Independent Auditors' Report and Audited Financial Statements

Bangladesh Export Processing Zones Authority (BEPZA)
For the year ended on 30 June 2026

Ahmed Sheikh Roy & Co.
Chartered Accountants

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Independent Auditor's Report

To the members of the Board of Governors of the Bangladesh Export Processing Zones Authority (BEPZA)

Report on the Audit of the Financial Statements of Bangladesh Export Processing Zones Authority (BEPZA)

Opinion

We have audited the financial statements of Bangladesh Export Processing Zones Authority (BEPZA) (the Authority), which comprise the statement of financial position as at 30 June 2026, statement of profit or loss and other comprehensive income, statement of changes in funds, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Authority as at 30 June 2026, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 Authority in accordance 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

As disclosed in note no. 4 of notes to the accompanying financial statements, the Authority held land, buildings, and other assets, mostly for the purpose of renting them out to investors for rentals. Therefore, according to IAS 40 Investment Property, the assets that are rented out to investors should have been accounted for as per IAS 40. As defined in IAS 40, investment property is property (land or a building or part of a building— or both) held to earn rentals or for capital appreciation or both, rather than for use in the production or supply of goods or services or for administrative purposes, or for sale in the ordinary course of business. In these financial statements, all the assets have been accounted for as per IAS 16 Property, Plant and Equipment. In the absence of sufficient appropriate audit evidence, we could not determine whether, for these purposes, any adjustments to the financial statements were necessary.

Our opinion is not modified in respect of this matter.

Other Information

Management is responsible for the other information. The other information obtained at the date of this auditor's report is information included in the annual report, but does not include the financial statements and auditor's report thereon.

Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained before the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs), 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 the 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 or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Bangladesh Export Processing Zones Authority (BEPZA)'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 it is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment 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.

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- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.

- 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 Authority'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 the Authority to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the 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.

Report on Other Legal and Regulatory Requirements

In accordance with International Financial Reporting Standards (IFRSs), the Bangladesh Export Processing Zones Authority (BEPZA) Act 1980, and other applicable laws and regulations, we also report the following:

- We have obtained all the information and explanations that, to the best of our knowledge and belief, were necessary for our audit and made due verification thereof;

- In our opinion, proper books of account as required by law have been kept by the Authority so far as it appeared from our examination of those books; and

- The statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report agree with the books of account.



Sabbir Ahmed FCA
(ICAB Enrollment No. 937)
Partner
Ahmed Sheikh Roy & Co.
Chartered Accountants
ICAB- EC- 6/2019- 937, 1038, 1175 (Firm)
FRC Firm Enlistment No. CAF-001-097
DVC#2611040937AS133908

Date: 04 November 2026
Place: Dhaka

Bangladesh Export Processing Zones Authority (BEPZA)

Statement of Financial Position

As at 30 June 2026

Figures in BDT

	Notes	30 June 2026	30 June 2025
ASSETS			
Non-current assets			
Property, plant and equipment	4	15,229,621,824	15,370,545,792
Capital work in progress (CWIP)	5	3,773,864,526	3,379,228,269
		19,003,486,350	18,749,774,061
Current assets			
Cash and cash equivalents	6	1,999,961,238	2,157,959,038
Advances and deposits	7	26,183,185,194	22,650,352,128
Accounts receivable	8	4,324,228,811	4,013,789,905
		32,507,375,242	28,822,101,071
		51,510,861,593	**47,571,875,132**
FUNDS AND LIABILITIES			
Funds			
Grants and project aid	9	2,347,748,067	2,347,748,067
Accumulated surplus of income over expenditure	10	35,680,990,349	31,174,514,290
Reserve fund and other reserves	11	4,465,008,341	4,225,619,632
		42,493,746,758	37,747,881,990
Non-current liability			
Long term loans	12	1,216,243,783	1,919,761,353
		1,216,243,783	1,919,761,353
Current liabilities			
Provision for expenses	13	1,512,609,229	2,250,456,694
Liabilities for other finance	14	6,288,261,822	5,653,775,095
		7,800,871,051	7,904,231,789
		51,510,861,593	**47,571,875,132**

The annexed notes (1-17) form an integral part of these financial statements.

Chief Accounts & Finance Officer

Md. Ziaul Hassan
Chief Account's & Finance Officer (BEPZA)
Bangladesh Export Processing Zones Authority
Prime Minister's Office

Member (Finance)

ABDULLAH AL MAMUN
(Additional Secretary)
Member (Engineering), BEPZA
Prime Minister's Office, Dhaka

Signed in terms of our separate report of even date

Sabbir Ahmed FCA
(ICAB Enrollment No. 937)
Partner
Ahmed Sheikh Roy & Co.
Chartered Accountants
ICAB - EC - 6/2019 - 937,1038,1175 (Firm)
FRC Firm Enlistment No. CAF-001-097
DVC#2611040937AS133908

Date: 04 November 2026
Place: Dhaka

Bangladesh Export Processing Zones Authority (BEPZA)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended on 30 June 2026

Figures in BDT

	Notes	2025-2026	2024-2025
INCOME			
Operating income	15	8,812,917,515	8,239,095,892
		8,812,917,515	8,239,095,892
EXPENDITURE			
General and administrative expenses	17	4,470,994,835	4,296,327,934
Finance expenses		4,853,620	25,987,131
		4,475,848,455	4,322,315,065
Net operating income		4,337,069,060	3,916,780,827
Non-operating income	16	1,590,961,512	4,963,429,817
Surplus of income over expenditure before tax		5,928,030,572	8,880,210,643
Income tax expense		(1,482,007,643)	(2,220,052,661)
Net surplus of income over expenditure after tax		**4,446,022,929**	**6,660,157,982**

The annexed notes (1-17) form an integral part of these financial statements.

Chief Accounts & Finance Officer

Md. Ziaul Hassan
Chief Account's & Finance Officer (CC, BEPZA)
Bangladesh Export Processing Zones Authority
Prime Minister's Office

Member (Finance)

ABDULLAH AL MAMUN
(Additional Secretary)
Member (Engineering), BEPZA
Prime Minister's Office, Dhaka

Signed in terms of our separate report of even date

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DVC#2611040937AS133908

Date: 04 November 2026
Place: Dhaka

Bangladesh Export Processing Zones Authority (BEPZA)
Statement of Changes in Funds
For the year ended on 30 June 2026

Figures in BDT

	Notes	2025-2026	2024-2025
Accumulated surplus of income over expenditure			
Opening balance		31,174,514,290	24,526,797,050
Adjustment of sales proceed and VAT CPBS		-	(18,601,402)
		31,174,514,290	24,508,195,648
Net surplus of income over expenditure after tax		4,446,022,929	6,660,157,982
		35,620,537,219	31,168,353,630
Adjustment for excess/(shortage) of provision for taxes		60,453,130	6,160,660
		35,680,990,349	31,174,514,290
Grants and project aid			
Project aid		1,168,990	1,168,990
Government grant against cyclone damage		20,000,000	20,000,000
KEPZ - AEPZ development fund		1,605,448,899	1,605,448,899
Refurbishment project		721,130,178	721,130,178
		2,347,748,067	2,347,748,067
Reserve fund and other reserves			
Opening balance		4,206,265,464	5,322,640,639
Addition		677,790,424	408,111,899
		4,884,055,889	5,730,752,538
Adjustment		(438,401,715)	(1,524,487,074)
		4,445,654,173	4,206,265,464
		42,474,392,590	**37,747,129,223**

The annexed notes (1-17) form an integral part of these financial statements.

Date: 04 November 2026
Place: Dhaka

Chief Accounts & Finance Officer
Md. Ziaul Hassan
Chief Account's & Finance Officer (BEPZA)
Bangladesh Export Processing Zones Authority
Prime Minister's Office

Member (Finance)
ABDULLAH AL MAMUN
(Additional Secretary)
Member (Engineering), BEPZA
Prime Minister's Office, Dhaka

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Bangladesh Export Processing Zones Authority (BEPZA)
Statement of Cash Flows
For the year ended on 30 June 2026

Figures in BDT

	Notes	2025-2026	2024-2025
A. **Cash flows from operating activities**			
Net surplus of income over expenditure after tax		4,446,022,929	6,660,157,982
Amount considered as non cash item:			
Depreciation	4	1,617,630,410	1,655,563,443
		6,063,653,339	8,315,721,425
Changes in working capital:			
(Increase)/decrease in accounts receivable	8	(310,438,906)	(780,182,487)
(Increase)/decrease in advances, and deposits	7	(3,532,833,066)	(5,708,482,100)
Increase/(decrease) in liabilities for other finance	14	634,486,727	531,351,260
Increase/(decrease) in provision for expenses	13	(677,394,334)	703,800,074
Increase/(decrease) in reserve fund and other reserves	11	239,388,709	(1,116,375,175)
		(3,646,790,869)	(6,369,888,428)
Net cash flow from operating activities		2,416,862,470	1,945,832,997
B. **Cash flows from investing activities**			
Acquisition of property, plant and equipment	4	(1,476,706,442)	(2,396,803,955)
Disposal of property, plant and equipment	4	-	35,740,425
Capital work in progress (CWIP)	5	(394,636,257)	(1,010,007,758)
Net cash used in investing activities		(1,871,342,699)	(3,371,071,288)
C. **Cash flows from financing activities**			
(Repayment)/receipts of long-term loans	12	(703,517,570)	(265,306,785)
Net cash (used in)/flow from financing activities		(703,517,570)	(265,306,785)
D. Net (decrease)/increase in cash and cash equivalents (A+B+C)		(157,997,800)	(1,690,545,076)
E. Cash and cash equivalents at the beginning of the year		2,157,959,038	3,848,504,114
F. Cash and cash equivalents at the end of the year		**1,999,961,238**	**2,157,959,038**

The annexed notes (1-17) form an integral part of these financial statements.

Date: 04 November 2026
Place: Dhaka

Chief Accounts & Finance Officer
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Chief Account's & Finance Officer (BEPZA)
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Bangladesh Export Processing Zones Authority (BEPZA)
Notes to the Financial Statements
As at and for the year ended 30 June 2026

1. Background of the Authority

1.1 About Bangladesh Export Processing Zones Authority (BEPZA)

Bangladesh Export Processing Zones Authority (BEPZA), established under the BEPZA Act, 1980, is the pioneer investment promotion agency mandated to create, develop, operate, manage, and control Export Processing Zones (EPZs). As a catalyst for industrialisation, export growth, and employment generation, BEPZA has been playing a pioneering role in Bangladesh's economic transformation for four and a half decades with its vision "To become a significant contributor to the economic development of Bangladesh".

Beginning with the Chattogram EPZ in 1983, BEPZA has expanded its wing to 8 more operational EPZs across the country, namely Dhaka EPZ, Mongla EPZ, Cumilla EPZ, Uttara EPZ, Ishwardi EPZ, Karnaphuli EPZ, and Adamjee EPZ. A state-of-the-art BEPZA Economic Zone in Mirsarai, Chattogram is nearing completion. Additionally, Jashore and Patuakhali EPZ projects are underway, further strengthening the industrial base of the nation.

Guided by the Head of State and supported by a high-level Board of Governors, BEPZA offers a wide range of facilities and incentives to foreign and local investors. The zones host a wide variety of industries—from RMG to high-end diversified manufacturing units—supported by a skilled and productive workforce.

BEPZA is more than an investment platform—it is a bridge to global markets and a driver of sustainable socio-economic growth, diversifying exports, attracting FDI, and reducing poverty by generating productive employment for hundreds of thousands of Bangladeshis.

Head office of the Bangladesh Export Processing Zones Authority (BEPZA) is located on the BEPZA Complex, House no 19/D, Road No. 6, Dhanmondi, Dhaka 1205.

1.2 Nature of business

Bangladesh Export Processing Zones Authority (BEPZA) focuses on the development, promotion, and expansion of export, industrialisation, and employment generation in Bangladesh. Its primary objectives are to facilitate investors in operating their businesses smoothly and attract both local and international investments in the EPZs and EZs.

2. Basis of preparation of financial statements

2.1 Statement of compliance

Financial statements have been prepared on a going concern basis under the historical cost convention in accordance with the Generally Accepted Accounting Principles applicable in Government orgranisation in Bangladesh and International Financial Reporting Standards (IFRSs), International Accounting Standards (IASs), and other applicable laws and regulations.

2.2 Basis of measurement

Financial statements have been prepared under the historical cost convention and on a going concern basis.

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2.3 Going concern

Financial statements have been prepared considering the going concern assumption as per IAS-1(25). The management did not find any significant uncertainties regarding the going concern issue within the next twelve months from the end of the reporting period.

2.4 Components of Financial Statements

The Financial Statements comprise as following:

a. Statement of Financial Position;
b. Statement of Profit or Loss and Other Comprehensive Income;
c. Statement of Changes in Funds;
d. Statement of Cash Flows; and
e. Notes to the Financial Statements

2.5 Functional and presentation currency

Financial statements have been presented in Bangladeshi Taka (BDT), which is also the functional currency of the entity. The amounts in these financial statements have been rounded off to the nearest integer. Because of these rounding off, in some instances, the totals may not match the sum of individual balances.

2.6 Use of estimates and judgments

The preparation of the financial statements of the entity requires management to make and apply consistently the judgments, estimates, and assumptions for records and balances that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

2.7 Reporting period

The financial period of the entity covers one year from 01 July 2025 to 30 June 2026 and is being followed consistently.

2.8 Statement of Cash Flows

Statement of cash flow is prepared in accordance with IAS 7-Statement of Cash Flows under the indirect method.

3. Summary of significant accounting policies and other explanatory information

3.1 Property, plant and equipment (PPE)

Recognition and Measurement

Property, plant and equipment are recognised if it is probable that future economic benefits associated with the assets will flow to the authority and the cost of the assets can be reliably measured. All property, plant, and equipment are stated at cost less accumulated

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depreciation as per IAS-16 "Property, Plant and Equipment" except land, which is stated at cost or revaluation. Leasehold lands are presented in financial statements after being amortised over their lease periods.

The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use.

Subsequent costs

The cost of replacing a part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to the Statement of Profit or Loss and Other Comprehensive Income during the financial period in which they are incurred.

Depreciation

Depreciation is charged on property (except land), plant and equipment, using the reducing balance method. Depreciation is charged for the full accounting year for all assets acquired during the year, irrespective of the date of acquisition or put to use. No depreciation is charged on the asset from the year in which the asset is disposed. The rates of depreciation vary from 10% to 30% p.a. based on useful lives and the nature of the assets.

Rates of depreciation are as follows:

Category of PPE	Rates (%)
Land	0
Lease land	50 years
Furniture and fixtures	10/15
Office equipment	15
Factory building	24
Residential building	12
Building others	12/24
Books and periodicals	30
Motor vehicles	20
Other assets	10-20
Road, drain, and culverts	20
Electric supply network	20
Water supply network	20
Gas supply network	20

Retirements and disposals

Property, plant and equipment is derecognised on disposal or when no future economic benefits are expected from its use and subsequent disposal. Gains or losses arising from the retirement or disposal of an asset are determined as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised as gains or losses from the disposal of the asset under the income in profit and loss account.

3.2 Capital work in progress (CWIP)

The cost of self-constructed assets includes the cost of materials, direct labour, and other directly attributable costs. These expenditures are capitalised and recognised as items of PPE when they are ready for intended use. CWIP is recognised when all or a portion of the construction is completed and payments to the contractor or supplies are made based on a certificate of completion.

3.3 Financial assets

The entity initially recognises receivables and deposits on the date that they are originated. All other financial assets are recognised initially on the invoice date, which is the date the entity becomes a party to the contractual provisions of the instrument. The entity derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Financial assets include accounts receivable, advances, deposits, and cash and cash equivalents, etc.

3.4 Cash and cash equivalents

Cash and cash equivalents comprise bank balances that were held and available for use by the entity without any restriction at the year-end.

3.5 Income recognition

Income is recognised only when it is probable that the economic benefit of such a transaction has been derived as per "IFRS 15- Revenue from Contracts with Customers". In regards to, for the annual rental agreement, rent is received at the beginning of every rental month and year. Yearly collected rental income is adjusted and recognised as income at the end of the related financial year. The balance (if any) is carried forward as a current liability.

3.6 Employee benefits

The authority provides an additional yearly bonus (double of basic salaries) to its employees as a special benefit. No other special defined contribution plan and/or defined benefit plan for its employees. Employees of Bangladesh Export Processing Zones Authority (BEPZA) enjoy a government-defined benefits plan and are treated as government employees.

3.7 Provisions, contingent assets, and liabilities

Provisions are recognised when the Authority has a present obligation as a result of a past event, and an outflow of resources embodying economic benefits will probably be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. If a transfer of economic benefit is no longer probable, the provision should be reversed. Where the effect of the time value of money is material, the amount of a provision is the present value of the expenditure required to settle the obligation.

