

BANGLADESH EXPORT PROCESSING ZONES AUTHORITY (BEPZA)

Statement of Financial Position

As at 30 June 2021

NOTES	Amount In Taka		
	2021	2020	
SOURCE of fund :			
Interest free govt. loan	4	2,337,565,677	2,576,100,677
Project aid		1,168,990	1,168,990
Govt. grant against cyclon damage		20,000,000	20,000,000
Govt. loan	5	293,340,866	293,340,866
KEPZ / AEPZ development fund		1,605,448,899	1,605,448,899
Reserve fund & other reserve	6	321,394,697	589,107,323
Refurbishment project		721,130,178	721,130,178
Retained earnings	7	23,648,198,065	21,465,127,148
Total source of fund		28,948,247,368	27,271,424,081
Application of fund :			
A. Non-current assets :			
Property, plant & equipment	8	8,386,717,531	8,931,478,950
B. Current assets :			
		25,233,388,284	24,067,287,590
Work-in-progress	9	2,610,648,333	1,993,426,523
Accounts receivable	10	1,968,607,735	1,868,449,080
Advance, deposits & pre-payments	11	19,134,498,181	18,558,533,691
Cash & cash equivalents	12	1,519,634,035	1,646,878,296
C. Current liabilities :			
		4,671,858,447	5,727,342,459
Liabilities for expenses	13	20,287,640	73,567,847
Liabilities for other finance	14	3,890,919,074	5,051,916,650
Provision for taxation	17	760,651,732	601,857,962
D.Net current assets (B-C)		20,561,529,837	18,339,945,131
Net assets (A+D)		28,948,247,368	27,271,424,081

The accompanying notes form an integral part of this financial statements

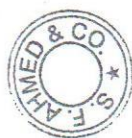
[Signature]

Chief Accounts & Finance Officer

[Signature]

Member of Finance

Signed in terms of our report of even date annexed.



Dated, Dhaka
26 Decenber 2021

[Signature]

S. F. Ahmed & Co.
Chartered Accountants
DVC No. 2112290471AS342513