

**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

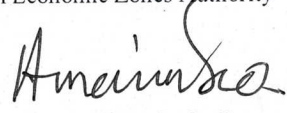
| Particulars | Page no. | Notes | Amounts in BDT | Amounts in BDT |
|---|----------|-------|-----------------------|-----------------------|
| | | | 30 June 2023 | 30 June 2022 |
| Assets | | | | |
| Non-Current Assets | | | | |
| Property, Plant & Equipment | 14 | 4 | 52,157,124 | 56,128,536 |
| Investment 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

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 Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2023

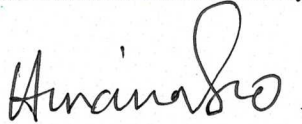
| Particulars | Page no. | Notes | Amounts in BDT | Amounts in BDT |
|---|----------|-------|----------------|----------------|
| | | | 30 June 2023 | 30 June 2022 |
| A. Income | | | | |
| Service Revenue | 18 | 19 | 89,745,092 | 20,963,420 |
| Land Lease Income | 18 | 20 | 295,665,041 | 247,719,870 |
| 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

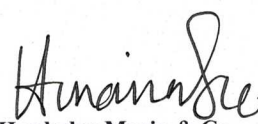
| Particulars | Page no. | Notes | 2022-2023 | 2021-2022 |
|--|----------|-------|--------------------------|--------------------------|
| | | | Reserve & Surplus Amount | Reserve & Surplus Amount |
| Opening Balance | | | 2,266,046,951 | 1,728,812,726 |
| IBAS++ balance adjusted at the beginning of 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

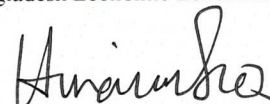
For the year ended 30 June 2023

| 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 | lbass++ 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.
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 | Amounts in BDT |
|-------------|---|-----------------------|-----------------------|
| | | 30 June 2023 | 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 | Amounts in BDT |
|--------------|--|----------------------|----------------------|
| | | 30 June 2023 | 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: 180130800000020, 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: 111411700000003, Mirpur Branch | 84,724,284 | - |
| 12. One Bank Ltd., AC NO: 1043000000045, BSMSN Branch | 308,066,358 | 43,969,445 |
| 13. One Bank Ltd., AC NO: 0213000000095, 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: 117203000210, 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 | Amounts in BDT |
|--------------|---|-----------------------|----------------------|
| | | 30 June 2023 | 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 | | |
| | One Time Upfront | 8,987,447,468 | 6,008,463,363 |
| | Annual Rental Basis (Security Deposit) (Note-13.01) | 625,815,453 | 3,077,431,818 |
| | EZ Developers: Bangladesh SEZ Ltd. | 24,601,848 | 26,066,217 |
| | | 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 | Amounts in BDT |
|--------------|--|-----------------------|-----------------------|
| | | 30 June 2023 | 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 | Amounts in BDT |
|--------------|---|--------------------|--------------------|
| | | 30 June 2023 | 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 | Amounts in BDT |
|--------------|---|--------------------|--------------------|
| | | 30 June 2023 | 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. | Total | | Opening | Change during the year | Dispo | Acc. depreciation | |
| | | A | B | C | D = (A + B - C) | E | F | G = (D X E) | H | I = (F + G) | J = (D - I) |
| 1 | Motor Vehicle | 27,803,571 | - | | 27,803,571 | 20% | 21,338,110 | 5,560,714 | - | 26,898,824 | 904,747 |
| 2 | Computer | 3,470,259 | 2,232,283 | | 5,702,542 | 30% | 3,207,860 | 1,710,763 | - | 4,918,623 | 783,919 |
| 3 | Furniture | 62,674,515 | 8,150,261 | | 70,824,776 | 10% | 13,273,839 | 7,082,478 | - | 20,356,317 | 50,468,460 |
| | Total | 93,948,345 | 10,382,544.00 | - | 104,330,889.46 | | 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. | Total | | Opening | Change during the year | Dispo | Acc. depreciation | |
| 1 | Land | 16,398,966,438 | 100,001 | - | 16,399,066,439 | 0% | - | - | - | - | 16,399,066,439 |
| 2 | Zone development in progress (Note 5) | 7,471,605,098 | 2,019,551,758 | - | 9,491,156,856 | 0% | - | - | - | - | 9,491,156,856 |
| | Total | 23,870,571,536 | 2,019,651,759 | - | 25,890,223,295 | | - | - | - | - | 25,890,223,295 |

Annexure of FDR

Annexure 2

| 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 | Malibagh 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 |

| SI | 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

| | | | | | | Instalment | | | |
|-------|---------------|-----------|------------------|------------------|------------------|-------------------|------------------|----------------|------------------|
| SI No | Instalment No | Date | Disbursement | Opening Balance | Interest Charged | Principal payment | 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 | 40,658,394.18 | - | - | - | 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. (Effective from 01 December 2020) |
| Maturity Date | 06-Dec-25 | |

*IDCP = Interest During Construction Period

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 | - |

Bangladesh Economic Zones Authority - Mirsharai Economic Zone (Term Loan - 2)