Contingencies arising from claims, litigations, assessments, fines, penalties, etc., are recorded when it is probable that a liability has been incurred and the amount can be reasonably estimated. Contingent liabilities are disclosed when an outflow is possible. Contingent assets are not recognised.

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3.8 Transactions in foreign currencies

Foreign currency transactions are recorded at the applicable rates of exchange ruling on the date of transactions. Other monetary assets and liabilities, if any, denominated in foreign currencies at the balance sheet date are translated at the applicable rates of exchange ruling at that date, and the related exchange differences are recognised as finance income or cost in the statement of comprehensive income, respectively.

3.9 Financial liabilities

The authority recognises all financial liabilities on the transaction date, which is the date the authority becomes a party to the contractual provisions of the instrument. The authority derecognises a financial liability when its contractual obligations are discharged, cancelled, or expired. Financial liabilities comprise creditors and other financial obligations.

3.10 Security deposits

Security deposits are initially measured at cost. After Initial recognition, deposits are carried at cost less deductions, adjustments, or charges to other account heads.

3.11 Provision for income tax

Bangladesh Export Processing Zones Authority (BEPZA) is an autonomous body recognised by the National Board of Revenue (NBR). The applicable tax rate for the authority is 25% on the amount of surplus income over expenditure.

3.12 Advance income tax

Advance income tax payments are classified as a current asset on the balance sheet until the final tax assessment for the year is completed. At the end of the fiscal year, advance income tax is offset against the assessed tax liability. Any excess payment over the final liability is treated as a refundable tax asset, while any shortfall is paid as additional tax.

3.13 Events after reporting period

Events after the reporting period that provide additional information about the Authority's position at the date of the statement of financial position or those that indicate the going concern assumption is not appropriate are reflected in the financial statements. There are no material events that have occurred after the reporting period to the date of issue of these financial statements, which could affect the figures presented in the financial statements.

3.14 Comparative figure

Comparative information has been disclosed in respect of the year 25-26/24-25 for all numerical data in the financial statements, and also the narrative and descriptive information when it is relevant for understanding the current year's financial statements presentation.

3.15 General

a. Figures appearing in the financial statements have been rounded off to the nearest Taka; and
b. Previous year's figures have been rearranged, wherever considered necessary to conform to the current year's presentation.

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Bangladesh Export Processing Zones Authority (BEPZA)
Notes to the financial statements
As at 30 June 2026

Figures in BDT

	Notes	30 June 2026	30 June 2025
4. Property, plant and equipment			
A. Cost			
Opening balance		37,539,759,657	35,178,696,127
Addition during the year		1,476,706,442	2,396,803,955
		39,016,466,099	37,575,500,082
Disposal/adjustments		-	(35,740,425)
		39,016,466,099	37,539,759,657
B. Accumulated depreciation			
Opening balance		22,169,213,865	20,513,650,422
Depreciation charged during the year		1,617,630,410	1,690,136,013
		23,786,844,275	22,203,786,435
Disposal/adjustments		-	(34,572,570)
		23,786,844,275	22,169,213,865
C. Carrying amount (A-B)		**15,229,621,824**	**15,370,545,792**
A schedule of Property, Plant and Equipment is given in Annexure-A to Annexure-AA-11(a).			
5. Capital work in progress (CWIP)			
Opening balance		3,379,228,269	2,369,220,511
Additions		1,349,826,113	1,388,223,623
		4,729,054,382	3,757,444,134
Transfer to property, plant and equipment		(955,189,856)	(378,215,865)
		3,773,864,526	**3,379,228,269**
A schedule of Capital Work in Progress (CWIP) is given in Annexure B.			
6. Cash and cash equivalents			
Cash at bank		1,999,961,238	2,157,959,038
		1,999,961,238	**2,157,959,038**
A schedule of Cash at Bank is given in Annexure-C.			
7. Advances and deposits			
Advances		1,812,603,270	1,570,999,254
Deposits		24,370,581,924	21,079,352,873
		26,183,185,194	**22,650,352,128**
A schedule of Advances and Deposits is given in Annexure-D-1/2 to D/5			
8. Accounts receivable			
Opening balance		4,013,789,905	3,233,607,418
Addition during the year		23,142,223,321	921,576,061
		27,156,013,225	4,155,183,479
Received/ adjustments		(22,831,784,415)	(141,393,574)
		4,324,228,811	**4,013,789,905**
A schedule of Accounts Receivable is given in Annexure-E to E/1.			
- Rentals, utilities, and service charges receivable from investor/tenants are recognised as accounts receivable.			
9. Grants and project aid			
Project aid		1,168,990	1,168,990
Government grant for cyclone damage		20,000,000	20,000,000
KEPZ-AEPZ development fund		1,605,448,899	1,605,448,899
Refurbishment project		721,130,178	721,130,178
		2,347,748,067	**2,347,748,067**

Bangladesh Export Processing Zones Authority (BEPZA)
Notes to the financial statements
As at 30 June 2026

	Notes	30 June 2026	Restated Figures in BDT 30 June 2025
10. Accumulated surplus of income over expenditure			
Opening balance		31,174,514,290	24,526,797,050
Adjustment of sales proceed and VAT CPBS		-	(18,601,402)
		31,174,514,290	24,508,195,648
Net surplus of income over expenditure after tax		4,446,022,929	6,660,157,982
		35,620,537,219	31,168,353,630
Adjustment for excess/(shortage) of provision for taxes		60,453,130	6,160,660
		35,680,990,349	**31,174,514,290**

During the financial year 2024–2025, retained earnings were adjusted by BDT 18,601,402, comprising a reduction of BDT 19,354,168 for a payment made to the Government from the Sales Proceeds Fund in 2022–2023 and an increase of BDT 752,766 to rectify a prior-year error relating to Adv. VAT – Cumilla Palli Bidvut Samitv-2.

A schedule of Accumulated Surplus of Income Over Expenditure is given in Annexure-F.

11. Reserve fund and other reserves			
Opening balance		4,225,619,632	5,322,640,639
Adjustment of sales proceed		-	19,354,168
Addition		677,790,424	408,111,899
		4,903,410,057	5,750,106,706
Adjustment		(438,401,715)	(1,524,487,074)
		4,465,008,341	**4,225,619,632**

During the financial year 2024–2025, Reserve Fund and Other Reserves were reduced by BDT 19,354,168 in respect of a payment made to the Government from the Sales Proceeds Fund in 2022–2023. which was primarily intended for EPZ employees.

A schedule of Reserve Fund and Other Reserves is given in Annexure-G.

12. Long term loans			
Interest-free government loan		689,954,677	1,380,530,677
Government loan		293,340,865	293,340,865
Bangladesh Bank loan (Female Workers Dormitory MEPZ)		232,948,241	245,889,811
		1,216,243,783	**1,919,761,353**

BEPZA has obtained long-term loans from the Government through the Ministry of Finance and the Bangladesh Bank housing scheme to support the EPZ development and develop a female workers' dormitory in Mongla EPZ.

A schedule of Long-Term Loans is given in Annexure-H.

13. Provision for expenses (liabilities for expenses)			
Opening balance		2,250,456,694	1,552,817,280
Addition		1,460,125,980	2,225,680,243
		3,710,582,674	3,778,497,523
Adjustment/payments		(2,197,973,445)	(1,528,040,829)
		1,512,609,229	**2,250,456,694**

A schedule of Provision for Expenses is given in Annexure-I.

13.1 Provision for taxation			
Openaning		2,220,052,661	1,424,111,465
Addition		1,421,554,513	2,220,052,661
		3,641,607,174	3,644,164,126
Adjustment		(2,159,599,531)	(1,424,111,465)
		1,482,007,643	**2,220,052,661**

A schedule of Provision for Taxation is given in Annexure - J.

Bangladesh Export Processing Zones Authority (BEPZA)
Notes to the financial statements
For the year ended on 30 June 2026

Figures in BDT

	Notes	30 June 2026	30 June 2025
14. Liabilities for other finance			
Opening balance		5,653,775,095	5,122,423,835
Addition		977,279,421	796,180,789
		6,631,054,516	5,918,604,624
Adjustment		(342,792,694)	(264,829,529)
		6,288,261,822	**5,653,775,095**

A schedule of Liabilities for Other Finance is given in Annexure - K and Annexure-L.

		2025-2026	2024-2025
15. Operating income			
Rental income	15.1	4,835,922,298	4,555,223,911
Other operating income	15.2	3,976,995,217	3,683,871,981
		8,812,917,515	**8,239,095,892**
15.1 Rental income			
Land		1,901,843,747	1,674,486,672
Building		2,875,690,996	2,819,658,029
Bay shopping centre and commercial building		58,387,555	61,079,210
		4,835,922,298	**4,555,223,911**
15.2 Others operating income			
Electricity		1,109,189,396	1,074,255,857
Service charge from from waste water		29,580,028	28,870,848
Income from utility-water		57,916,495	52,789,564
Income from utility-gas		739,599,297	813,002,435
Income from utility- generator		101,389,128	127,395,415
Income from water bill		695,281,136	736,108,820
Other income (non-budgetary)		1,244,039,737	851,449,042
		3,976,995,217	**3,683,871,981**
16. Non-operating income			
Interest on treasury bills		864,680,245	286,897,066
Bank interest		726,281,267	4,676,532,751
		1,590,961,512	**4,963,429,817**
Total income (operating + non-operating)		**10,403,879,027**	**13,202,525,709**

A detail of income is given in Annexure-M.

17. General and administrative expenses			
Salaries and allowances		1,068,907,093	986,201,541
Welfare and benefits		464,872,924	404,611,835
Administrative expenses		316,845,475	321,476,787
Postage, telephone and trunk		3,516,666	3,345,136
Promotional expenses		19,959,709	19,744,736
Contingencies		58,682,120	40,445,140
Repairs and maintenance		892,152,638	798,288,382
Other office expenses		28,427,800	32,078,364
		2,853,364,425	2,606,191,921
Depreciation	4	1,617,630,410	1,690,136,013
		4,470,994,835	**4,296,327,934**

A detail of general and administrative expenses is given in Annexure-N.

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Property, Plant and Equipment
As at 30 June 2026

Annexure-A

Figures in BDT

Particulars	Cost				Rate (%)	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment/ Disposal	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment/ Disposal	Balance as at 30.06.2026	
Property, plant and equipment										
Furniture and fixtures	127,450,458	11,419,130	-	138,869,588	10%/15%	74,614,661	6,425,493	-	81,040,154	57,829,434
Office equipment	402,416,778	10,654,421	-	413,071,199	15%	282,251,000	19,623,030	-	301,874,030	111,197,169
Vehicles	514,383,278	20,783,680	-	535,166,958	20%	419,913,309	23,050,730	-	442,964,039	92,202,920
Books and periodicals	1,762,643	82,804	-	1,845,447	30%	1,475,971	110,843	-	1,586,814	258,633
	1,046,013,157	42,940,035	-	1,088,953,192		778,254,941	49,210,095	-	827,465,037	261,488,156
Development assets										
Land	8,422,811,228	95,834,100	-	8,518,645,328	0%	81,891,107	22,244,965	-	104,136,072	8,414,509,255
Factory building	11,722,142,462	93,599,669	-	11,815,742,131	24%	9,751,509,795	495,415,761	-	10,246,925,556	1,568,816,575
Residential building	2,631,530,133	-	-	2,631,530,133	12%	1,621,169,437	121,243,284	-	1,742,412,721	889,117,413
Building-others	2,730,037,441	178,781,631	-	2,908,819,072	12%/24%	1,636,477,722	180,022,555	-	1,816,500,277	1,092,318,795
Road, drain and culverts	3,961,034,804	65,285,450	-	4,026,320,254	20%	3,477,151,919	110,859,277	-	3,588,011,196	438,309,058
Electric supply network	3,305,572,722	374,434,877	-	3,680,007,600	20%	2,148,024,009	306,396,718	-	2,454,420,727	1,225,586,872
Water supply network	1,605,026,268	602,570,409	-	2,207,596,677	20%	1,434,008,480	154,717,640	-	1,588,726,119	618,870,558
Gas supply network	1,415,934,592	-	-	1,415,934,592	20%	653,034,471	152,580,024	-	805,614,496	610,320,097
Other assets CUMEPZ	-	17,242,421	-	17,242,421	20%	-	3,448,484	-	3,448,484	13,793,937
Other assets	699,656,850	6,017,850	-	705,674,700	10%-20%	587,691,983	21,491,608	-	609,183,590	96,491,110
	36,493,746,501	1,433,766,407	-	37,927,512,908		21,390,958,923	1,568,420,314	-	22,959,379,238	14,968,133,670
As at 30 June 2026	**37,539,759,658**	**1,476,706,442**	**-**	**39,016,466,100**		**22,169,213,865**	**1,617,630,409**	**-**	**23,786,844,275**	**15,229,621,825**
As at 30 June 2025	**35,178,696,127**	**2,396,803,955**	**35,740,425**	**37,539,759,658**		**20,513,650,422**	**1,690,136,013**	**34,572,570**	**22,169,213,865**	**15,370,545,792**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Property, Plant and Equipment - By Zone
As at 30 June 2026

Annexure-AA

Figures in BDT

Particulars	Schedule Reference	Cost				Rate (%)	Accumulated Depreciation				Carrying Amount as at 30.06.2026
		Balance as on 01.07.2025	Addition During the Year	Adjustment/ Disposal	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment/ Disposal	Balance as at 30.06.2026	
Chattogram EPZ	AA-1	5,599,510,512	790,963,541	-	6,390,474,053		3,829,521,753	396,088,354	-	4,225,610,107	2,164,863,947
Dhaka EPZ	AA-2	3,476,668,132	12,262,777	-	3,488,930,909		2,275,182,246	82,039,185	-	2,357,221,431	1,131,709,478
Ishwardi EPZ	AA-3	3,090,467,985	9,998,574	-	3,100,466,559		2,513,609,443	86,248,782	-	2,599,858,225	500,608,334
Mongla EPZ	AA-4	3,608,340,052	158,099,880	-	3,766,439,932		2,275,205,836	257,656,937	-	2,532,862,773	1,233,577,159
Cumilla EPZ	AA-5	3,270,930,155	28,603,576	-	3,299,533,731		2,321,021,328	147,823,972	-	2,468,845,299	830,688,431
Uttara EPZ	AA-6	2,980,616,007	121,134,790	-	3,101,750,797		1,947,561,107	218,754,421	-	2,166,315,528	935,435,269
Adamjee EPZ	AA-7	3,755,462,165	182,430,240	-	3,937,892,405		2,860,783,239	177,470,650	-	3,038,253,889	899,638,516
Karnaphuli EPZ	AA-8	2,847,648,981	8,487,460	-	2,856,136,441		2,124,596,218	136,332,288	-	2,260,928,506	595,207,935
Executive Office	AA-9	7,351,782,260	53,982,595	-	7,405,764,855		1,262,835,520	87,712,416	-	1,350,547,937	6,055,216,919
Refurbishment (AEPZ and KEPZ)	AA-10	710,781,224	-	-	710,781,224		689,067,236	5,692,551	-	694,759,787	16,021,436
BEPZA EZ	AA-11	847,552,186	110,743,009	-	958,295,195		69,829,939	21,810,854	-	91,640,793	866,654,402
As at 30 June 2026		**37,539,759,658**	**1,476,706,442**	**-**	**39,016,466,100**		**22,169,213,865**	**1,617,630,410**	**-**	**23,786,844,275**	**15,229,621,825**
As at 30 June 2025		**35,178,696,127**	**2,396,803,955**	**35,740,425**	**37,539,759,658**		**20,513,650,422**	**1,690,136,013**	**34,572,570**	**22,169,213,865**	**15,370,545,792**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Property, Plant and Equipment (CEPZ)
As at 30 June 2026

Annexure-AA-1

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Furniture and fixture	22,698,964	812,855	-	23,511,819.00	10%	14,786,963	872,486	-	15,659,449	7,852,370
Motor vehicles	36,164,100	-	-	36,164,100.00	20%	35,200,212	192,778	-	35,392,990	771,110
Computer server, machineries and office equipment	26,605,681	143,400	-	26,749,081.00	15%	22,896,644	577,866	-	23,474,509	3,274,572
Ceiling fan, air-cooler and calculator	7,519,834	-	-	7,519,834.00	15%	5,898,756	243,162	-	6,141,918	1,377,916
Books purchase	376,947	4,924	-	381,871.00	30%	365,428	4,933	-	370,361	11,510
Telephone installation	15,107,132	-	-	15,107,132.14	15%	14,565,522	81,242	-	14,646,763	460,369
Other assets	8,654,423	158,562	-	8,812,985.00	20%	7,661,389	230,319	-	7,891,709	921,276
	117,127,081	1,119,741	-	118,246,822		101,374,914	2,202,784	-	103,577,698	14,669,124
Development works AA-1(a)	5,482,383,432	789,843,800	-	6,272,227,232		3,728,146,838	393,885,570	-	4,122,032,408	2,150,194,824
As at 30 June 2026	**5,599,510,513**	**790,963,541**	**-**	**6,390,474,054**		**3,829,521,753**	**396,088,354**	**-**	**4,225,610,107**	**2,164,863,947**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (CEPZ)
As at 30 June 2026

