exceeding 6% of the cost of the imported machinery
For ongoing concerns, not exceeding 6% of the previous year's sales as declared in the income tax return
No limit on Telephonic Transfer (TT)
FC Accounts for EZ enterprises
FC Accounts for foreign nationals working in EZ enterprises
Remitting income of foreign nationals working in EZs (75 percent of current income)
Market exploration assistance for Type C industries operating in EZs against export of sandals and bags made of synthetic & fabrics, Agro processing goods
Special cash incentives against export of textile goods including readymade garments
50% Exemption of stamp duty and registration fees for registration of leaseholder land/factory space
Issuance of work permit to foreigners is allowed up to 5% of total officers/employees of an industrial unit
Resident visa for investment of US\$75000 or above
Citizenship for investment of US\$ 1,000,000 or above

Flow these links for more information:

<https://beza.gov.bd/law/>

<https://beza.gov.bd/local-government-tax/>

<https://beza.gov.bd/income-tax-vat/>

<https://beza.gov.bd/customs-tax-vat/>

<https://beza.gov.bd/stamp-duty-and-registration/>

3.6 Skills Development Initiatives

BEZA has taken various initiatives to promote skills development and capacity building in the economic zones under its management. The goal of these initiatives is to enhance the employability of workers, create a skilled workforce for industries under BEZA, and promote sustainable economic growth in the country. BEZA will primarily focus on several industries for developing skilled manpower including garments and backward linkages, agro-processing, chemical, integrated textile, plastics, leather and leather products, light engineering (including auto-parts and bicycles), shipbuilding, pharmaceutical products, automobile, power, food and beverage, and solar park. Some of the key skills development initiatives undertaken by BEZA are mentioned below:

Partnership with National Skills Development Authority (NSDA): BEZA continues to collaborate with NSDA to formulate an effective plan on national skills to ensure quality workforce for BEZA.

Apprenticeship Programs: BEZA is planning to introduce apprenticeship programs in collaboration with private sector companies in the economic zones. These programs will provide on-the-job training to workers and help them gathering practical skills and experience and knowledge.

Skills Development Fund: The authority also plans to establish a Skills Development Fund to support the training and skills development of workers in the economic zones. The fund will provide financial assistance to workers for training programs, skills up gradation, and certification courses.

Coordination with conglomerates and industrial units: BEZA wishes to create a convenient job market with highest level coordination with conglomerates and industrial units for skilled manpower. So that all the future industries may find suitable candidates from one platform.

Digital Skills Training: The authority would like to work on digital skills training programs in the economic zones to help workers develop skills in emerging technologies such as artificial intelligence, machine learning, and data analytics.

BEZA has undertaken training programs to train 22,000 people under the Bangabandhu Sheikh Mujib Shilpa Nagar Development project with the support of World Bank to ensure skilled manpower as per the needs of investors. In the initial phase, the training program of 2000 people will be started soon and preference will be given to those who are living around Bangabandhu Sheikh Mujib Shilpa Nagar (BSMSN).

3.7 Grant support for Green Industrialization

BEZA is going to introduce a grant support program to encourage green industrialization in the economic zones under Private Investment Development and Entrepreneurship or PRIDE project. The program is designed to support industries that adopt sustainable practices and promote the use of clean technologies.

Under the program, BEZA will provide financial assistance to industries, operating in the economic zones to help them implement green production practices, with energy efficiency measures, waste reduction and management, the adoption of grievance mechanism etc. The grant support program is part of BEZA's commitment to promoting sustainable economic growth and development in Bangladesh. The program aims to encourage industries to adopt environmentally sustainable practices and reduce their carbon footprint, while also improving their competitiveness and profitability.



Chapter-4

Planned and Sustainable Industrialization

4. Planned and Sustainable Industrialization

The Perspective Plan is a long-term development plan for Bangladesh, covering a period of 20 years or more. It outlines the country's vision, goals, and strategies for achieving sustainable economic and social development over the specified time frame. The plan typically focuses on various sectors, including infrastructure, industry, agriculture, education, health, and governance, among others.

In the chapter 6 (Opportunities From Globalization And Regional Cooperation) of The Perspective Plan (2021-2041) special economic zone has been outlined in the series of Strategic Actions. It narrates that a major effort will be made to establish a string of Special Economic Zones (SEZs) along international borders. This is designed to stimulate cross-border investments and trade, in line with the successful examples of China and Vietnam. Therefore, BEZA, plays a significant role in the implementation of the Perspective Plan, particularly in promoting industrialization and economic growth. BEZA is responsible for establishing and managing economic zones across the country, which are

intended to attract local and foreign investment, create jobs, and boost exports.

Hence, the establishment of economic zones is aligned with the objectives outlined in the Perspective Plan. These zones are designed to encourage specific industries and sectors, facilitate technology transfer, and foster economic diversification.

The Delta Plan is a long-term comprehensive plan initiated by the Government of Bangladesh to address the challenges posed by climate change, water resources management, and sustainable development in the country's deltaic region. As most of the zones have been planned either on the coastal belt or beside river banks for efficient logistic support and smooth connectivity, the Delta Plan has far reaching impact on development of economic zones.

Therefore Economic Zones have been well characterized and aligned with the long term plans and strategies for sustainable economic development of Bangladesh. While initiating any development activities the authority maintains an all-out coordination with concerned government and other agencies for upholding a robust progress to establish world standard zones.



4.1 Annual Performance Agreement (APA)

Annual Performance Agreement (APA) was introduced by the present Government of Bangladesh as performance evaluation system for government offices for encouraging result oriented activities and ensuring institutional transparency, accountability, proper utilization of resources and above all enhancing institutional efficiency.

The main objectives of introducing APA are

- (i) Shifting the focus of the government organization from process-orientation to result-orientation activities
- (ii) Providing an objective and fair basis to evaluate performance at the end of the year
- (iii) Harnessing the skills and efficiency of the employees in accordance with the goals of the organization.

APA requires every government office to determine respective organization Strategic Objectives (SO), activities under each SO to be performed and evaluation criteria for a given financial year. In APA, there are two types of SOs.

Objectives that are determined by the respective government office according to the guiding rules & activities of the office are Strategic Objectives and objectives that the Cabinet Division set for all the government offices are known as Mandatory Strategic Objectives (MSO). The MSOs includes National Integrity strategy (NIS), Grievance Redress System (GRS), Citizen Charter (CC), Right to Information (RTI) and E-Governance/Innovation which focus on activities that help to improve good governance, service quality and delivery as well as financial management.

Bangladesh Economic Zones Authority (BEZA) prepared its APA for FY 2022-23 aligning its objectives to incorporate result-oriented activities and measure the overall performance of this organization as per the guidance of Prime Minister's Office. BEZA prepares its APA covering 05 (five) Strategic Objective and 42 (forty two) Performance Indicators (PI) in total.

The summary of APA 2022-23 of BEZA is as follows:

Strategic Objectives					Mandatory strategic Objectives			
SL	Activities	No of PIs	Marks	Achieved Marks	SL	Indicators Name	Marks	Achieved Marks
01	Establishment and Management of EZs	13	20	19.81	01	NIS	10	9.83
02	Foreign and Local Investment in EZs	8	16	16	02	E-Government	10	9.55
03	Establishment of Industrial Units in EZs	6	12	12	03	GRS	4	4
04	Development Activities in EZs	8	12	12	04	Citizen Charter	3	3
05	Employment Generation and Human Resource Development	7	10	10	05	Right To Information	3	3
Total		42	70	69.81	Total		30	29.38
Total Achieved Marks of BEZA					69.81+29.38=99.19			

4.2 Study for Developing EZs

Studies play a crucial role in the development and establishment of economic zones in any country, including Bangladesh. Studying and developing Economic Zones (EZs) involves careful planning, research, and analysis to ensure their successful establishment and operation. Below are the key steps and aspects that are typically considered in the process of studying and developing EZs:

Feasibility Study: Conduct a comprehensive feasibility study to assess the viability of establishing an EZ in a particular location. These studies consider and evaluate factors such as market demand, labor availability, infrastructure, transportation links, master plan, Environmental and Social aspects and potential challenges and risks.

Site Selection: Identify potential sites for the EZ based on the feasibility study and connectivity such as soil condition, proximity to ports, airports, major transportation routes, and availability of necessary resources.

Legal and Regulatory Framework: Analyze the existing legal and regulatory framework to understand the requirements and incentives for establishing an EZ. Ensure that the legal framework supports foreign investment and simplifies procedures for businesses operation within the zone.

Infrastructure Planning: Develop a detailed plan for the required infrastructure within and outside the EZ, including roads, utilities (electricity, water, and gas supply), waste management, and communication facilities.

Investment Promotion: Create strategies to attract local and foreign investors to set up businesses within the EZ. Studies also highlighting the benefits and incentives provided to potential investors, such as tax breaks, simplified customs procedures, and access to a skilled labor force.

Environmental and Social Impact Assessment: Conduct an assessment of the environmental and social impact of establishing the EZ to ensure sustainable development and compliance with regulations.

Industry demand analysis: Determine the sectors that the EZ will target for development, based on the country's economic strengths and market demands and local conditions. Common sectors include manufacturing, export processing, technology, and services.

Prepare Master Plan: Develop a comprehensive master plan, considering all the above factors and outlining a phase-wise development plan.

Public-Private Partnership (PPP): Explore the potentiality for PPP arrangements to involve private sector expertise and investment in developing and managing the EZ.

Capacity Building: Strengthen the capacity of relevant government agencies and stakeholders involved in the development and management of the EZ.

Monitoring and Evaluation: Set up a monitoring and evaluation framework to track the progress of the EZ and ensure that it meets its objectives.

Stakeholder Engagement: Engage with local communities, government officials, businesses, and other stakeholders to address concerns, gather feedback, and build support for the development of the EZ in timely manner.

As of today's BEZA has conducted feasibility study for 25 EZs, Environmental and Social Study for 21 EZs, Water Demand availability for 3 EZs and Detailed Master Plan for 4 EZs. In the context of Bangladesh, conducting comprehensive feasibility studies for economic zones is essential to maximize the positive impact of these zones on the country's economic development and to attract both domestic and foreign investment.

4.3 Sustainability consideration

The overarching goals of sustainability considerations for developing economic zones, often referred to as Special Economic Zones (SEZs) or Export Processing Zones (EPZs), are primarily based on the United Nations' 17 Sustainable Development Goals (SDGs)¹. These goals aim to promote sustainable and inclusive industrialization, foster innovation, and ensure sustainable consumption and production patterns².

Specifically, these zones aim to:

- 01** Attract investment in SDG-relevant activities³.
- 02** Adopt the highest levels of environmental, social, and corporate governance standards and compliance³.
- 03** Promote inclusive growth through linkages and spillovers³.

These goals are designed to transform SEZs from a race to the bottom in terms of sustainability standards into a race to the top, making sustainable development impact a locational advantage³. They are built around the key objective to make SEZs work for the SDGs, transitioning from privileged enclaves to widespread benefits³.

In essence, the sustainability considerations for developing economic zones are aimed at achieving a balance between economic growth and environmental preservation, while promoting social inclusion and equity.

¹ <https://sdgs.un.org/goals>

² https://unctad.org/system/files/official-document/webdiaepcb2015d5_en.pdf

³ <https://worldinvestmentforum.unctad.org/session/special-economic-zones-engines-sustainable-development-goals>

Sustainability considerations are crucial while developing economic zones, often referred to as Special Economic Zones (SEZs) or Export Processing Zones. These considerations aim to balance economic growth with environmental preservation and social equity. Here are some key sustainability considerations that BEZA has aligned in its policy formulation and implementation plan:

1 Environmental Sustainability: This involves implementing practices that reduce environmental harm. It could include waste management systems, energy-efficient infrastructure, use of renewable energy sources, and conservation of natural resources.

2 Economic Sustainability: Economic sustainability can be achieved by promoting industries that have long-term economic potential. This includes creating jobs, improving infrastructure, and promoting research and development.

3 Social Sustainability: BEZA's social considerations address the well-being of communities and workers at economic zones. This involves ensuring fair labor practices, promoting local culture and heritage, providing equal opportunities for all, and improving living conditions.

4 Governance: Good governance practices are also a crucial part of sustainability. This includes transparency, accountability, and participation in decision-making processes.

5 Partnerships: Developing partnerships with local communities, private sector, and government agencies can also contribute to sustainability.

These considerations help in achieving the United Nations' 17 Sustainable Development Goals (SDGs), promoting sustainable and inclusive industrialization, fostering innovation, and ensuring sustainable consumption and production patterns.



Chapter-5

BEZA's Performance

5. BEZA's Performance

5.1 Zone Development Performance and future plan

Since the inception of BEZA, the authority has undertaken massive development works. Until now 97 economic zones have been approved by its highest command - the Governing Board. Among them various kinds of development work are underway in 28 economic zones (Annexure-2) and 10 Economic Zones (EZs) are now operational. 41 industries have begun commercial operation in economic zones encompassing both government and private EZs.

10 Economic Zones under production

- Mirsarai Economic Zone
- Feni Economic Zone
- Sreehatta Economic Zone
- Meghna Economic Zone
- Abdul Monem Economic Zone
- Aman Economic Zone
- Bay Economic Zone
- Meghna Industrial Economic Zone
- City Economic Zone
- East –West Economic Zone

Future Plan:

BEZA is pursuing its plan to develop following economic zones in different districts according to demand to boost planned industrialization as well as economic activity in the remote areas –

Name of Economic Zone	District
Gopalganj Economic Zone (Kotalipara)	Gopalganj
Kushtia Economic Zone	Kushtia
Nawabganj Economic Zone	Dhaka
Satkhira Economic Zone	Satkhira
Bogura Economic Zone	Bogura
Chandpur Economic Zone (Haimchar)	Chandpur
Chandpur Economic Zone (Matlab)	Chandpur
Panchagar Economic Zone (Debiganj)	Panchagar
Shariatpur Economic Zone	Shariatpur

These zones have their own potentials to be developed as economic zones and these prospective are being assessed. For example Chandpur EZs have possibilities for production of renewable electricity. BEZA is planning to develop at least 300MW renewable energy sources from these zones.

5.2. Production from economic zones

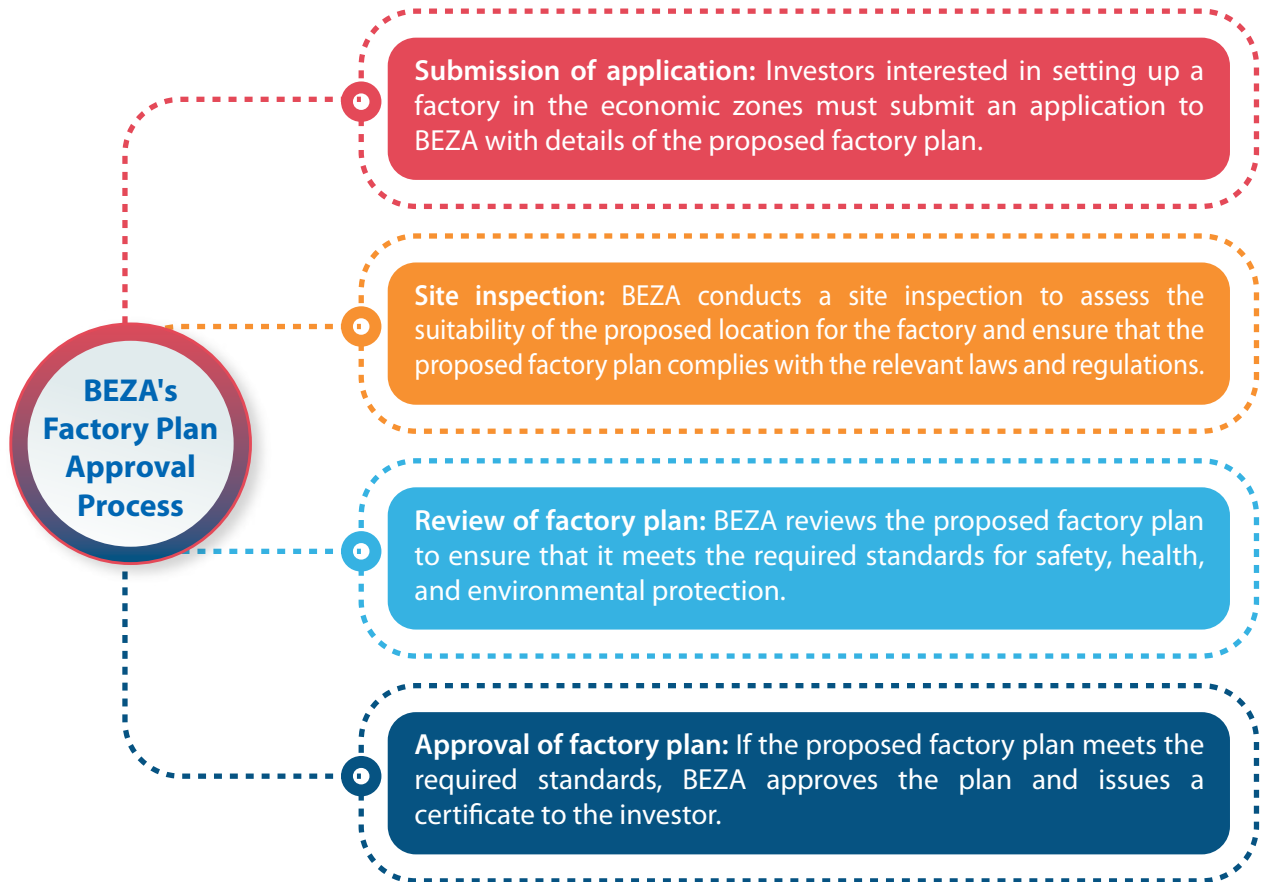
2022 saw a significant amount of production line from economic zones. 14.47 billion USD worth of products were produced in 11 EZs and investment figure was 4.4 billion USD. Export destination covered countries like Cambodia, Canada, China, Denmark, France, India, Mauritius, Italy, Myanmar, Nepal, Netherlands, Qatar, Singapore, Spain, South Africa, Japan, China, Hong Kong, USA, UK etc.



5.3 Operational Excellence

5.3.a Factory Plan approval of BEZA

According to Building Construction Rules 2017 of BEZA, the authority is responsible for the approval of factory plans in the economic zones. BEZA's factory plan approval process involves several steps, including:



BEZA's factory plan approval process is designed to ensure that factories operating in the economic zones comply with the highest standards of safety, health, and environmental protection. By approving factory plans that meet these standards. As of today's BEZA has approved 260 building/factory plan for setting up industries in EZs. BEZA formulated a detailed standard operating procedure (SOP) for factory plan approval which entails documentary requirements and step by step process.

5.3.b Environment Compliance for sustainable development

BEZA is committed to promoting sustainable development and protecting the environment in the economic zones under its jurisdiction. BEZA has established an Environmental and Social Section to ensure that industries operating in the economic zones comply with the highest standards.

The Environmental and Social Section of BEZA is responsible for conducting regular inspections of industries operating in the economic zones to ensure that they comply with environmental regulations and standards. The section works closely with the Department of Environment (DoE) and other relevant agencies to monitor air and water quality, waste management, and other environmental issues. All investors in the economic zones are to comply with DoE requirement before setting up any industrial unit. In addition to these measures, BEZA has also introduced a range of initiatives to promote green production and reduce the carbon footprint of industries operating in the economic zones. These initiatives include the provision of grants to support the adoption of environmentally sustainable practices and the use of clean technologies. By creating a business-friendly environment that promotes sustainable practices, BEZA is attracting local and foreign investment, creating employment opportunities, and contributing to the economic growth and development of Bangladesh.

BEZA has appointed Environmental Consultant and Counselors to ensure the implantation of labor law. As of today's all of 29 established factory visited by the Social Counselors and provided necessary correction measures to the investors.

Furthermore, the following strategies are also followed to maintain sustainable development-

Environmental Impact Assessment (EIA): Conduct a thorough EIA to evaluate the potential environmental impacts of the economic zone. This includes assessing air and water quality, biodiversity, and soil health. Implement measures to minimize negative environmental effects and promote resource efficiency.

Energy Efficiency and Renewable Energy: Incorporate energy-efficient technologies and practices within the economic zone. Consider the use of renewable energy sources such as solar or wind power to reduce dependence on non-renewable resources and lower greenhouse gas emissions.

Water Management: Implement sustainable water management practices, including the efficient use of water resources, wastewater treatment, and rainwater harvesting. This helps prevent water scarcity issues and minimizes pollution.

Green Building Standards: Encourage the construction of environmentally friendly and energy-efficient buildings within the economic zone. Adhering to green building standards can reduce energy consumption, improve indoor air quality, and minimize environmental impact.

Waste Management: Develop a comprehensive waste management plan that includes recycling, composting, and proper disposal of hazardous waste. Minimize waste generation through sustainable practices and encourage businesses within the economic zone to adopt environmentally friendly waste management strategies.

Biodiversity Conservation: Identify and protect areas of high biodiversity value within and around the economic zone. Implement measures to minimize habitat destruction and support conservation initiatives. Consider incorporating green spaces and landscaping that promote biodiversity.

Climate Resilience: Assess the vulnerability of the economic zone to climate change and implement measures to enhance resilience. This may involve infrastructure design that considers climate risks, such as flooding or extreme weather events.

Technology and Innovation: Embrace innovative and sustainable technologies that can enhance the efficiency and environmental performance of businesses within the economic zone. This includes the adoption of Industry 4.0 technologies and smart infrastructure.

5.3.c BEZA's Social Compliance for sustainable development

Social compliance is a critical aspect of sustainable development in the creation of economic zones in Bangladesh. It involves adhering to social, ethical, and environmental standards. Here are some key points:

Social Impact Assessment: Before any economic zone development takes place, BEZA conducts a Social Impact assessment (SIA) to identify and mitigate any potential negative impacts on the environment.

Regulatory Reforms: The World Bank-financed project's support to develop special economic zones in Bangladesh has played a pivotal role. It supported a regulatory reform process, and developed infrastructure.

Labor Standards Compliance: BEZA has established labor standards that all companies operating in the economic zones must comply with, including safe working conditions, fair wages, and the prohibition of child labor.

Social Compliance: BEZA also has social compliance measures in place to ensure that companies operating in the economic zones respect human rights and comply with social standards, such as providing equal employment opportunities and non-discrimination.

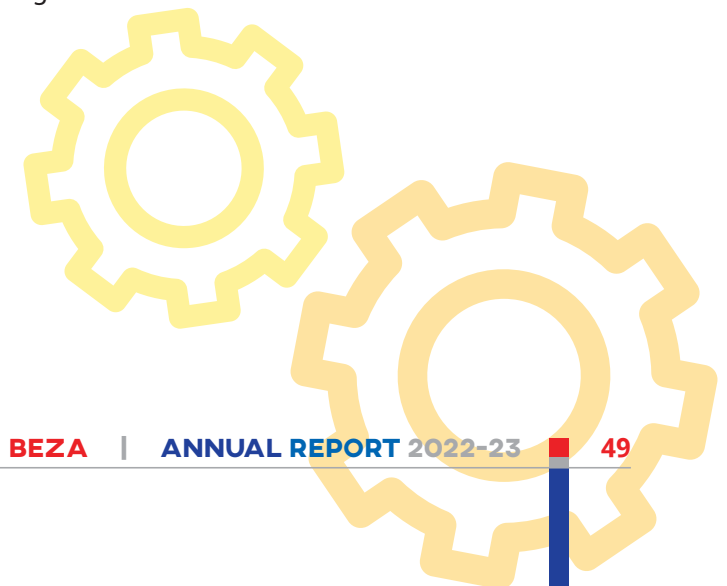
Health and Safety Measures: BEZA has established health and safety measures to ensure that workers in the economic zones have access to safe and healthy working conditions, including adequate ventilation, lighting, and sanitation facilities.

Monitoring and Inspection: BEZA conducts regular monitoring and inspection of the economic zones to ensure that all companies are complying with labor & social standards. This includes regular inspections of factories, workers' accommodations, and grievance management systems.

Grievance Handling: BEZA has mechanisms in place for grievance handling to address concerns and issues raised by stakeholders, investors, and the general public. The grievance handling process is essential to ensure transparency, accountability, and effective resolution of problems related to economic zones and BEZA's operations. BEZA's approach to grievance handling includes the following steps:



In essence, social compliance for sustainable development in economic zones in Bangladesh has been planned with a multi-faceted approach that includes regulatory reforms, worker support programs, sustainable projects, addressing environmental challenges, and promoting green growth.