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. | (Effective from 01 December 2020) |
| Maturity Date | 28-Nov-26 | p.a. |
| IDCP- Interest During Construction Period | | |

As Per BIFFL Repayment Schedule

| | | | | | Instalment | | | |
|--------|---------------|-----------|----------------|---------------------|------------------|-------------------|------------|----------------|
| Sl No. | Instalment No | Date | Disbursement | Beginning Principal | Interest Payment | Principal Payment | Repayment | Ending Balance |
| 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 | | 976,262,324 | 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 | | 51,478,266 | 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 | (Effective from 01 December 2020) |

*IDCP = Interest During Construction Period

As Per BIFFL Repayment Schedule

| | | | | | Instalment | | | |
|-------|---------------|-----------|--------------|-----------------|------------|------------|------------|-----------------|
| SL No | Instalment No | Date | Disbursement | Opening Balance | Interest | Principle | Repayment | Closing Balance |
| 1 | IDCP | 24-Jan-18 | 75,000,000 | - | - | - | - | 75,000,000 |
| 2 | | 31-Mar-18 | | 75,000,000 | 837,500 | - | 837,500 | 75,000,000 |
| 3 | | 20-May-18 | 170,000,000 | 75,000,000 | - | - | - | 245,000,000 |
| 4 | | 30-Jun-18 | | 245,000,000 | 2,327,500 | - | 3,517,500 | 243,810,000 |
| 5 | | 20-Sep-18 | | 243,810,000 | 3,756,667 | - | 3,756,667 | 243,810,000 |
| 6 | | 28-Nov-18 | 50,000,000 | 243,810,000 | - | - | - | 293,810,000 |
| 7 | | 29-Nov-18 | 155,000,000 | 293,810,000 | - | - | - | 448,810,000 |
| 8 | | 31-Dec-18 | | 448,810,000 | 4,892,500 | - | 3,702,500 | 450,000,000 |
| 9 | | 31-Mar-19 | | 450,000,000 | 6,750,000 | - | 6,750,000 | 450,000,000 |
| 10 | | 30-Jun-19 | | 450,000,000 | 6,750,000 | - | 6,750,000 | 450,000,000 |
| 11 | | 30-Sep-19 | | 450,000,000 | 6,750,000 | - | 6,750,000 | 450,000,000 |
| 12 | | 31-Dec-19 | | 450,000,000 | 6,750,000 | - | 6,750,000 | 450,000,000 |
| 13 | 1 | 31-Mar-20 | | 450,000,000 | 9,100,000 | 10,154,500 | 19,254,500 | 439,845,500 |
| 14 | 2 | 30-Jun-20 | | 439,845,500 | 8,894,653 | 10,359,846 | 19,254,500 | 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 | - |