Annexure-AA-1(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Land										
Land acquisition	297,706,830	-	-	297,706,830	0%	-	-	-	-	297,706,830
Land development	196,832,721	-	-	196,832,721	0%	-	-	-	-	196,832,721
Land for head office	8,867,885	-	-	8,867,885	0%	-	-	-	-	8,867,885
	503,407,436	-	-	503,407,436		-	-	-	-	503,407,436
Building – Factory										
Factory building (SS-1)	71,704,748	-	-	71,704,748	24%	71,344,556	86,446	-	71,431,002	273,746
Factory building (SS-2)	7,526,650	-	-	7,526,650	24%	7,523,679	713	-	7,524,392	2,258
Factory building (SS-3)	7,258,790	-	-	7,258,790	24%	7,255,941	684	-	7,256,625	2,166
Factory building (SS-4)	17,223,530	-	-	17,223,530	24%	17,223,530	-	-	17,223,530	-
Factory building (SS-5)	17,513,719	-	-	17,513,719	24%	17,505,368	2,004	-	17,507,372	6,347
Factory building (SS-6)	16,702,324	-	-	16,702,324	24%	16,702,324	-	-	16,702,324	-
Factory building (SS-7)	17,514,266	-	-	17,514,266	24%	17,505,914	2,004	-	17,507,918	6,347
Multistoried factory building	29,680,639	-	-	29,680,639	24%	29,668,504	2,912	-	29,671,417	9,222
Factory building (DS-1)	15,967,421	-	-	15,967,421	24%	15,961,580	1,402	-	15,962,982	4,439
Factory building (DS-2)	11,082,906	-	-	11,082,906	24%	11,077,050	1,405	-	11,078,455	4,451
Factory building (DS-3)	11,059,940	-	-	11,059,940	24%	11,054,096	1,403	-	11,055,498	4,441
Factory building (DS-4)	39,000	-	-	39,000	24%	38,839	39	-	38,877	123
Standard factory building no. 1	49,865,144	-	-	49,865,144	24%	49,812,888	12,541	-	49,825,429	39,715
Standard factory building no. 2	49,831,051	-	-	49,831,051	24%	49,778,830	12,533	-	49,791,363	39,687
Factory building (SS-6 and 7)	3,187,712	-	-	3,187,712	24%	3,185,367	563	-	3,185,930	1,782
Factory building (SS-4)	7,207,932	-	-	7,207,932	24%	7,090,438	28,198	-	7,118,637	89,295
Factory building (SS-5)	9,800,026	-	-	9,800,026	24%	9,640,280	38,339	-	9,678,619	121,407
Factory building cum godown	5,638,685	-	-	5,638,685	24%	5,632,776	1,418	-	5,634,194	4,491
Godown (G.I. sheet)	1,155,908	-	-	1,155,908	24%	1,154,314	383	-	1,154,697	1,211
Factory building no. 5	31,180,987	-	-	31,180,987	24%	29,161,009	484,795	-	29,645,803	1,535,184
Factory building No. 4	185,178,388	-	-	185,178,388	24%	179,111,535	1,456,045	-	180,567,580	4,610,808
Factory building No. 6	273,143,026	-	-	273,143,026	24%	260,632,374	3,002,556	-	263,634,930	9,508,096
Factory building No. 7	268,388,716	-	-	268,388,716	24%	256,150,366	2,937,204	-	259,087,570	9,301,146
Factory building no. 8-11 (soil test)	277,200	-	-	277,200	24%	246,347	7,405	-	253,751	23,449
Factory building no. 8 (SFB-8)	329,659,928	-	-	329,659,928	24%	219,678,203	26,395,614	-	246,073,817	83,586,111
Factory building no. 9 (SFB-9)	323,723,392	-	-	323,723,392	24%	215,722,224	25,920,280	-	241,642,504	82,080,888
Factory building no. 10 (SFB-10)	336,031,847	-	-	336,031,847	24%	223,924,311	26,905,809	-	250,830,119	85,201,728
Factory building no. 11 (SFB-11)	321,561,521	-	-	321,561,521	24%	214,281,600	25,747,181	-	240,028,781	81,532,740
	2,419,105,396	-	-	2,419,105,396		1,948,064,242	113,049,877	-	2,061,114,119	357,991,277

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (CEPZ)
As at 30 June 2026

Annexure-AA-1(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Building - Residential										
G.M. Bangloo	2,808,471	-	-	2,808,471	12%	2,693,513	13,795	-	2,707,308	101,162
Residential building A-type	5,079,056	-	-	5,079,056	12%	4,969,517	13,145	-	4,982,661	96,394
Residential building B-type	4,721,895	-	-	4,721,895	12%	4,620,059	12,220	-	4,632,279	89,616
Residential building C-1	3,049,013	-	-	3,049,013	12%	2,986,543	7,496	-	2,994,040	54,973
Residential building C-2	3,054,762	-	-	3,054,762	12%	2,992,174	7,510	-	2,999,685	55,077
Residential building C-3	6,883,860	-	-	6,883,860	12%	6,401,883	57,837	-	6,459,720	424,140
Residential building D-1	2,626,798	-	-	2,626,798	12%	2,567,165	7,156	-	2,574,321	52,477
Residential building D-2	2,622,718	-	-	2,622,718	12%	2,563,178	7,145	-	2,570,323	52,396
Residential building D-3	24,005,743	-	-	24,005,743	12%	21,540,686	295,807	-	21,836,493	2,169,250
Residential building D-type	5,037,290	-	-	5,037,290	12%	4,195,983	100,957	-	4,296,940	740,350
Residential building D-type	7,020,970	-	-	7,020,970	12%	5,688,456	159,902	-	5,848,357	1,172,613
Residential building D-type	5,285,412	-	-	5,285,412	12%	4,145,501	136,789	-	4,282,290	1,003,122
Dormitory building - staff	3,281,846	-	-	3,281,846	12%	3,147,512	16,120	-	3,163,632	118,214
Dormitory building - officer	75,876,931	-	-	75,876,931	12%	54,416,982	2,575,194	-	56,992,176	18,884,755
10 storied residential building - investor club	173,067,170	-	-	173,067,170	12%	105,248,843	8,138,199	-	113,387,042	59,680,128
	324,421,934	-	-	324,421,934		228,177,996	11,549,273	-	239,727,268	84,694,666
Building - Office and Others										
Temporary office building	3,501,781	-	-	3,501,781	12%	3,442,039	7,169	-	3,449,208	52,574
Zone service complex	256,719,078	-	-	256,719,078	12%	97,614,712	19,092,524	-	116,707,236	140,011,842
BEPZA Public School and College	8,490,355	-	-	8,490,355	12%	8,104,462	46,307	-	8,150,769	339,586
BEPZA Public School and College faculty building -02	10,377,321	-	-	10,377,321	12%	6,876,947	420,045	-	7,296,992	3,080,329
Investors club	78,725,201	-	-	78,725,201	12%	63,172,975	1,866,267	-	65,039,242	13,685,959
Investors club - new	76,377,724	-	-	76,377,724	12%	45,164,012	3,745,645	-	48,909,658	27,468,066
Shopping complex	20,942,196	-	-	20,942,196	12%	20,182,465	91,168	-	20,273,632	668,564
Ware house	13,142,783	-	-	13,142,783	12%	13,044,500	11,794	-	13,056,294	86,489
Godown	1,343,006	-	-	1,343,006	12%	1,330,710	1,476	-	1,332,185	10,821
Canteen building	3,345,370	-	-	3,345,370	12%	3,307,494	4,545	-	3,312,039	33,331
Mosque at CEPZ	3,031,570	-	-	3,031,570	12%	2,549,666	57,828	-	2,607,494	424,075
Fire brigade staff quarter	955,259	-	-	955,259	12%	945,541	1,166	-	946,707	8,552
Police box	1,644,910	-	-	1,644,910	12%	1,534,626	13,234	-	1,547,860	97,050
Ansar barrack	3,070,017	-	-	3,070,017	12%	2,557,276	61,529	-	2,618,805	451,212
Day care centre / others	2,018,241	-	-	2,018,241	12%	1,861,701	18,785	-	1,880,486	137,756
Watch tower	274,536	-	-	274,536	12%	234,186	4,842	-	239,028	35,508

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (CEPZ)
As at 30 June 2026

Annexure-AA-1(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Garage at zone service building	1,623,132	-	-	1,623,132	12%	1,415,347	24,934	-	1,440,281	182,850
Customs annex building	44,996,762	-	-	44,996,762	12%	21,250,535	2,849,547	-	24,100,082	20,896,680
Steel structure building	10,543,583	-	-	10,543,583	12%	4,979,398	667,702	-	5,647,100	4,896,483
Custom gate room	1,756,136	-	-	1,756,136	12%	1,038,446	86,123	-	1,124,569	631,567
Industrial police shed	2,353,330	-	-	2,353,330	12%	282,400	248,512	-	530,911	1,822,419
Custom green lab	471,879	-	-	471,879	12%	279,034	23,141	-	302,175	169,704
Security barrack	6,145,384	-	-	6,145,384	12%	6,025,330	14,406	-	6,039,736	105,648
Health centre	3,126,872	-	-	3,126,872	12%	3,055,710	8,539	-	3,064,250	62,622
Fire station	553,282	-	-	553,282	12%	548,723	547	-	549,270	4,012
Check post	3,740,769	-	-	3,740,769	12%	3,321,952	50,258	-	3,372,210	368,559
Sentry box	3,224,456	-	-	3,224,456	12%	2,669,802	66,558	-	2,736,360	488,095
Extention of guard house	124,418	-	-	124,418	12%	122,682	208	-	122,890	1,528
Additional toilet block	1,088,102	-	-	1,088,102	12%	1,083,729	525	-	1,084,254	3,848
Main gate, custome office	5,174,813	872,099	-	6,046,912	12%	4,417,487	195,531	-	4,613,018	1,433,894
Gate, checkpost, sentry box etc.	305,036	-	-	305,036	12%	68,816	28,346	-	97,163	207,873
Gate no. 2	97,381	-	-	97,381	12%	97,010	44	-	97,055	326
Platform for truck inspection	56,344	-	-	56,344	12%	54,517	219	-	54,736	1,607
Coastal embankment	1,423,027	-	-	1,423,027	12%	1,417,301	687	-	1,417,988	5,039
Security barrack (new)	57,376,127	-	-	57,376,127	12%	22,967,930	4,128,984	-	27,096,914	30,279,213
Fire station cum police fari (new)	57,520,113	-	-	57,520,113	12%	23,025,568	4,139,345	-	27,164,914	30,355,199
Hydraulic ledger and garbage truck parking	262,333	-	-	262,333	12%	83,560	21,453	-	105,013	157,320
Other building	980,868	-	-	980,868	12%	348,172	75,924	-	424,096	556,772
	686,903,496	872,099	-	687,775,595		370,476,760	38,075,860	-	408,552,620	279,222,974
Road, Drain, Footpath and Culverts										
Road and drain	466,637,779	-	-	466,637,779	20%	392,215,484	14,884,459	-	407,099,943	59,537,836
Footpath and drain	28,908,243	-	-	28,908,243	20%	28,862,606	9,128	-	28,871,733	36,510
Foot over bridge	32,235,890	-	-	32,235,890	20%	31,771,322	92,914	-	31,864,235	371,655
Culverts / bridge construction	1,702,277	-	-	1,702,277	20%	1,700,896	276	-	1,701,173	1,105
	529,484,190	-	-	529,484,190		454,550,308	14,986,776	-	469,537,084	59,947,106

Ahmed Sheikh Roy & Co.
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Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (CEPZ)
As at 30 June 2026

Annexure-AA-1(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Electric Supply Network										
Electric line installation	399,458,452	-	-	399,458,452	20%	255,083,414	28,875,008	-	283,958,421	115,500,031
11 kV electric distribution line	68,229,354	-	-	68,229,354	20%	60,484,465	1,548,978	-	62,033,443	6,195,911
Street light	16,456,223	-	-	16,456,223	20%	16,371,807	16,883	-	16,388,690	67,533
High preasure sodium light	200,055	-	-	200,055	20%	197,748	461	-	198,209	1,845
33/11 kV sub-station	52,715,600	186,401,292	-	239,116,892	20%	52,636,799	37,296,019	-	89,932,817	149,184,075
Sub-station installation	4,704,000	-	-	4,704,000	20%	4,497,116	41,377	-	4,538,493	165,507
Transformar	5,042,538	-	-	5,042,538	20%	3,842,731	239,961	-	4,082,693	959,846
Electric energy meter	140,924	-	-	140,924	20%	140,651	54	-	140,706	218
Electric equipments	299,005	-	-	299,005	20%	298,246	152	-	298,397	607
Security light pole	180,954	-	-	180,954	20%	179,672	257	-	179,928	1,026
11kV 4500 kVA P.F. plant	81,878,140	-	-	81,878,140	20%	21,303,414	12,114,945	-	33,418,359	48,459,781
Passenger lift	3,454,537	-	-	3,454,537	20%	1,685,814	353,745	-	2,039,559	1,414,978
Security light for boundary wall	3,487,176	-	-	3,487,176	20%	3,478,217	1,792	-	3,480,009	7,167
Installation of sollar	54,098,967	-	-	54,098,967	20%	10,819,793	8,655,835	-	19,475,628	34,623,339
Armoured cable 33/11	576,143	-	-	576,143	20%	115,229	92,183	-	207,411	368,732
11 kV feeder No. 16 (Sector-3)	3,544,864	-	-	3,544,864	20%	708,973	567,178	-	1,276,151	2,268,713
Generator for head office	27,200	-	-	27,200	20%	27,126	15	-	27,141	59
	694,494,131	186,401,292	-	880,895,423		431,871,214	89,804,842	-	521,676,056	359,219,368
Water Supply Network										
Water supply line installation	221,730,767	602,570,409	-	824,301,176	20%	197,130,004	125,434,234	-	322,564,239	501,736,937
Tube well	3,485	-	-	3,485	20%	3,485	-	-	3,485	-
Pump motor	162,990	-	-	162,990	20%	162,687	61	-	162,748	242
Pump motor and water line	1,723,227	-	-	1,723,227	20%	1,719,060	833	-	1,719,893	3,333
High lift pump station	3,041,227	-	-	3,041,227	20%	3,039,172	411	-	3,039,583	1,644
3 lakh gallon capacity water tank	7,424,356	-	-	7,424,356	20%	7,407,435	3,384	-	7,410,820	13,537
1 lakh gallon capacity water tank	2,801,255	-	-	2,801,255	20%	2,797,965	658	-	2,798,623	2,632
Underground water tank / reservoir	3,368,773	-	-	3,368,773	20%	3,349,402	3,874	-	3,353,276	15,497
	240,256,080	602,570,409	-	842,826,489		215,609,210	125,443,456	-	341,052,666	501,773,822
Gas Supply Network										
Gas line installation	6,149,636	-	-	6,149,636	20%	5,727,760	84,375	-	5,812,135	337,501
	6,149,636	-	-	6,149,636		5,727,760	84,375	-	5,812,135	337,501
Others Infrastructural Development Assets										
Custom fence / boundary wall	9,051,723	-	-	9,051,723	20%	7,044,188	401,507	-	7,445,695	1,606,028
Custom fence	19,537,808	-	-	19,537,808	20%	17,899,762	327,609	-	18,227,371	1,310,437
Boundary wall	31,486,103	-	-	31,486,103	20%	30,762,634	144,694	-	30,907,328	578,775
	60,075,633	-	-	60,075,633		55,706,584	873,810	-	56,580,394	3,495,240

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Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (CEPZ)
As at 30 June 2026