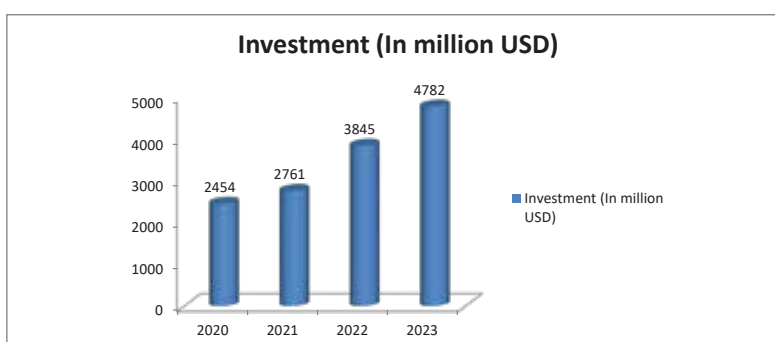


5.4 Investment Plan

5.4.a Investment Trend over the years in BEZA from home and abroad

BEZA has been attracting both Foreign Direct Investment (FDI) and local investment over years. Here is an overview of the investment trend in BEZA for the last five years the graph shows the upward trend of investment over the time.

Overall, BEZA has been successful in attracting significant investment, both foreign and local, which is a positive sign for the economic development of Bangladesh. BEZA is working relentlessly to further enhance its investment climate by improving infrastructure, simplifying procedures, and providing one-stop service to investors. These efforts are expected to continue to attract investment to BEZA in the coming years.



From 2020 to 2023 investment trend in economic zone shows momentous improvement. Real investment in 2023 (till June) stands at \$ 4782 million.

5.4.b. Approved Investment Proposal of BEZA

BEZA has been able to provide land to the 196 investors in government economic zones such as Bangabandhu Sheikh Mujib Shilpa Nagar, Sreehatta Economic Zone, Jamalpur Economic Zone, Moheshkhali Economic Zone and Sabrnag Tourism Park. The zone – wise investment related information as follows:

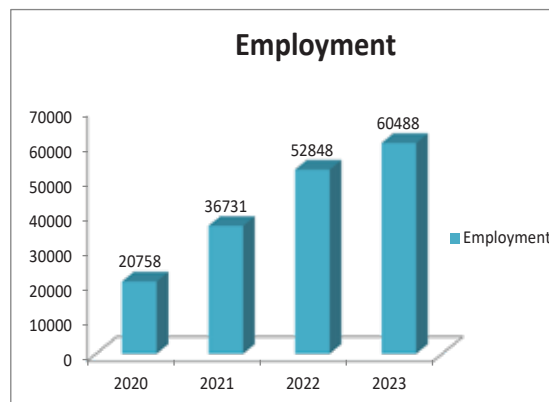
Name of EZ	Approved Investors	Alloted Land (acre)	Proposed Investment (\$ Million)	Proposed Employment	Real Investment (\$ Million)
Bangabandhu Sheikh Mujib Shilpa Nagar (BSMSN)	144	5248.47	18366.34	759692	1230.63
Moheshkhali EZ	4	770	3122.38	3460	82.77
Shreehatta EZ	6	227.70	1306.179	44931	39.39
Jamalpur EZ	16	163.15	175.69	6072	21.64
Sabrang Tourism Park	21	97.96	367.728	11634	5.81
Bangladesh Special Economic Zone (BSEZ)	5	100	150	5000	82.74
Total	196	6607.3	23488	830789	1462.98

8 private economic zones are now operational and they are - City Economic Zone, Meghna Industrial Economic Zone, Meghna Economic Zone, Hoshendi Economic Zone, Abdul Monem Economic Zone, Bay Economic Zone, Aman Economic Zone and East West Economic Zone. These zones have initiated about \$3.320 billion investment.

5.5 Employment generation

BEZA has been instrumental in generating employment opportunities in Bangladesh through the development of economic zones. Here is a brief overview of employment creation -

The graph shows employment in industries of economic zones has progressively increased. In 2020 total employment was 20758, in 2021 it graduated to 36731, in 2022 the number was 52848 and in 2023 the figure settled in 60488. Among them about 4000 employment has been created in Bangabandhu Sheikh Mujib Shilpa Nagar so far. The figures indeed are important milestone in achieving BEZA's mission and vision.



It can be stated that BEZA has been successful in generating significant employment opportunities in Bangladesh, particularly in the manufacturing and service sectors. The economic zones have attracted both domestic and foreign investment, creating a positive impact on the country's economy and helping to reduce poverty and unemployment.

5.5.a Participation of women employment in economic zones

The participation of women in employment in BEZA, has been increasing over the years as the BEZA has taken steps to promote gender equality and empower women. Here is an overview of women's employment participation in BEZA over the years:

- 1. 2010-2015:** During this period, women's participation in employment in BEZA's economic zones was relatively low, with only 5-10% of the total workforce being women.
- 2. 2016-2021:** In this period, BEZA's increased efforts to promote gender equality and empower women enhanced women's participation in economic zones and figure was around 12-15% of the total workforce.
- 3. 2022-2023:** BEZA continues to prioritize gender equality through various initiatives and programs to rise women's participation, such as providing training and skill development program dedicated for women. Additionally, the social compliances, grievance mechanism, safe working condition along with day care centres are being established to encourage and stimulate women workforce. Women's participation in economic zones and figure was around 16% of the total workforce in this period. Thus, it is anticipated that women's contribution in economic zones will escalate in near future.

Overall, while there is still progress to be made in terms of achieving gender equality in employment in BEZA's economic zones, BEZA's efforts to promote women's participation in employment have been making a positive impact, providing opportunities for women to enter the workforce, contribute to the country's economy, and improve their own lives and those of their families.

5.6 Social compliance

5.6.a Workplace Safety and Security

Workplace safety and security are critical aspects of economic zone development and management. BEZA has a responsibility to ensure that the economic zones it develops and manages have adequate measures in place to protect the health, safety, and security of workers and businesses. Here are some important steps that BEZA has already taken to promote workplace safety and security in the EZs:

Develop and Enforce Safety Standards: BEZA has established safety standards for all companies operating within the economic zones. These standards cover areas such as fire safety, electrical safety, chemical safety, and equipment safety. Companies should be required to comply with these standards to ensure the safety of their workers and properties.

Provide Training and Education: BEZA is offering training and education programs for workers and businesses in the economic zones to promote workplace safety and security. These programs will cover topics such as hazard identification, emergency response, and safety protocols. By investing in the training and education of workers and businesses, BEZA can help prevent accidents and injuries in the workplace.

Conduct Regular Inspections: BEZA is conducting regular inspections of the economic zones to ensure that companies are complying with safety standards and regulations. These inspections are helping to identify potential safety hazards and help prevent accidents and injuries.

Establish Emergency Response Plans: BEZA is working with companies in the economic zones to establish emergency response plans for various scenarios, such as fires, natural disasters, or security threats. These plans include procedures for evacuation, communication, and first aid. By having these plans in place, BEZA is ensuring that workers and businesses can respond quickly and effectively to emergencies.

Collaborate with Law Enforcement agencies:

BEZA is collaborating with law enforcement agencies to ensure the security of the economic zones which is vital for sound economic activities in the zones.

To sum up, BEZA has a crucial role to play in promoting workplace safety and security in the economic zones. By establishing and enforcing safety standards, providing training and education, conducting regular inspections, establishing emergency response plans, and collaborating with law enforcement, BEZA can help create a safe and secure working environment in the EZs.

5.6.b. Engaging local Community

Engaging local communities is an imperative part of economic zone development and management in Bangladesh. BEZA is taking several steps to engage local communities in the development of economic zones (EZs):

Consult with Local Communities: BEZA is consulting with local communities to understand their needs and concerns regarding the development of EZs. This includes holding community meetings, conducting surveys, and establishing community-based organizations. By engaging with local communities, BEZA is ensuring that the development of EZs is aligned with local needs and priorities.

Provide Employment Opportunities: BEZA is working with companies in the EZs to provide employment opportunities for local people. This covers training and skill development programs to help local people qualify for job opportunities. By providing employment opportunities, BEZA is also helping to improve the economic well-being of local communities.

Support Local Businesses: BEZA is also supporting the development of local businesses and industries in and around the EZs. This includes providing access to finance, technical assistance, and market linkages. By supporting local businesses, BEZA is helping promote local economic growth and create a favorable business environment.

Invest in Social Infrastructure: BEZA is also coordinating with relevant government organization to invest in social infrastructure such as schools, healthcare facilities, and community centers in and around the EZs. This will help to improve the quality of life for local communities and promote social well-being.

Foster Social Responsibility: BEZA is encouraging companies operating in the EZs to engage in social responsibility activities. This can include supporting community development initiatives, promoting sustainability and environmental protection, and investing in social infrastructure. By fostering social responsibility, BEZA is helping to create a positive impact on the local communities.

By consulting with local communities, providing employment opportunities, supporting local businesses, investing in social infrastructure, and fostering social responsibility, BEZA is trying to create a more inclusive and sustainable economic zone development model.

5.6.c. Welfare for the employees

The BEZA has taken initiative to implement EZ welfare policy for the well-being of employees in the economic zones (EZs). Welfare policy for BEZA encompasses the following features -

- **Provide Health and Safety Measures:** BEZA is motivating to the investors to provide adequate health and safety measures for their employees. This is including providing personal protective equipment, maintaining safe working conditions, and ensuring access to medical care.

- **Establish Fair Labor Standards:** BEZA is working with investors in the EZs to comply with fair labor standards, including minimum wage requirements, working hours, and benefits such as overtime pay, vacation leave, and sick leave, maternal & parental leave etc.

- **Provide Social Security:** BEZA is working with the relevant government to establish social security programs for employees in the EZs. This is including providing access to healthcare, retirement benefits, and insurance.

Provide Training and Development: BEZA is encouraging companies to provide training and development programs for their employees to help them improve their skills and advance their careers.

Establish Grievance Mechanisms: BEZA has established grievance redress mechanisms at BEZA. Investors and Project level to allow employees to report workplace concerns and violations of their rights.



5.7 Investment Promotion

In line with the target of establishing 100 economic zones and aiming to generating 10 million direct and indirect employments, BEZA is working persistently to achieve a dignified economic growth and better investment scenario. To align with 4th Generation Industrial Revolution, this authority is nurturing skilled manpower with support from different organization. BEZA is keen to welcome any foreign or local investment of diverse industries. Thus the authority organizes numerous Investment Promotion Seminars, Land Lease Agreements, meeting with national & international business delegates and Journalists etc. Concerned officials of BEZA likewise participate in different workshops, national and international investment promotion and export promotion fairs, development fair etc. Additionally representatives visit economic zones in different countries to have hands on experience on operation of EZs and technical know-how.



5.8 Green Initiatives

5.8.a Supporting Sustainable Development

Economic Zones (EZs) is playing a significant role in supporting sustainable development by integrating environmental, social, and economic considerations into EZs design, operations, and management. BEZA is contributing to sustainable development maintaining following issues:

- **Environmentally-Friendly Infrastructure:**

BEZA is designating EZs with a focus on green and sustainable infrastructure, such as energy-efficient buildings, renewable energy sources, and water conservation measures. Implementing waste management systems and promote recycling to reduce environmental impacts.

- **Eco-Industrial Practices:** We are encouraging industries within the EZs to adopt eco-friendly and resource-efficient production processes. Implementing cleaner production techniques, waste reduction, and pollution control measures to minimize the environmental footprint.

- **Biodiversity Conservation:** BEZA is preserving and protect natural habitats and biodiversity within and around the EZs. Implementing measures to mitigate any adverse effects on local ecosystems and wildlife.

- **Sustainable Transportation:** BEZA is encouraging to develop efficient transportation systems within the EZs to reduce carbon emissions and congestion. Promoting public transportation, cycling, and pedestrian-friendly infrastructure.

- **Compliance and Certification:** Encouraging industries in the EZs to adhere to internationally recognized sustainability standards and certifications, such as ISO standards or green building certifications.

- **Monitoring and Reporting:** Implementing a robust monitoring and reporting system to track the performance of EZs in meeting sustainability targets.

- **Circular Economy Practices:** Promoting the adoption of circular economy principles within EZs, focusing on reducing waste, recycling materials, and promoting sustainable consumption and production patterns.

By integrating sustainability principles into the development and operations of EZs, Bangladesh can not only attract investments and spur economic growth but also ensure that development is carried out in a manner that preserves the environment, uplifts communities, and creates a lasting positive impact on society.

5.8.b. Renewable Energy

Using renewable energy in Economic Zones (EZs) can significantly contribute to sustainable development and environmental conservation. BEZA has taken lots of initiative to use the renewable energy which is:

- **Solar Power and Energy Efficiency:** The authority plans to install 30 MW floating solar panels in the Bangabandhu Sheikh Mujib Shilpa Nagar. BEZA is also encouraging developers and investors to use renewable energy on rooftops, parking lots, and open spaces within the EZs to generate electricity from sunlight. Thus dependence on fossil fuels will reduce lowering carbon emissions. BEZA has already signed Memorandum with 4 investors to setup 300MW solar power in Chandpur Economic Zone. Hence BEZA is prioritizing energy-efficient practices and technologies to optimize energy consumption and reduce wastage.

- **Green Building Standards:** BEZA is encouraging developers and investors to construct green buildings within the EZs, incorporating energy-efficient designs, insulation, and natural lighting.

- **Incentive program:** BEZA is raising awareness among businesses and industries about the benefits of using renewable energy along with a plan to incentivize green technologies in unit industries.

5.8.c. Plantation

throughout the year BEZA runs various plantation program to reduce impact of industrialization. The program is designed to create a green and sustainable environment within the economic zones and promote afforestation activities in the surrounding areas. BEZA encouraging local communities to plant trees. The plantation program of BEZA also provides employment opportunities for local communities and helps to improve their livelihoods.



Chapter-6

Economic Zones Under Implementation



6.1 Bangabandhu Sheikh Mujib Shilpa Nagar

Bangabandhu Sheikh Mujib Shilpa Nagar (BSMSN) is located 200 kilometers (km) from Dhaka, 60 km from Chattogram, 70 km from Chattogram Port and the Shah Amanat International Airport and 330 km from Sylhet. The Master Plan covers around two districts, three upazilas, and 6 unions and comprised of 26 mouzas. BSMSN has a total land area of 33,805 acres or 136.86 square kilometers (mostly reclaimed land) with a 25 km coastline along the Sandwip Channel in the Bay of Bengal. The land elevation on the site varies from the site's lowest point at -3.33 meters (m) Mean Sea Level (MSL) to the highest point at +8.71m MSL.

Before development of BSMSN, the site was comprised of: i) 27.6% idle/barren lands, ii) 31.65% mangroves/forest/vegetation, iii) 8.71% water bodies/canals and iv) 6.53% under development. The site location is a moderate to high monsoon climatic area with an average annual rainfall of 500mm. The average temperature on the site varies between 15-25 degrees celsius annually.

A. The value proposition of BSMSN:

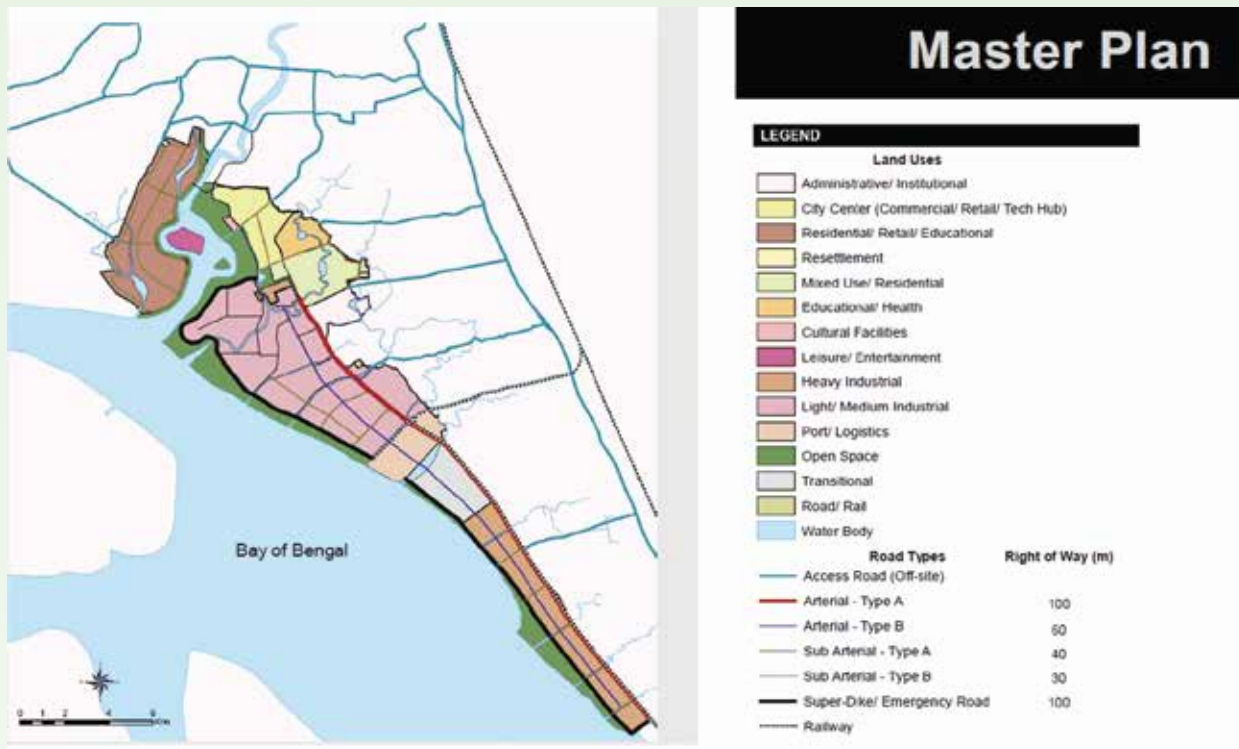
- BSMSN is the flagship, 'smart city/economic zone' project for Bangladesh and a 'game changer' in economic zone design and development.
- To be the premier, international work, live, play location and industrial hub in South Asia.
- Strategically located for easy access to domestic and international markets.
- Offering a multi-modal transport and logistics platform incorporating a port, rail, roads connectivity to reduce congestion, delays, costs and increase efficiencies as well as strengthen supply chains.
- Spearheading state-of-the-art, green and resilient infrastructure, utilities and technology to make BSMSN competitive, efficient, sustainable and resilient.
- Targeting innovative foreign and domestic investors.
- Promoting exports, clean industry/manufacturing, value addition production utilizing cutting-edge technology, and supporting new industry trends and enhanced creativity.
- Aids in transferring knowledge, technology and innovation to local entrepreneurs, professionals and workers
- Offering a safe and secure environment, which is monitored on a 24/7 basis for investors, residents, workers, and visitors
- Offering an OSS with streamlined and fast-tracked processes and procedures as well as after-care facilitation
- Offering a competitive labour pool with new types of professional, technical, skilled and unskilled jobs

B. Master Plan

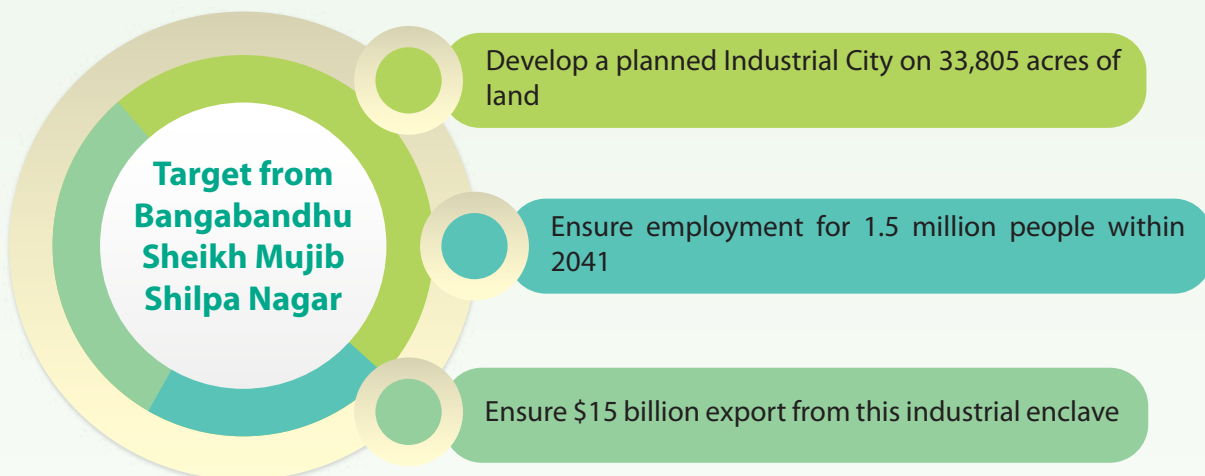
Main aspects of BSMSN Master Plan are –

- i) land uses,
- ii) access and transport networks,
- iii) precinct boundaries and characteristics,
- iv) zoning and permitted uses,
- v) development guidelines, and
- vi) environmental and green resilient rules to follow when implementing the zone.

BSMSN site has been divided into 12 separate precincts, which have their own land uses. Although specific plots have not been assigned in the master plan (except for within the industrial areas), it is intended that real estate projects following the designated/assigned land uses and design guidelines will be constructed over time and sold/leased at competitive market rates. The precincts, (their land use and size) for BSMSN are identified below.



Target from Bangabandhu Sheikh Mujib Shilpa Nagar



Why Bangabandhu Sheikh Mujib Shilpa Nagar?



C. Development Progress of BSMSN

Bangladesh Water Development Board, Roads and Highways Department, Karnaphuli Gas Distribution Company Limited, Chittagong WASA, Directorate of Local Government Engineering Department, Department of Public Health Engineering, Power Grid Company of Bangladesh, Rural Electrification Board, Bangladesh are working diligently to build an international standard industrial city. Various institutions including Telecommunication Company Limited, Bangladesh Inland Water Transport Authority are coordinating with BEZA. Bangladesh Water Development Board is constructing first ever a super dyke cum road in Bangladesh here in Mirsarai at a cost of about BDT.1,650 crore with provision to use the coastal defense dam as a road in case of emergency.

A number of Jetties, LNG terminals, logistics and commercial centers, customs and bond facilities and all other forms of amenities will be created in stages in order to advance this all-encompassing industrial city as a self-sufficient, business- friendly and multi-dimensional.



D. Major works of Bangabandhu Sheikh Mujib Shilpa Nagar

Road Construction

Two lane 10 km Sheikh Hasina Sarni has been constructed with the assistance of Roads and Highways Department at a cost of Tk 14121.48 lakhs. Government is supporting to convert this important Sheikh Hasina Sarani road network into six lane and for that additional land acquisition, construction of new culverts and retaining walls will be required. Besides, the construction work of 15 km of Sheikh Hasina Sarani (North) by BEZA has been completed and construction work of another 6 km of Sheikh Hasina Sarani (South) is underway. Under the master plan, a total of 152.75 km of six and four lane roads including superdyke are vital out of which, 54.65 km of two-lane road have been assembled so far.



Construction of super-dykes or defense embankments:

19.48 km super dyke has been constructed in collaboration with Bangladesh Water Development Board to protect Bangabandhu Sheikh Mujib Shilpa Nagar from natural disasters and protect valuable investment. Further, a 3 km super dike has been constructed under BEZA's initiative. The Bangladesh Water Development Board and BEZA are working together to convert the super-dyke into a road.



Accommodation

According to the master plan, approximately 1.4 million employments will be generated in BSMSN. Therefore, master plan proposes an urban area on about 5000 acres of land of Feni and Mirsarai. Likewise, Urban Development Directorate is working meticulously with BEZA to design a low cost housing plan in the influence area of this industrial city.

Construction of gas pipelines and stations

Construction of 17 km pipeline for 200 mmcf/d gas, 01 CGS and 02 DRS have been completed with the technical support of Karnaphuli Gas Distribution Company Limited. Furthermore, Bashundhara Group has constructed 04 km gas pipeline and 1 DRS with their own funding.