DSL- Mongla Economic Zone

Annexure 7

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

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

| Sl No. | Instalment No | Date | Disbursement | Beginning Principal | Instalment | | | Ending Balance |
|--------|---------------|-------------|--------------|---------------------|------------------|-------------------|------------|----------------|
| | | | | | Interest Payment | Principal Payment | Repayment | |
| 1 | | 19-Jun-2014 | 252,780,938 | 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 | 233,336,250 |
| 5 | 2 | 19-Jun-2018 | | 233,336,250 | 14,000,175 | 19,444,688 | 33,444,863 | 213,891,563 |
| 6 | 3 | 19-Jun-2019 | | 213,891,563 | 12,833,494 | 19,444,688 | 32,278,181 | 194,446,875 |
| 7 | 4 | 19-Jun-2020 | | 194,446,875 | 11,666,813 | 19,444,688 | 31,111,500 | 175,002,188 |
| 8 | 5 | 19-Jun-2021 | | 175,002,188 | 10,500,131 | 19,444,688 | 29,944,819 | 155,557,500 |
| 9 | 6 | 19-Jun-2022 | | 155,557,500 | 9,333,450 | 19,444,688 | 28,778,138 | 136,112,813 |
| 10 | 7 | 19-Jun-2023 | | 136,112,813 | 8,166,769 | 19,444,688 | 27,611,456 | 116,668,125 |
| 11 | 8 | 19-Jun-2024 | | 116,668,125 | 7,000,088 | 19,444,688 | 26,444,775 | 97,223,438 |
| 12 | 9 | 19-Jun-2025 | | 97,223,438 | 5,833,406 | 19,444,688 | 25,278,094 | 77,778,750 |
| 13 | 10 | 19-Jun-2026 | | 77,778,750 | 4,666,725 | 19,444,688 | 24,111,413 | 58,334,063 |
| 14 | 11 | 19-Jun-2027 | | 58,334,063 | 3,500,044 | 19,444,688 | 22,944,731 | 38,889,375 |
| 15 | 12 | 19-Jun-2028 | | 38,889,375 | 2,333,363 | 19,444,688 | 21,778,050 | 19,444,688 |
| 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 | | | Ending Balance |
|--------|---------------|-------------|--------------|---------------------|------------------|-------------------|------------|----------------|
| | | | | | Interest Payment | Principal Payment | Repayment | |
| 1 | | 01-Mar-2016 | 129,051,000 | 129,051,000 | | | | 129,051,000 |
| 2 | 1 | 01-Mar-2017 | | 129,051,000 | 7,743,060 | - | 7,743,060 | 129,051,000 |
| 3 | 2 | 01-Mar-2018 | | 129,051,000 | 7,743,060 | 9,927,000 | 17,670,060 | 119,124,000 |
| 4 | 3 | 01-Mar-2019 | | 119,124,000 | 7,147,440 | 9,927,000 | 17,074,440 | 109,197,000 |
| 5 | 4 | 01-Mar-2020 | | 109,197,000 | 6,551,820 | 9,927,000 | 16,478,820 | 99,270,000 |
| 6 | 5 | 01-Mar-2021 | | 99,270,000 | 5,956,200 | 9,927,000 | 15,883,200 | 89,343,000 |
| 7 | 6 | 01-Mar-2022 | | 89,343,000 | 5,360,580 | 9,927,000 | 15,287,580 | 79,416,000 |
| 8 | 7 | 01-Mar-2023 | | 79,416,000 | 4,764,960 | 9,927,000 | 14,691,960 | 69,489,000 |
| 9 | 8 | 01-Mar-2024 | | 69,489,000 | 4,169,340 | 9,927,000 | 14,096,340 | 59,562,000 |
| 10 | 9 | 01-Mar-2025 | | 59,562,000 | 3,573,720 | 9,927,000 | 13,500,720 | 49,635,000 |
| 11 | 10 | 01-Mar-2026 | | 49,635,000 | 2,978,100 | 9,927,000 | 12,905,100 | 39,708,000 |
| 12 | 11 | 01-Mar-2027 | | 39,708,000 | 2,382,480 | 9,927,000 | 12,309,480 | 29,781,000 |
| 13 | 12 | 01-Mar-2028 | | 29,781,000 | 1,786,860 | 9,927,000 | 11,713,860 | 19,854,000 |
| 14 | 13 | 01-Mar-2029 | | 19,854,000 | 1,191,240 | 9,927,000 | 11,118,240 | 9,927,000 |
| 15 | 14 | 01-Mar-2030 | | 9,927,000 | 595,620 | 9,927,000 | 10,522,620 | - |

DSL- CEIZ

Annexure 10

| | | |
|---------------------|----------------|----------|
| 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% | Annually |
| 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 |
| 2 | | 30-Sep-2017 | | 183,351,000 | 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 | |

| Sl 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 | - |

DSL Jamalpur Economic Zone

Annexure 12

| | | |
|---------------------|------------------|----------|
| 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 | |
| | | 2016-17 | 1,409,888,000 | - | | | | 1,409,888,000 |
| 1 | | 2017-18 | 647,209,000.00 | 1,409,888,000 | | | | 2,057,097,000 |
| 2 | | 2018-19 | 629,207,000.00 | 2,057,097,000 | | | | 2,686,304,000 |
| 3 | | 2019-20 | 216,172,000.00 | 2,686,304,000 | | | | 2,902,476,000 |
| 4 | | 2020-21 | 993,000.00 | 2,902,476,000 | | | | 2,903,469,000 |
| 5 | | 2021-22 | | | | | | |
| 6 | | 2022-23 | | | | | | |
| 7 | | 2023-24 | | | | | | |
| 8 | 1 | 2025 | | 3,301,400,000 | 33,014,000 | 149,934,121 | 182,948,121 | 3,151,465,880 |
| 9 | 2 | 2026 | | 3,151,465,880 | 31,514,659 | 151,433,462 | 182,948,121 | 3,000,032,418 |
| 10 | 3 | 2027 | | 3,000,032,418 | 30,000,324 | 152,947,796 | 182,948,121 | 2,847,084,621 |
| 11 | 4 | 2028 | | 2,847,084,621 | 28,470,846 | 154,477,274 | 182,948,121 | 2,692,607,347 |
| 12 | 5 | 2029 | | 2,692,607,347 | 26,926,073 | 156,022,047 | 182,948,121 | 2,536,585,300 |
| 13 | 6 | 2030 | | 2,536,585,300 | 25,365,853 | 157,582,267 | 182,948,121 | 2,379,003,033 |
| 14 | 7 | 2031 | | 2,379,003,033 | 23,790,030 | 159,158,090 | 182,948,121 | 2,219,844,942 |
| 15 | 8 | 2032 | | 2,219,844,942 | 22,198,448 | 160,749,673 | 182,948,121 | 2,059,095,270 |
| 16 | 9 | 2033 | | 2,059,095,270 | 20,590,953 | 162,357,168 | 182,948,121 | 1,896,738,102 |
| 17 | 10 | 2034 | | 1,896,738,102 | 18,967,381 | 163,980,739 | 182,948,121 | 1,732,757,363 |
| 18 | 11 | 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 | - |

DSL- Anowara 2 Economic Zone

Annexure 13

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 | Moheskhal 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 | Moheskhali 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 (Shahjala 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 Checque 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 |