Annexure-AA-1(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Others										
Medical equipment	35,900	-	-	35,900	20%	35,882	4	-	35,885	14
Dike construction	628,268	-	-	628,268	10%	606,322	2,195	-	608,517	19,752
Operational equipment	284,406	-	-	284,406	20%	284,226	36	-	284,262	144
Car parking shed	339,693	-	-	339,693	20%	339,249	89	-	339,338	355
Tennis court at investors club	412,214	-	-	412,214	15%	405,125	1,063	-	406,189	6,026
Car washing yard	80,304	-	-	80,304	15%	79,583	108	-	79,691	613
Telecommunication 3rd phase	204,964	-	-	204,964	15%	202,537	364	-	202,901	2,063
BEPZA Complex (consultancy)	1,466,859	-	-	1,466,859	12%	1,414,022	6,340	-	1,420,363	46,497
Closed-circuit TV and auto control gate	4,971,016	-	-	4,971,016	20%	4,945,119	5,179	-	4,950,298	20,717
Dumping yard	368,353	-	-	368,353	20%	368,179	35	-	368,213	140
Guardian shade at school & college	161,164	-	-	161,164	15%	154,917	937	-	155,854	5,310
Parading space	9,132,358	-	-	9,132,358	20%	9,127,605	951	-	9,128,555	3,803
	18,085,499	-	-	18,085,499		17,962,765	17,301	-	17,980,066	105,433
As at 30 June 2026	**5,482,383,432**	**789,843,800**	**-**	**6,272,227,232**		**3,728,146,838**	**393,885,570**	**-**	**4,122,032,408**	**2,150,194,823**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Property, Plant and Equipment (DEPZ)
As at 30 June 2026

Annexure-AA-2

Figure in BDT

Particulars		Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
		Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Furniture and fixture		15,368,527	1,571,110	-	16,939,637	10%	10,076,552	686,309	-	10,762,860	6,176,777
Motor vehicles		16,468,450	-	-	16,468,450	20%	16,389,118	15,866	-	16,404,985	63,465
Computer server, machineries and office equipment		14,153,749	258,593	-	14,412,342	15%	11,161,966	487,556	-	11,649,523	2,762,819
Ceiling fan, air-cooler and calculator		4,967,186	1,871	-	4,969,057	15%	3,214,271	263,218	-	3,477,489	1,491,568
Books purchase		197,489	4,891	-	202,380	30%	133,407	20,692	-	154,099	48,281
Telephone installation		16,198,355	-	-	16,198,355	15%	15,635,444	84,437	-	15,719,881	478,474
Other assets		4,553,125	103,006	-	4,656,131	20%	3,998,621	131,502	-	4,130,123	526,008
		71,906,881	1,939,471	-	73,846,352		60,609,380	1,689,580	-	62,298,960	11,547,392
Development works	AA-2(a)	3,404,761,251	10,323,306	-	3,415,084,557		2,214,572,866	80,349,606	-	2,294,922,471	1,120,162,086
As at 30 June 2026		**3,476,668,132**	**12,262,777**	**-**	**3,488,930,909**		**2,275,182,246**	**82,039,185**	**-**	**2,357,221,431**	**1,131,709,478**

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Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (DEPZ)
As at 30 June 2026

Annexure-AA-2(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Land										
Land acquisition	604,279,685	-	-	604,279,685	0%	-	-	-	-	604,279,685
Land development	153,413,931	-	-	153,413,931	0%	-	-	-	-	153,413,931
	757,693,616	-	-	757,693,616		-	-	-	-	757,693,616
Building – Factory										
Factory building (SS-1)	32,874,235	-	-	32,874,235	24%	31,931,719	226,204	-	32,157,923	716,312
Factory building (SS-2)	18,162,538	-	-	18,162,538	24%	18,151,345	2,686	-	18,154,031	8,507
Factory building (SS-3)	21,822,198	-	-	21,822,198	24%	21,808,041	3,397	-	21,811,439	10,759
Factory building (SS-4)	20,410,016	-	-	20,410,016	24%	20,393,761	3,901	-	20,397,662	12,354
Factory building (SS-6)	20,435,729	-	-	20,435,729	24%	20,419,454	3,906	-	20,423,360	12,370
Factory building -01 (4 storied)	53,835,449	-	-	53,835,449	24%	53,798,688	8,823	-	53,807,511	27,939
Factory building -02 (4 storied)	54,512,164	-	-	54,512,164	24%	54,474,941	8,934	-	54,483,874	28,290
Factory building -03 (4 storied)	46,479,513	-	-	46,479,513	24%	46,444,346	8,440	-	46,452,786	26,727
Factory building -04 (4 storied)	49,478,677	-	-	49,478,677	24%	49,441,138	9,009	-	49,450,147	28,529
Factory building -05 and cargo ramp	21,723,635	-	-	21,723,635	24%	21,709,543	3,382	-	21,712,925	10,710
Factory building -07	99,402,739	-	-	99,402,739	24%	98,846,395	133,522	-	98,979,918	422,821
Factory building -08 and cargo ramp	23,777,399	-	-	23,777,399	24%	23,761,975	3,702	-	23,765,676	11,723
Factory building cum godown	5,604,409	-	-	5,604,409	24%	5,599,945	1,071	-	5,601,016	3,392
Factory building -05 at extention area (3 storied)	61,564,538	-	-	61,564,538	24%	61,336,314	54,774	-	61,391,088	173,450
Factory building -06 at extention area (3 storied)	60,321,590	-	-	60,321,590	24%	60,098,030	53,654	-	60,151,684	169,905
Factory building	72,159,834	-	-	72,159,834	24%	69,064,357	742,914	-	69,807,272	2,352,562
Building	12,587,075	-	-	12,587,075	24%	8,322,683	1,023,454	-	9,346,137	3,240,938
	675,151,737	-	-	675,151,737		665,602,675	2,291,775	-	667,894,450	7,257,287
Building - Residential										
G.M.Bangloo	2,122,159	-	-	2,122,159	12%	2,065,968	6,743	-	2,072,711	49,448
Residential building A-type	8,985,991	-	-	8,985,991	12%	8,748,057	28,552	-	8,776,609	209,382
Residential building B-type	16,059,293	-	-	16,059,293	12%	15,085,706	116,830	-	15,202,536	856,757
Residential building C-1	8,911,847	-	-	8,911,847	12%	8,663,456	29,807	-	8,693,263	218,584
Residential building C-2	19,864,430	-	-	19,864,430	12%	18,177,823	202,393	-	18,380,216	1,484,214
Residential building D-2	15,851,638	-	-	15,851,638	12%	15,007,343	101,315	-	15,108,659	742,979
Residential building D-1	4,871,534	-	-	4,871,534	12%	4,696,059	21,057	-	4,717,116	154,418
Residential building D-3	6,566,077	-	-	6,566,077	12%	6,260,662	36,650	-	6,297,312	268,765
Residential building D-4	6,650,032	-	-	6,650,032	12%	6,340,712	37,118	-	6,377,830	272,202
Residential building D-7	24,423,240	-	-	24,423,240	12%	19,787,938	556,236	-	20,344,174	4,079,066
Dormatory building - staff	3,850,356	-	-	3,850,356	12%	3,711,664	16,643	-	3,728,307	122,049
Dormatory building	16,460,855	-	-	16,460,855	12%	13,798,924	319,432	-	14,118,356	2,342,499
Officers' mess	6,311,770	-	-	6,311,770	12%	5,531,893	93,585	-	5,625,478	686,292
	140,929,222	-	-	140,929,222		127,876,206	1,566,362	-	129,442,568	11,486,654

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Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (DEPZ)
As at 30 June 2026

Annexure-AA-2(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Building - Office and Others										
Temporary office building	13,978	-	-	13,978	12%	11,325	318	-	11,643	2,335
Zone service complex	45,401,863	-	-	45,401,863	12%	40,121,290	633,669	-	40,754,959	4,646,904
Bepza Public School and College	117,518,003	-	-	117,518,003	12%	32,231,292	10,234,405	-	42,465,698	75,052,305
Police barrack	12,136,158	-	-	12,136,158	12%	11,356,874	93,514	-	11,450,388	685,769
Project engineers room	70,463	-	-	70,463	12%	68,597	224	-	68,821	1,642
Medical centre	1,824,862	-	-	1,824,862	12%	1,771,618	6,389	-	1,778,008	46,854
Central warehouse	12,987,270	-	-	12,987,270	12%	12,878,472	13,056	-	12,891,528	95,742
Fire station	5,719,475	-	-	5,719,475	12%	4,694,536	122,993	-	4,817,529	901,946
Custom office	967,279	-	-	967,279	12%	935,834	3,773	-	939,607	27,671
Mosque at DEPZ	3,319,358	-	-	3,319,358	12%	3,131,828	22,504	-	3,154,332	165,026
Custom, security office, main gate	11,116,591	-	-	11,116,591	12%	10,528,499	70,571	-	10,599,070	517,521
Security barrack	9,309,496	-	-	9,309,496	12%	9,249,009	7,258	-	9,256,267	53,229
Security barrack	3,374,503	-	-	3,374,503	12%	3,144,176	27,639	-	3,171,815	202,688
Commissariat building	7,761,949	-	-	7,761,949	12%	7,476,389	34,267	-	7,510,656	251,293
Garage and equipment store	2,316,341	-	-	2,316,341	12%	2,272,000	5,321	-	2,277,321	39,020
Security post	982,548	-	-	982,548	12%	873,944	13,032	-	886,977	95,571
Other building	766,556	-	-	766,556	12%	453,283	37,593	-	490,876	275,680
	235,586,692	-	-	235,586,692		141,198,968	11,326,527	-	152,525,495	83,061,197
Road, Drain, Footpath, and Culverts										
Road and drain	361,351,906	428,954	-	361,780,860	20%	336,563,953	5,043,381	-	341,607,334	20,173,526
Footpath construction	12,867,298	-	-	12,867,298	20%	12,801,881	13,083	-	12,814,965	52,333
Bituminous grouting and carpeting	23,855,141	-	-	23,855,141	20%	23,809,794	9,069	-	23,818,863	36,277
Culverts / bridge construction	10,880,936	-	-	10,880,936	20%	10,829,918	10,204	-	10,840,121	40,815
	408,955,281	428,954	-	409,384,235		384,005,546	5,075,738	-	389,081,284	20,302,951
Electric Supply Network										
Electric line installation	335,181,783	5,649,505	-	340,831,288	20%	123,635,994	43,439,059	-	167,075,053	173,756,235
Street light	16,607,086	-	-	16,607,086	20%	16,547,646	11,888	-	16,559,534	47,552
Street light	3,513,668	-	-	3,513,668	20%	3,503,049	2,124	-	3,505,173	8,496
11 kV HT line and transformer	22,517,774	-	-	22,517,774	20%	22,477,044	8,146	-	22,485,190	32,584
Sub-station and transformer	8,044,085	-	-	8,044,085	20%	8,002,655	8,286	-	8,010,941	33,144
11 kV sub-station for Factory 6, 7, 8	5,593,801	-	-	5,593,801	20%	5,583,818	1,997	-	5,585,815	7,986
11 kV underground sub-station	2,780,416	-	-	2,780,416	20%	2,774,903	1,103	-	2,776,006	4,411
Sub-station for pump house	2,645,876	-	-	2,645,876	20%	2,639,399	1,295	-	2,640,694	5,182
Transformer installation	8,614,708	-	-	8,614,708	20%	8,600,871	2,767	-	8,603,638	11,069
Transformer	12,910,713	-	-	12,910,713	20%	12,907,767	589	-	12,908,356	2,357
Transformer	4,140,280	2,820,000	-	6,960,280	20%	2,227,505	946,555	-	3,174,060	3,786,220
Electric equipment	589,199	-	-	589,199	20%	587,466	346	-	587,813	1,386
Generator	42,000	-	-	42,000	20%	41,933	13	-	41,946	54

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (DEPZ)
As at 30 June 2026

Annexure-AA-2(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Voltage stabilizer	3,330,977	-	-	3,330,977	20%	3,284,966	9,202	-	3,294,168	36,809
Electric energy meter	427,100	-	-	427,100	20%	426,054	209	-	426,263	836
11 kV fuse	31,164	-	-	31,164	20%	31,102	12	-	31,115	49
Vacuum circuit breaker	1,854,019	-	-	1,854,019	20%	1,849,480	908	-	1,850,388	3,631
Security light and security post	5,207,070	-	-	5,207,070	20%	5,178,866	5,641	-	5,184,507	22,563
	434,031,718	8,469,505	-	442,501,223		220,300,519	44,440,141	-	264,740,660	177,760,563
Water Supply Network										
Water supply line installation	208,138,010	-	-	208,138,010	20%	167,616,223	8,104,357	-	175,720,580	32,417,430
Tube well, pump motor	2,547,263	-	-	2,547,263	20%	2,345,628	40,327	-	2,385,955	161,308
Pump machine / pump motor	6,215,053	-	-	6,215,053	20%	6,142,016	14,607	-	6,156,623	58,429
Test tubewell / deep tubewell	6,213,280	-	-	6,213,280	20%	6,089,481	24,760	-	6,114,241	99,039
Test tubewell / deep tubewell	3,068,049	-	-	3,068,049	20%	3,038,292	5,951	-	3,044,243	23,805
Pump house	8,152,528	-	-	8,152,528	20%	8,052,173	20,071	-	8,072,244	80,284
Water meter	468,130	-	-	468,130	20%	451,659	3,294	-	454,953	13,177
Water tank	13,826,163	-	-	13,826,163	20%	13,777,601	9,712	-	13,787,314	38,850
	248,628,476	-	-	248,628,476		207,513,075	8,223,080	-	215,736,155	32,892,321
Gas Supply Network										
Internal gas connection	24,709,096	-	-	24,709,096	20%	17,256,129	1,490,593	-	18,746,723	5,962,374
Gas line installation	260,494,688	-	-	260,494,688	20%	259,831,056	132,726	-	259,963,783	530,905
	285,203,784	-	-	285,203,784		277,087,186	1,623,320	-	278,710,505	6,493,279
Others Infrastructural Development assets										
Custom fence	32,602,574	-	-	32,602,574	20%	25,323,006	1,455,914	-	26,778,919	5,823,654
Custom fence and peripheral fence	21,406,561	-	-	21,406,561	20%	21,296,219	22,068	-	21,318,287	88,274
Peripheral fence for remaining area	1,105,120	-	-	1,105,120	20%	1,103,638	296	-	1,103,934	1,186
Custom fence at 16 plots	1,026,167	-	-	1,026,167	20%	1,024,791	275	-	1,025,066	1,101
Custom fence for 37 plots	3,548,252	-	-	3,548,252	20%	3,541,666	1,317	-	3,542,983	5,269
Various diameter wall / boundary wall	155,498,896	-	-	155,498,896	20%	135,338,257	4,032,128	-	139,370,385	16,128,512
Main gate	1,283,677	-	-	1,283,677	20%	1,265,177	3,700	-	1,268,877	14,800
	216,471,246	-	-	216,471,246		188,892,752	5,515,699	-	194,408,451	22,062,795

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (DEPZ)
As at 30 June 2026

Annexure-AA-2(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Others										
GI pipe gate construction	100,112	-	-	100,112	20%	99,934	36	-	99,970	143
Children park at residential area	89,071	-	-	89,071	10%	86,920	215	-	87,135	1,936
Construction of garage	-	1,424,847.00	-	1,424,847	20%	-	284,969	-	284,969	1,139,878
Bus parking area	880,856	-	-	880,856	20%	879,391	293	-	879,684	1,171
Lawn tennis court	295,840	-	-	295,840	20%	294,888	191	-	295,078	762
Palisade works for protection	516,417	-	-	516,417	15%	511,781	695	-	512,476	3,941
Tower base and guy paint for T&T	147,904	-	-	147,904	15%	146,327	236	-	146,564	1,340
Nursery shed	49,625	-	-	49,625	15%	48,972	98	-	49,070	555
Tree plantation	29,654	-	-	29,654	12%	27,725	231	-	27,957	1,697
	2,109,479	1,424,847	-	3,534,326		2,095,938	286,965	-	2,382,903	1,151,423
As at 30 June 2026	**3,404,761,251**	**10,323,306**	**-**	**3,415,084,557**		**2,214,572,866**	**80,349,606**	**-**	**2,294,922,471**	**1,120,162,086**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Property, Plant and Equipment (IEPZ)
As at 30 June 2026

Annexure-AA-3

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Furniture and fixture	10,252,756	812,420	-	11,065,176	10%	6,467,116	459,806	-	6,926,922	4,138,254
Motor vehicles	14,473,774	-	-	14,473,774	20%	14,315,051	31,745	-	14,346,795	126,978
Computer server, machineries and office equipment	6,397,259	282,700	-	6,679,959	15%	3,716,117	444,576	-	4,160,694	2,519,265
Ceiling fan, air-cooler and calculator	2,178,868	9,890	-	2,188,758	15%	1,856,398	49,854	-	1,906,252	282,506
Books purchase	51,458	-	-	51,458	30%	43,672	2,336	-	46,008	5,450
Telephone installation	963,827	-	-	963,827	15%	811,349	22,872	-	834,220	129,607
Other assets	2,672,766	27,474	-	2,700,240	20%	2,368,262	66,396	-	2,434,657	265,582
	36,990,708	1,132,484	-	38,123,192		29,577,965	1,077,584	-	30,655,549	7,467,643
Development works AA-3(a)	3,053,477,277	8,866,090	-	3,062,343,367		2,484,031,478	85,171,198	-	2,569,202,676	493,140,691
As at 30 June 2026	**3,090,467,985**	**9,998,574**	**-**	**3,100,466,559**		**2,513,609,443**	**86,248,782**	**-**	**2,599,858,225**	**500,608,334**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (IEPZ)
As at 30 June 2026