Construction of grid lines and sub-stations and power networks

Power Grid Company of Bangladesh has constructed 230 KV grid line and 01 grid sub-station at a cost of Tk 436 crore, through which BSMSN is connected to the national grid. BEZA prepared effective and implementable electricity network plan with technical assistance of PGCB. According to the master plan, this industrial city will require approximately 3200 MW of electricity. Three sub-stations with 3/11 KVA capacity and 50 km of double circuit power line have already been constructed by BEZA and Rural Electrification Board (REB). Besides, one 150 MW power plant is at final stage which has been erected by BR Power Gen Ltd., a jointly owned company of BPDB and REB.

Water Supply

Water demand of this industrial city will be approximately 1,000 MLD by 2040 subject to the production of all industries. BEZA has already installed 7 km of water supply lines for water supply. Besides, 12.74 km of supply lines are being laid. In this industrial city water demand will be met in 03 (three) ways: Groundwater, Desalination plant and other natural sources.

Land Development in Industrial City:

The proposed land area of BSMSN is about 33 thousand acres of which BEZA has taken ownership of about 16,768 acres. About 2802 acres of land development has been completed here, most of which have already been allotted to investors. Another 2994 acres of land has been developed by the investors. These include BEPZA (about 1138 acres), Bashundhara Group (490 acres), SBG Economic Zone (486 acres), Bangladesh Auto Industries Limited (100 acres), Nippon-McDonald (100 acres), Samuda Food Products Limited (60 Acres), BSRM (140 Acres), Metro Knitting (100 Acres), Kiam Metal (20 Acres)

Security

For the security of investors and assets of Bangabandhu Sheikh Mujib Shilpa Nagar, the housing system has already been constructed by BEZA initiative and with the cooperation of Bangladesh Police Force. Currently 31 Industrial Police and 26 District Police members are working in this industrial city. Besides, with the help of Ansar forces, around 35 Ansar members are ensuring the overall security of the industrial city. BEZA has also installed CC cameras.

Industries in Commercial Operation

Nippon & McDonald Steel Industries Limited (Japan), McDonald Steel Building Products Limited (Japan), Asian Paints (Bangladesh) Limited (India) and Samuda Construction Limited (Bangladesh) have commenced their commercial operation in Bangabandhu Sheikh Mujib Shilpa Nagar.

Besides, 18 more industries are in various stages of construction including Modern Syntex, Samuda Food Products Limited etc.

Asian Paints Bangladesh Limited:

The Company has already started production with 20 acres of land and total investment in this sector is 26 million US dollars. Around 350 employment opportunities have been created here.



Macdonald Steel Building Products Limited:

Nippon and McDonald Steel Building Ltd. and McDonald Steel Building Products Ltd. are jointly setting up a 100 acre factory for manufacturing pre-fabricated steel and production has already commenced. The company will invest a total of USD 59.19 million and around 2,200 employment will be generated.

**Samuda Construction Limited:**

Samuda Construction, a subsidiary of TK Group, has already started production. The company is manufacturing 100% import substitute PHC Pile.



Jinyuan Chemical Industries Co., Ltd.:

Proposed investment of China's Jinyuan Chemical Industries is about USD 28 million and will create employment opportunities for about 200 people.

Marico Bangladesh Limited:

With 10 acres of land Marico Bangladesh Ltd., a beauty and cosmetics brand. will create 500 jobs by investing about 27 million dollars. The company has started commercial production in 2023.

Industrial units under construction**Bashundhara Chemical Industries Limited:**

Bashundhara Chemical Industries Limited is expected to start production in by the end of 2023. 350 people will be employed in this industry with an investment of about 50 million US dollars. Bashundhara Chemical will produce methanol, formic acid, hydrogen peroxide etc.

**Bashundhara Multi Steel Industries :**

With an investment of around \$465 million, this industry will create employment for 3,800 people. Construction will be completed by 2026. This will be one of the largest investments in Bangabandhu Shilpa Nagar.

Modern Syntex Limited:

The company has been allotted 20 acres of land to manufacture Virgin PET Chips. This synthetic fiber will emerge as an import substituting industry. Production will start in December 2023. The proposed investment is USD 150 million and will create 2,000 employment opportunities.



Bangladesh Auto Industries Ltd.:

Bangladesh Auto Industries Ltd., a subsidiary of Mango Teleservices Ltd., will construct 02 industries to produce electric cars, lithium ion batteries, motors and chargers with proposed investment of about USD 65 million and proposed employment for 1500 people. They have been allotted 100 acres of land and construction work will be completed by the middle of 2024.

**Viqar Electrical Ltd. and Techno Electrical Ltd.:**

SQ Group's subsidiaries have been allotted a total of 20 acres of land with a proposed investment of USD 42 million and 1775 employment. These companies will produce electric cables expected to start production by January 2024.

Samuda Food Products Limited:

This company under TK Group has received 60 acres of land for establishing Food processing & Chemical Industry. The proposed investment of this industry is about USD 100 million and projected to create about 500 jobs. Construction work will be completed by end of 2024.

Healthcare Life Sciences Limited:

Healthcare has been allotted 30 acres of land for setting up its first pharmaceutical industry and API factory in this industrial city. They will start production in February 2024. The total proposed investment is around USD 52 million and will create around 300 jobs.



Samuda Food Products Limited:

This company under TK Group has received 60 acres of land for establishing Food processing & Chemical Industry. The proposed investment of this industry is about USD 100 million and projected to create about 500 jobs. Construction work will be completed by end of 2024.

Healthcare Life Sciences Limited:

Healthcare has been allotted 30 acres of land for setting up its first pharmaceutical industry and API factory in this industrial city. They will start production in February 2024. The total proposed investment is around USD 52 million and will create around 300 jobs.

Berger Paints Bangladesh Limited:

Berger will produce various types of paints, adhesives and construction chemicals on 40 acres of land with an investment of USD 19.30 million creating 1600 employment. They are expected to start production by the end of 2024.

Bashundhara Pre-fabricated Building Manufacturing Limited:

This unit will be built with an investment of around \$35 million. The construction will be completed by the end of this year.

Kiam Metal Limited:

A subsidiary of BRB Cables Group will produce glassware products with an investment of USD 103 million generating 2,500 employment.

**Jiehong Nonwoven Products (BD) Co., Ltd.:**

This industry will produce Non-woven PPE products such as Isolation gown, scrub suites, lab jacket, disposable cap, shoe cover, boot cover production with an investment of USD 12.72 million on 8 acres of land. It will make 300 employment.

RSPL Limited:

This Indian industry is building an industrial facility on 20 acres of land with an investment of 17.56 million US dollars. About 900 jobs will be created here. Construction is expected to be completed by 2025.

BSRM:

The company will set up a steel manufacturing plant with USD 180 million investment on 140 acres of land. Construction is expected to be completed by 2026. 1700 jobs will be created here.

Swan Foam Limited:

The company will manufacture home appliances with an investment of US\$ 13.18 on 10 acres of land. 300 jobs will be created here.

Export Competitiveness for Jobs:

An international standard training and technology center will be set up on 10 acres of land in Bangabandhu Shilpa Nagar under the project of Ministry of Commerce.

Maf Shoes:

The company will manufacture exportable shoes at an investment of US\$ 71.72 million on 30 acres of land. 5500 jobs will be created here.

A. Major Investment in Bangabandhu Sheikh Mujib Shilpa Nagar

BEPZA Economic Zone

18 domestic and foreign companies have signed agreements to set up industries in BEPZA Economic Zone, which is being set up on 1138.55 land in Bangabandhu Sheikh Mujib Shilpa Nagar. Their total proposed investment is about USD 141 million. BEPZA will cater land to 350 local and foreign investors.



BGMEA Garments Park

Bangladesh Economic Zones Authority allotted 500 acres of land to Bangladesh Garment Manufacturers and Exporters Association (BGMEA) for setting up a well-planned garment factory park in Mirsarai Economic Zone of Chattogram. BGMEA sought the land from BEZA for relocating the factories randomly established at different places in Dhaka. BGMEA will invest \$2 billion for



setting up RMG and garment accessories factories in this park generating 5 lakh employment. BGMEA Garments Park is located beside the Mirsarai EZ 2A and Mirsarai 1st Phase. BEZA has appointed contractor for developing roads and drainage system.

6.2 Jamalpur Economic Zone

Jamalpur Economic Zone is located in Jamalpur district, is being developed by BEZA for promoting economic growth, attracting investment, and creating work opportunities in the region.

Features of Jamalpur Economic Zone:

- **Size:** Jamalpur Economic Zone will cover an area of around 500 acres and will be developed in multiple phases. The first phase of the project has been completed and some industries have started construction works.
- **Industries:** The industrial park is designed to attract a range of industries, including agro-processing, textiles and garments, light engineering, and electronics. Total 4 industries are under construction.
- **Infrastructure:** This Zone will have modern infrastructure, including roads, electricity, water, and wastewater treatment facilities.
- **Employment:** The EZ is expected to create employment opportunities for around 50,000 people.



6.3 Shreehatta Economic Zone

Shreehatta Economic Zone is situated on 352 acres of land in Sherpur of Moulvibazar Sadar Upazila which is bordered by Sylhet to the east, Habiganj to the west, Sunamganj to the north, Moulvibazar district to the south. In 2016, Hon'ble Prime Minister Sheikh Hasina laid the foundation stone for the development of Shreehatta Economic Zone. The economic zone will play an important role in the decentralization of industries and the employment of around 44 thousand people in Sylhet division.



Jalalabad Gas Distribution Company Limited has started the construction of a pipeline for providing gas connections to the Shreehatta Economic Zone and BREB has constructed a 33/11 KVA power substation to ensure quality electricity. Land development, electricity supply lines and lake development work have been started by BEZA. 05 entities have been allotted 231 acres of land. These investment proposals worth about 1.4 billion US dollars and they are:

- DBL Group
- Abdul Monem Ltd. Ceramics
- Palmal Group
- Great Wall Ceramics Ltd. Food Processing etc.
- Double Glazing from UK

Among these investors, Double Glazing has already been in production since November 2022. DBL Industrial Park has inaugurated a world class spinning facility named Jinnat Textile Mills Ltd producing 28 tons of thread from raw cotton on 23 November 2023 at the presence of British High commissioner to Bangladesh Sarah Cooke and Honorable Executive Chairman of BEZA Mr Yusuf Harun.



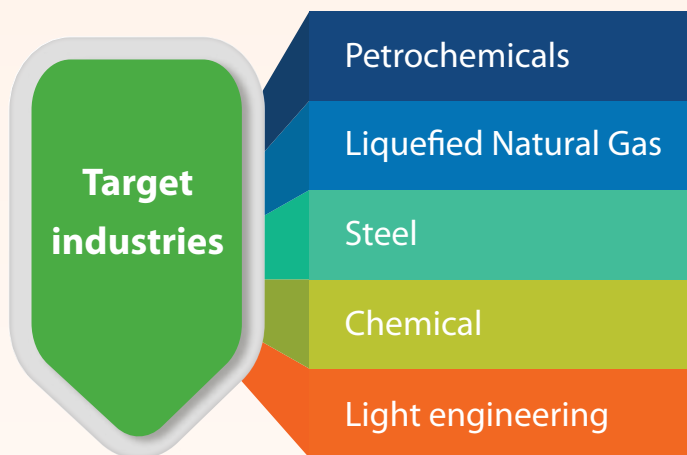
On the rooftop of JTML, DBL is producing 2.4 MW of Solar Energy which contributes 1/4th of the need at JTML. Rest of the investors are expected to go in production by 2024.

6.4 Moheshkhali Economic Zone

Maheshkhali Economic Zone (Dalghata) located besides the Bay of Bengal and Matarbari Coal based power plant and total area is about 1270 acres. BEZA has allotted about 510 acre lands to SPL Petrochemical Complex Ltd. The company will build a petrochemical production base, refinery and a large LPG terminal in Moheshkhali Economic Zone (EZ) under Cox's Bazar district.



Target industries for Moheshkhali Economic Zone



6.5 G2G Economic Zones

Government to Government Economic Zones (G2G EZs) are being established upon initiative by the governments of a foreign country and the Government of Bangladesh. Prime Minister Sheikh Hasina has been instrumental in supporting BEZA's innovation for establishment of Government to Government Economic Zones (G2G EZs) in Bangladesh. She has offered countries like USA, UK and other European Nations and Asian Countries to establish G2G economic zone in Bangladesh for mutual benefits. This shows Prime Minister's commitment to fostering international relations and economic growth through these initiatives. These initiatives are already attracting significant foreign direct investment, promoting skill transfer and generating employment.

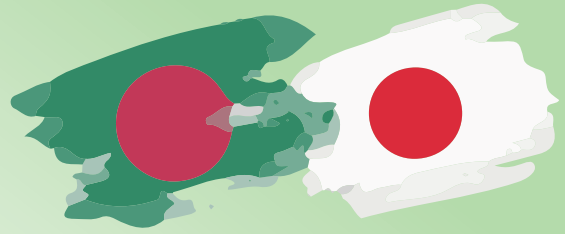
G2G

Government to Government



6.5.1 Bangladesh Special Economic Zone (Japanese Economic Zone)

The vision to establish an Economic Zone (EZ) dedicated to Japanese investment began in 2014, when Prime Minister Sheikh Hasina visited Japan. Later on the disposition received higher importance in 2015, during the then Japanese Prime Minister Shinzo Abe's return visit to Bangladesh. At that time a joint statement was

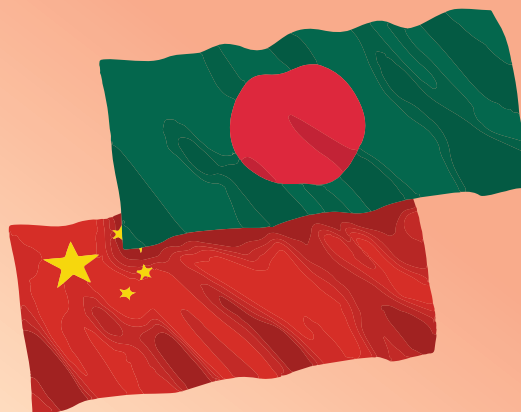


announced in this regard. Subsequently, JICA undertook a feasibility study recommending an economic zone at Arai-hajar in Narayanganj and Japanese government appointed world- renowned company Sumitomo Corporation as the developer. BEZA started land acquisition and land development work in the proposed area in 2019. The first and second phase of land development along with office building, connecting roads and other amenities are now ready to set up industries. Prime Minister Sheikh Hasina inaugurated Bangladesh Special Economic Zone (BSEZ) (Japanese Economic Zone) on 6 December 2022 and referred it as the beginning of a new era of Japanese investment and technology transfer. This economic zone is expected to draw an investment of over \$1.5 billion once it is in operation and has initially generated employment for over 50,000 people.

By this time, famous company Singer has started construction in this zone. Around 30 Japanese and 10 companies from Germany and other countries have shown keen interest for investment. Agreements with several organizations are expected to be signed soon. A separate OSS and Skills Development Center will be set up in this zone with JICA's technical support.

6.5.2 Chinese Economic and Industrial Zone

China is one of Bangladesh's largest trading partners, and the economic cooperation between the two countries has led to increased Chinese investment in Bangladesh. During various official visits between Bangladesh and China both Premiers expressed vows to establish Chinese Economic Zone in Bangladesh which was also a part of China-Bangladesh Economic Corridor (CBEC), and Belt & Road Initiative (BRI). These initiatives aim to enhance connectivity and cooperation between countries through infrastructure development.



Chinese Economic and Industrial Zone will be the 2nd G2G economic zone, with an existing area of approximately 800 acres. Proposed EZ is connected to N1 through Chittagong – Anowara- Banshkhali highway, 17 km from Chittagong railway station, 18 km from Chittagong Port and 5 km from Shah Amanat International Airport. It is expected to create employment for 200,000 persons. The zone is located in Anowara Upazila, Chittagong Division. It is suitable for export-oriented industries due to its proximity to the largest sea port of Bangladesh. The industries to be set up include Chemical, Automobile assembly, garments, pharmaceutical, etc. Another important aspect of this zone is that it is just beside the Bangabandhu Sheikh Mujibur Rahman Tunnel, also known as the Karnaphuli Tunnel, another major infrastructure project in Bangladesh, which is 3.32 km underwater expressway tunnel, under the Karnaphuli River. Therefore once in operation this Chinese Economic Zone will usher a new horizon for FDI in Bangladesh.

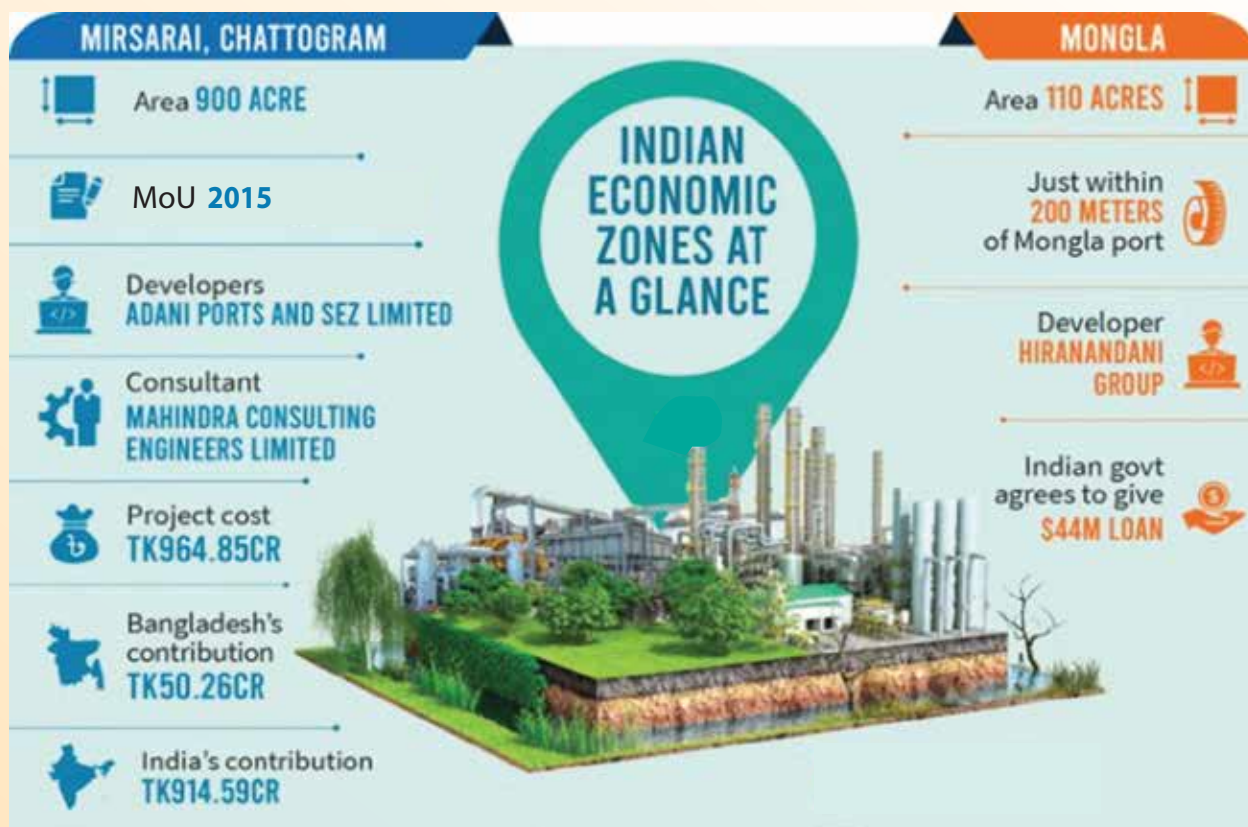
6.5.3 Indian Economic Zone at Mirsarai

Bangladesh and India have historically maintained a close and multifaceted relationship, encompassing diplomatic, economic, cultural, and strategic dimensions. The two countries share a long border and have engaged in various collaborative efforts over the years. Regarding the development of Indian economic zones in Bangladesh, there have been discussions and initiatives to enhance economic cooperation, including diversification of trade and investment among two countries.



IEZ will influence economic development by attracting Foreign Direct Investment (FDI), mobilizing investment for capital formation, creating employment opportunities, and earning foreign exchange by boosting exports, enhancing transfer of technology, and progressing forward and backward linkage industries.

BEZA is developing two Indian Economic Zones, one is sited at Bangabandhu Sheikh Mujib Shilpa Nagar in Mirsarai and other one is in Mongla.



A 900-acre special economic zone dedicated Indian investment in Chattogram's Mirsharai is being established, with LOC fund from Government of India. Built under an agreement between the governments of Bangladesh and India in 2015, this zone will be developed by the nominated developer Adani Ports and SEZ Ltd. Preparation of legal documents and ground works for this project are now underway.

6.5.4 Indian Economic Zone at Mongla

Under the 2015 agreement with the Indian government, BEZA has identified 110 acres of land close to Mongla Port in Bagerhat to develop Mongla Economic Zone for India. Negotiation is now underway with Mumbai-based Hiranandani Group, which has been nominated as the developer of the zone. The Indian government has agreed to finance \$88 million for the infrastructure development of the zone.



Public Private Partnership (PPP) Economic Zones



Mongla Economic Zone

Mongla Economic Zone is located on 205 acres of land near Mongla sea port and Mongla EPZ of Mongla upazila of Bagerhat district. After vivid scrutiny Sikder Group's associate PowerPac Economic Zone Private Limited was appointed as the developer on 1 December 2015. Once fully operational PowerPac Economic Zone will create 25000 employment opportunities. BEZA has completed construction of roads, bridges, water supply lines, power sub-station and administrative building. Additionally, the developer is working on internal connecting roads, & water and power supply lines.



6.7 Economic Zone developed by government organization

BEPZA Economic Zone

Bangladesh Export Processing Zone Authority (BEPZA) Economic Zone (BEPZA EZ) in the Bangabandhu Sheikh Mujib Shilpa Nagar Chattogram's Mirsarai is gearing up to be operational early next year. The zone is expected to draw approximately \$2.70 billion Foreign Direct Investments (FDI) once it is fully functioning. So far, 14 foreign and local companies have inked lease deals with the BEPZA to establish their factories and three of these companies have already started construction. Chinese company Fengqun Composite Material Co (BD) Ltd, one of these three companies, is expected to be the first for commercial operation early 2024.

Zone area 1138.55 Acres, Number of industrial plots 539, Plot Size 3600 Square Meters (Approximately)



BEZA TOURISM PARK

Serves the Nature



6.8 BEZA Tourism Park



6.8.1 Sabrang Tourism Park

Sabrang Tourism Park will be the first exclusive tourism park in the Cox's Bazar district encompassing an area of 1027 acres. It is located in Sabrang in Teknaf upazila under Cox's Bazar District. Sabrang is an amazing hill and sea beach territory, multifaceted diverse and admirably beautiful. The purest air, lofty hill, sea and lagoon create perfect conditions for the development of all types of tourism & entertainment.



The park has been planned to develop with a variety of facilities to attract tourists. These include hotel complexes, eco-tourism, recreational tourism, business tourism, sports and extreme tourism, water tourism, education & health tourism. Located with an exclusive beach front the park is well-connected by road and sea. The park is also in close proximity to the Cox's Bazar Domestic International Airport.

BEZA has allotted 97.5 acres of land to 21 investors in Sabrang Tourism Park. BEZA has already developed land and constructed dyke there. The construction of internal road, boundary wall and utility connectivity is underway. BIWTA will build a jetty along the tourism park.

The development of the Sabrang Tourism Park is expected to open a new horizon in Bangladesh's tourism sector and create direct and indirect employment opportunities for around 35,000 people. It is expected to attract both domestic and international tourists, thereby contributing to the growth and development of the country's tourism industry.



Advantages of the zone:

- | | | | |
|---|---|---|---|
|  | 60 Minutes proximity to Cox's Bazar International Airport |  | Access to the Bay of Bengal |
|  | Located with exclusive beach front |  | Well-connected by road and sea |
|  | Half an hour Sea cruise to St. Martin- a coral island |  | Availability of local operators in tourism sector |
|  | 8 km away from Teknaf land port | | |



6.8.2 Naf Tourism Park

Naf Tourism Park will be the first island based tourism park in Bangladesh encompassing an area of 271 acres.

Location: Naf Tourism Park is located on an egg-shaped island raised in the middle of the Naf River under Teknaf Upazilla of Cox's Bazar. It has scenic Beauty with a hill view on both Myanmar and Bangladesh.