Annexure-AA-3(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Land										
Land acquisition	37,054,469	-	-	37,054,469	0%	-	-	-	-	37,054,469
Land development	74,273,944	-	-	74,273,944	0%	-	-	-	-	74,273,944
	111,328,413	-	-	111,328,413		-	-	-	-	111,328,413
Building Factory										
Factory building (SS-1)	191,066,406	-	-	191,066,406	24%	180,221,874	2,602,688	-	182,824,562	8,241,844
Factory building (SS-2)	16,939,726	-	-	16,939,726	24%	16,886,516	12,770	-	16,899,286	40,439
Factory building (SFB-2)	77,962,238	-	-	77,962,238	24%	75,762,044	528,047	-	76,290,091	1,672,148
Factory building (SFB-3)	80,981,376	-	-	80,981,376	24%	77,974,273	721,705	-	78,695,978	2,285,398
Factory building (MS SFB-1)	356,743,393	-	-	356,743,393	24%	317,036,612	9,529,627	-	326,566,240	30,177,153
Factory building (MS SFB-2)	275,117,926	-	-	275,117,926	24%	244,496,344	7,349,180	-	251,845,524	23,272,402
Factory building (MS SFB-3)	343,490,403	-	-	343,490,403	24%	293,185,565	12,073,161	-	305,258,726	38,231,677
Soil test of SFB-5	49,798	169,288	-	219,086	24%	33,184	44,616	-	77,801	141,285
	1,342,351,266	169,288	-	1,342,520,554		1,205,596,413	32,861,794	-	1,238,458,207	104,062,347
Building - Residential										
G.M. Bangloo	3,334,904	-	-	3,334,904	12%	3,198,399	16,381	-	3,214,779	120,125
Residential building A-type	50,632,587	-	-	50,632,587	12%	38,749,077	1,426,021	-	40,175,099	10,457,489
Residential building B-type	7,834,911	-	-	7,834,911	12%	7,514,210	38,484	-	7,552,694	282,217
Residential building C-1	6,604,745	-	-	6,604,745	12%	6,334,397	32,442	-	6,366,839	237,906
Residential building C-2	18,410,998	-	-	18,410,998	12%	14,440,277	476,487	-	14,916,763	3,494,235
Residential building D-1	5,232,859	-	-	5,232,859	12%	5,018,665	25,703	-	5,044,369	188,490
Residential building D-2	4,956,928	-	-	4,956,928	12%	4,726,361	27,668	-	4,754,029	202,899
Residential building D-3	46,139,626	-	-	46,139,626	12%	30,468,649	1,880,517	-	32,349,166	13,790,460
Residential building D-4	40,388,510	-	-	40,388,510	12%	26,513,477	1,665,004	-	28,178,481	12,210,029
Other building	4,337,209	-	-	4,337,209	12%	2,642,275	203,392	-	2,845,667	1,491,542
Building	125,782,859	-	-	125,782,859	12%	28,145,908	11,716,434	-	39,862,342	85,920,517
Dormitory building - officer	36,812,576	-	-	36,812,576	12%	25,162,192	1,398,046	-	26,560,238	10,252,338
Dormitory building - one storied	4,601,783	-	-	4,601,783	12%	4,387,735	25,686	-	4,413,421	188,362
	355,070,495	-	-	355,070,495		197,301,621	18,932,265	-	216,233,886	138,836,609

Ahmed Sheikh Roy & Co.
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Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (IEPZ)
As at 30 June 2026

Annexure-AA-3(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Building- Office and Others										
Zone service complex	16,167,755	-	-	16,167,755	12%	15,239,456	111,396	-	15,350,852	816,902
Rest house cum enterprise service building	9,479,457	-	-	9,479,457	12%	8,987,300	59,059	-	9,046,359	433,098
Police outpost	3,336,386	-	-	3,336,386	12%	3,199,820	16,388	-	3,216,207	120,178
Security barrack	11,741,245	-	-	11,741,245	12%	9,702,442	244,656	-	9,947,098	1,794,147
Custom gate and custom office	3,436,430	-	-	3,436,430	12%	3,295,382	16,926	-	3,312,308	124,122
Main gate with guard room	4,227,220	-	-	4,227,220	12%	3,997,937	27,514	-	4,025,451	201,769
Security post / security box	4,713,358	-	-	4,713,358	12%	3,942,697	92,479	-	4,035,176	678,182
Telephone exchange building	1,820,151	-	-	1,820,151	12%	1,710,824	13,119	-	1,723,943	96,207
Mosque	3,512,439	-	-	3,512,439	12%	3,202,854	37,150	-	3,240,004	272,435
Mosque at office area	16,371,617	-	-	16,371,617	12%	9,682,104	802,742	-	10,484,846	5,886,771
Fire station	5,707,848	-	-	5,707,848	12%	5,136,158	68,603	-	5,204,761	503,087
Toilet	51,480	-	-	51,480	12%	46,324	619	-	46,943	4,537
Medical centre	4,848,633	-	-	4,848,633	12%	4,283,783	67,782	-	4,351,565	497,068
Post topographic digital survey	92,256	23,200	-	115,456	12%	11,071	12,526	-	23,597	91,859
Central godown	973,349	-	-	973,349	12%	575,565	47,734	-	623,299	350,050
	86,479,622	23,200	-	86,502,822		73,013,717	1,618,693	-	74,632,409	11,870,413
Road, Drain, Footpath and Culverts										
Road, drain and footpath	513,090,911	4,337,165	-	517,428,076	20%	485,153,910	6,454,833	-	491,608,743	25,819,333
Footpath	32,665,790	-	-	32,665,790	20%	31,070,901	318,978	-	31,389,879	1,275,912
	545,756,702	4,337,165	-	550,093,867		516,224,811	6,773,811	-	522,998,622	27,095,245
Electric Supply Network										
11 kV electric distribution line	429,311,364	4,336,437	-	433,647,801	20%	321,830,249	22,363,510	-	344,193,759	89,454,042
Street light	8,757,709	-	-	8,757,709	20%	8,706,801	10,182	-	8,716,982	40,726
11 kV sub-station	2,640,340	-	-	2,640,340	20%	2,610,935	5,881	-	2,616,816	23,524
Transformer	6,082,864	-	-	6,082,864	20%	6,025,915	11,390	-	6,037,304	45,560
Electric equipment / energy meter	509,042	-	-	509,042	20%	502,930	1,222	-	504,153	4,889
	447,301,319	4,336,437	-	451,637,756		339,676,830	22,392,185	-	362,069,015	89,568,741

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Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (IEPZ)
As at 30 June 2026

Annexure-AA-3(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Water Supply Network										
Water supply line installation	48,303,388	-	-	48,303,388	20%	42,222,117	1,216,254	-	43,438,371	4,865,017
Water reservoir	241,397	-	-	241,397	20%	232,904	1,699	-	234,603	6,795
Deep tube well, pump motor, pump house	4,962,255	-	-	4,962,255	20%	4,851,016	22,248	-	4,873,264	88,991
	53,507,040	-	-	53,507,040		47,306,037	1,240,201	-	48,546,237	4,960,803
Gas Supply Network										
Gas line installation	44,904,080	-	-	44,904,080	20%	41,612,193	658,377	-	42,270,570	2,633,510
	44,904,080	-	-	44,904,080		41,612,193	658,377	-	42,270,570	2,633,510
Others Infrastructural Development Assets										
Custom fence	11,909,715	-	-	11,909,715	20%	10,922,862	197,370	-	11,120,233	789,482
Boundary wall	53,164,720	-	-	53,164,720	20%	50,709,579	491,028	-	51,200,607	1,964,112
	65,074,434	-	-	65,074,434		61,632,441	688,399	-	62,320,840	2,753,594
Others										
Telecommunication distribution network	1,336,497	-	-	1,336,497	15%	1,313,272	3,484	-	1,316,756	19,741
Tree plantation	367,409	-	-	367,409	15%	354,143	1,990	-	356,133	11,276
	1,703,906	-	-	1,703,906		1,667,415	5,474	-	1,672,889	31,017
As at 30 June 2026	**3,053,477,277**	**8,866,090**	**-**	**3,062,343,367**		**2,484,031,478**	**85,171,198**	**-**	**2,569,202,676**	**493,140,691**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEZPA)
Sub-schedule of Property, Plant and Equipment (MEPZ)
As at 30 June 2026

Annexure-AA-4

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Furniture and fixture	9,182,805	-	-	9,182,805	10%	5,464,794	371,801	-	5,836,595	3,346,210
Motor vehicles	12,268,996	-	-	12,268,996	20%	12,154,153	22,969	-	12,177,122	91,874
Computer server, machineries and office equipment	4,764,417	210,781	-	4,975,198	15%	3,834,398	171,120	-	4,005,518	969,680
Ceiling fan, air-cooler and calculator	2,522,078	942,360	-	3,464,438	15%	1,553,762	286,601	-	1,840,363	1,624,075
Books purchase	61,384	9,141	-	70,525	30%	57,314	3,963	-	61,277	9,248
Telephone installation	770,727	-	-	770,727	15%	718,141	7,888	-	726,029	44,698
Other assets	3,992,660	462,383	-	4,455,043	20%	3,298,688	231,271	-	3,529,959	925,084
	33,563,066	1,624,665	-	35,187,731		27,081,250	1,095,613	-	28,176,863	7,010,868
Development works AA-4(a)	3,574,776,985	156,475,215	-	3,731,252,200	-	2,248,124,586	256,561,324	-	2,504,685,910	1,226,566,291
As at 30 June 2026	**3,608,340,051**	**158,099,880**	**-**	**3,766,439,932**	**-**	**2,275,205,836**	**257,656,937**	**-**	**2,532,862,773**	**1,233,577,159**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEZPA)
Sub-schedule of Development Works (MEPZ)
As at 30 June 2026

Annexure-AA-4(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Land										
Land acquisition	110,872,844	-	-	110,872,844	0%	-	-	-	-	110,872,844
Land development	50,989,463	-	-	50,989,463	0%	-	-	-	-	50,989,463
	161,862,307	-	-	161,862,307		-	-	-	-	161,862,307
Building- Factory										
Pre-fabricated factory building	1,387,184	-	-	1,387,184	24%	1,385,272	459	-	1,385,731	1,454
Factory building (SS-1)	34,987,964	-	-	34,987,964	24%	34,896,161	22,033	-	34,918,194	69,771
Factory building (SS-2)	86,948,511	-	-	86,948,511	24%	84,562,939	572,537	-	85,135,476	1,813,035
Factory building (SS-3)	71,067,572	-	-	71,067,572	24%	68,845,572	533,280	-	69,378,852	1,688,719
Factory building (SFB-1)	25,589,777	-	-	25,589,777	24%	22,741,546	683,575	-	23,425,121	2,164,656
Factory building (MSSFB-1)	390,377,201	-	-	390,377,201	24%	305,432,040	20,386,839	-	325,818,878	64,558,323
Factory building (MSSFB-2)	294,240,874	93,395,881	-	387,636,755	24%	251,148,725	32,757,127	-	283,905,853	103,730,902
Factory building (SFB-3)	294,301,341	-	-	294,301,341	24%	251,200,337	10,344,241	-	261,544,578	32,756,763
Factory building (SFB-4)	228,844,611	-	-	228,844,611	24%	96,663,964	31,723,355	-	128,387,319	100,457,292
Factory building (MSSFB-3)	222,459,069	-	-	222,459,069	24%	53,390,177	40,576,534	-	93,966,711	128,492,358
Factory building	240,200	-	-	240,200	24%	134,758	25,306	-	160,064	80,136
	1,650,444,304	93,395,881	-	1,743,840,185		1,170,401,490	137,625,287	-	1,308,026,777	435,813,408
Building - Residential										
G.M. Bangloo	2,788,365	-	-	2,788,365	12%	2,674,230	13,696	-	2,687,926	100,438
Residential building A-type	22,526,013	-	-	22,526,013	12%	20,778,260	209,730	-	20,987,990	1,538,022
Residential building B-type	9,380,107	-	-	9,380,107	12%	8,996,157	46,074	-	9,042,231	337,876
Residential building C-1	62,572,845	-	-	62,572,845	12%	19,115,631	5,214,866	-	24,330,497	38,242,348
Residential building C-2	9,713,916	-	-	9,713,916	12%	8,805,155	109,051	-	8,914,206	799,710
Residential building D-1	6,119,564	-	-	6,119,564	12%	5,869,075	30,059	-	5,899,134	220,430
Dormitory building / other	58,129,949		-	58,129,949	12%	37,703,491	2,451,175	-	40,154,666	17,975,283
Female workers dormitory	252,360,596	-	-	252,360,596	12%	56,932,550	23,451,365	-	80,383,916	171,976,680
Sub-soil investigation of proposed 10-	199,000		-	199,000	12%	23,880	21,014	-	44,894	154,106
Investors residential building	163,779,839	-	-	163,779,839	12%	78,254,476	10,263,044	-	88,517,520	75,262,319
	587,570,193	-	-	587,570,193		239,152,906	41,810,074	-	280,962,981	306,607,212

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEZPA)
Sub-schedule of Development Works (MEPZ)
As at 30 June 2026

Annexure-AA-4(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Building- Office and Others										
Zone service complex	18,367,832	-	-	18,367,832	12%	16,947,511	170,438	-	17,117,949	1,249,882
Police barrack / fire station	13,040,940	-	-	13,040,940	12%	11,746,412	155,343	-	11,901,755	1,139,184
Badminton ground at Investors Club	1,644,103	-	-	1,644,103	12%	1,052,827	70,953	-	1,123,780	520,323
Security barrack	23,835,814	-	-	23,835,814	12%	17,914,121	710,603	-	18,624,724	5,211,090
Telephone exchange building	10,107	-	-	10,107	12%	9,417	83	-	9,500	607
Security box / sentry box	931,188	-	-	931,188	12%	890,166	4,923	-	895,088	36,099
Main gate with guard room	1,343,503	-	-	1,343,503	12%	1,084,758	31,049	-	1,115,808	227,695
Custom gate and custom office	8,359,532	-	-	8,359,532	12%	5,764,678	311,382	-	6,076,060	2,283,472
Garage	999,569	-	-	999,569	12%	939,530	7,205	-	946,735	52,834
Mosque	5,258,956	-	-	5,258,956	12%	4,419,494	100,735	-	4,520,229	738,727
Warehouse	258,458	-	-	258,458	12%	215,292	5,180	-	220,472	37,987
Central godown	12,984,678	-	-	12,984,678	12%	1,558,161	1,371,182	-	2,929,343	10,055,335
Medical centre	11,095,954	-	-	11,095,954	12%	9,833,051	151,548	-	9,984,599	1,111,355
Other building / cafeteria	20,202,415	-	-	20,202,415	12%	11,532,455	1,040,395	-	12,572,850	7,629,565
	118,333,048	-	-	118,333,048		83,907,872	4,131,021	-	88,038,893	30,294,154
Road, drain, footpath, and Culverts										
Road, Drain and Footpath	421,469,776	53,584,408	-	475,054,184	20%	285,731,431	37,864,551	-	323,595,982	151,458,202
Footpath and Drain	4,865,919	2,443,443	-	7,309,362	20%	4,778,262	506,220	-	5,284,482	2,024,880
	426,335,695	56,027,851	-	482,363,546		290,509,693	38,370,771	-	328,880,464	153,483,082
Electric Supply Network										
11 kV electric distribution line	144,756,405	7,026,650	-	151,783,055	20%	53,482,444	19,660,122	-	73,142,566	78,640,489
Street light	16,946,777	-	-	16,946,777	20%	16,425,108	104,334	-	16,529,442	417,335
11 kV sub-station	2,291,416	-	-	2,291,416	20%	2,111,416	36,000	-	2,147,416	144,000
Transformer	18,641,908	-	-	18,641,908	20%	17,912,954	145,791	-	18,058,745	583,164
Electric equipment	243,164	-	-	243,164	20%	241,369	359	-	241,728	1,435
Sub-station	856,027	-	-	856,027	20%	831,932	4,819	-	836,751	19,276
	183,735,697	7,026,650	-	190,762,347		91,005,224	19,951,425	-	110,956,648	79,805,699

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEZPA)
Sub-schedule of Development Works (MEPZ)
As at 30 June 2026

Annexure-AA-4(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Water Supply Network										
Water supply line installation	294,200,838	-	-	294,200,838	20%	260,178,086	6,804,550	-	266,982,636	27,218,202
Deep tube well, pump motor and pump	415,169	-	-	415,169	20%	413,601	314	-	413,914	1,255
Water meter	145,000	-	-	145,000	20%	144,144	171	-	144,315	685
	294,761,007	-	-	294,761,007		260,735,831	6,805,035	-	267,540,866	27,220,141
Gas Supply Network										
Gas line installation	48,320	-	-	48,320	20%	47,963	71	-	48,035	285
	48,320	-	-	48,320		47,963	71	-	48,035	285
Others Infrastructural										
Development Assets										
Custom fence / boundary wall	26,524,790	24,833	-	26,549,623	20%	5,559,720	4,197,981	-	9,757,700	16,791,923
Custom fence	61,393,549	-	-	61,393,549	20%	47,398,623	2,798,985	-	50,197,608	11,195,941
Boundary wall	62,291,973	-	-	62,291,973	20%	57,955,498	867,295	-	58,822,793	3,469,180
	150,210,312	24,833	-	150,235,145		110,913,841	7,864,261	-	118,778,102	31,457,044
Others										
Telecommunication distribution network	1,222,020	-	-	1,222,020	20%	1,214,978	1,408	-	1,216,386	5,634
Tree plantation and gardening	217,035	-	-	217,035	10%	198,150	1,888	-	200,038	16,996
Sign board	37,048	-	-	37,048	20%	36,638	82	-	36,720	328
	1,476,103	-	-	1,476,103		1,449,765	3,379	-	1,453,144	22,958
As at 30 June 2026	**3,574,776,985**	**156,475,215**	**-**	**3,731,252,200**		**2,248,124,586**	**256,561,324**	**-**	**2,504,685,910**	**1,226,566,291**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Property, Plant and Equipment (CUMEPZ)
As at 30 June 2026

Annexure-AA-5

Figures in BDT

Particulars		Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
		Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Furniture and fixture		10,216,495	1,209,767	-	11,426,262	10%	6,858,241	456,802	-	7,315,043	4,111,219
Motor vehicles		7,924,048	-	-	7,924,048	20%	7,887,348	7,340	-	7,894,688	29,359
Computer server, machineries and office equipment		7,995,362	113,575	-	8,108,937	15%	5,772,862	350,411	-	6,123,273	1,985,664
Ceiling fan, air-cooler and calculator		2,761,276	1,400,650	-	4,161,926	15%	2,422,508	260,913	-	2,683,421	1,478,505
Books purchase		22,715	1,580	-	24,295	30%	21,484	843	-	22,327	1,968
Telephone installation		2,256,187	6,050	-	2,262,237	15%	1,961,583	45,098	-	2,006,681	255,556
Other assets		4,401,887	17,967,987	-	22,369,873	20%	3,665,350	3,740,905	-	7,406,255	14,963,619
		35,577,969	20,699,609	-	56,277,578		28,589,376	4,862,312	-	33,451,688	22,825,890
Development works	AA-5(a)	3,235,352,185	7,903,967	-	3,243,256,152		2,292,431,952	142,961,660	-	2,435,393,611	807,862,541
As at 30 June 2026		**3,270,930,155**	**28,603,576**	**-**	**3,299,533,731**		**2,321,021,328**	**147,823,972**	**-**	**2,468,845,299**	**830,688,431**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (CUMEPZ)
As at 30 June 2026

Annexure-AA-5(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Land										
Land acquisition	269,000,732	-	-	269,000,732	-	-	-	-	-	269,000,732
Land development	18,867,629	-	-	18,867,629	-	-	-	-	-	18,867,629
	287,868,361	-	-	287,868,361	-	-	-	-	-	287,868,361
Building- Factory										
Pre-fabricated factory building	8,647,859	-	-	8,647,859	24%	8,636,343	2,764	-	8,639,107	8,752
Standard factory building no.-01	53,794,583	-	-	53,794,583	24%	53,141,248	156,800	-	53,298,048	496,534
Standard factory building no.-02	52,746,304	-	-	52,746,304	24%	52,108,051	153,181	-	52,261,232	485,072
Standard factory building no.-03	55,384,535	-	-	55,384,535	24%	54,720,642	159,334	-	54,879,977	504,559
Standard factory building no.-04	55,183,995	-	-	55,183,995	24%	54,526,025	157,913	-	54,683,938	500,057
Standard factory building no.-05	54,307,402	-	-	54,307,402	24%	53,671,243	152,678	-	53,823,921	483,481
Standard factory building no.-07	274,451,297	-	-	274,451,297	24%	136,701,482	33,059,956	-	169,761,437	104,689,859
Standard factory building no.-08	270,731,840	-	-	270,731,840	24%	128,612,792	34,108,572	-	162,721,363	108,010,477
MSS factory building no.-01	454,755,277	-	-	454,755,277	24%	389,762,355	15,598,301	-	405,360,656	49,394,621
MSS factory building no.-02	427,134,759	-	-	427,134,759	24%	352,176,895	17,989,887	-	370,166,783	56,967,976
Sub-soil test in hanger 1 and 8	82,800	-	-	82,800	24%	55,176	6,630	-	61,806	20,994
Hanger-3	40,250	34,500	-	74,750	24%	22,581	12,521	-	35,102	39,648
Hanger-4	29,250	-	-	29,250	24%	16,410	3,082	-	19,492	9,758
Hanger-5	44,390	-	-	44,390	24%	24,904	4,677	-	29,581	14,809
	1,707,334,541	34,500	-	1,707,369,040		1,284,176,148	101,566,294	-	1,385,742,442	321,626,598
Building - Residential										
G.M. Bangloo	3,198,644	-	-	3,198,644	12%	3,049,862	17,854	-	3,067,716	130,928
Residential building A-type-1	10,311,375	-	-	10,311,375	12%	9,831,751	57,555	-	9,889,306	422,069
Residential building A-type-2	12,617,557	-	-	12,617,557	12%	11,353,801	151,651	-	11,505,452	1,112,106
Residential building B-type	8,961,002	-	-	8,961,002	12%	8,544,189	50,017	-	8,594,207	366,795
Residential building B-type-2	8,883,301	-	-	8,883,301	12%	8,276,969	72,760	-	8,349,728	533,572
Residential building C-1	7,258,969	-	-	7,258,969	12%	6,921,325	40,517	-	6,961,842	297,127
Residential building C-2	7,518,194	-	-	7,518,194	12%	7,066,617	54,189	-	7,120,806	397,388
Residential building C-3	5,876,086	-	-	5,876,086	12%	5,602,766	32,798	-	5,635,564	240,522
Residential building D-1	5,835,972	-	-	5,835,972	12%	5,485,436	42,064	-	5,527,500	308,471
Residential building D-2	6,187,090	-	-	6,187,090	12%	5,707,202	57,587	-	5,764,788	422,301
Residential building D-3	6,214,298	-	-	6,214,298	12%	5,790,140	50,899	-	5,841,039	373,260
Dormitory building - officer	70,489,193	-	-	70,489,193	12%	39,105,358	3,766,060	-	42,871,418	27,617,775
Dormitory building - staff	36,132,314	-	-	36,132,314	12%	26,214,551	1,190,132	-	27,404,683	8,727,631
	189,483,994	-	-	189,483,994		142,949,966	5,584,083	-	148,534,049	40,949,945

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (CUMEPZ)
As at 30 June 2026

Annexure-AA-5(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Building- Office and Others										
Zone service complex	18,290,858	-	-	18,290,858	12%	17,425,963	103,787	-	17,529,750	761,108
Rest house cum enterprise service bhaban	9,792,200	-	-	9,792,200	12%	9,336,725	54,657	-	9,391,382	400,818
Police outpost	3,143,042	-	-	3,143,042	12%	2,976,911	19,936	-	2,996,847	146,196
Security barrack	4,419,843	-	-	4,419,843	12%	3,784,049	76,295	-	3,860,344	559,499
Fire station	4,573,597	-	-	4,573,597	12%	4,263,197	37,248	-	4,300,445	273,152
Main gate, waiting shed, custom office	17,513,685	-	-	17,513,685	12%	14,273,428	388,831	-	14,662,258	2,851,426
Security box / sentry post / guard room	4,616,663	-	-	4,616,663	12%	2,473,026	257,237	-	2,730,262	1,886,401
Construction of garage	1,477,717	-	-	1,477,717	12%	1,383,490	11,307	-	1,394,797	82,920
Medical centre	6,452,817	-	-	6,452,817	12%	5,884,069	68,250	-	5,952,319	500,499
Garage	146,728	-	-	146,728	12%	115,083	3,797	-	118,880	27,848
School	59,183,910	-	-	59,183,910	12%	42,701,133	1,977,933	-	44,679,067	14,504,843
Mosque	21,089,081	-	-	21,089,081	12%	16,527,019	547,448	-	17,074,466	4,014,615
Security post (1 no. gate)	1,446,559	-	-	1,446,559	12%	683,164	91,607	-	774,771	671,788
BEPZA school and college	10,994,334	-	-	10,994,334	12%	5,888,520	612,698	-	6,501,218	4,493,116
	163,141,034	-	-	163,141,034		127,715,775	4,251,031	-	131,966,806	31,174,227
Road, Drain, Footpath, and Culverts										
Road and footpath	467,522,744	4,466,647	-	471,989,391	20%	438,091,542	6,779,570	-	444,871,112	27,118,280
Footpath and drain	43,145,848	-	-	43,145,848	20%	42,326,678	163,834	-	42,490,512	655,336
Drain, footpath	27,977,852	-	-	27,977,852	20%	27,704,040	54,762	-	27,758,803	219,050
Culverts / bridge construction	1,274,763	-	-	1,274,763	20%	1,263,005	2,352	-	1,265,357	9,406
	539,921,208	4,466,647	-	544,387,855		509,385,265	7,000,518	-	516,385,783	28,002,071
Electric Supply Network										
11 kV electric distribution line	186,451,743	747,820	-	187,199,563	20%	77,153,540	22,009,205	-	99,162,744	88,036,819
Street light	13,588,668	-	-	13,588,668	20%	13,484,142	20,905	-	13,505,047	83,621
Transformer	9,604,053	2,655,000	-	12,259,053	20%	8,570,642	737,682	-	9,308,324	2,950,728
11 kV sub-station	7,117,234	-	-	7,117,234	20%	7,059,946	11,458	-	7,071,403	45,831
Electric energy meter	933,259	-	-	933,259	20%	726,333	41,385	-	767,719	165,540
Security light pole	929,689	-	-	929,689	20%	921,114	1,715	-	922,829	6,860
	218,624,646	3,402,820	-	222,027,466		107,915,717	22,822,350	-	130,738,067	91,289,399

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (CUMEPZ)
As at 30 June 2026

Annexure-AA-5(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Water Supply Network										
Water supply line installation	21,814,441	-	-	21,814,441	20%	20,196,392	323,610	-	20,520,002	1,294,439
Deep tube well, pump motor and pump house	3,585,556	-	-	3,585,556	20%	3,559,901	5,131	-	3,565,032	20,524
Water meter	692,489	-	-	692,489	20%	683,827	1,732	-	685,559	6,929
	26,092,485	-	-	26,092,485		24,440,120	330,473	-	24,770,593	1,321,892
Gas Supply Network										
Gas line installation	17,176,792	-	-	17,176,792	20%	17,005,748	34,209	-	17,039,957	136,836
	17,176,792	-	-	17,176,792		17,005,748	34,209	-	17,039,957	136,836
Others Infrastructural Development Assets										
Custom fence / boundary wall	39,150,460	-	-	39,150,460	20%	32,897,345	1,250,623	-	34,147,968	5,002,491
Custom fence	22,131,175	-	-	22,131,175	20%	21,966,627	32,910	-	21,999,536	131,638
Boundary wall	21,075,541	-	-	21,075,541	20%	20,651,400	84,828	-	20,736,228	339,313
	82,357,176	-	-	82,357,176		75,515,372	1,368,361	-	76,883,733	5,473,443
Others										
Telecommunication distribution network	3,293,846	-	-	3,293,846	20%	3,274,548	3,860	-	3,278,408	15,438
Tree plantation and gardening	58,104	-	-	58,104	10%	53,292	481	-	53,773	4,331
	3,351,950	-	-	3,351,950		3,327,840	4,341	-	3,332,181	19,769
As at 30 June 2026	**3,235,352,185**	**7,903,967**	**-**	**3,243,256,152**		**2,292,431,952**	**142,961,660**	**-**	**2,435,393,611**	**807,862,541**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)

Sub-schedule of Property, Plant and Equipment (UEPZ)

As at 30 June 2026

Annexure-AA-6

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Furniture and fixture	10,473,280	99,924	-	10,573,204	10%	4,638,756	593,445	-	5,232,201	5,341,003
Motor vehicles	19,832,336	-	-	19,832,336	20%	19,581,028	50,262	-	19,631,290	201,046
Computer server, machineries and office equipment	6,191,263	564,237	-	6,755,500	15%	3,336,376	512,869	-	3,849,245	2,906,255
Ceiling fan, air-cooler and calculator	3,021,406	-	-	3,021,406	15%	1,672,978	202,264	-	1,875,242	1,146,164
Books purchase	70,850	5,000	-	75,850	30%	63,746	3,631	-	67,377	8,473
Telephone installation	1,061,131	-	-	1,061,131	15%	514,682	81,967	-	596,650	464,481
Other assets	2,995,153	256,380	-	3,251,533	20%	2,387,425	172,822	-	2,560,247	691,287
	43,645,419	925,541	-	44,570,960		32,194,992	1,617,259	-	33,812,251	10,758,709
Development works AA-6(a)	2,936,970,588	120,209,249	-	3,057,179,837		1,915,366,116	217,137,161	-	2,132,503,277	924,676,560
As at 30 June 2026	**2,980,616,007**	**121,134,790**	**-**	**3,101,750,797**		**1,947,561,107**	**218,754,421**	**-**	**2,166,315,528**	**935,435,269**

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Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (UEPZ)
As at 30 June 2026

Annexure-AA-6(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Land										
Land acquisition	51,029,902	-	-	51,029,902		-	-	-	-	51,029,902
Land development	3,480,663	-	-	3,480,663		-	-	-	-	3,480,663
	54,510,565	-	-	54,510,565		-	-	-	-	54,510,565
Building- Factory										
Factory building pre-fabricated	8,124,595	-	-	8,124,595	24%	8,109,854	3,538	-	8,113,392	11,203
Standard factory building no.-01 (4 storied)	38,065,616	-	-	38,065,616	24%	37,807,779	61,881	-	37,869,660	195,956
Standard factory building no.-02 (3 storied)	28,715,231	-	-	28,715,231	24%	28,625,033	21,648	-	28,646,680	68,551
Standard factory building	141,915,754	-	-	141,915,754	24%	135,262,370	1,596,812	-	136,859,182	5,056,572
MSSFB-1	262,696,531	-	-	262,696,531	24%	224,224,113	9,233,380	-	233,457,493	29,239,038
MSSFB-2	257,388,457	-	-	257,388,457	24%	219,693,417	9,046,810	-	228,740,226	28,648,231
MSSFB-3	252,423,229	-	-	252,423,229	24%	215,455,356	8,872,290	-	224,327,645	28,095,584
MSSFB-4	245,653,399	-	-	245,653,399	24%	209,676,981	8,634,340	-	218,311,321	27,342,078
	1,234,982,812	-	-	1,234,982,812		1,078,854,902	37,470,698	-	1,116,325,601	118,657,211
Building - Residential										
G.M. Bangloo	3,401,299	-	-	3,401,299	12%	3,243,091	18,985	-	3,262,076	139,223
Residential building A-type	9,025,698	-	-	9,025,698	12%	8,604,313	50,566	-	8,654,879	370,819
Residential building B-type	7,328,983	-	-	7,328,983	12%	6,941,596	46,486	-	6,988,082	340,901
Residential building B-type-2	7,162,155	-	-	7,162,155	12%	6,673,300	58,663	-	6,731,963	430,192
Residential building B-type-3	36,716,950	-	-	36,716,950	12%	25,096,829	1,394,415	-	26,491,244	10,225,706
Residential building C-type	5,767,649	-	-	5,767,649	12%	5,499,373	32,193	-	5,531,566	236,084
Residential building C-type-3	27,463,897	-	-	27,463,897	12%	18,772,167	1,043,008	-	19,815,175	7,648,722
Residential building D-1	4,907,219	-	-	4,907,219	12%	4,678,964	27,391	-	4,706,355	200,864
Residential building D-2	4,507,984	-	-	4,507,984	12%	4,200,290	36,923	-	4,237,213	270,770
Residential building D-3	23,110,157	-	-	23,110,157	12%	13,627,762	1,137,887	-	14,765,650	8,344,507
Dormitory building - officer	36,567,230	-	-	36,567,230	12%	24,994,492	1,388,729	-	26,383,221	10,184,009
Dormitory building - staff	6,857,408	-	-	6,857,408	12%	6,538,442	38,276	-	6,576,718	280,690
	172,816,630	-	-	172,816,630		128,870,620	5,273,521	-	134,144,141	38,672,488