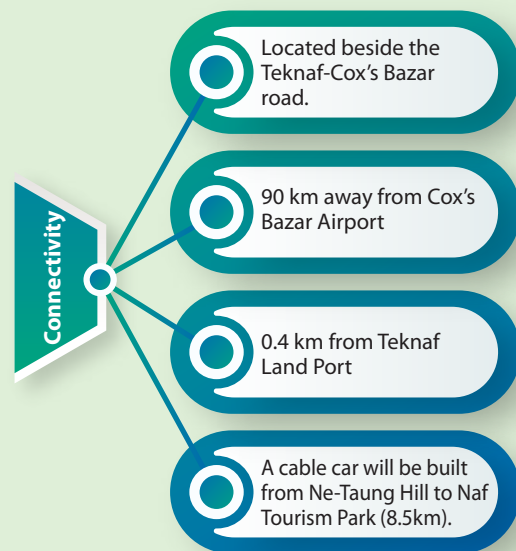
Conceptual 3D view of Cable Car Station



Master Plan of Naf Tourism Park consists -

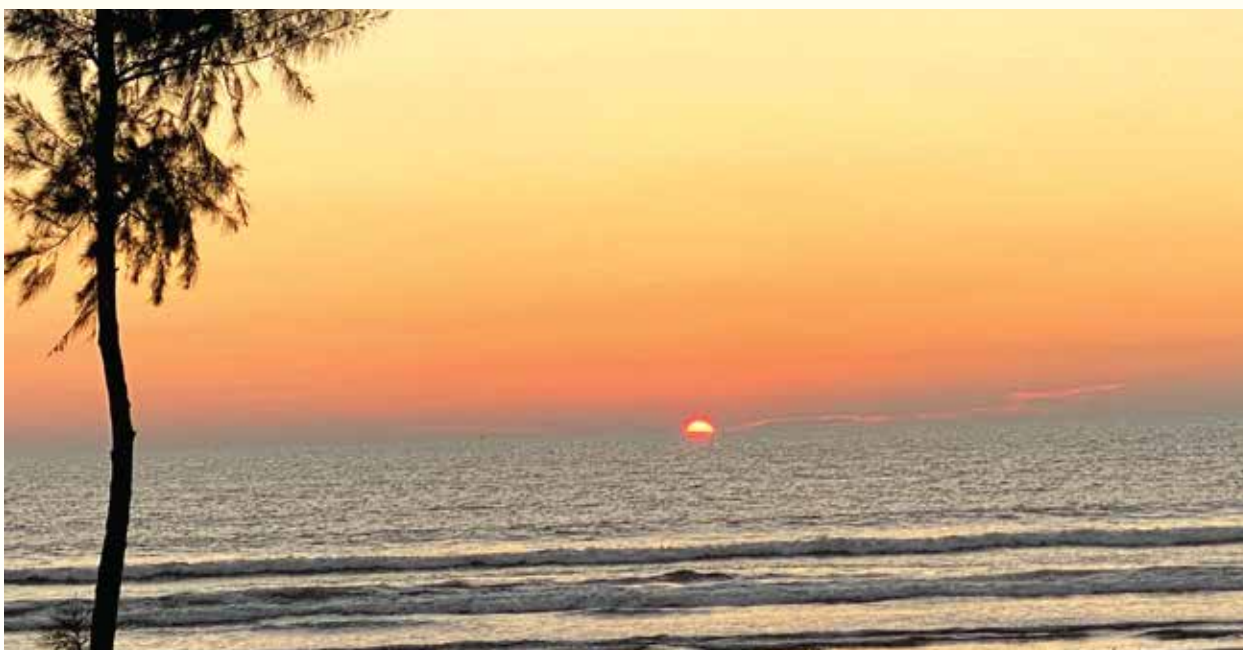
- Theme cruise for St. Martin Coral Reef Island
- 5 star hotel, Restaurant
- Multi formatted Food Court & Themed Pavilions
- Jungle, jogging Tracks, Night Camps, Eco-Friendly Resorts
- Mini Golf Course
- Entertainment Zone
- Cable Car
- Sky Bridge
- Oceanarium, Water Sports Complex
- Game Parlors, Birds Watching and View Tower
- Hanging Bridge

Connectivity



6.8.3 Sonadia Eco-Tourism Park

Sonadia Eco-Tourism Park is located at Sonadia Island at Maheshkhali Upazila. The total land area is 9467 acres, which has been adopted by BEZA on March 27, 2017. BEZA has performed feasibility study and Master Plan to set up Eco-tourism park in Sonadia Island. To build eco-tourism parks in Sonadia, BEZA has initially planned to use only 5% of the space to avoid adverse impact on the environment. Illegal residents are now cultivating fish, which are dangerous for environment and biodiversity.



6.9 Private Economic Zone

In order to bolster private investment, 29 private economic zones have been approved by the Governing Board, out of which 12 economic zones have been granted final license. 8 private economic zones are now operational with about \$3.32 Billion investment.

Foreign Direct Investment comes from countries including Japan, China, United States, United Kingdom, Turkey, Taiwan, Australia, Netherlands, Singapore, South Korea, Thailand, Germany, India, Norway etc. and products are being exported to countries like India, China, USA, UK, Europe, Sri Lanka, Nepal and Bhutan. Private Economic Zones are making a noteworthy contribution to the economic development of the country through employment and rapid investment.





A. Meghna Industrial Economic Zone Ltd.

Meghna Industrial Economic Zone (MIEZ) has been established as the most modern Economic Zone in Bangladesh with all the necessary facilities including uninterrupted supply of electricity, gas, water. It is situated on 110 acres of land right on the Dhaka - Chattagram Highway. CETP along with modern amenities like Investors Recreation Club, Convention Hall, Helipad, etc. It also has an Effluent Treatment Plan and top-notch security system implemented for safe operations of all industries. MIEZ has created a conducive investment ecosystem with a wide range of fiscal and non-fiscal incentives for investors along with infrastructural facilities.

110

Acre

10749

Employment

502

\$ Million
Investment

12

Industries
Operational

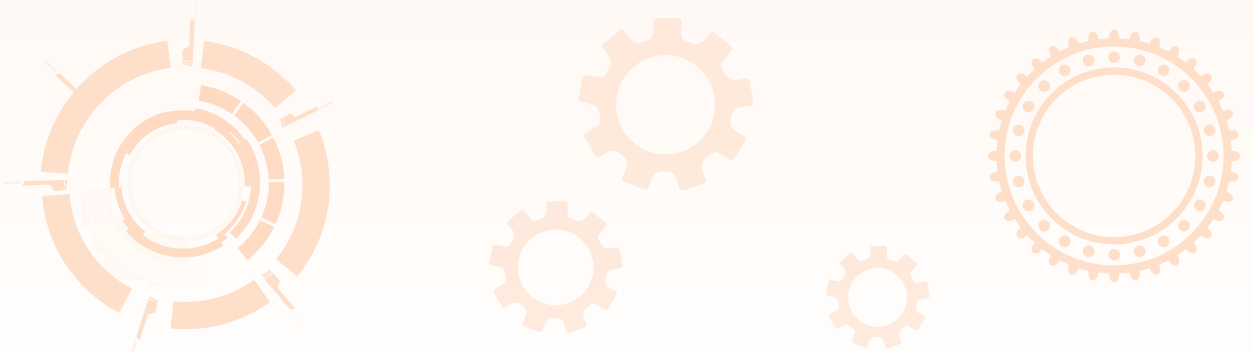






B. Meghna Economic Zone

MGI is the first Bangladeshi conglomerate to set up 3 private Economic Zones. Amongst them, Meghna Economic Zone (MEZ) is the first one to be inaugurated. The Inauguration was on August 23rd, 2016. It is situated on the bank of the mighty Meghna River in the Sonargaon Upazila of Narayanganj district. It is presently established upon approximately 67.92 acres of land and targets to expand to 245 acres of industrial land. The zone is already fully functional for industrial operations with boundary walls to secure the premises. The zone is already equipped with all the necessary utility facilities including electricity from its own Captive Power Plant, natural gas from TITAS, and underground water. This economic zone is attracting a good number of local and foreign investors. MGI's economic zones are not only earning foreign exchange but also creating huge employment opportunities for the locals from the neighboring areas.





C. Abdul Monem Economic Zone

The envisaged economic zone is located in Gazaria upazilla under Munshiganj, covering almost 216 acres (with option for expansion up to 300+ acres) of exclusively owned land.



Target industries for AMEZ





D. Bay Economic Zone

Location: Konabari within Gazipur Sadar Upazila of Gazipur district besides Dhaka-Tangail Road.

Since 2016, to establish a Private Economic Zone in Bangladesh where different kind of manufacturing as well as other industries or accommodation organization will be set up in accordance with the terms and conditions set out under the license issued by BEZA. They are going to commence their full phase operation by 2023. Right now Chinese and Taiwanese companies are producing their products.





E. Aman Economic Zone

Aman Group is working as both investor and developer of the economic zone. By far the largest state-of-the-art cement factory in the country, Aman Cement Mills Unit-2 Limited uses fully automated latest ultramodern VRM (Vertical Roller Machine) manufacturing technology has been established. The others notable concerns are Aman Packaging Ltd., Aman Foods & Beverage Ltd., Aman Shipyard Ltd., Akin Carriers Ltd., Akin Feed Ltd. The specialized entity is open for any other industries by local and foreign investors.

83.13

Acre

4597

Employment

270

\$ Million
Investment

5

Industries
Operational





F. City Economic Zone

City Economic Zone Situated at Uttar Rupshi, Gandhabpur, Char Gandhabpur & Nayagaon Mouza in Rupgonj Upazila on the Narayangonj District which established on 78 Acres Land. City Economic Zone is well connected with Highway & River Port. There are 4 Numbers of large Industries are in under Construction in City Economic Zone Ltd. Additionally foreign Investment is also suitable for this Economic Zone.

78

Acre

5500

Employment

753

\$ Million
Investment

4

Industries
Operational





G. Hoshendi Economic Zone

Hoshendi Economic Zone is situated on 108 acres of land at Gazaria Upazilla of Munshganj.

Sectors of Investment: Chemical, Pre-Fabricated Industries, Cement, Dock & Ship yard based industries, ceramic, Light Engineering/Automobile, Paper Mills.

108

Acre

15000

Proposed
Employment

02

\$ Billion
Investment
Proposal

06

Industries
Under
Construction





H. Karnaphuly Dry-Dock SEZ

The container port handling capacity will be 25,000-30,000 Twenty-foot equivalent Units (TEUs).

Karnaphuly Dry Dock Limited (KDDL) is constructing the country's first shipbuilding and dry dock SEZ on around 45 acres of land at Anwara upazila in Chattogram with a cost of Tk 2,200 crore for building and repairing large ships and increasing container handling capacity of the Chittagong port. Realizing the importance and necessity of building and repairing large ships, KDDL has taken the initiative to construct a dry dock with a capacity of 100,000 DW. This drydock is 285 meters long and 56 meters wide with a draft of 14 metres. It is possible to build and repair ships weighing 100,000 tons at the dock. Construction of



another drydock at a cost of Tk 1200 crore is also in progress now. Construction of two jetties under Karnaphuli Drydock Special Economic Zone at Anwara on the south bank of Karnaphuli river has already been completed. Import cargo ships have started arriving at the jetty and loading-unloading activities are going on regularly. Foreign currency is being saved due to reduction in wait time of ships, especially at outer anchorage.

48

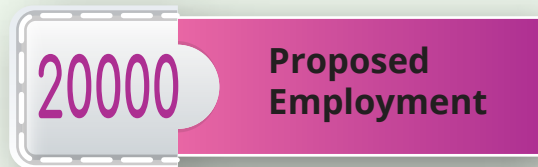
\$ Million
Investment

495

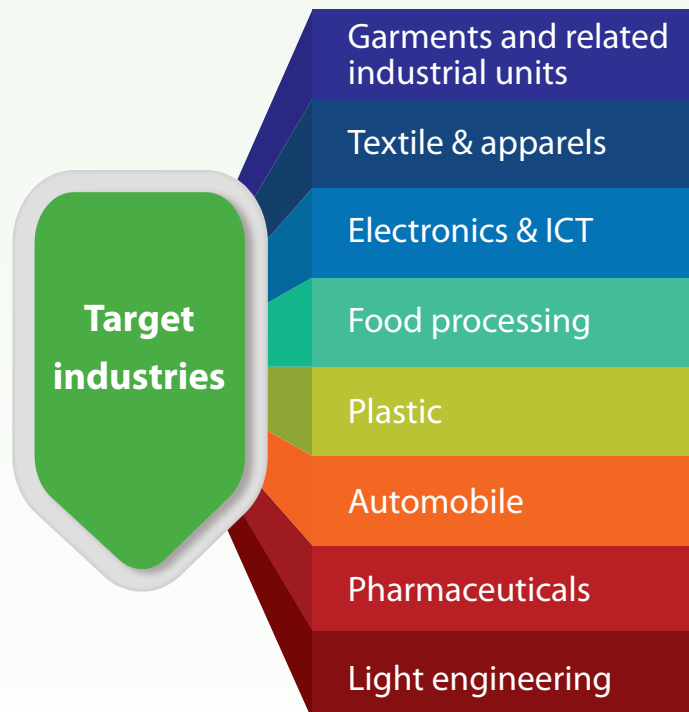
Employment

I. Kishoregonj Economic Zone

The economic zone is in a favourable location and is connected to the Bhairab-Kishoregonj 100-foot Highway. The first-ever economic zone in the country's hoar areas is set for a launch in Kishoregonj, 90km from the capital Dhaka. It is expected to create 2,000 jobs initially, and then in five years, the figure will gradually increase to 20,000. The zone will manufacture 2,000 pickups a year, according to Nitol Niloy Group, the auto giant's local partner in Bangladesh.

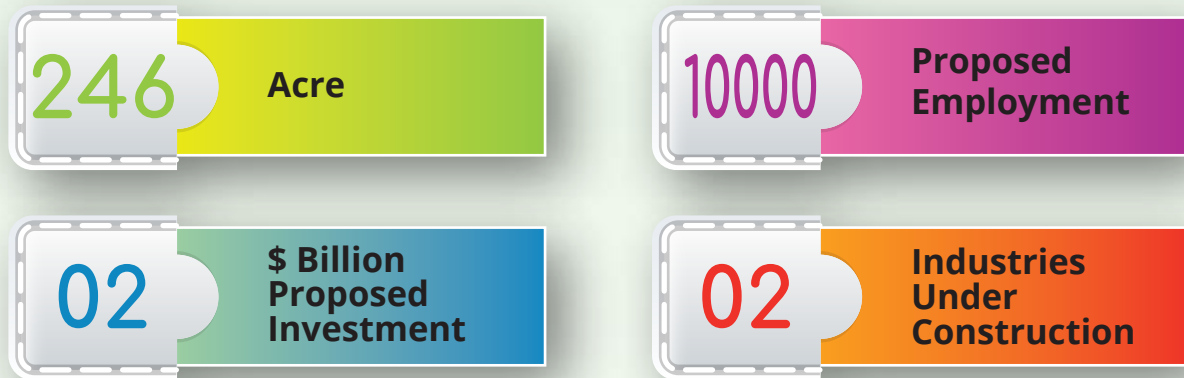


Target industries for Kishoregonj Economic Zone

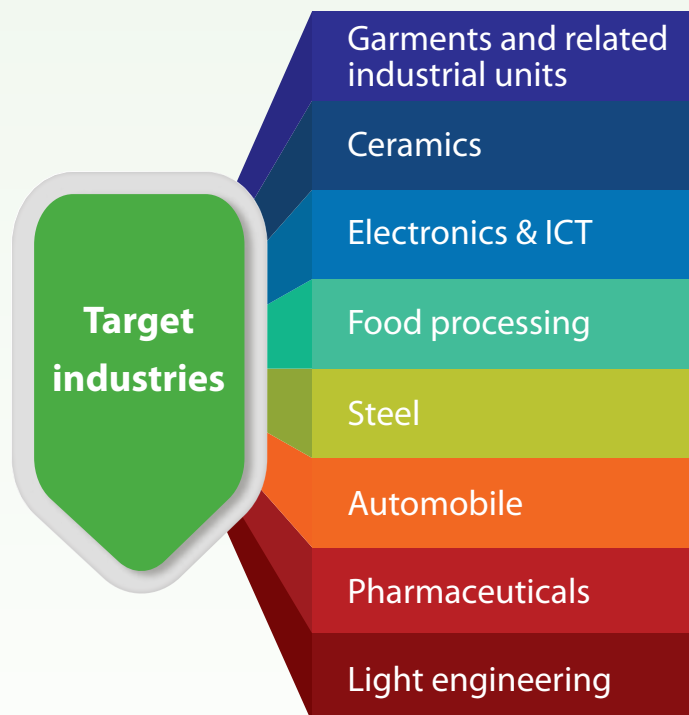


J. Cumilla Economic Zone

This 246.3615 acre wide Economic Zone is Meghna Group's latest initiative. Situated by the Meghna river of Cumilla district, the facility is currently undergoing development as a preparation for industrial construction and operation. This facility is going to be self-sufficient with utility connectivity as well as CETP, STP, WTP Plant etc. Modern amenities like Investors' Club, commercial centers, residential buildings and parks will also be there.



Target industries for Cumilla Economic Zone



K. Purbo Gaon Economic Zone

Purbo Gaon Economic Zone, a sister concern of the City Group, has received a pre-qualification license from Bangladesh Economic Zones Authority (BEZA). It is located at Rupganj upazila in Narayanganj, will be established on 94 acres of land, on the bank of the River Shitalakshya, adjacent to the Dhaka-Sylhet highway. The EZ is 25 kilometres away from the capital city of Dhaka and 180 kilometres from the Chattogram seaport by road. There is a plan to expand the EZ to 150 acres in future.

94

Acre

5000

Proposed
Employment

455

\$ Million
Proposed
Investment

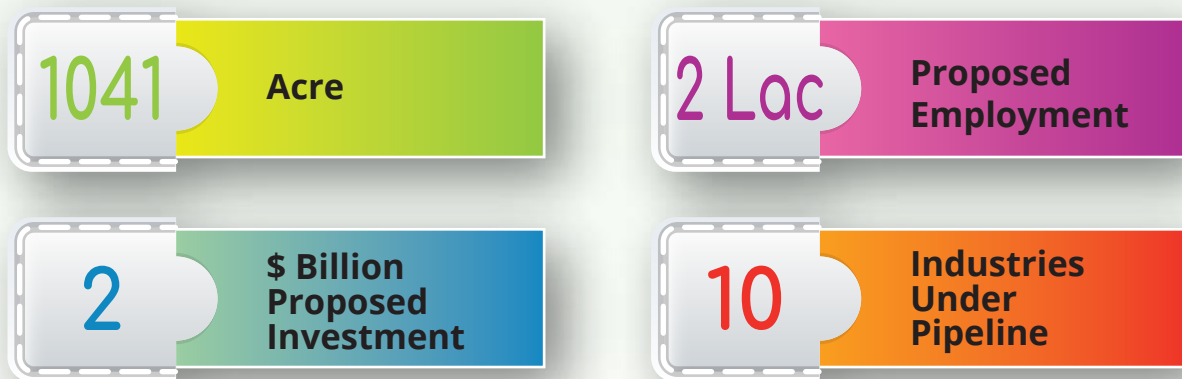
03

Industries
Under
Pipeline



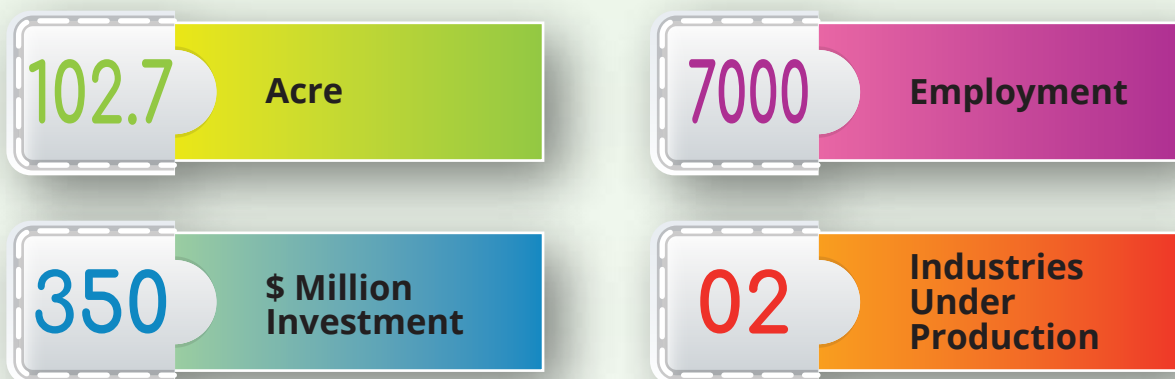
L. Sirajganj Economic Zone

Sirajganj Economic Zone Limited is the largest Economic Zone to become the driving force of sustainable development in Bangladesh. The project will play an indispensable role in generating a wide range of employment opportunities as well as production activities in the Northern part of Bangladesh. It has got all the potential to contribute to the country's industrial development. Sirajganj Economic Zone is located on the west side of Bangabandhu Bridge under Sirajganj district. The zone is envisaged to be developed over a land parcel with an area of approx. 1041.43 Acres. The developer for Economic Zone is titled Sirajganj Economic Zone Limited and has been formed by a consortium of twelve companies and individuals. Among those companies, Rising Group played the most significant role in bringing this concept to life. Sirajganj economic zone will be one of our biggest projects so far. The combined effort of building this zone inspires the future of our business where we grow together. In our journey forward, we can imagine the contribution we can make to the economy and the possibilities of scaling impact through our businesses.

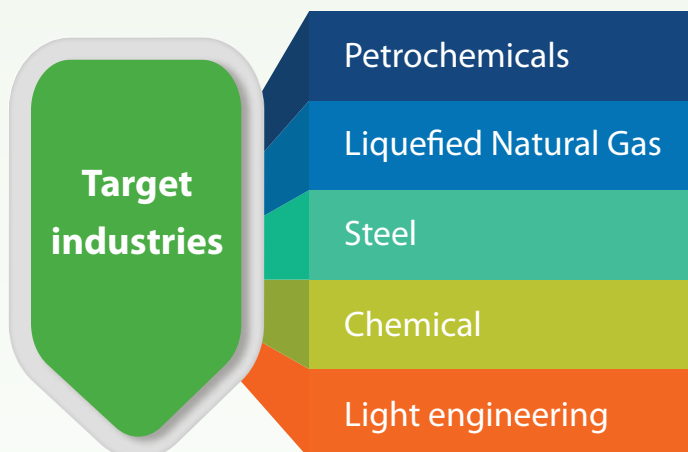


I. East-West Special Economic Zone

BEZA provided final license to the East West Special Economic Zone (SEZ) on 26 Feb 2019, a concern of Bashundhara Group, aimed at making the country a global investment hub. The East West SEZ is being established at Keraniganj Upazila adjacent to Dhaka-Chattagram highway.



Target industries for East-West Economic Zone



Chapter-7

Projects Under Implementation



7.1. Bangabandhu Sheikh Mujib Shilpa Nagar Development Project

Objective of the project: Promoting private investment and job creation in economic zones of BSMSN and mainstreaming the environmental sustainability in the development of economic zones in Bangladesh.

Specific goals:

- Developing various infrastructures in Zone-2A & Zone-2B including surrounding zones of BSMSN to create an enabling environment for private investment.
- Enabling a greener and resilient BSMSN that will showcase the benefits of incorporating resilience and sustainability concepts in the development of economic zones; and
- Creating new employment opportunity by attracting investment in the economic zones of BSMSN.

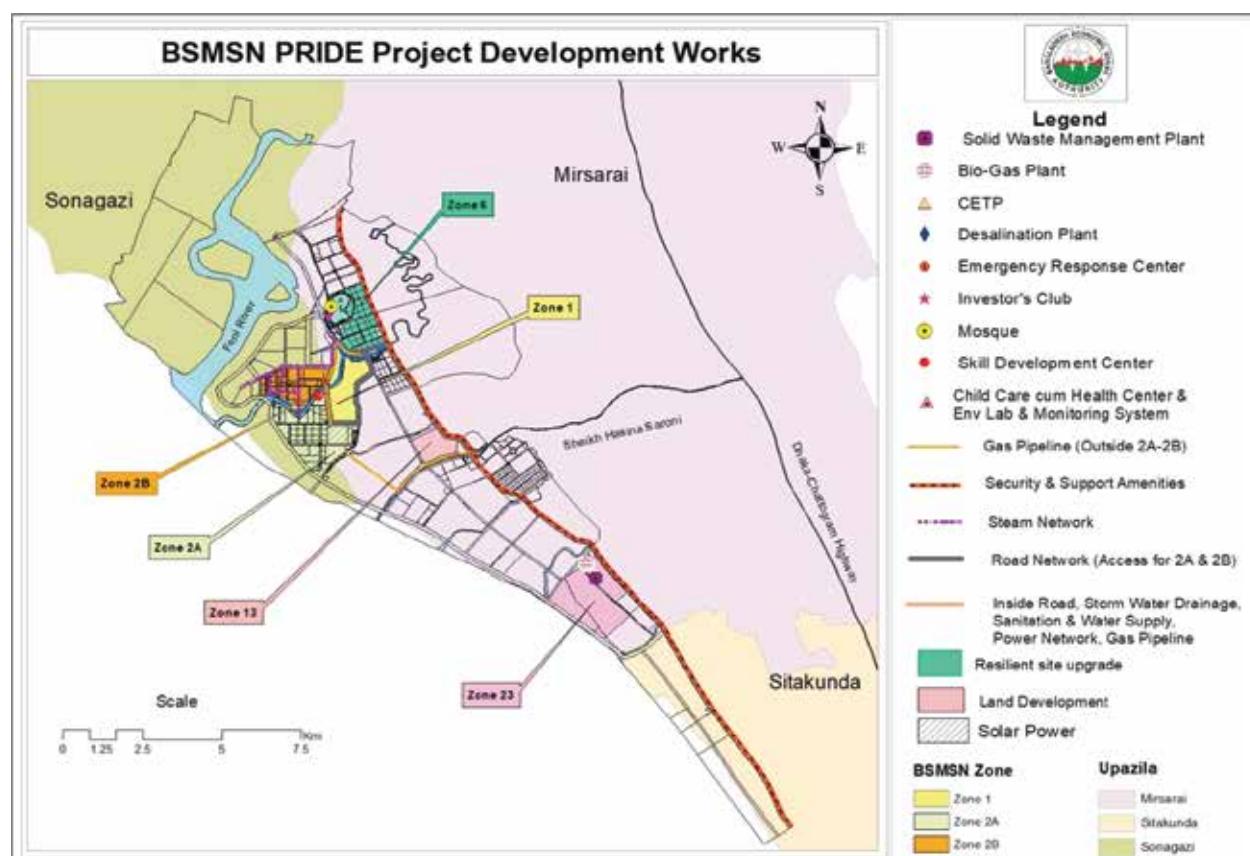
Implementation Period	Project Cost (in lakh taka)	Project Location
January 2021 – December 2025	Total: 434721.02 GOB: 37974.20 PA: 396746.82 Other: 0.00	Bangabandhu Sheikh Mujib Shilpa Nagar, Mirsarai, Chittagong



Major Interventions of Project

- 30 km Roads
- 31 km Drainage Network
- Power Network
- Telecom Network
- Gas Network
- Skill development center, Child Care Centre, and Investors Club
- Environmental Lab, Emergency response Centre etc.
- Security Amenities
- Construction of CETP
- Rooftop and Floating Solar Power Plant
- Solid Waste Management Plant
- Desalination plant
- Industrial Symbiosis
- Skill Development for 22000 workers, including 2000 intervention area people
- Grant for Green Industries

Project Intervention Map



7.2 Infrastructure Development for Japanese Economic Zone

Objective:

The project aims to improve investment environment through the basic infrastructure development of JEZ.

Implementation Period	Project Cost (in lakh taka)	Project Location
March 2019 – June 2023	Total: 258217.97 GOB: 45435.38 PA: 212782.58 Other: 0.00	Araihasar, Narayanganj



Apposed Bangladesh Special Economic Zone (Japanese Economic Zone) at Araihasar, Narayanganj

7.3 Establishment of WTP and DTW in Bangabandhu Sheikh Mujib Shilpa Nagar

To ensure uninterrupted water supply to the valued investors in the BSMSN, BEZA has initiated implementation activities for construction of DTWs and a 50 MLD SWTP including intake, raw water transmission main, treated water transmission main and distribution networks. The project is funded by the Government of Bangladesh (GoB) and consist of four main components namely construction of a 50 MLD SWTP, construction of 25 nos. DTW, construction of intake approach road including bridge and land development.

The Project timeline has been set from July 2019 to September 2024 with an estimated cost of Tk. 632.82 crore. Land development and DTW construction components of the project have already been completed. Construction of intake approach road including a bridge is in finishing stage. The project timeline may be extended up to June 2026.

The SWTP component of the project is being implemented following mostly FIDIC (Plant and Design-Build) method of procurement. The purpose of the project is to construct a new surface water treatment plant at Poshchim Ichakhali, Mirsarai, Chattogram to supply about 50 MLD water to BSMSN. The SWTP comprises construction of an intake, conventional treatment plant, raw water transmission main from intake to plant and treated water transmission mains (primary & secondary distribution network) within different priority zones including zones 2A & 2B of BSMSN. There will be another 50 MLD SWTP in phase 2 and water from that plant will be supplied to other priority zones of BSMSN.



Proposed 3D view of Water Treatment Plant

7.4 Establishment of Indian Economic Zone in Mirsarai

Objective:

The objective of the project is to establish an Indian Economic Zones (IEZ) in Mirsarai to attract Indian's developer/investor and investment in Bangladesh.

Implementation Period	Project Cost (in lakh taka)	Project Location
April 2019 – June 2023	Total: 91985.00 GOB: 526.00 PA: 91459.00 Other: 0.00	Indian Economic Zone Establishment Project, Mirsarai



Term Sheet Signing Between BEZA and Adani Ports and SEZ Ltd.

7.5 Establishment Modern Fire Stations at Bangabandhu Sheikh Mujib Shilpa Nagar

Objective:

Construction of 2 (Two) modern category Fire Stations at Bangabandhu Sheikh Mujib Shilpa Nagar, Mirsarai, Chattogram (Sub Zone-2A & Sub Zone-18), each with having 3-storied Station building, 6-storied Staff quarter, 2-storied Kitchen & Prayer building, and other ancillary infrastructure and also providing firefighting machineries & equipment to deal with fire safety and any other disasters/accidents.

Implementation Period	Project Cost (in lakh taka)	Project Location
January 2022 – June 2024	Total: 12272.22 GOB: 12272.22 PA: 0.00 Other: 0.00	Mirsarai, Chittagong



Proposed 3D view of Morden Fire Station

ECONOMIC ZONES SITE

BEZA is endeavoring to establish Economic Zones in potential areas of the country with a view to encouraging rapid economic development through diversification of industries and augmentation of employment, production and export. With that target, BEZA has till now got approval to establish 97 economic zones countrywide comprising 68 Government and 29 Private EZs. Feasibility studies, land acquisition and identifying area specific social and environmental initiatives are underway for these approved EZs.

Government Approved Economic Zone Sites:

1 Anowara Economic Zone	33 Rajshahi Economic Zone
2 Anowara Economic Zone – 2	34 Sherpur Jamalpur Economic Zone
3 Bangabandhu Sheikh Mujib Shilpa Nagar (Mirsarai, Feni & Sitakundo)	35 Feni Economic Zone
4 Shreehatta Economic Zone	36 Mongla Special Economic Zone (Indian SEZ)
5 Mongla Economic Zone	37 Gopalganj Economic Zone – 2
6 Shreepur Economic Zone	38 Patia Economic Zone
7 Sabrang Tourism Park	39 Moheshkhali Special Economic Zone, Ghativanga-Sonadia
8 Dhaka SEZ, Keraniganj	40 Sundarban Tourism Park
9 Jamalpur Economic Zone	41 Bogura Economic Zone – 1
10 Narayanganj Economic Zone	42 Khulna Economic Zone – 1
11 Bhola Economic Zone	43 Khulna Economic Zone – 2
12 Ashuganj Economic Zone	44 Sylhet Special Economic Zone
13 Panchagarh Economic Zone	45 Kurigram Economic Zone – 1
14 Norshingdi Economic Zone	46 Netrakona Economic Zone – 1
15 Nilphamari Economic Zone	47 Moheshkhali Economic Zone, Kalarmarchara
16 Kushtia Economic Zone	48 Mymensingh Economic Zone, Ishwarganj
17 Agoiljhara Economic Zone	49 Mymensingh Economic Zone
18 Manikganj Economic Zone (Unused land beside old Aricha ferighat BIWTA)	50 Alutilla Special Tourism Zone
19 Dhaka Economic Zone, Dohar	51 Araihasar Economic Zone – 2
20 Habiganj Economic Zone	52 Nator Economic Zone – 2
21 Shariatpur Economic Zone, Jajira	53 Rampal Economic Zone
22 Shariatpur Economic Zone, Gosairhat	54 Gajaria Economic Zone
23 Naf Tourism Park	55 Madaripur Economic Zone
24 Cox's Bazar Special Economic Zone, Moheshkhali	56 Faridpur Economic Zone
25 Moheshkhali Economic Zone – 1, Cox's Bazar	57 Sitakindo Economic Zone
26 Moheshkhali Economic Zone – 2, Kalarmarchara, Cox's Bazar	58 Chandpur Economic Zone – 1
27 Moheshkhali Economic Zone – 3, Dhalghata, Cox's Bazar	59 Chandpur Economic Zone – 2
28 Narayanganj Economic Zone, Sonargaon	60 Nawabganj Economic Zone, Dhaka
29 Natore Economic Zone	61 Tangail Economic Zone
30 Gopalganj Economic Zone	62 Sapahar Economic Zone, Naogaon
31 Araihasar Economic Zone	63 Noakhali Economic Zone, Companiganj
32 Moheshkhali Special Economic Zone Cox's Bazar	64 Sunamganj Economic Zone, Chhatak
	65 Dinajpur Economic Zone
	66 Pabna Economic Zone
	67 Chor Megha Economic Zone
	68 Sandwip Economic Zone

Private Economic Zone Sites

69 A.K.Khan and Comapny Ltd. Economic Zone,
70 Abdul Monem Economic Zone
71 'Garments Industries Park' proposed by
BGMEA
72 Meghna Industrial Economic Zone
73 Meghna Economic Zone
74 Famkam Economic Zone
75 Cumilla Economic Zone
76 Aman Economic Zone
77 Bay Economic Zone
78 Sirajganj Economic Zone
79 Aliance Economic Zone
80 Arisha Economic Zone
81 United City IT Park Ltd.
82 East-Coast Group Economic Zone
83 Sonargaon Economic Zone

84 Bashundhara Economic Zone
85 East-West Special Economic Zone
86 City Economic Zone
87 City Special Economic Zone
88 Akiz Economic Zone
89 Karnaphuli Dry Dock Special Economic Zone
90 Abuk Khair Economic Zone
91 Kishoreganj Economic Zone (Nitol Motors
Ltd.)
92 Hamid Economic Zone
93 Chatak Economic Zone
94 Standard Global Economic Zone
95 Hoshendi Economic Zone
96 Kazi Farms Economic Zone Ltd.
97 Anowar Economic Zone



28 Economic Zones Under Development

1. Mirsarai Economic Zone
2. Feni Economic Zone
3. Sreehatta Economic Zone
4. Jamalpur Economic Zone
5. Moheshkhali Economic Zone
6. Sabrang Tourism park
7. Bangladesh Special Economic Zone (Japanese Economic Zone)
8. Chinese Economic & Industrial Zone
9. Mongla Economic Zone
10. Indian Economic Zone, Mirsarai
11. Indian Economic Zone, Mongla
12. Naf Tourism Park
13. Sonadia Eco-Tourism Park
14. Meghna Economic Zone
15. Abdul Monem Economic Zone
16. Aman Economic Zone
17. Bay Economic Zone
18. Meghna Industrial Economic Zone
19. City Economic Zone
20. Sirajganj Economic Zone
21. East –West Special Economic Zone
22. Cumilla Economic Zone
23. Kishoreganj Economic Zone
24. Karnaphuli Dry Dock Special Economic Zone
25. Hoshendi Economic Zone
26. Purbogaon Economic Zone
27. Standard Global Economic Zone
28. A K Khan Economic Zone

10 Economic Zones Under Production

1. Mirsarai Economic Zone
2. Feni Economic Zone
3. Sreehatta Economic Zone
4. Meghna Economic Zone
5. Abdul Monem Economic Zone
6. Aman Economic Zone
7. Bay Economic Zone
8. Meghna Industrial Economic Zone
9. City Economic Zone
10. East –West Special Economic Zone



PHOTO GALLERY





Honorable Prime Minister Sheikh Hasina Inaugurates Operation and Development Activities of Economic Zones



Principal Secretary to the Prime Minister M. Tofazzel Hossain Miah visits Bangabandhu Sheikh Mujib Shilpa Nagar

BEZA Executive Chairman greets the then High Commissioner of India to Bangladesh Mr. Vikram K. Doraiswami.



Ceremony of awarding License to Cumilla Economic Zone.



BEZA Executive Chairman and Ambassador of China to Bangladesh H.E. Mr. Li Jiming in an MoU signing ceremony for developing Chinese Economic & Industrial Zone.



Saudi Arabian Delegation visit to Bangabandhu Sheikh Mujib Shilpa Nagar.



Executive Chairman of BEZA and Ambassador of Japan to Bangladesh H.E. Mr. ITO Naoki in an MoC signing ceremony with JETRO.



Bangabandhu Sheikh Mujib Shilpa Nagar visit by the then Country Director of World Bank.



Meeting with business delegate from Singapore



Executive Chairman of BEZA with Journalists



Audit and Financial Report

**Auditor's Report and
Audited Financial Statements of
Bangladesh Economic Zones Authority (BEZA)
for the year ended 30 June 2023**

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 30 June 2023, 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 30 June 2023 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 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
04 February 2024

Howlader Maria & Co.,
Chartered Accountants



Maria Howlader FCA
Managing Partner
Enrolment No. 1063

DVC: 2402051063AS266775


Bangladesh Economic Zones Authority (BEZA)
Statement of Financial Position

As at 30 June 2023

Particulars	Page no.	Notes	Amounts in BDT	Amounts in BDT
			30 June 2023	30 June 2022
Assets				
Non-Current Assets				
Property, Plant & Equipment	14	4	52,157,124	56,128,536
Investment Property	14	5	25,890,223,295	23,870,571,536
Total Non-Current Assets (A)			25,942,380,419	23,926,700,072
Current Assets				
Advance Income Tax	14	6	302,535,295	143,018,920
Investment (FDR)	14	7	5,342,775,830	3,763,613,299
Advance, Deposits & Prepayment	15	8	409,260,731	408,560,731
Other Receivables	15	9	103,699,806	59,878,403
Cash & Cash Equivalents	15	10	3,113,641,314	3,177,194,750
Total Current Assets (B)			9,271,912,976	7,552,266,103
Total Assets (A+B)			35,214,293,395	31,478,966,175
Fund and Liabilities				
Fund				
General Fund	6		2,919,638,505	2,266,046,951
Total Fund (C)			2,919,638,505	2,266,046,951
Non-Current Liabilities				
Long Term Loan	16	11	6,232,131,934	7,349,821,458
Leased Land Handed Over Lease Money	16	13	10,436,997,412	8,987,447,468
Total Non-Current Liabilities (D)			16,669,129,346	16,337,268,926
Current Liabilities				
Lease Money and Earnest Money	17	14	11,729,684,269	9,230,825,582
Loan Instalment Payable	17	15	3,223,775,245	3,016,683,045
Retention Money/ Security Deposit	18	16	495,080,128	495,550,378
Other Payables	18	17	96,248,929	81,496,808
Provision for Expense	18	18	86,000	86,250
Provisions for Taxation	20	27	80,650,973	51,008,234
Total Current Liabilities (E)			15,625,525,543	12,875,650,297
Total Fund and Liabilities (C+D+E)			35,214,293,395	31,478,966,175

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
 04 February 2024


Howlader Maria & Co.,
 Chartered Accountant


Bangladesh Economic Zones Authority (BEZA)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2023

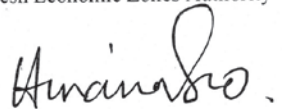
Particulars	Page no.	Notes	Amounts in BDT	Amounts in BDT
			30 June 2023	30 June 2022
A. Income				
Service Revenue	18	19	89,745,092	20,963,420
Land Lease Income	18	20	295,665,041	247,719,870
Investment Income	18	21	501,175,041	374,361,987
Other Income	19	22	138,537,896	62,602,114
Total Income other than Grant			1,025,123,069	705,647,392
B. Expenditure				
Administrative Expenses	19	23	230,597,921	188,556,451
Zone Related Expenses	19	24	239,922,851	18,984,668
Financial Expense	19	25	207,492,417	289,235,787
Other Expenses	20	26	24,505,990	4,837,551
Total Expenditure			702,519,179	501,614,458
Excess of Income Over Expenditure (A-B)			322,603,890	204,032,934
Income Tax Expense	20	27	80,650,973	51,008,234
Net Income Over Expenditure after tax			241,952,918	153,024,701
Other Comprehensive Income				
Unrealised Gain/ (Loss) on Foreign Exchange	20	28	27,407,787	16,403,275
Net Income Over Expenditure for the year			269,360,705	169,427,975

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


Executive Member
(Administration & Finance)
Bangladesh Economic Zones Authority

Dated: Dhaka
04 February 2024


General Manager
(Finance & Budget)
Bangladesh Economic Zones Authority



Howlader Maria & Co.,
Chartered Accountant

Bangladesh Economic Zones Authority (BEZA)
Statement of changes in General Fund
As at 30 June 2023

Particulars	Page no.	Notes	2022-2023	2021-2022
			Reserve & Surplus Amount	Reserve & Surplus Amount
Opening Balance			2,266,046,951	1,728,812,726
IBAS++ balance adjusted at the beginning of the year			(5,394,913)	-
Loan interest prior year balance adjustment due to BIFFL Loan Revised Schedule			67,905,030	-
Prior year adjustment of Encashed FDR			3,244,232	
Fund Received from Ministry of Finance	20	29	318,476,500	367,806,250
Net Income Over Expenditure for the year	5		241,952,918	153,024,701
Unrealised Gain/ (Loss) on Foreign Exchange	20	28	27,407,787	16,403,275
Closing Balance			2,919,638,505	2,266,046,951

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
04 February 2024



Howlader Maria & Co.,
Chartered Accountant

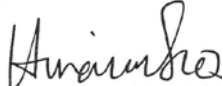
Bangladesh Economic Zones Authority (BEZA)
Statement of Cash Flows
For the year ended 30 June 2023

Particulars	Amounts in BDT	Amounts in BDT
	30 June 2023	30 June 2022
A. Cash flow from operating activities		
Lease Money and Earnest Money	5,088,561,529	1,021,489,736
Security Deposit	24,601,848	118,510,295
Service Revenue	89,745,092	10,329,554
Other Income	32,242,673	73,235,981
Administrative Expenses	(218,476,500)	(175,675,708)
Other Administrative Expense	(5,394,913)	-
Other Expenses	(22,464,990)	(3,837,051)
Advance Income Tax	(156,457,524)	(43,025,209)
Zone Related Expense	(239,922,850)	(18,984,668)
Advance, Deposit & Prepayment	(700,000)	(32,049,024)
VAT on Earnest/Lease/Signing money	(574,099,139)	165,388,724
Contractor Royalty Deposit	-	20,430,026
Advance Land Rent Received	300,960	75,508,968
Donation Collected for Flood Affected People	1,300,000	1,100,000
Unrealised Gain/ (Loss) on Foreign Exchange	27,407,787	16,403,275
Realised Gain/(Loss) on Foreign Exchange	104,694,263	-
Net cash flow from operating activities	4,151,338,236	1,228,824,898
B. Cash flow from investing activities		
Encashment of FDR	2,443,201,243	-
Acquisition of Fixed Assets	(8,150,261)	(38,521,687)
Zone Development in Progress	(2,019,651,759)	(1,431,937,050)
Equity Back Financing	-	(344,406,620)
Investment on FDR	(3,819,146,562)	-
Interest Income	216,024,694	170,634,048
Refund security money	(470,250)	-
Return Earnest Money	(294,990,567)	-
Net cash used for investing activities	(3,483,183,462)	(1,644,231,310)
C. Cash flow from financing activities		
Loan Instalment Paid	(1,050,184,711)	(1,095,628,944)
Grant Received	318,476,500	367,806,250
Net Cash flow from financing activities	(731,708,211)	(727,822,694)
Net cash flow (A+B+C)	(63,553,437)	(1,143,229,106)
Cash and cash equivalents at the beginning of the year	3,177,194,750	4,320,423,856
Cash and cash equivalents at the end of the year	3,113,641,314	3,177,194,750


Executive Member
(Administration & Finance)
Bangladesh Economic Zones Authority

Dated: Dhaka
04 February 2024


General Manager
(Finance & Budget)
Bangladesh Economic Zones Authority


Howlader Maria & Co.,
Chartered Accountant

Bangladesh Economic Zones Authority (BEZA)
Receipt & Payment Statement
For the year ended 30 June 2023

Particular (Receipt's)	Amounts in BDT 30 June 2023	Amounts in BDT 30 June 2022	Particular (Payment's)	Amounts in BDT 30 June 2023	Amounts in BDT 30 June 2022
Grant received	318,476,500	367,806,250	Property Plant and Equipment (HO)	8,150,261	38,521,687
FDR encashment	2,443,201,243	-	Zone Development in Progress	2,019,651,759	1,431,937,050
Lease Money and Earnest Money	4,064,092,541	1,317,969,861	Instalment of Loan	1,050,184,711	1,095,628,944
Received Security Money	24,601,848	118,610,295	Investment (FDR)	3,819,146,562	-
Service Revenue	89,745,092	10,329,554	Advance Income Tax	156,457,524	43,025,209
Other Income	32,242,673	73,235,981	Advance, Deposits & Prepayments	700,000	32,249,024
Interest income	216,024,694	170,634,048	Return Earnest Money	294,990,567	296,480,125
Short-Term Loan Refund	-	200,000	Refund Security Money	470,250	100,000
Received VAT on Earnest/Lease/Signing money	5,498,975	165,388,724	Zone Related Expense	239,922,850	18,984,668
Return of equity finance	-	22,145,380	Administrative Expense	218,476,500	175,675,708
Rent Income	300,960	75,508,968	Other expense	22,464,990	3,837,051
Contractor Royalty	-	20,430,026	Paid VAT on Lease & Signing money	579,598,114	-
Donation Received	1,300,000	1,100,000	Equity back financing	-	366,552,000
Unrealized Gain	27,407,787	16,403,275	Ibas++ Opening balance adjustment	5,394,913	-
Realized Gain	104,694,263	-			
Lease money received from EZ developer (BSEZ)	1,024,468,988	-			
Total Receipt	8,352,055,564	2,359,762,361	Total Payment	8,415,609,000	3,502,991,466
Opening Balance	3,177,194,750	4,320,423,856	Closing Balance	3,113,641,314	3,177,194,750
Total	11,529,250,314	6,680,186,216	Total	11,529,250,314	6,680,186,216

Executive Member
(Administration & Finance)
Bangladesh Economic Zones Authority

Dated: Dhaka
04 February 2024

General Manager
(Finance & Budget)
Bangladesh Economic Zones Authority

Howlader Maria & Co.,
Chartered Accountant

Bangladesh Economic Zones Authority (BEZA)
Notes to the financial statements
For the year ended 30 June 2023

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, 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, IFRSs, 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 Act 2023, 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 30 June 2023.

2.04 Principal accounting policies

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 funds 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, from the year 2014, started time to time, receiving loans from Government of Bangladesh for the acquisition of land.

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

Fund has been placed with banks in fixed deposit accounts 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 30 June 2023.
- ii. Statement of profit or loss and other comprehensive income for the year ended 30 June 2023.
- iii. Statement of changes in general fund for the year ended 30 June 2023
- iv. Statement of cash flows for the year ended 30 June 2023.
- v. Notes to the financial statements for the year ended 30 June 2023.

2.10 Authorization of financial statements

The executive board of Bangladesh Economic Zones Authority (BEZA) authorized the financial statements.

3.00 Significant accounting policy

3.01 Applied standards

The financial statements have been prepared in compliance with the requirement of International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs).

3.02 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 straight line 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 year end 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 that arises from 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. Land acquisition costs are accumulated and recorded as investment property. 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 under IAS 16 Property, Plant and Equipment if, and only if, the development of assets are completed, and it is probable that future economic benefits associated with the assets 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 by BEZA management and identified if assets are completely developed to be capitalized as per IAS 16 Property, Plant and Equipment. Useful life of these zone development in progress 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.