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (UEPZ)
As at 30 June 2026

Annexure-AA-6(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Building- Office and Others										
Rest house cum enterprise service building	20,146,255	-	-	20,146,255	12%	19,081,387	127,784	-	19,209,171	937,084
Workers' Seating Shed	-	595,962	-	595,962	12%	-	71,515	-	71,515	524,447
Police outpost	3,458,057	-	-	3,458,057	12%	3,297,209	19,302	-	3,316,511	141,546
Security barrack - 2 storied	35,221,716	-	-	35,221,716	12%	25,387,051	1,180,160	-	26,567,211	8,654,505
Fire station	4,111,510	-	-	4,111,510	12%	3,830,877	33,676	-	3,864,553	246,956
Telephone exchange bhaban	1,508,300	-	-	1,508,300	12%	1,405,351	12,354	-	1,417,705	90,595
Security post	351,506	-	-	351,506	12%	337,118	1,727	-	338,845	12,661
Main gate with guard room	10,085,043	-	-	10,085,043	12%	7,364,917	326,415	-	7,691,332	2,393,711
Custom gate and custom office	3,204,639	-	-	3,204,639	12%	3,055,579	17,887	-	3,073,466	131,173
Mosque	3,488,199	-	-	3,488,199	12%	3,180,750	36,894	-	3,217,644	270,554
Medical centre	4,777,635	-	-	4,777,635	12%	4,233,861	65,253	-	4,299,114	478,521
Zone service building	32,468,759	-	-	32,468,759	12%	28,269,348	503,929	-	28,773,277	3,695,482
Garage	1,124,903	-	-	1,124,903	12%	882,294	29,113	-	911,407	213,496
BEPZA public school and college	56,830,671	-	-	56,830,671	12%	39,507,662	2,078,761	-	41,586,423	15,244,248
Hydraulic shade	453,482	-	-	453,482	12%	144,447	37,084	-	181,531	271,951
Police building (police box)	697,261	-	-	697,261	12%	417,606	33,559	-	451,165	246,096
	177,927,936	595,962	-	178,523,898		140,395,458	4,575,413	-	144,970,870	33,553,028
Road, Drain, Footpath, and Culverts										
Road, drain and Footpath	225,950,009	-	-	225,950,009	20%	211,364,589	2,917,084	-	214,281,673	11,668,336
Drain	1,923,676	-	-	1,923,676	20%	1,889,022	6,931	-	1,895,953	27,723
	227,873,685	-	-	227,873,685		213,253,611	2,924,015	-	216,177,626	11,696,059

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (UEPZ)
As at 30 June 2026

Annexure-AA-6(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Electric Supply Network										
11 kV electric distribution line	135,388,448	119,613,287	-	255,001,735	20%	71,617,576	36,676,832	-	108,294,408	146,707,327
Street light	19,445,285	-	-	19,445,285	20%	19,263,075	36,442	-	19,299,517	145,768
33/11 kV sub-station	2,870,390	-	-	2,870,390	20%	2,852,165	3,645	-	2,855,810	14,579
Sub-station	814,008	-	-	814,008	20%	799,344	2,933	-	802,277	11,731
Transformer	8,198,118	-	-	8,198,118	20%	6,988,337	241,956	-	7,230,293	967,825
Electric energy meter	392,450	-	-	392,450	20%	388,305	829	-	389,134	3,316
	167,108,699	119,613,287	-	286,721,986		101,908,802	36,962,637	-	138,871,439	147,850,547
Water/Gas Supply Network										
Water supply line installation	37,376,494	-	-	37,376,494	20%	30,923,348	1,290,629	-	32,213,977	5,162,516
Test tube well, deep tube well, pump motor	2,488,789	-	-	2,488,789	20%	2,463,444	5,069	-	2,468,513	20,276
Water meter	129,400	-	-	129,400	20%	128,636	153	-	128,789	611
Gas supply network	799,958,330	-	-	799,958,330	20%	159,991,666	127,993,333	-	287,984,999	511,973,331
	839,953,013	-	-	839,953,013		193,507,095	129,289,184	-	322,796,278	517,156,735
Others Infrastructural Development Assets										
Custom fence / boundary wall	6,754,701	-	-	6,754,701	20%	5,442,451	262,450	-	5,704,901	1,049,800
Custom cum property fence	12,967,399	-	-	12,967,399	20%	12,906,731	12,134	-	12,918,865	48,535
Boundary wall	39,601,569	-	-	39,601,569	20%	37,793,989	361,516	-	38,155,505	1,446,065
	59,323,670	-	-	59,323,670		56,143,170	636,100	-	56,779,270	2,544,400
Others										
Telecommunication distribution network	2,194,977	-	-	2,194,977	20%	2,180,158	2,964	-	2,183,122	11,856
Tree plantation and gardening	278,602	-	-	278,602	10%	252,300	2,630	-	254,930	23,672
	2,473,579	-	-	2,473,579		2,432,457	5,594	-	2,438,051	35,528
As at 30 June 2026	**2,936,970,588**	**120,209,249**	**-**	**3,057,179,837**		**1,915,366,116**	**217,137,161**	**-**	**2,132,503,277**	**924,676,560**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Property, Plant and Equipment (AEPZ)
As at 30 June 2026

Annexure-AA-7

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Furniture and fixture	10,603,774	38,583	-	10,642,357	10%	5,962,944	467,941	-	6,430,886	4,211,471
Motor vehicles	5,157,608		-	5,157,608	20%	5,152,488	1,024	-	5,153,512	4,096
Computer server, machineries and office equipment	7,784,449	53,858	-	7,838,307	15%	5,551,221	343,063	-	5,894,284	1,944,023
Air-cooler, ceiling fan, calculator	3,908,663	-	-	3,908,663	15%	3,066,894	126,265	-	3,193,160	715,503
Books purchase	171,260	5,000	-	176,260	30%	109,265	20,098	-	129,364	46,896
Telephone installation	4,065,014	14,377	-	4,079,391	15%	3,770,042	46,402	-	3,816,445	262,946
Other assets	4,585,515	448,852	-	5,034,367	20%	3,606,030	285,667	-	3,891,697	1,142,670
	36,276,283	560,670	-	36,836,953		27,218,886	1,290,462	-	28,509,347	8,327,606
Development works AA-7(a)	3,719,185,882	181,869,570	-	3,901,055,452		2,833,564,353	176,180,189	-	3,009,744,542	891,310,910
As at 30 June 2026	**3,755,462,165**	**182,430,240**	**-**	**3,937,892,405**		**2,860,783,239**	**177,470,650**	**-**	**3,038,253,889**	**899,638,516**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (AEPZ)
As at 30 June 2026

Annexure-AA-7(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Land										
Land development	74,327,154	-	-	74,327,154	-	-	-	-	-	74,327,154
	74,327,154	-	-	74,327,154	-	-	-	-	-	74,327,154
Building- Factory										
Factory building (pre-fabricated)	378,461,741	-	-	378,461,741	24%	354781043.3	5,683,367	-	360,464,411	17,997,330
Jute selection shade-3	12,347,664	-	-	12,347,664	24%	12272019.77	18,155	-	12,290,174	57,490
Jute selection shade-2	6,763,344	-	-	6,763,344	24%	6726563.789	8,827	-	6,735,391	27,953
Jute selection shade-1	10,406,073	-	-	10,406,073	24%	10341139.66	15,584	-	10,356,724	49,350
ABC Mill	7,436,709	-	-	7,436,709	24%	7383494.907	12,771	-	7,396,266	40,443
Factory building MS SFB-1	403,643,851	-	-	403,643,851	24%	369499357.8	8,194,678	-	377,694,036	25,949,815
Factory building MS SFB-2	405,393,537	-	-	405,393,537	24%	371101036.7	8,230,200	-	379,331,237	26,062,300
Factory building MS SFB-3	318,856,144	-	-	318,856,144	24%	283366346	8,517,552	-	291,883,897	26,972,247
Factory building MS SFB-4	236,783,669	-	-	236,783,669	24%	132841321.1	24,946,163	-	157,787,485	78,996,184
Factory building	24,863	-	-	24,863	24%	21221.76527	874	-	22,096	2,767
Factory building	132,549,687	-	-	132,549,687	24%	98941377.5	8,065,994	-	107,007,372	25,542,315
	1,912,667,283	-	-	1,912,667,283		1,647,274,922	63,694,167	-	1,710,969,089	201,698,194
Building- Residential										
A-type	62,210,087	-	-	62,210,087	12%	43349500.92	2,263,270	-	45,612,771	16,597,315
B-type	32,162,910	-	-	32,162,910	12%	25226297.99	832,393	-	26,058,691	6,104,219
C-type	26,577,547	-	-	26,577,547	12%	20845536.62	687,841	-	21,533,378	5,044,169
D-type	23,756,921	-	-	23,756,921	12%	18633238.58	614,842	-	19,248,080	4,508,841
D-type-2	32,362,123	-	-	32,362,123	12%	22120210.68	1,229,029	-	23,349,240	9,012,883
Staff dormitory	42,744,529	-	-	42,744,529	12%	29216809.63	1,623,326	-	30,840,136	11,904,393
B-type (B2)	34,896,011	-	-	34,896,011	12%	18690160.88	1,944,702	-	20,634,863	14,261,148
C-type (C2)	27,316,935	-	-	27,316,935	12%	14630838.75	1,522,332	-	16,153,170	11,163,765
	282,027,063	-	-	282,027,063		192,712,594	10,717,736	-	203,430,330	78,596,732
Building- Office and Others										
Sentry box	6,110,814	-	-	6,110,814	12%	5412233.256	83,830	-	5,496,063	614,751
Security barrack	135,837,439	-	-	135,837,439	12%	92847826.11	5,158,754	-	98,006,580	37,830,859
Commercial complex building	-	177,313,570	-	177,313,570	12%	-	21,277,628	-	21,277,628	156,035,942
Zone service building	143,686,246	-	-	143,686,246	12%	91577350	6,253,067	-	97,830,417	45,855,828
Security post	477,909	-	-	477,909	12%	374837.8136	12,369	-	387,206	90,703
Fire station	14,201,444	-	-	14,201,444	12%	10951443.82	390,000	-	11,341,444	2,860,000
Main gate, custom gate, sentry	295,000	-	-	295,000	12%	229,907	7,811	-	237,718	57,282
Mosque	22,503,510	-	-	22,503,510	12%	14414011.1	970,740	-	15,384,751	7,118,759
Waiting shed	1,400,219	-	-	1,400,219	12%	1400219	-	-	1,400,219	-
Mosque	5,427,282	-	-	5,427,282	12%	2563132.067	343,698	-	2,906,830	2,520,452

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (AEPZ)
As at 30 June 2026

Annexure-AA-7(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Security barrack	25,503,221	-	-	25,503,221	12%	12044357.3	1,615,064	-	13,659,421	11,843,800
Security office	8,627,600	-	-	8,627,600	12%	4074540.115	546,367	-	4,620,907	4,006,693
Warehouse AEPZ	18,691,351	-	-	18,691,351	12%	4216768.786	1,736,950	-	5,953,719	12,737,632
Other building	8,772,838	-	-	8,772,838	12%	4705695.121	488,057	-	5,193,752	3,579,086
	391,534,872	177,313,570	-	568,848,442		244,812,321	38,884,335	-	283,696,656	285,151,787
Road, Drain, Footpath, and Culverts										
Road and drain and footpath	133,546,994	-	-	133,546,994	20%	113468221.1	4,015,755	-	117,483,976	16,063,018
Road with land development	79,570,938	-	-	79,570,938	20%	78179976.6	278,192	-	78,458,169	1,112,769
Drain	9,218,206	-	-	9,218,206	20%	9052145.583	33,212	-	9,085,358	132,848
	222,336,138	-	-	222,336,138		200,700,343	4,327,159	-	205,027,502	17,308,636
Electric Supply Network										
Street light	2,576,188	-	-	2,576,188	20%	2132677.678	88,702	-	2,221,380	354,809
Electric distribution line	212,504,272	572,000	-	213,076,272	20%	134367303.4	15,741,794	-	150,109,097	62,967,175
Transformer	9,863,788	3,984,000	-	13,847,788	20%	8762927.954	1,016,972	-	9,779,900	4,067,888
Electric energy meter	213,845	-	-	213,845	20%	208080.8059	1,153	-	209,234	4,611
Sub-station	10,146,211	-	-	10,146,211	20%	9973082.81	34,626	-	10,007,708	138,502
Other electric goods	142,320	-	-	142,320	20%	138444.0031	775	-	139,219	3,101
Electric sub-station (new)	288,621,289	-	-	288,621,289	20%	193682079.4	18,987,842	-	212,669,921	75,951,368
	524,067,913	4,556,000	-	528,623,913		349,264,596	35,871,863	-	385,136,459	143,487,454
Water Supply Network										
Water supply line installation	10,703,529	-	-	10,703,529	20%	10085712.36	123,563	-	10,209,276	494,253
Tube well	90,720	-	-	90,720	20%	89412.58701	261	-	89,674	1,046
	10,794,249	-	-	10,794,249		10,175,125	123,825	-	10,298,950	495,299
Gas Supply Network										
Gas line installation	233,406,380	-	-	233,406,380	20%	125336314	21,614,013	-	146,950,327	86,456,053
	233,406,380	-	-	233,406,380		125,336,314	21,614,013	-	146,950,327	86,456,053
Others Infrastructural Development Assets										
Custom fence / boundary wall	28,892,464	-	-	28,892,464	20%	25,890,440	600,405	-	26,490,845	2,401,619
Custom fence	6,183,676	-	-	6,183,676	20%	6,067,546	23,226	-	6,090,772	92,904
Customs gate	2,375,810	-	-	2,375,810	20%	2,292,218	16,718	-	2,308,937	66,873
Boundary wall	30,530,137	-	-	30,530,137	20%	28,998,285	306,371	-	29,304,655	1,225,482
	67,982,087	-	-	67,982,087		63,248,489	946,720	-	64,195,208	3,786,879
Others										
Tree plantation and gardening	42,742	-	-	42,742	12%	39,649	371	-	40,020	2,722
	42,742	-	-	42,742		39,649	371	-	40,020	2,722
As at 30 June 2026	**3,719,185,882**	**181,869,570**	**-**	**3,901,055,452**		**2,833,564,353**	**176,180,189**	**-**	**3,009,744,542**	**891,310,910**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Property, Plant and Equipment (KEPZ)
As at 30 June 2026

Annexure-AA-8

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Furniture and fixture	7,853,163	715,803	-	8,568,966	10%	4,858,206	371,076	-	5,229,282	3,339,684
Motor vehicles	66,232,713	-	-	66,232,713	20%	65,040,396	238,463	-	65,278,859	953,854
Computer server, machineries and office equipment	6,973,767	243,353	-	7,217,120	15%	4,988,782	334,251	-	5,323,032	1,894,088
Air-cooler, ceiling fan, calculator	1,737,417	-	-	1,737,417	15%	1,513,101	33,647	-	1,546,748	190,669
Books purchase	57,668	10,982	-	68,650	30%	44,518	7,239	-	51,757	16,892
Telephone installation	4,315,708	9,675	-	4,325,383	15%	4,061,622	39,564	-	4,101,187	224,197
Other assets	3,382,363	628,251	-	4,010,614	20%	2,492,405	303,642	-	2,796,047	1,214,568
	90,552,799	1,608,064	-	92,160,863		82,999,030	1,327,883	-	84,326,913	7,833,950
Development works AA-8(a)	2,757,096,182	6,879,396		2,763,975,578		2,041,597,188	135,004,405		2,176,601,593	587,373,985
As at 30 June 2026	**2,847,648,981**	**8,487,460**	**-**	**2,856,136,441**	**-**	**2,124,596,218**	**136,332,288**	**-**	**2,260,928,506**	**595,207,935**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (KEPZ)
As at 30 June 2026