A 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 30 June 2023 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 fund received from Ministry of Finance (MOF) are recognized as per “IAS 20 Government Grants”. IAS 20 prescribes the accounting treatment of various government grants and other forms of government assistance with related disclosure requirements. Bangladesh Economic Zones Authority receives funds from Ministry of Finance (MOF) for its administrative expenses.

3.13 Changes in Foreign Exchange Rates

Changes of rates in foreign exchange are recognized 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 financial statements.

Realized gain is recorded for relevant foreign currency transfers to Bangladeshi Taka.

Unrealized gain is recorded for translation difference at the date of 30 June 2023 and 30 June 2022.

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 the users 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.

3.15 Adjustment of Prior Year Interest Expenses

Bangladesh Economic Zones Authority (BEZA) has 04 long term loans from Bangladesh Infrastructure Finance Fund Limited (BIFFL). The interest charges on these loan principal amounts are revised based on requests from BEZA management. The changes are effective from 01 December 2020. Interest charges till 30 June 2022 are adjusted to the reduced rate of interest and the principal amounts of current liability are adjusted accordingly.

Note No.	Particulars	Amounts in BDT 30 June 2023	Amounts in BDT 30 June 2022
4.00	Property, Plant & Equipment		
	(A) Cost		
	Opening balance	93,948,345	55,426,658
	Addition during the Year	10,382,544	38,521,687
	Total cost	104,330,889	93,948,346
	(B) Depreciation		
	Accumulated depreciation	37,819,810	24,950,567
	Charge during the Year	14,353,956	12,869,243
	Total	52,173,766	37,819,810
	Written down value (A - B)	52,157,124	56,128,536
	Details has shown in Annexure - 1		
5.00	Investment Property		
	Opening balance	23,870,571,536	22,438,634,486
	Addition During the year		
	Land	100,001	319,537
	Zone Development in Progress	2,019,551,758	1,431,617,513
	Closing balance	25,890,223,295	23,870,571,536
6.00	Advance Income Tax		
	Opening balance	143,018,920	97,042,727
	Addition during the year:		
	Bank accounts	35,513,660	43,025,209
	AIT deposited form lease income	120,943,864	-
	FDR statement (Note-6.01)	54,067,085	19,832,794
	Adjustment of previous year tax provision	(51,008,234)	(16,881,810)
	Closing balance	302,535,295	143,018,920
6.01	AIT (FDR)		
	AIT on interest received during the year	39,314,964	20,276,224
	Add: AIT on accrued interest during year	20,739,961	5,987,840
	Less: AIT on previous year accrued interest	(5,987,840)	(6,431,270)
	Total AIT during the year	54,067,085	19,832,794
7.00	Investment (FDR)		
	As per Annexure-2		
	Opening balance	3,763,613,299	3,576,727,790
	Add: Prior year adjustment of Encashed FDR	3,244,232	-
	Add: Deposit as FDR	3,819,146,562	-
	Add: Interest received during the year	241,328,944	208,162,233
	7,827,333,037	3,784,890,023	
	Less: AIT	(39,314,964)	(20,276,224)
	Less: Excise duty on FDR	(2,041,000)	(1,000,500)
	Less: Encashment of FDR	(2,443,201,243)	-
	Closing Balance	5,342,775,830	3,763,613,299
	Details has shown in Annexure-2		

Note No.	Particulars	Amounts in BDT 30 June 2023	Amounts in BDT 30 June 2022
8.00	Advance, Deposits & Prepayment		
	Opening balance	408,560,731	32,105,087
	Addition during the year	-	376,655,644
	Loan to employees	700,000	-
		409,260,731	408,760,731
	Less: Adjustment during the year	-	(200,000)
	Closing balance	409,260,731	408,560,731
9.00	Other Receivables		
	Opening Balance	59,878,403	64,312,696
	FDR Accrued interest during the year	103,699,806	59,878,403
	Less: FDR Accrued interest (Previous year)	(59,878,403)	(64,312,696)
	Closing balance	103,699,806	59,878,403
10.00	Cash & Cash Equivalents	3,113,641,314	3,177,194,750

Bank Account	Balance as at 30 June 2023	Balance as at 30 June 2022
1. HSBC (AC NO: 001-003490-232), Dhanmondi Branch	483,185	526,313
2. Sonali Bank Limited (AC NO: 110703000046), 1107-Public Service Commission	41,406	-
3. Eastern Bank Ltd.(AC NO: 1051360226374), Sonargaon Road Branch	780,208,880	1,105,719,099
4. Prime Bank Ltd. , AC NO: 2118318027730, Gulshan Branch	336,275,211	294,033,499
5. Janata Bank Ltd., AC NO: 100227333779, Green Road Corporate Branch	36,778	4,251,020
6. Mercantile Bank Ltd., AC NO: 1132000000042, Arambagh Branch	397,913,530	361,842,820
7. One Bank Ltd., AC NO: 123000001088, Kawranbazar Branch	760,164,864	803,711,262
8. UCB PLC , AC NO: 1801308000000020, Shyamoli Ring Road Branch	87,119,532	-
9. BRAC Bank , AC NO: 1501203836723003, Gulshan Branch	82,382,510	165,559,554
10. City Bank , AC NO: 1132410107001, Kawranbazar Branch	42,405,659	89,671,185
11. Meghna Bank, AC NO: 1114117000000003, Mirpur Branch	84,724,284	-
12. One Bank Ltd., AC NO: 10430000000045, BSMSN Branch	308,066,358	43,969,445
13. One Bank Ltd., AC NO: 02130000000095, Sherpur Branch	328,286	-
14. BRAC Bank (USD), AC NO: 15011203836723001	203,439,246	177,212,258
15. City Bank , AC NO: 3102410107001, Kawranbazar Br	24,738,273	97,649,865
16. Sonali Bank Limited (OSS), AC NO: 1230030000050, Sonargaon Hotel Branch	1,106,348	23,505,637
17. Sonali Bank Limited, AC NO: 1172030000210, Kawranbazar Branch	4,206,965	4,147,880
IBAS++ fund with MOF	-	5,394,913
Total	3,113,641,314	3,177,194,750

Note No.	Particulars	Amounts in BDT 30 June 2023	Amounts in BDT 30 June 2022
11.00	Long Term Loan		
	Opening Balance	7,349,821,458	8,612,255,430
	Add: Prior year adjustment due to BIFFL loan Revised Schedule	54,951,338	-
	Less: Current Liability of Long Term Loan		
	BIFFL- Bangladesh Infrastructure Finance Fund Limited		
	BIFFL MEZ (Term-1)	(179,630,518)	(122,756,103)
	BIFFL Shreehatta EZ	(438,484,878)	(584,113,067)
	BIFFL MEZ (Term-2)	(133,953,603)	(139,282,603)
	BIFFL Sabrang Tourism Park	(55,354,538)	(51,064,874)
	DSL- Debt Service Liability (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	(14,103,923)	(14,103,923)
	DSL Shreehatta EZ	(5,384,615)	(5,384,615)
	DSL- Debt Service Liability (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	6,232,131,934	7,349,821,458
13.00	Leased Land Handed Over Lease Money		
	Annexure - 14, 15, & 16		
	Opening Balance	8,987,447,468	6,008,463,363
	One Time Upfront	625,815,453	3,077,431,818
	Annual Rental Basis (Security Deposit) (Note-13.01)	24,601,848	26,066,217
	EZ Developers: Bangladesh SEZ Ltd.	1,024,468,988	-
	Total Leased Land Handed Over Lease Money	10,662,333,756	9,111,961,397
	Less: Transfer to Current Year Liability (One time)	(204,846,965)	(124,513,929)
	Less: Transfer to Current Year Liability (EZ Developers: Bangladesh SEZ Ltd.)	(20,489,380)	-
	Closing Balance	10,436,997,412	8,987,447,468
13.01	Annual Rental Basis (Security Deposit)		
	Techno Electricals Ltd.	14,050,865	-
	Color Style BD Ltd.	2,700,276	5,569,248
	Elite Paints & Chemical Industries Ltd.	6,493,632	-
	Nehal Industries Ltd.	1,169,138	-
	Nehal Industries Ltd.	187,937	-
	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	24,601,848	26,066,217

Note No.	Particulars	Amounts in BDT 30 June 2023	Amounts in BDT 30 June 2022
14.00	Lease Money and Earnest Money		
	Current Year Liability (Note-14.01)	163,532,085	191,616,786
	Net Lease Money and Earnest Money (Note-14.02)	11,566,152,184	9,039,208,797
	Total	11,729,684,269	9,230,825,582
14.01	Current Year Liability		
	Opening Balance	202,538,986	113,112,839
	Transfer from Non-current Liability (One Time)	204,846,965	188,581,503
	Less: Transfer to one time lease income	(192,330,656)	(99,155,357)
	Net (One Time Upfront)	215,055,295	202,538,986
	Opening Balance	(10,922,200)	31,364,945
	Addition this Year (Annual Rental)	42,243,995	37,136,955
	Less: Income (Annual Rental)	(93,089,695)	(79,424,099)
	Net (Annual Rental Basis)	(61,767,900)	(10,922,200)
	Opening Balance	-	-
	Addition this Year (EZ Developers: Bangladesh SEZ Ltd)	20,489,380	-
	Less: Income (EZ Developers: Bangladesh SEZ Ltd)	(10,244,690)	-
	Net (EZ Developers: Bangladesh SEZ Ltd)	10,244,690	-
	Closing Balance	163,532,085	191,616,786
14.02	Lease Money and Earnest Money		
	Collection from EZ land leases and EZ developers		
	Opening balance	9,039,208,797	11,009,073,020
	Addition during the year	5,088,561,529	1,435,070,156
		14,127,770,326	12,444,143,175
	Add: Received VAT on Earnest/Lease/Signing money	5,498,975	165,388,724
	Less: Lease money transfer of land handed over	(625,815,453)	(3,242,478,037)
	Less: Annual rental lease received	(42,243,995)	(31,364,941)
	Less: (EZ Developer: Bangladesh SEZ Ltd) lease money transfer	(1,024,468,988)	-
	Less: Earnest money return	(294,990,567)	(296,480,125)
	Less: Paid VAT on Earnest/Lease/Signing money	(579,598,114)	-
	Net Lease Money and Earnest Money	11,566,152,184	9,039,208,797
15.00	Loan Instalment Payable		
	Opening balance	3,016,683,045	2,560,642,230
	(Overdue loan installment payable)		
	Less: Prior year adjustment due to BIFFL loan Revised Schedule	(54,951,338)	-
	Less: Prior year adjustment of interest payable due to BIFFL loan Revised Schedule	(67,905,030)	-
	Add: Current Liability of Long Term Loan		
	BIFFL- Bangladesh Infrastructure Finance Fund Limited	807,423,537	897,216,647
	DSL- Debt Service Liability (Interest bearing)	48,860,226	48,860,226
	DSL- Debt Service Liability (Interest free)	316,357,099	316,357,099
	Interest payable during the year (Note-25)	207,492,417	289,235,787
	Less: Paid during the year	(1,050,184,711)	(1,095,628,944)
	Closing balance	3,223,775,245	3,016,683,045

Note No.	Particulars	Amounts in BDT 30 June 2023	Amounts in BDT 30 June 2022
16.00	Retention Money/ Security Deposit (Suppliers/ Contractors)		
	Opening balance	495,550,378	472,610,352
	Advance for workorder	-	1,510,000
	Add: Received during the year	-	21,530,026
		495,550,378	495,650,378
	Less: Gulf Security Services Ltd	(470,250)	-
	Less: Return to Ashrafur Rahman	-	(100,000)
	Closing balance	495,080,128	495,550,378
17.00	Other Payables		
	Opening balance	81,496,808	6,431,270
	Accrued AIT on FDR	20,739,961	5,987,840
	Advance Land rent received	-	75,508,968
	Less: Previous year accrued AIT	(5,987,840)	(6,431,270)
	Closing balance	96,248,929	81,496,808
18.00	Provision for Expense		
	Opening Balance	86,250	74,750
	Addition: During the Year (Audit fees)	86,000	86,250
	Adjustment: Previous Year Provision (Audit fees)	(86,250)	(74,750)
	Closing balance	86,000	86,250
19.00	Service Revenue		
	Sale of tender schedule	257,500	438,000
	Income from EZ utility service	66,087,941	10,697,245
	Prospectus sale	679,600	690,600
	OSS service revenue	22,038,051	8,996,926
	Other service income	682,000	140,650
	Total	89,745,092	20,963,420
20.00	Land Lease Income		
	One Time Upfront (Annex-14)	192,330,656	161,034,677
	Annual Rental Basis (Annex-15)	93,089,695	86,685,194
	BSEZ Land Developer (Japan EZ) (Annex-16)	10,244,690	-
	Total (Annex-14, 15, & 16)	295,665,041	247,719,870
21.00	Investment Income		
	Investment from FDR (21.01)	285,150,347	203,727,940
	Interest income from bank accounts	216,024,694	170,634,048
	Total	501,175,041	374,361,987
21.01	Interest from FDR		
	Interest received during year 2022-23	241,328,944	208,162,233
	Add: Accrued interest during year 2022-23	103,699,806	59,878,403
	Less: Previous year accrued interest 2021-22	(59,878,403)	(64,312,696)
	Total	285,150,347	203,727,940

Note No.	Particulars	Amounts in BDT 30 June 2023	Amounts in BDT 30 June 2022
22.00	Other Income		
	Rent income (Administrative premises)	300,960	-
	Land rent income	-	37,992,895
	Receipt from Chattogram WASA	128,270	-
	MOU with MBL	-	1,000,000
	Miscellaneous customer credit	-	96,040
	Application fee from recruitment	25,763,940	63,378
	Income from obsolete item auction	1,415,000	-
	VAT received on Land rent	-	5,316,852
	Sale of trees through auction	4,900,001	18,132,949
	Rout & requisition fare of BEZA car	35,462	-
	Realized gain on fund transfer from USD to BDT AC	104,694,263	-
	Donation Received:		
	EBL	300,000	-
	HSBC	200,000	-
	One Bank Ltd.	500,000	-
	Prime Bank Ltd.	300,000	-
	Total	138,537,896	62,602,114
23.00	Administrative Expenses		
	Salary & allowance	74,839,398	48,555,362
	Office rent	9,899,614	42,079,944
	Legal fee	299,000	658,744
	Training	1,495,923	7,629,508
	Travel allowance	2,075,052	1,394,353
	Fuel cost	5,123,730	4,263,197
	Printing and stationaries	5,984,483	5,804,456
	Honorarium	1,000,000	1,008,310
	Books & magazine	322,921	84,385
	Entertainment	1,384,274	2,729,101
	Advertisement	7,336,505	4,615,304
	Consultancy fee	50,198,095	18,368,011
	Telephone	597,153	684,398
	Electrical & maintenance	-	838,483
	Vehicle repair and maintenance	12,000,497	8,747,356
	Outsourcing	34,991,870	28,102,612
	Other machinery and equipment	-	105,889
	Depreciation expense	14,353,954	12,869,243
	Seminar/Conference Expense	728,912	-
	Utility	7,966,540	-
	Total	230,597,921	188,556,451
24.00	Zone Related Expenses	239,922,851	18,984,668
25.00	Financial Expense		
	DSL- Debt Service Liability (Interest bearing)		
	DSL Sirajganj EZ 47.52 Acres	7,000,088	8,166,769
	DSL Sabrang Tourism Park 60.50 Acres	4,764,960	5,360,580
	DSL CEIZ	8,462,354	9,308,589

Note No.	Particulars	Amounts in BDT	Amounts in BDT
		30 June 2023	30 June 2022
	DSL Shreehatta EZ	2,907,692	3,230,769
	BIFFL- Bangladesh Infrastructure Finance Fund Limited		
	BIFFL MEZ (Term-1)	48,194,601	57,666,475
	BIFFL Shreehatta EZ	55,152,031	110,304,063
	BIFFL MEZ (Term-2)	55,042,857	65,290,532
	BIFFL Sabrang Tourism Park	25,967,834	29,908,010
	Total	207,492,417	289,235,787
26.00	Other Expenses		
	Bank charge	761,602	636,784
	Bank charge: Excise duty	576,262	309,976
	Bank charge: Excise duty (FDR)	2,041,000	1,000,500
	Tree marking expense	-	1,810,440
	Donation to flood affected families	6,962	700,000
	Legal expenses	-	64,000
	Reimbursable VAT	-	310,350
	BEZA OSS charge	299,275	5,500
	Tree nurturing expense	227,500	-
	Insurance expense	20,593,388	-
	Total	24,505,990	4,837,551
27.00	Provisions for Taxation		
	Opening balance	51,008,234	16,881,810
	25% on Excess of Income Over Expenditure	80,650,973	51,008,234
	Less: Adjustment of last year provision	(51,008,234)	(16,881,810)
	Total	80,650,973	51,008,234
28.00	Unrealised Gain/ (Loss) on Foreign Exchange		
	Unrealised Gain/ (Loss) on Foreign Exchange	27,407,787	16,403,275
	Total	27,407,787	16,403,275
29.00	Government Fund Receipt		
	Fund Received from Ministry of Finance	318,476,500	367,806,250
	Total	318,476,500	367,806,250

Bangladesh Economic Zones Authority (BEZA)
Non-current Assets Schedule
For the year ended 30 June 2023

Annexure-1

SL. No	Particulars	Cost			Rate	Depreciation				Written down value
		Acquisition Value	Addition during the year	Dispo.		Opening	Change during the year	Dispo	Acc. depreciation	
		A	B	C	E	F	G = (D X E)	H	I = (F + G)	J = (D - I)
1	Motor Vehicle	27,803,571	-		20%	21,338,110	5,560,714	-	26,898,824	904,747
2	Computer	3,470,259	2,232,283		30%	3,207,860	1,710,763	-	4,918,623	783,919
3	Furniture	62,674,515	8,150,261		10%	13,273,839	7,082,478	-	20,356,317	50,468,460
	Total	93,948,345	10,382,544.00	-		37,819,810	14,353,956	-	52,173,764	52,157,125

Investment Property

SL. No	Particular	Cost			Rate	Depreciation/ Amortization				Written down value
		Opening	Addition during the year	Dispo.		Opening	Change during the year	Dispo	Acc. depreciation	
1	Land	16,398,966,438	100,001	-	0%	-	-	-	-	16,399,066,439
2	Zone development in progress (Note 5)	7,471,605,098	2,019,551,758	-	0%	-	-	-	-	9,491,156,856
	Total	23,870,571,536	2,019,651,759	-		-	-	-	-	25,890,223,295

Annexure 2

Annexure of FDR

Sl	Bank	Branch	FDR No	Term	Opening Balance	Interest Received	AIT Paid	Excise duty During the year	Encashment	Closing Balance	Accrued Interest	Accrued AIT
1	Mercantile Bank Limited	Arambagh Branch	0400422	6 Months	-	-	-	-	-	50,000,000	850,347	170,069
2	Agrani Bank Limited	Mohammadpur Branch	0142440	6 Months	-	-	-	-	-	150,000,000	696,667	139,333
3	Bangladesh Krishi Bank	Shyamoli Branch	439525	6 Months	-	-	-	-	-	150,000,000	766,667	153,333
4	Bangladesh Krishi Bank	Shyamoli Branch	439526	6 Months	-	-	-	-	-	150,000,000	766,667	153,333
5	Janata Bank Limited	Dhakesshwari Road Branch	0929198	6 Months	-	-	-	-	-	150,000,000	742,708	148,542
6	Rupali Bank Limited	Mohammadpur Branch	0465521	6 Months	-	-	-	-	-	100,000,000	473,611	94,722
7	Bangladesh Development Bank Limited	Kawran Bazar	0020424	6 Months	-	-	-	-	-	100,000,000	473,611	94,722
8	Rupali Bank Limited	Mohammadpur Branch	0465522	6 Months	-	-	-	-	-	100,000,000	473,611	94,722
9	Rupali Bank Limited	Science Lab Branch	079256	6 Months	-	-	-	-	-	100,000,000	1,270,833	254,167
10	Janata Bank Limited	Dhakesshwari Road Branch	0929186	6 Months	-	-	-	-	-	70,000,000	889,583	177,917
11	Rupali Bank Limited	Science Lab Branch	079257	6 Months	-	-	-	-	-	120,000,000	1,525,000	305,000
12	Janata Bank Limited	Dhakesshwari Road Branch	0929185	6 Months	-	-	-	-	-	100,000,000	1,270,833	254,167
13	Janata Bank Limited	Dhakesshwari Road Branch	0929187	6 Months	-	-	-	-	-	80,000,000	1,016,667	203,333
14	AB Bank Limited	Motijheel Branch	3775391	12 Months	-	-	-	-	-	200,000,000	4,125,000	825,000
15	Agrani Bank Limited	Mailbagh Branch	0026534	12 Months	113,792,000	6,605,540	1,321,108	100,000	-	118,976,432	1,100,923	220,185
16	Agrani Bank Limited	Mouchak Branch	0084782	12 Months	73,740,000	4,424,400	884,880	50,000	-	77,229,520	737,400	147,480
17	Agrani Bank Limited	Mohammadpur Branch	0142405	6 Months	-	-	-	-	-	100,000,000	1,937,500	387,500
18	Bangladesh Krishi Bank	Chowkbazar Branch	160458	3 Months	61,892,675	3,819,980	763,996	50,000	-	64,898,659	636,663	127,333
19	Brac Bank Limited	Tejgaon Branch	-	6 Months	-	-	-	-	-	50,000,000	968,750	193,750
20	Community Bank Limited	Corporate Branch	0018340	6 Months	-	-	-	-	-	150,000,000	3,300,000	660,000
21	Eastern Bank Limited	Gulshan Branch	0003528	12 Months	-	-	-	-	-	200,000,000	3,987,500	797,500
22	First Security Islami Bank Limited	Mohammadpur Branch	1477086	6 Months	54,698,606	3,605,782	543,386	50,000	-	57,711,002	1,538,960	307,792
23	First Security Islami Bank Limited	Motijheel Branch	1987037	6 Months	-	-	-	-	-	50,000,000	1,134,375	226,875
24	First Security Islami Bank Limited	Mohammadpur Branch	2020014	6 Months	-	-	-	-	-	100,000,000	2,268,750	453,750
25	IFIC Bank Limited	Stock Exchange Branch	1416331	6 Months	-	-	-	-	-	150,000,000	3,300,000	660,000
26	Jamuna Bank Limited	Uttara Branch	0398736	6 Months	-	3,250,000	487,501	50,000	-	102,712,499	4,748,611	949,722
27	Mercantile Bank Limited	Arambagh Branch	0400413	6 Months	-	-	-	-	-	100,000,000	1,980,556	396,111
28	One Bank Limited	Kawran Bazar	327554	6 Months	-	-	-	-	-	150,000,000	3,066,667	613,333
29	One Bank Limited	Banassree Branch	286423	6 Months	-	2,770,130	277,013	-	-	81,639,679	3,893,571	778,714
30	One Bank Limited	BSMSN Branch	280601	6 Months	183,689,673	11,877,604	1,187,760	-	-	194,379,517	3,766,103	753,221
31	Rupali Bank Limited	Adabor Branch	0239470	12 Months	59,199,756	3,551,985	355,199	-	-	62,396,542	(295,999)	(59,200)
32	Rupali Bank Limited	Science Lab Branch	030566	12 Months	105,860,000	5,824,500	1,164,900	50,000	-	110,469,600	2,912,250	582,450

Sl	Bank	Branch	FDR No	Term	Opening Balance	Interest Received	AIT Paid	Excise duty During the year	Encashment	Closing Balance	Accrued Interest	Accrued AIT
33	South East Bank Limited	Mohammadpur Branch	7383697	6 Months	313,821,627	19,887,605	2,512,408	50,000		331,146,824	8,286,502	1,657,300
34	UCB Limited	Principal Branch	1073070	6 Months	-					150,000,000	3,196,875	639,375
35	Agrani Bank Limited	Sonargaon Road Branch	0577048	12 Months	263,460,000	15,017,220	3,003,444	50,000		275,423,776	2,502,870	500,574
36	Agrani Bank Limited	Mohammadpur Branch	0142456	6 Months	-					100,000,000	211,111	42,222
37	Meghna Bank Limited	Principal Branch		6 Months	-					70,000,000	1,520,556	304,111
38	AB Bank Limited	Principal Branch	3763709	6 Months	-	16,250,000	3,250,000	100,000	-	512,900,000	26,347,222	5,269,444
39	Agrani Bank Limited	Mohammadpur Branch	0111900	12 Months	199,960,000	14,424,200	1,442,420	50,000		212,891,780	2,404,033	480,807
40	Agrani Bank Limited	Mohammadpur Branch	0142406	6 Months	-					150,000,000	2,906,250	581,250
41	Sonali Bank Ltd	Karwanbazar Branch	0823243	3 Months	167,832,238	6,575,872	1,126,364	100,000	173,181,746	-		
42	Sonali Bank Ltd	PMO Office Corporate Branch		3 Months	781,595	29,909	6,329	1,000	804,175	-		
43	Sonali Bank Ltd	Karwanbazar Branch	0823250	3 Months	71,002,885	2,963,904	495,153	100,000	73,371,636	-		
44	Sonali Bank Ltd	Karwanbazar Branch	0823258	3 Months	54,424,877	2,132,433	365,259	100,000	56,092,051	-		
45	BD Development Bank	Karwanbazar Branch	0008368	3 Months	576,037,343	26,671,198	5,334,240	100,000	597,274,301	-		
46	City Bank Ltd				(3,244,232)							
47	Agrani Bank Limited	Sadarghat Corp. Branch	0963267	3 Months	345,783,054	22,825,321	4,565,064	100,000	363,943,311	-		
48	Sonali Bank Ltd	Sonargaon Hotel Branch	1050	3 Months	174,926,916	9,291,161	1,442,782	100,000	182,675,295	-		
49	Sonali Bank Ltd	Sonargaon Hotel Branch	0909215	3 Months	116,453,578	6,185,377	960,499	100,000	121,578,456	-		
50	Modhumoti Bank Ltd	BanglaMotor Branch		6 Months	60,759,500	2,197,508	419,502	100,000	62,437,507	-		
51	BD Commerce Bank	Karwanbazar Branch		12 Months	57,641,569	3,746,702	374,670	90,000	60,923,601	-		
52	Basic Bank	Bashundhara Branch		6 Months	54,580,112	1,569,178	313,836	50,000	55,785,454	-		
53	Agrani Bank Limited	Newmarket Branch	0576587	6 Months	95,034,158	6,211,738	621,173	100,000	100,524,723	-		
54	Agrani Bank Limited	Sonargaon Road Branch	0577028	12 Months	211,620,000	19,133,125	2,662,715	100,000	227,990,410	-		
55	Agrani Bank Limited	Central College Branch	0035444	12 Months	107,828,500	5,918,300	1,858,300	100,000	111,788,500	-		
55	Agrani Bank Limited	Central College Branch	0035444	12 Months	-	591,500	-	-	591,500	-		
56	Agrani Bank Limited	Newmarket Branch	0058511	6 Months	181,091,921	11,364,928	1,136,493	100,000	191,220,357	-		
57	Sonali Bank Ltd	Sonargaon Hotel Branch	0909248	3 Months	60,944,947	2,611,843	438,570	100,000	63,018,220	-		
Total					3,763,613,300	241,328,944	39,314,964	2,041,000	2,443,201,243	5,342,775,830	103,699,806	20,739,961

Bangladesh Economic Zone Authority- Srihatta Economic Zone

Annexure 3

Revised Amortization Schedule

Account No	3
Approved Amount	3,650,000,000 Taka
Disbursed Amount	2,920,565,337 Taka
Loan Term (Year)	8 Years
Grace Period (Principal)	- Years
No of Instalment	5 Quarterly
Interest Rate (During IDCP)	5.00% p.a.
Interest Rate (After IDCP)	9.00% p.a.
Interest Rate (Revised)	7.75% p.a.

(Effective from 01 December 2020)

*IDCP = Interest During Construction Period

As Per BIFFL Repayment Schedule									
Sl No	Instalment No	Date	Disbursement	Opening Balance	Interest Charged	Principal payment	Instalment Interest Payment	Repayment	Ending Balance
1	-	19-Oct-15	2,920,565,337.00	2,920,565,337.00	-	-	-	-	2,920,565,337.00
2	-	31-Dec-15	-	2,920,565,337.00	30,016,921.52	-	-	-	2,950,582,258.52
3	-	31-Mar-16	-	2,950,582,258.52	37,292,081.32	-	-	-	2,987,874,339.84
4	-	30-Jun-16	-	2,987,874,339.84	37,763,411.80	-	-	-	3,025,637,751.64
5	-	30-Sep-16	-	3,025,637,751.64	38,660,926.83	-	-	-	3,064,298,678.47
6	-	31-Dec-16	-	3,064,298,678.47	39,154,927.56	-	-	-	3,103,453,606.02
7	-	31-Mar-17	-	3,103,453,606.02	38,793,170.08	-	-	-	3,142,246,776.10
8	-	30-Jun-17	-	3,142,246,776.10	39,714,507.86	-	-	-	3,181,961,283.96
9	-	30-Sep-17	-	3,181,961,283.96	40,638,394.18	-	-	-	3,222,619,678.15
10	-	27-Dec-17	-	3,222,619,678.15	-	-	-	30,016,921.52	3,192,602,756.63
11	-	14-Jun-18	-	3,274,181,827.52	-	-	-	271,992,108.00	3,002,189,719.52
12	-	20-Jun-18	-	3,002,189,719.52	-	-	-	81,628,603.17	2,920,561,116.35
13	1	31-Mar-19	-	3,061,803,965.35	68,890,589.22	584,113,067.40	206,219,322.84	790,332,390.24	2,340,362,164.33
14	2	31-Mar-20	-	2,340,362,164.33	56,988,237.43	584,113,067.40	221,233,323.54	805,346,390.94	1,756,619,315.88
15	3	31-Mar-21	-	1,878,197,288.83	36,390,072.47	584,113,067.40	162,248,159.10	746,361,226.50	1,168,226,134.80
16	4	31-Mar-22	-	1,238,760,505.07	24,000,984.79	584,113,067.40	94,535,355.05	678,648,422.45	584,113,067.40
17	5	31-Mar-23	-	619,380,252.53	12,000,492.39	584,113,067.40	47,267,677.53	631,380,744.93	-

Bangladesh Economic Zones Authority- Mirsharai Economic Zone (Term-1)

Annexure 4

Revised Amortization Schedule

Account No	28
Approved Amount	1,000,000,000 Taka
Disbursed Amount	1,000,000,000 Taka
Loan Term (Year)	8 Years
Grace Period (Principal)	2 Years
No of Instalment	24 Quarterly
Interest Rate (During IDCP)	6.00% p.a.
Interest Rate (After IDCP)	8.00% p.a.
Interest Rate (Revised)	7.75% p.a.
Maturity Date	06-Dec-25
*IDCP = Interest During Construction Period	
(Effective from 01 December 2020)	

As Per BIFFL Repayment Schedule

Sl No	Instalment no	Date	Disbursement	Beginning Principal	Instalment		Repayment	Ending Balance
					Interest	Principal		
1	IDCP	06-Dec-17	902,533,000.00	902,533,000			-	902,533,000
2		23-Jan-18	97,467,000.00	902,533,000			-	1,000,000,000
3		06-Mar-18		1,000,000,000	14,220,264		14,220,264	1,000,000,000
4		06-Jun-18		1,000,000,000	15,333,333		15,333,333	1,000,000,000
5		06-Sep-18		1,000,000,000	15,333,333		15,333,333	1,000,000,000
6		06-Dec-18		1,000,000,000	15,166,667		15,166,667	1,000,000,000
7		06-Mar-19		1,000,000,000	15,000,000		15,000,000	1,000,000,000
8		06-Jun-19		1,000,000,000	15,333,333		15,333,333	1,000,000,000
9		06-Sep-19		1,000,000,000	15,333,333		15,333,333	1,000,000,000
10		06-Dec-19		1,000,000,000	15,166,667		15,166,667	1,000,000,000
11	1	06-Mar-20		1,000,000,000	20,222,222	32,825,723	53,047,945	967,174,277
12	2	06-Jun-20		967,174,277	19,773,341	33,274,604	53,047,945	933,899,673
13	3	06-Sep-20		933,899,673	19,093,060	33,954,885	53,047,945	899,944,787
14	4	06-Dec-20		899,944,787	18,161,386	34,886,559	53,047,945	865,058,228
15	5	06-Mar-21		865,058,228	16,760,503	35,961,727	52,722,230	829,096,501
16	6	06-Jun-21		829,096,501	16,420,717	36,301,513	52,722,230	792,794,988
17	7	06-Sep-21		792,794,988	15,701,745	37,020,485	52,722,230	755,774,504

18	8	06-Dec-21		755,774,504	14,805,832	37,916,397	52,722,230	717,858,106
19	9	06-Mar-22		717,858,106	13,908,501	38,813,729	52,722,230	679,044,377
20	10	06-Jun-22		679,044,377	13,448,851	39,273,379	52,722,230	639,770,998
21	11	06-Sep-22		639,770,998	12,671,020	40,051,210	52,722,230	599,719,789
22	12	06-Dec-22		599,719,789	11,748,677	40,973,553	52,722,230	558,746,236
23	13	06-Mar-23		558,746,236	10,825,708	41,896,522	52,722,230	516,849,715
24	14	06-Jun-23		516,849,715	10,236,496	42,485,734	52,722,230	474,363,980
25	15	06-Sep-23		474,363,980	9,395,042	43,327,188	52,722,230	431,036,793
26	16	06-Dec-23		431,036,793	8,444,131	44,278,099	52,722,230	386,758,693
27	17	06-Mar-24		386,758,693	7,576,710	45,145,520	52,722,230	341,613,174
28	18	06-Jun-24		341,613,174	6,765,839	45,956,391	52,722,230	295,656,783
29	19	06-Sep-24		295,656,783	5,855,647	46,866,583	52,722,230	248,790,200
30	20	06-Dec-24		248,790,200	4,873,869	47,848,361	52,722,230	200,941,839
31	21	06-Mar-25		200,941,839	3,893,248	48,828,982	52,722,230	152,112,857
32	22	06-Jun-25		152,112,857	3,012,680	49,709,550	52,722,230	102,403,307
33	23	06-Sep-25		102,403,307	2,028,154	50,694,075	52,722,230	51,709,232
34	24	06-Dec-25		51,709,232	1,012,998	51,709,232	52,722,230	-

Annexure 5

Revised Amortization Schedule

Account Number	47
Approved Amount	1,000,000,000.00 Taka
Disbursed Amount	1,000,000,000.00 Taka
Loan Term (Year)	8 Years
Grace Period (Year)	0 Years
No of Instalment (Quarterly)	32 Quarterly
Interest Rate	8.00% Quarterly
Interest Rate - Revised	7.75% p.a.
Maturity Date	28-Nov-26 p.a.

(Effective from 01 December 2020)

As Per BIFFL Repayment Schedule								
Sl No.	Instalment No	Date	Disbursement	Beginning Principal	Instalment		Repayment	Ending Balance
					Interest Payment	Principal Payment		
1		28-Nov-18	500,000,000.00	500,000,000			-	500,000,000
2		05-Dec-18	50,000,000.00	550,000,000			-	550,000,000
3		06-Dec-18	300,000,000.00	850,000,000			-	850,000,000
4		11-Dec-18	50,000,000.00	900,000,000			-	900,000,000
5		08-Jan-19	100,000,000.00	1,000,000,000			-	1,000,000,000
6	1	28-Feb-19		1,000,000,000	19,000,000	23,737,676	42,737,676	976,262,324
7	2	28-May-19			19,308,299	23,212,430	42,737,676	953,049,894
8	3	28-Aug-19		953,049,894	19,484,576	23,253,100	42,737,676	929,796,794
9	4	28-Nov-19		929,796,794	19,009,179	23,728,497	42,737,676	906,068,297
10	5	28-Feb-20		906,068,297	18,524,063	24,213,613	42,737,676	881,854,683
11	6	28-May-20		881,854,683	17,637,094	25,100,582	42,737,676	856,754,101
12	7	28-Aug-20		856,754,101	17,515,862	25,221,814	42,737,676	831,532,288
13	8	28-Nov-20		831,532,287	17,000,216	25,737,460	42,737,676	805,794,826
14	9	28-Feb-21		805,794,826	15,970,406	26,462,107	42,432,513	779,332,719
15	10	28-May-21		779,332,719	14,931,798	27,500,714	42,432,513	751,832,005
16	11	28-Aug-21		751,832,005	14,890,451	27,542,062	42,432,513	724,289,943

17	12	28-Nov-21		724,289,943	14,344,965	28,087,548	42,432,513	696,202,395
18	13	28-Feb-22		696,202,395	13,788,675	28,643,837	42,432,513	667,558,558
19	14	28-May-22		667,558,558	12,790,237	29,642,276	42,432,513	637,916,282
20	15	28-Aug-22		637,916,282	12,634,286	29,798,226	42,432,513	608,118,056
21	16	28-Nov-22		608,118,056	12,044,116	30,388,397	42,432,513	577,729,659
22	17	28-Feb-23		577,729,659	11,442,257	30,990,256	42,432,513	546,739,404
23	18	28-May-23		546,739,404	10,475,375	31,957,137	42,432,513	514,782,266
24	19	28-Aug-23		514,782,266	10,195,549	32,236,964	42,432,513	482,545,303
25	20	28-Nov-23		482,545,303	9,557,078	32,875,435	42,432,513	449,669,868
26	21	28-Feb-24		449,669,868	8,905,962	33,526,551	42,432,513	416,143,317
27	22	28-May-24		416,143,317	8,062,777	34,369,736	42,432,513	381,773,581
28	23	28-Aug-24		381,773,581	7,561,238	34,871,275	42,432,513	346,902,307
29	24	28-Nov-24		346,902,307	6,870,593	35,561,920	42,432,513	311,340,387
30	25	28-Feb-25		311,340,387	6,166,269	36,266,243	42,432,513	275,074,144
31	26	28-May-25		275,074,144	5,270,344	37,162,168	42,432,513	237,911,975
32	27	28-Aug-25		237,911,975	4,711,979	37,720,534	42,432,513	200,191,442
33	28	28-Nov-25		200,191,442	3,964,903	38,467,610	42,432,513	161,723,832
34	29	28-Feb-26		161,723,832	3,203,030	39,229,482	42,432,513	122,494,350
35	30	28-May-26		122,494,350	2,346,958	40,085,555	42,432,513	82,408,795
36	31	28-Aug-26		82,408,795	1,632,152	40,800,361	42,432,513	41,608,434
37	32	28-Nov-26		41,608,434	824,078	41,608,434	42,432,513	-

Bangladesh Economic Zones Authority- Sabrang Tourism Park

Annexure 6

Revised Amortization Schedule

Account No	30	
Approved Amount	450,000,000	Taka
Disbursed Amount	450,000,000	Taka
Tenor	10	Years
Grace Period (Principal)	2	Years
No of Instalment	32	Quarterly
Interest Rate (During IDCP)	6.00%	p.a.
Interest Rate (After IDCP)	8.00%	p.a.
Interest Rate (Revised)	7.75%	p.a.
Maturity Date	31-Dec-27	

Interest to be paid Quarterly during grace period

(Effective from 01 December 2020)

*IDCP = Interest During Construction Period

As Per BIFFL Repayment Schedule						
SL No	Instalment No	Date	Disbursement	Opening Balance	Instalment	
					Interest	Principle
1	IDCP	24-Jan-18	75,000,000	-	-	-
2		31-Mar-18		75,000,000	837,500	837,500
3		20-May-18	170,000,000	75,000,000	-	-
4		30-Jun-18		245,000,000	2,327,500	3,517,500
5		20-Sep-18		243,810,000	3,756,667	3,756,667
6		28-Nov-18	50,000,000	243,810,000	-	-
7		29-Nov-18	155,000,000	293,810,000	-	-
8		31-Dec-18		448,810,000	4,892,500	3,702,500
9		31-Mar-19		450,000,000	6,750,000	6,750,000
10		30-Jun-19		450,000,000	6,750,000	6,750,000
11		30-Sep-19		450,000,000	6,750,000	6,750,000
12		31-Dec-19		450,000,000	6,750,000	6,750,000
13	1	31-Mar-20		450,000,000	9,100,000	10,154,500
14	2	30-Jun-20		439,845,500	8,894,653	10,359,846
						429,485,654

15	3	30-Sep-20		429,485,654	8,780,596	10,473,904	19,254,500	419,011,750
16	4	31-Dec-20		419,011,750	8,468,055	10,786,445	19,254,500	408,225,306
17	5	31-Mar-21		408,225,306	7,909,365	11,183,132	19,092,497	397,042,174
18	6	30-Jun-21		397,042,174	7,778,166	11,314,331	19,092,497	385,727,843
19	7	30-Sep-21		385,727,843	7,639,554	11,452,943	19,092,497	374,274,900
20	8	31-Dec-21		374,274,900	7,412,722	11,679,775	19,092,497	362,595,125
21	9	31-Mar-22		362,595,125	7,025,281	12,067,217	19,092,497	350,527,908
22	10	30-Jun-22		350,527,908	6,866,939	12,225,558	19,092,497	338,302,350
23	11	30-Sep-22		338,302,350	6,700,266	12,392,231	19,092,497	325,910,119
24	12	31-Dec-22		325,910,119	6,454,831	12,637,666	19,092,497	313,272,452
25	13	31-Mar-23		313,272,452	6,069,654	13,022,844	19,092,497	300,249,609
26	14	30-Jun-23		300,249,609	5,881,973	13,210,524	19,092,497	287,039,085
27	15	30-Sep-23		287,039,085	5,684,969	13,407,529	19,092,497	273,631,556
28	16	31-Dec-23		273,631,556	5,419,425	13,673,072	19,092,497	259,958,484
29	17	31-Mar-24		259,958,484	5,092,659	13,999,838	19,092,497	245,958,645
30	18	30-Jun-24		245,958,645	4,818,398	14,274,099	19,092,497	231,684,546
31	19	30-Sep-24		231,684,546	4,588,641	14,503,856	19,092,497	217,180,690
32	20	31-Dec-24		217,180,690	4,301,384	14,791,113	19,092,497	202,389,577
33	21	31-Mar-25		202,389,577	3,921,298	15,171,199	19,092,497	187,218,378
34	22	30-Jun-25		187,218,378	3,667,660	15,424,837	19,092,497	171,793,540
35	23	30-Sep-25		171,793,540	3,402,467	15,690,031	19,092,497	156,103,510
36	24	31-Dec-25		156,103,510	3,091,717	16,000,781	19,092,497	140,102,729
37	25	31-Mar-26		140,102,729	2,714,490	16,378,007	19,092,497	123,724,722
38	26	30-Jun-26		123,724,722	2,423,802	16,668,696	19,092,497	107,056,026
39	27	30-Sep-26		107,056,026	2,120,304	16,972,193	19,092,497	90,083,833
40	28	31-Dec-26		90,083,833	1,784,160	17,308,337	19,092,497	72,775,496
41	29	31-Mar-27		72,775,496	1,410,025	17,682,472	19,092,497	55,093,024
42	30	30-Jun-27		55,093,024	1,079,288	18,013,210	19,092,497	37,079,815
43	31	30-Sep-27		37,079,815	734,386	18,358,111	19,092,497	18,721,704
44	32	31-Dec-27		18,721,704	370,794	18,721,704	19,092,497	-

Annexure 7

DSL- Mongla Economic Zone

Land	205	Acres
Approved Amount	474,248,209.50	Taka
Disbursed Amount	474,248,209.50	Taka
Loan Term (Year)	15	Years
Grace Period (Year)	2	Years
No of Instalment	13	Annually
Interest Rate	0.00%	
Authorization Date	21-Jan-2014	
Disbursement Date:	24-Mar-2014	
Maturity Date	24-Mar-2029	

Sl No.	Instalment No	Date	Disbursement	Beginning Principal	Instalment		
					Interest Payment	Principal Payment	Repayment
1		24-Mar-2014	474,248,210	-	-	-	474,248,210
2		24-Mar-2015		474,248,210	-	-	474,248,210
3		24-Mar-2016		474,248,210	-	-	474,248,210
4	1	24-Mar-2017		474,248,210	-	36,480,632	36,480,632
5	2	24-Mar-2018		437,767,578	-	36,480,632	401,286,947
6	3	24-Mar-2019		401,286,947	-	36,480,632	364,806,315
7	4	24-Mar-2020		364,806,315	-	36,480,632	328,325,684
8	5	24-Mar-2021		328,325,684	-	36,480,632	291,845,052
9	6	24-Mar-2022		291,845,052	-	36,480,632	255,364,421
10	7	24-Mar-2023		255,364,421	-	36,480,632	218,883,789
11	8	24-Mar-2024		218,883,789	-	36,480,632	182,403,158
12	9	24-Mar-2025		182,403,158	-	36,480,632	145,922,526
13	10	24-Mar-2026		145,922,526	-	36,480,632	109,441,895
14	11	24-Mar-2027		109,441,895	-	36,480,632	72,961,263
15	12	24-Mar-2028		72,961,263	-	36,480,632	36,480,632
16	13	24-Mar-2029		36,480,632	-	36,480,632	-

DSL- Sirajganj Economic Zone

Annexure 8

Land **47.52** Acres
 Approved Amount 252,780,938.00 Taka
 Disbursed Amount 252,780,938.00 Taka
 Loan Term (Year) 15 Years
 Grace Period (Year) 2 Years
 No of Instalment 13 Annually
 Interest Rate 6.00% Annually
 Authorization Date 12-Jun-2014
 Disbursement Date: 19-Jun-2014
 Contract Date 19-Jun-2014
 Maturity Date 24-Mar-2029

SI No.	Instalment No	Date	Disbursement	Beginning Principal	Instalment		
					Interest Payment	Principal Payment	Repayment
1		19-Jun-2014	252,780,938	252,780,938			
2		19-Jun-2015		252,780,938	-	-	252,780,938
4	1	19-Jun-2017		252,780,938	30,333,713	19,444,688	49,778,400
5	2	19-Jun-2018		233,336,250	14,000,175	19,444,688	33,444,863
6	3	19-Jun-2019		213,891,563	12,833,494	19,444,688	32,278,181
7	4	19-Jun-2020		194,446,875	11,666,813	19,444,688	31,111,500
8	5	19-Jun-2021		175,002,188	10,500,131	19,444,688	29,944,819
9	6	19-Jun-2022		155,557,500	9,333,450	19,444,688	28,778,138
10	7	19-Jun-2023		136,112,813	8,166,769	19,444,688	27,611,456
11	8	19-Jun-2024		116,668,125	7,000,088	19,444,688	26,444,775
12	9	19-Jun-2025		97,223,438	5,833,406	19,444,688	25,278,094
13	10	19-Jun-2026		77,778,750	4,666,725	19,444,688	24,111,413
14	11	19-Jun-2027		58,334,063	3,500,044	19,444,688	22,944,731
15	12	19-Jun-2028		38,889,375	2,333,363	19,444,688	21,778,050
16	13	19-Jun-2029		19,444,688	1,166,681	19,444,688	20,611,369
							(0)

DSL- Sabrang Tourism Park

Annexure 9

Land	60.50	Acres
Approved Amount	252,780,938.00	Taka
Disbursed Amount	129,051,000.00	Taka
Loan Term (Year)	15	Years
Grace Period (Year)	2	Years
No of Instalment	14	Annually
Interest Rate	6.00%	Annually
Authorization Date	02-Feb-2016	
Disbursement Date:	01-Mar-2016	
Contract Date	17-Feb-2016	
Maturity Date	01-Mar-2030	

Sl No.	Instalment No	Date	Disbursement	Beginning Principal	Instalment		
					Interest Payment	Principal Payment	Repayment
1		01-Mar-2016	129,051,000	129,051,000			
2	1	01-Mar-2017		129,051,000	7,743,060	-	7,743,060
3	2	01-Mar-2018		129,051,000	7,743,060	9,927,000	17,670,060
4	3	01-Mar-2019		119,124,000	7,147,440	9,927,000	17,074,440
5	4	01-Mar-2020		109,197,000	6,551,820	9,927,000	16,478,820
6	5	01-Mar-2021		99,270,000	5,956,200	9,927,000	15,883,200
7	6	01-Mar-2022		89,343,000	5,360,580	9,927,000	15,287,580
8	7	01-Mar-2023		79,416,000	4,764,960	9,927,000	14,691,960
9	8	01-Mar-2024		69,489,000	4,169,340	9,927,000	14,096,340
10	9	01-Mar-2025		59,562,000	3,573,720	9,927,000	13,500,720
11	10	01-Mar-2026		49,635,000	2,978,100	9,927,000	12,905,100
12	11	01-Mar-2027		39,708,000	2,382,480	9,927,000	12,309,480
13	12	01-Mar-2028		29,781,000	1,786,860	9,927,000	11,713,860
14	13	01-Mar-2029		19,854,000	1,191,240	9,927,000	11,118,240
15	14	01-Mar-2030		9,927,000	595,620	9,927,000	10,522,620
							-

Annexure 10

DSL - CEIZ

Approved Amount 183,351,000.00 Taka
 Disbursed Amount 183,351,000.00 Taka
 Loan Term (Year) 15 Years
 Grace Period (Year) 2 Years
 No of Instalment 13 Annually
 Interest Rate 6.00%
 Authorization Date 11-Aug-2016
 Disbursement Date: 01-Mar-2016
 Contract Date 17-Feb-2016
 Maturity Date 01-Mar-2030

Sl No.	Instalment No	Date	Disbursement	Beginning Principal	Instalment			Ending Balance
					Interest Payment	Principal Payment	Repayment	
1		30-Sep-2016	183,351,000	183,351,000				183,351,000
2		30-Sep-2017			11,001,060		11,001,060	183,351,000
3		30-Sep-2018		183,351,000	11,001,060	-	11,001,060	183,351,000
4	1	30-Sep-2019		183,351,000	11,001,060	14,103,923	25,104,983	169,247,077
5	2	30-Sep-2020		169,247,077	10,154,825	14,103,923	24,258,748	155,143,154
6	3	30-Sep-2021		155,143,154	9,308,589	14,103,923	23,412,512	141,039,231
7	4	30-Sep-2022		141,039,231	8,462,354	14,103,923	22,566,277	126,935,308
8	5	30-Sep-2023		126,935,308	7,616,118	14,103,923	21,720,042	112,831,385
9	6	30-Sep-2024		112,831,385	6,769,883	14,103,923	20,873,806	98,727,462
10	7	30-Sep-2025		98,727,462	5,923,648	14,103,923	20,027,571	84,623,538
11	8	30-Sep-2026		84,623,538	5,077,412	14,103,923	19,181,335	70,519,615
12	9	30-Sep-2027		70,519,615	4,231,177	14,103,923	18,335,100	56,415,692
13	10	30-Sep-2028		56,415,692	3,384,942	14,103,923	17,488,865	42,311,769
14	11	30-Sep-2029		42,311,769	2,538,706	14,103,923	16,642,629	28,207,846
15	12	30-Sep-2030		28,207,846	1,692,471	14,103,923	15,796,394	14,103,923
16	13	30-Sep-2031		14,103,923	846,235	14,103,923	14,950,158	-

DSL- Srihatta Economic Zone

Annexure 11

Approved Amount 70,000,000.00 Taka
 Disbursed Amount 70,000,000.00 Taka
 Loan Term (Year) 15 Years
 Grace Period (Year) 2 Years
 No of Instalment 13 Annually
 Interest Rate 6.00% Annually
 Authorization Date 01-Feb-2017
 Disbursement Date: 01-Mar-2016
 Contract Date 17-Feb-2016
 Maturity Date 01-Mar-2030

SI No.	Instalment No	Date	Disbursement	Beginning Principal	Instalment			Ending Balance
					Interest Payment	Principal Payment	Repayment	
1		01-Mar-2016	70,000,000					70,000,000
2		01-Mar-2017		70,000,000			-	70,000,000
3		01-Mar-2018		70,000,000			-	70,000,000
4	1	01-Mar-2019		70,000,000	8,400,000	5,384,615	13,784,615	64,615,385
5	2	01-Mar-2020		64,615,385	3,876,923	5,384,615	9,261,538	59,230,769
6	3	01-Mar-2021		59,230,769	3,553,846	5,384,615	8,938,462	53,846,154
7	4	01-Mar-2022		53,846,154	3,230,769	5,384,615	8,615,385	48,461,538
8	5	01-Mar-2023		48,461,538	2,907,692	5,384,615	8,292,308	43,076,923
9	6	01-Mar-2024		43,076,923	2,584,615	5,384,615	7,969,231	37,692,308
10	7	01-Mar-2025		37,692,308	2,261,538	5,384,615	7,646,154	32,307,692
11	8	01-Mar-2026		32,307,692	1,938,462	5,384,615	7,323,077	26,923,077
12	9	01-Mar-2027		26,923,077	1,615,385	5,384,615	7,000,000	21,538,462
13	10	01-Mar-2028		21,538,462	1,292,308	5,384,615	6,676,923	16,153,846
14	11	01-Mar-2029		16,153,846	969,231	5,384,615	6,353,846	10,769,231
15	12	01-Mar-2030		10,769,231	646,154	5,384,615	6,030,769	5,384,615
16	13	01-Mar-2031		5,384,615	323,077	5,384,615	5,707,692	-

Annexure 12

DSL Jamalpur Economic Zone

Approved Amount	3,301,400,000.00	Taka
Disbursed Amount	3,301,400,000.00	Taka
Loan Term (Year)	25	Years
Grace Period (Year)	5	Years
No of Instalment	20	Annually
Interest Rate	1.00%	Annually
Authorization Date	14-Jul-2016	
Disbursement Date:		
Maturity Date	2044	

Sl No.	Instalment No	Date	Disbursement	Beginning Principal	Instalment			Ending Balance
					Interest Payment	Principal Payment	Repayment	
1		2016-17	1,409,888,000	-				1,409,888,000
2		2017-18	647,209,000.00	1,409,888,000				2,057,097,000
3		2018-19	629,207,000.00	2,057,097,000				2,686,304,000
4		2019-20	216,172,000.00	2,686,304,000				2,902,476,000
5		2020-21	993,000.00	2,902,476,000				2,903,469,000
6		2021-22						
7		2022-23						
8	1	2023-24						
9	2	2025		3,301,400,000	33,014,000	149,934,121	182,948,121	3,151,465,880
10	3	2026		3,151,465,880	31,514,659	151,433,462	182,948,121	3,000,032,418
11	4	2027		3,000,032,418	30,000,324	152,947,796	182,948,121	2,847,084,621
12	5	2028		2,847,084,621	28,470,846	154,477,274	182,948,121	2,692,607,347
13	6	2029		2,692,607,347	26,926,073	156,022,047	182,948,121	2,536,585,300
14	7	2030		2,536,585,300	25,365,853	157,582,267	182,948,121	2,379,003,033
15	8	2031		2,379,003,033	23,790,030	159,158,090	182,948,121	2,219,844,942
16	9	2032		2,219,844,942	22,198,448	160,749,673	182,948,121	2,059,095,270
17	10	2033		2,059,095,270	20,590,953	162,357,168	182,948,121	1,896,738,102
18	11	2034		1,896,738,102	18,967,381	163,980,739	182,948,121	1,732,757,363
		2035		1,732,757,363	17,327,574	165,620,547	182,948,121	1,567,136,816

19	12	2036			1,567,136,816	15,671,368	167,276,752	182,948,121	1,399,860,063
20	13	2037			1,399,860,063	13,998,601	168,949,520	182,948,121	1,230,910,544
21	14	2038			1,230,910,544	12,309,105	170,639,015	182,948,121	1,060,271,529
22	15	2039			1,060,271,529	10,602,715	172,345,405	182,948,121	887,926,123
23	16	2040			887,926,123	8,879,261	174,068,859	182,948,121	713,857,264
24	17	2041			713,857,264	7,138,573	175,809,548	182,948,121	538,047,716
25	18	2042			538,047,716	5,380,477	177,567,643	182,948,121	360,480,073
26	19	2043			360,480,073	3,604,801	179,343,320	182,948,121	181,136,753
27	20	2044			181,136,753	1,811,368	181,136,753	182,948,121	-

Annexure 13

DSL- Anowara 2 Economic Zone

Approved Amount 4,203,694,000.00 Taka
Disbursed Amount 4,203,694,000.00 Taka
Loan Term (Year) 25 Years
Grace Period (Year): 5 Years
No of Instalment: 20 Annually
Interest Rate: 0.00%
Authorization Date: 14-Jul-2016
Disbursement Date: 2016
Maturity Date: 2040

Sl No.	Instalment No	Date	Disbursement	Beginning Principal	Instalment			Ending Balance
					Interest Payment	Principal Payment	Repayment	
1		2016	4,203,694,000.00	-				4,203,694,000
2		2017						
3		2018						
4		2019						
5		2020						
6	1	2021		4,203,694,000	-	210,185,000	210,185,000	3,993,509,000
7	2	2022		3,993,509,000	-	210,185,000	210,185,000	3,783,324,000
8	3	2023		3,783,324,000	-	210,185,000	210,185,000	3,573,139,000
9	4	2024		3,573,139,000	-	210,185,000	210,185,000	3,362,954,000
10	5	2025		3,362,954,000	-	210,185,000	210,185,000	3,152,769,000
11	6	2026		3,152,769,000	-	210,185,000	210,185,000	2,942,584,000
12	7	2027		2,942,584,000	-	210,185,000	210,185,000	2,732,399,000
13	8	2028		2,732,399,000	-	210,185,000	210,185,000	2,522,214,000
14	9	2029		2,522,214,000	-	210,185,000	210,185,000	2,312,029,000
15	10	2030		2,312,029,000	-	210,185,000	210,185,000	2,101,844,000
16	11	2031		2,101,844,000	-	210,185,000	210,185,000	1,891,659,000
17	12	2032		1,891,659,000	-	210,185,000	210,185,000	1,681,474,000
18	13	2033		1,681,474,000	-	210,185,000	210,185,000	1,471,289,000
19	14	2034		1,471,289,000	-	210,185,000	210,185,000	1,261,104,000

20	15	2035		1,261,104,000	-	210,185,000	210,185,000	1,050,919,000
21	16	2036		1,050,919,000	-	210,185,000	210,185,000	840,734,000
22	17	2037		840,734,000	-	210,185,000	210,185,000	630,549,000
23	18	2038		630,549,000	-	210,185,000	210,185,000	420,364,000
24	19	2039		420,364,000	-	210,185,000	210,185,000	210,179,000
25	20	2040		210,179,000	-	210,179,000	210,179,000	-

Lease (One time upfront)

Annexure-14

Sl	Name of the Lessee	Name of EZ	Income for the year 2022-23	Current Liabilities	Non current liabilities
1.00	SBG Economic Zone Limited	Mirsarai-Feni EZ	49,358,924.16	49,358,924.16	2,175,905,906.57
2.00	SPL Petrochemical Complex Ltd	Moheskhali EZ-3	36,367,866.18	36,367,866.18	1,606,247,422.78
3.00	Arman Haque Denim Ltd	Mirsarai-Feni EZ	2,027,476.86	2,027,476.86	90,729,589.49
4.00	Export Competitiveness for Jobs (EC4J)	Mirsarai-Feni EZ	2,062,684.54	2,062,684.54	96,602,392.72
5.00	Berger Paints Bd Ltd	Mirsarai-Feni EZ	6,107,925.80	6,107,925.80	287,072,512.51
6.00	Star Allied Venture Ltd	Mirsarai-Feni EZ	10,289,141.55	10,289,141.55	492,163,937.48
7.00	Metro Knitting & Dyeing Mills Ltd.	Mirsarai-Feni EZ	10,137,384.30	10,137,384.30	484,904,882.35
8.00	DBL Industrial Park Ltd (Flamingo Fashion Ltd)	Shreehatta EZ	8,162,525.83	8,162,525.83	380,917,871.88
9.00	Green Orchard Hotel & Resort Ltd	Sabrang Tourism Park	476,995.80	476,995.80	22,418,802.62
10.00	Sunset Bay Ltd	Sabrang Tourism Park	317,997.20	317,997.20	14,945,868.41
11.00	Bashundhara Industrial Economic Zone Ltd	Mirsarai-Feni EZ	49,197,272.33	49,197,272.33	2,312,271,799.70
12.00	Modern Syntex Ltd	Mirsarai-Feni EZ	4,076,806.76	4,076,806.76	191,609,917.91
13.00	Jiehong Medical Products (BD) Co, ltd	Mirsarai-Feni EZ	1,828,468.47	1,828,468.47	86,242,762.96
14.00	Marico BD Ltd	Mirsarai-Feni EZ	3,437,807.57	3,437,807.57	162,436,407.68
15.00	Viacr Electricals Ltd	Mirsarai-Feni EZ	2,062,684.54	2,062,684.54	97,461,844.61
16.00	Alif Embroidery	Mirsarai-Feni EZ	2,033,547.15	2,033,547.15	96,085,102.84
17.00	White Orchid Guest House	Sabrang Tourism Park	635,994.40	635,994.40	29,891,736.82
18.00	Swan International Ltd.	BSMSN	822,556.55	2,467,669.65	120,093,256.41
19.00	RSPL Health BD Ltd.	BSMSN	1,036,089.64	2,486,615.14	120,808,052.39
20.00	Kiam Metal Industries Ltd.	BSMSN	1,890,506.07	7,562,024.26	368,648,682.77
	Total		192,330,655.70	201,097,812.50	9,237,458,750.88

Lease (Annual Rental)

Annexure-15

Sl	Name of the Lessee	Name of EZ	Income for the year 2022-23	Current Liabilities
1.00	Samuda Chemical Complex Ltd	Moheskhalı EZ-3	22,809,114.68	3,801,519.11
2.00	Double Glazing Limited	Sreehatta EZ	1,520,607.65	506,869.22
3.00	Asian Paints Bangladesh Ltd	Mirsarai-Feni EZ	10,100,962.56	2,525,240.64
4.00	MC Donald Steel Building Products Ltd	Mirsarai-Feni EZ	17,793,537.56	8,896,768.78
5.00	Mango Teleservices Ltd	Mirsarai-Feni EZ	25,343,460.75	14,783,685.44
6.00	Reliance Solution Ltd. (Bio Leap Agro Ind. Ltd)	Jamalpur EZ	464,104.02	154,701.34
7.00	Reliance Solution Ltd. (Bio Leap Ind. Ltd)	Jamalpur EZ	464,104.02	154,701.34
8.00	Max Infotech Ltd	Jamalpur EZ	928,208.04	541,454.69
9.00	Color Style BD Ltd.	Jamalpur EZ	2,784,624.13	696,156.03
10.00	Silken Sewing Ltd	Jamalpur EZ	2,794,458.00	1,630,100.50
11.00	Max Infotech Limited	Jamalpur EZ	255,257.21	148,900.04
12.00	Ayesha Clothing Co., Ltd	Shreehatta EZ	3,609,697.95	1,203,232.65
13.00	Aswad Composite Mills Ltd.	Shreehatta EZ	3,589,071.10	2,093,624.81
14.00	Color Style BD Ltd.	Jamalpur EZ	632,487.32	885,482.25
	Total		93,089,695.00	38,022,436.84

Lease- EZ Developer

Annexure-16

Sl	Name of the Lessee	Name of EZ	2022-2023		
			Income for the year	Current Liabilities	Non current liabilities
1.00	Bangladesh SEZ Ltd.	Special Economic Zone, Arai-hajar EZ, JEZ	10,244,689.88	10,244,689.88	1,003,979,607.75
	Total		10,244,689.88	10,244,689.88	1,003,979,607.75

Bank Reconciliation

Annexure-17

Bank reconciliation Statement		Balance as per St	Balance as per bank register
1. Eastern Bank Ltd.(AC NO: 1051360226374), Sonargaon Road Branch		870,524,806	780,728,880
Adjustments			
Payment			
Payment (VAT challan-1260995-26/6/23)		(89,807,287)	
Receipt			
Receipt from (Shahjola Islami bank - Pragati Sarani Br-4586832-18/5/23)		11,360	
Adjusted Balance		780,728,880	
2. Prime Bank Ltd. , AC NO: 2118318027730, Gulshan Branch		414,140,264	336,275,211
Adjustments			
Payment			
Unpresented cheque no 8291332 (02-07-23)		(71,143,766)	
Unpresented cheque no 8291333 (04-07-23)		(4,967,908)	
Unpresented cheque no 8291334 (25-6-23)		(1,753,379)	
Adjusted Balance		336,275,211	
3. Janata Bank Ltd., AC NO: 100227333779, Green Road Corporate Branch		3,496,843	36,778
Adjustments			
Payment			
Unpresented cheque no 5578012 (25-9-22)		(3,460,065)	
Adjusted Balance		36,778	
4. Mercantile Bank Ltd., AC NO: 1132000000042, Arambagh Branch		459,815,065	397,913,530
Adjustments			
Payment			
VAT Challan -2378807-26/6/23		(61,901,534)	
Adjusted Balance		397,913,530	
5. One Bank Ltd., AC NO: 123000001088, Kawranbazar Branch		837,176,528	760,164,864
Adjustments			
Payment			
Unpresented cheque no 8271208-13/6/23		(44,660)	
Unpresented cheque no 8271209-13/6/23		(17,864)	
Unpresented cheque no 8271210-26/6/23		(76,949,140)	
Adjusted Balance		760,164,864	
6. City Bank , AC NO: 1132410107001, Kawranbazar Branch		42,693,610	42,405,659
Adjustments			
Payment			
Unpresented cheque no 1344964-8/8/22		(143,563)	
Unpresented cheque no 1344973-30/8/22		(144,388)	
Adjusted Balance		42,405,659	
7. Meghna Bank, AC NO: 111411700000003, Mirpur Branch		73,147,439	84,724,284
Adjustments			
Receipt			
Sonali Bank Limited Cheque no 4374243 (02-07-23)		11,576,846	
Adjusted Balance		84,724,284	

Lease Money and Earnest Money Receipt

Sl	Name of Economic Zone	Name of the company	Amount (BDT)
1	Anowara EZ	Karnafuly Dry Dock Special EZ Limited	19,567,953
2	Chadpur EZ	Powerchina Int.	51,788
3	Jamalpur EZ	Bioxin	11,611,745
4		Color Style Bangladesh Ltd.	1,745,665
5		Denim Solutions Ltd.	301,969
6		Fervent Multiboard Industries Ltd.	601,560,627
7		Fervent Multiboard Industries Ltd.	22,587,170
8		Fuad Apparel & Sourcing	176,200
9		Kinbo Manufacturing Industries Ltd.	238,000
10		LZ Textiles Ltd.	582,602
11		Majumder Agrotech International Ltd.	168,914
12		Perfect Level Pvt. Ltd.	58,730
13		Reliance Solutions Limited (Bioleap Agro Industry Ltd.)	1,154,170
14		Bangladesh Industrial Technical Assistance Center (BITAC)	11,576,846
15	Mirsharai EZ	Abdul Monem EZ Ltd.	37,655,021
16		Aman Bangladesh Ltd.	1,923,271
17		AMEZ Infrastructure Limited	24,040,878
18		Asian Paints Bangladesh Ltd.	12,563,460
19		Ayurvedia Pharmacy (Dacca) Limited	6,588,765
20		Bangladesh Agricultural Products Ltd. (BAPL)(BSRM Group)(Including V	53,398,318
21		BEPZA	39,552,300
22		CCECC	38,108,433
23		CNG Zone Ltd.	10,709,510
24		Colgate Palmolive Asia (PTE) Ltd.	1,074,900
25		Confidence Power Holdings Limited	138,811,968
26		Dysin International Limited	53,800,000
27		Fardin Accessories,Star Packaging & Accessories Lt6d. and Padma Spinni	2,086,729
28		Fujian Mengba Investment Co Ltd.	30,755,731
29		Fujian Mengba Investment Co Ltd.	13,506,799
30		Healthcare Pharmaceuticals Ltd.	90,230,203
31		Healthcare Pharmaceuticals Ltd.	48,081,755
32		Islam Knit Design Ltd.	7,628,253
33		Israq Spinning Mills Ltd.	94,099,609
34		Jinyuan Chemical Industry Ltd.	15,288,027
35		Karmo Foam & Adhesive Industries Ltd	38,908,725
36		Kiam Metal Industries Ltd.	95,496,289
37		KIAM Metal Industries Ltd.	113,071,292
38		McDonald Steel Building Products Ltd.	27,793,525
39		PEB Steel Alliance Ltd.	516,200
40		PHP Steel Works Ltd.	1,442,452,566
41		Pinnacle Bicycle Industries Ltd.	42,868,388

Sl	Name of Economic Zone	Name of the company	Amount (BDT)
42		Redmin Industries Ltd.	6,657,085
43		RSPL Health BD Ltd.	48,083,467
44		RSPL Health Bd Ltd.(Including VAT)	94,896,904
45		SMZ HealthCare Services and Research Ltd.	13,906,000
46		Swan International (Pvt) Ltd.	95,679,911
47		Swan International (Pvt)(Including VAT)	46,211,094
48		Tasliman Ltd.	2,124,600
49		X Ceramics Ltd.	107,221,556
50	Sabrang Tourism Park	Assure Tourism Ltd.	595,192
51		Bangladesh National Museum	1,000,000
52		Bismillah Marine Service Ltd.	7,224,014
53		Bismillah Marine Service Ltd.	3,000,000
54		Clarichem Ltd.	193,115
55		Designtex Knitwear Ltd.	592,888
56		Dipta Garments Ltd.	8,895,125
57		Dird Garments	13,342,687
58		Dreamway Properties Ltd.	1,212,840
59		East West Travels & Tours (Pvt) Ltd	4,421,830
60		East West Travels & Tours (Pvt) Ltd.	5,780,333
61		IFAD Motors Ltd.	4,288,658
62		JL Fashions Ltd.	395,259
63		Khan Prospectus LLC	2,000,000
64		Megumi footwear Limited	204,847
65		Moonlight Overseas	4,398,448
66		Mouchak Knit Composite Ltd.	202,176
67		Panorama Apparels Ltd.	386,230
68		R A Spinning mills Limited	205,203
69		RBD Software & Technology Ltd.	991,987
70		Riverside Enterprise	1,001,193
71		Sadma Fashion Wear Ltd.	202,176
72		Sanjana Fabrics Ltd.	1,066,850
73		South Bengal International Trading	11,569,278
74		Strategic Finance Limited	3,087,500
75		T Design Knitwear Ltd.	395,150
76		Union Label & Accessories Ltd.	606,420
77	Sreehatta EZ	DBL Industrial Park Ltd.	162,236,599
78		Double Glazing Ltd.	171,183
79		Double Glazing Ltd.	25,678
80	BSMSN	BTCL	6,006
81		Kiam Metal Industries Ltd	226,248,814
82		Rangs properties Limited	14,668,952
83		SMZ HealthCare Services and Research Ltd.	16,302,000
84	BSEZ Land Developer (Japan EZ)	Bangladesh SEZ Ltd.	1,024,468,988
		Total	5,088,561,529

Return Earnest Money

Annexure-19

Sl	Name of the Company	Amount (BDT)
1	(Well Fashion Ltd.) BGMEA (Acc: 3513 1000 05695, EXIM Bank, Dhaka)	13,043,478
2	BGMEA (ARL Dress Limited)	12,800,000
3	E-Engineering Ltd.	4,127,793
4	Integra Apparels Ltd. (BGMEA)	50,000,000
5	Reliant Incorporation Limited (Hangzhou Jinjiang Group Co. Ltd.)	142,977,355
6	RSPL Health BD Ltd.	81,893
7	Swan International (Pvt) Ltd.	109,265
8	Tafari Industrial Park	5,083,868
9	Well Composite Knit Ltd.	52,896,734
10	IFAD Autos Limited	953,430
11	Kazi & Kazi Tea Estate Ltd.	960,165
12	Akij Textiles Mills Ltd.	3,611,819
13	Excellent Tiles Industries Ltd.	3,460,065
14	Global Energy Ltd.	506,869
15	NDE Ready Mix Concrete Ltd	872,604
16	Runner Motors Ltd.	2,370,691
17	Payment to Shiwa Corporation	1,134,537
	Total	294,990,567

Income from EZ utility service

Annexure-21

Name of Economic Zone	Head of Receipt	Amount (BDT)
BSMSN	5% Service Charge on Electricity bill	10,511.55
	Water Bill	703,392.00
	Other Receipt	61,745,541.10
Mongla EZ	Water Bill	1,879,712.00
	Other Receipt	556,160.00
Sreehatta EZ	Water Bill	863,648.00
	Other Receipt	328,976.00
	Grand Total	65,758,964.65