Annexure-AA-8(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Building- Factory										
Factory building	331,119,804	-	-	331,119,804	24%	314,399,949	4,012,765	-	318,412,714	12,707,090
Factory building - SFB-2	3,750,623	-	-	3,750,623	24%	2,104,189	395,144	-	2,499,333	1,251,290
Commissariat building - BEPZA	7,237,871	-	-	7,237,871	24%	6,432,270	193,344	-	6,625,614	612,256
	342,108,298	-	-	342,108,298		322,936,409	4,601,253	-	327,537,662	14,570,636
Building- Residential										
A-type	38,516,871	-	-	38,516,871	12%	30,209,893	996,837	-	31,206,730	7,310,141
C-type	62,755,788	-	-	62,755,788	12%	19,989,476	5,131,957	-	25,121,433	37,634,355
D-type	21,291,817	-	-	21,291,817	12%	16,699,786	551,044	-	17,250,830	4,040,987
Dormitory building	89,910,449	-	-	89,910,449	12%	40,210,597	5,963,982	-	46,174,579	43,735,870
G.M. Bangloo	8,451,221	-	-	8,451,221	12%	6,628,536	218,722	-	6,847,258	1,603,963
	220,926,146	-	-	220,926,146		113,738,287	12,862,543	-	126,600,830	94,325,316
Building- Office and Others										
Others Building										
Sentry box	24,457,395	-	-	24,457,395	12%	20,325,703	495,803	-	20,821,506	3,635,889
Zone services building	135,396,454	-	-	135,396,454	12%	86,942,865	5,814,431	-	92,757,295	42,639,159
Zone services building - new	10,133,681	-	-	10,133,681	12%	5,992,293	496,967	-	6,489,259	3,644,422
Security barrack	35,979,796	-	-	35,979,796	12%	28,015,179	955,754	-	28,970,933	7,008,863
Mosque	25,792,282	-	-	25,792,282	12%	17,752,412	964,784	-	18,717,196	7,075,085
School and college	100,102,054	-	-	100,102,054	12%	57,829,322	5,072,728	-	62,902,050	37,200,004
Shopping complex	298,200,612	-	-	298,200,612	24%	71,568,147	54,391,792	-	125,959,939	172,240,673
Fire station office building	39,383,546	-	-	39,383,546	12%	22,790,292	1,991,191	-	24,781,482	14,602,064
Other building	4,416,834	-	-	4,416,834	12%	2,182,942	268,067	-	2,451,009	1,965,825
Waiting shed for job seeker	519,574	-	-	519,574	12%	245,378	32,903	-	278,282	241,292
	674,382,227	-	-	674,382,227		313,644,532	70,484,419	-	384,128,951	290,253,276
Road, Drain, Footpath, and Culverts										
Road, drain and footpath	197,156,474	-	-	197,156,474	20%	135,425,611	12,346,173	-	147,771,783	49,384,691
	197,156,474	-	-	197,156,474		135,425,611	12,346,173	-	147,771,783	49,384,691
Electric Supply Network										
Electric supply system	237,451,421	6,879,396	-	244,330,817	20%	158,596,468	17,146,870	-	175,743,338	68,587,479
Electric distribution line	37,349,712	-	-	37,349,712	20%	35,636,867	342,569	-	35,979,436	1,370,276
11 kV electric distribution line	6,167,347	-	-	6,167,347	20%	6,088,469	15,776	-	6,104,244	63,102
Street light	10,213,368	-	-	10,213,368	20%	10,018,672	38,939	-	10,057,611	155,757
Sub-station	132,902,089	-	-	132,902,089	20%	130,516,232	477,171	-	130,993,404	1,908,685
Fire station office equipment	105,134,886	-	-	105,134,886	20%	87,328,302	3,561,317	-	90,889,619	14,245,267
	529,218,823	6,879,396	-	536,098,219		428,185,011	21,582,642	-	449,767,652	86,330,567

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (KEPZ)
As at 30 June 2026

Annexure-AA-8(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Water Supply Network										
Water supply line installation	671,634,564	-	-	671,634,564	20%	616,221,818	11,082,549	-	627,304,367	44,330,197
Test tube well, deep tube well	386,928	-	-	386,928	20%	382,467	892	-	383,359	3,569
Pump motor	3,392,627	-	-	3,392,627	20%	3,344,247	9,676	-	3,353,923	38,704
Water tank	136,569	-	-	136,569	20%	127,184	1,877	-	129,061	7,508
Pump house	174,411	-	-	174,411	20%	171,897	503	-	172,400	2,011
	675,725,099	-	-	675,725,099		620,247,613	11,095,497	-	631,343,110	44,381,988
Gas Supply Network			-							
Gas line installation	14,533,105	-	-	14,533,105	20%	14,145,750	77,471	-	14,223,221	309,884
	14,533,105	-	-	14,533,105		14,145,750	77,471	-	14,223,221	309,884
Others Infrastructural Development Assets										
Custom fence / boundary wall	64,489,590	-	-	64,489,590	20%	56,751,508	1,547,616	-	58,299,124	6,190,466
Boundary wall	16,960,997	-	-	16,960,997	20%	15,803,576	231,484	-	16,035,060	925,937
Main gate	3,921,094	-	-	3,921,094	20%	3,641,744	55,870	-	3,697,614	223,480
Custom gate	9,052,859	-	-	9,052,859	20%	8,922,393	26,093	-	8,948,487	104,373
Boundary wall	8,621,470	-	-	8,621,470	20%	8,154,755	93,343	-	8,248,098	373,372
	103,046,010	-	-	103,046,010		93,273,976	1,954,407	-	95,228,383	7,817,628
As at 30 June 2026	**2,757,096,182**	**6,879,396**	**-**	**2,763,975,578**		**2,041,597,188**	**135,004,405**	**-**	**2,176,601,593**	**587,373,985**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Property, Plant and Equipment (BEPZA Executive Office)
As at 30 June 2026

Annexure-AA-9

Figures in BDT

Particulars		Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
		Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Electric supply system		1,589,385	-	-	1,589,385	20%	1,172,737	83,330	-	1,256,067	333,318
		1,589,385	-	-	1,589,385		1,172,737	83,330	-	1,256,067	333,318
Furniture and fixture		3,756,157	-	-	3,756,157	10%	852,838	290,332	-	1,143,170	2,612,987
Computer server, machineries and office equipment		25,457,520	-	-	25,457,520	15%	7,068,280	2,758,386	-	9,826,666	15,630,854
Ceiling fan, air-cooler and calculator		43,813	-	-	43,813	15%	13,658	4,523	-	18,181	25,632
Books purchase		19,990	-	-	19,990	30%	10,195	2,939	-	13,133	6,857
Telephone installation		278,245	-	-	278,245	15%	84,368	29,082	-	113,449	164,796
Other asset		348,150	-	-	348,150	20%	125,370	44,556	-	169,926	178,224
		29,903,875	-	-	29,903,875		8,154,709	3,129,817	-	11,284,526	18,619,349
		31,493,260	-	-	31,493,260		9,327,446	3,213,147	-	12,540,592	18,952,668
Development works	AA-9(a)	7,320,289,000	53,982,595	-	7,374,271,595		1,253,508,075	84,499,270	-	1,338,007,344	6,036,264,251
As at 30 June 2026		**7,351,782,260**	**53,982,595**	**-**	**7,405,764,855**		**1,262,835,520**	**87,712,416**	**-**	**1,350,547,937**	**6,055,216,919**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Development Works (BEPZA Executive Office)
As at 30 June 2026

Annexure-AA-9(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Land	90,000,000	-	-	90,000,000	-	-	-	-	-	90,000,000
Land development	94,713,572	-	-	94,713,572	-	-	-	-	-	94,713,572
Land acquisition (P.EPZ and J.EPZ)	5,270,685,658	-	-	5,270,685,658	-	-	-	-	-	5,270,685,658
Lease land development	175,527,027	-	-	175,527,027	50.00	14,907,661	3,510,541	-	18,418,202	157,108,825
BEPZA Complex bhaban	183,183,682	-	-	183,183,682	12%	132,336,760	6,101,631	-	138,438,391	44,745,291
Residential bldg. A-1 type	187,372,929	-	-	187,372,929	12%	128,073,448	7,115,938	-	135,189,385	52,183,544
Residential bldg. C-type	91,265,983	-	-	91,265,983	12%	65,270,643	3,119,441	-	68,390,084	22,875,899
Residential bldg. D-type	82,675,174	-	-	82,675,174	12%	59,126,759	2,825,810	-	61,952,569	20,722,605
Residential bldg.	1,307,581	-	-	1,307,581	12%	560,665	89,630	-	650,295	657,286
Building	1,841,513	-	-	1,841,513	24%	627,371	291,394	-	918,765	922,748
Road	10,228,488	-	-	10,228,488	20%	8,855,644	274,569	-	9,130,212	1,098,276
Boundary wall	11,777,429	-	-	11,777,429	20%	10,526,774	250,131	-	10,776,905	1,000,524
Central airconditioning system	16,198,887	-	-	16,198,887	20%	16,049,478	29,882	-	16,079,360	119,527
Passanger lift	35,020,588	-	-	35,020,588	20%	29,207,996	1,162,518	-	30,370,514	4,650,074
Fire protection and fire fighting system	205,671,583	-	-	205,671,583	20%	185,051,111	4,124,094	-	189,175,205	16,496,378
Ceiling with zipsam board	2,243,270	-	-	2,243,270	15%	2,169,364	11,086	-	2,180,450	62,820
1000 kVA 11/0.41 kV sub-station with generator	25,540,542	-	-	25,540,542	20%	22,032,828	701,543	-	22,734,371	2,806,171
500 kVA voltage stabilizer	1,122,426	-	-	1,122,426	20%	1,111,997	2,086	-	1,114,082	8,344
Construction of room for security staff	1,300,683	-	-	1,300,683	12%	1,211,904	10,653	-	1,222,558	78,125
Works station	4,649,323	-	-	4,649,323	15%	4,469,117	27,031	-	4,496,148	153,175
Electric supply system	141,450,028	25,437,490	-	166,887,518	20%	100,262,533	13,324,997	-	113,587,530	53,299,987
Water supply system	3,163,563	-	-	3,163,563	20%	2,894,775	53,758	-	2,948,532	215,031
Gas supply system	2,438,883	-	-	2,438,883	20%	497,446	388,287	-	885,733	1,553,150
Custom fence, drain, main gate sentry box	506,533	-	-	506,533	20%	496,705	1,966	-	498,671	7,862
CCTV system	58,990,203	-	-	58,990,203	20%	46,619,061	2,474,228	-	49,093,289	9,896,914
Generator – 250 kVA	3,465,356	-	-	3,465,356	20%	3,342,470	24,577	-	3,367,047	98,309
Accounting software	362,900	-	-	362,900	10%	221,241	14,166	-	235,407	127,493
Establishment of RJP project	28,242,941	-	-	28,242,941	10%	7,653,837	2,058,910	-	9,712,747	18,530,194
	6,730,946,744	25,437,490	-	6,756,384,234		843,577,589	47,988,866	-	891,566,455	5,864,817,779
Furniture & Fixture	24,764,833	848,166	-	25,612,999	10%	13,360,722	1,225,228	-	14,585,950	11,027,049
Motor Vehicles	323,380,742	20,783,680	-	344,164,422	20%	232,109,309	22,411,023	-	254,520,332	89,644,090
Computer Server, Machineries & Office Equipments	167,846,315	5,925,918	-	173,772,233	15%	109,750,936	9,603,195	-	119,354,130	54,418,103
Air - Coolar, Celing Fan, Calculator	43,290,099	5,610	-	43,295,709	15%	31,360,168	1,790,331	-	33,150,499	10,145,210
Books Purchase	719,715	31,776	-	751,491	30%	616,881	40,383	-	657,264	94,227
Telephone Installation	10,321,492	49,316	-	10,370,808	15%	8,943,543	214,090	-	9,157,633	1,213,175
Other Assets	19,019,060	900,639	-	19,919,699	20%	13,788,927	1,226,154	-	15,015,081	4,904,618
	589,342,256	28,545,105	-	617,887,361		409,930,485	36,510,403	-	446,440,888	171,446,473
As at 30 June 2026	**7,320,289,000**	**53,982,595**	**-**	**7,374,271,595**		**1,253,508,075**	**84,499,270**	**-**	**1,338,007,344**	**6,036,264,252**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Property, Plant and Equipment Refurbishment (AEPZ and KEPZ)
As at 30 June 2026

Annexure-AA-10

Figures in BDT

Particulars		Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
		Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Other Machinery and Office Equipment											
Machineries and office equipment		398,000	-	-	398,000	15%	357,097	6,135	-	363,233	34,767
Motor vehicles - pick-up (2 nos)		108,382	-	-	108,382	20%	106,820	312	-	107,132	1,250
Motor vehicles - pick-up (2 nos)		59,070	-	-	59,070	20%	58,219	170	-	58,389	681
Motor vehicles - pick-up (2 nos)		12,114,000	-	-	12,114,000	20%	11,728,161	77,168	-	11,805,329	308,671
Motor vehicles - pick-up (2 nos)		185,936	-	-	185,936	20%	183,256	536	-	183,792	2,144
		12,865,388	-	-	12,865,388		12,433,553	84,322	-	12,517,875	347,513
Fixed assets refurbishment (KEPZ)	AA-10(a)	332,523,844	-	-	332,523,844		322,546,978	3,197,947	-	325,744,924	6,778,920
Fixed assets refurbishment (AEPZ)	AA-10(b)	365,391,991	-	-	365,391,991		354,086,705	2,410,282	-	356,496,988	8,895,003
As at 30 June 2026		**710,781,224**	**-**	**-**	**710,781,224**		**689,067,236**	**5,692,551**	**-**	**694,759,787**	**16,021,436**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Annexure-AA-10(a)

Bangladesh Export Processing Zones Authority (BEPZA)

Sub-schedule of Property, Plant and Equipment Refurbishment (KEPZ)

As at 30 June 2026

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Building- Factory										
Factory building - 1	82,292,120	-	-	82,292,120	24%	80,527,105	423,604	-	80,950,708	1,341,412
Factory building - 2	79,140,605	-	-	79,140,605	24%	77,443,183	407,381	-	77,850,565	1,290,040
Factory building - 3	44,835,082	-	-	44,835,082	24%	43,873,452	230,791	-	44,104,243	730,839
	206,267,807	-	-	206,267,807		201,843,740	1,061,776	-	202,905,516	3,362,291
Road, Drain, Footpath, and Culverts										
Road, drain and footpath	80,064,715	-	-	80,064,715	20%	76,543,432	704,257	-	77,247,689	2,817,027
	80,064,715	-	-	80,064,715		76,543,432	704,257	-	77,247,689	2,817,027
Electric Supply Network										
Electric supply system	20,329,000	-	-	20,329,000	20%	19,434,921	178,816	-	19,613,737	715,263
	20,329,000	-	-	20,329,000		19,434,921	178,816	-	19,613,737	715,263
Water Supply Network										
Water supply line installation	3,677,498	-	-	3,677,498	20%	3,515,760	161,738	-	3,677,498	-
	3,677,498	-	-	3,677,498		3,515,760	161,738	-	3,677,498	-
Gas Supply Network										
Gas line installation	10,519,385	-	-	10,519,385	20%	10,056,738	578,309	-	10,635,047	(115,662)
	10,519,385	-	-	10,519,385		10,056,738	578,309	-	10,635,047	(115,662)
Others Infrastructural Development Assets										
Custome fence / boundary wall	11,665,438	-	-	11,665,438	20%	11,152,387	513,051	-	11,665,438	-
	11,665,438	-	-	11,665,438		11,152,387	513,051	-	11,665,438	-
As at 30 June 2026	**332,523,844**	**-**	**-**	**332,523,844**		**322,546,978**	**3,197,947**	**-**	**325,744,924**	**6,778,920**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Annexure-AA-10(b)

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Property, Plant, and Equipment Refurbishment (AEPZ)
As at 30 June 2026

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Building- Factory										
Factory building - 1	116,485,402	-	-	116,485,402	24%	113,987,003	599,616	-	114,586,618	1,898,783
Factory building - 2	115,243,617	-	-	115,243,617	24%	112,771,852	593,224	-	113,365,075	1,878,541
	231,729,018	-	-	231,729,018		226,758,854	1,192,839	-	227,951,694	3,777,325
Building- Office and Others										
Rest house	3,710,822	-	-	3,710,822	12%	3,091,057	74,372	-	3,165,428	545,394
	3,710,822	-	-	3,710,822		3,091,057	74,372	-	3,165,428	545,394
Road, Drain, Footpath, and Culverts										
Road, drain and footpath	92,925,851	-	-	92,925,851	20%	88,838,929	817,384	-	89,656,313	3,269,538
	92,925,851	-	-	92,925,851		88,838,929	817,384	-	89,656,313	3,269,538
Electric Supply Network										
Electric supply system	20,020,955	-	-	20,020,955	20%	19,140,424	176,106	-	19,316,530	704,425
	20,020,955	-	-	20,020,955		19,140,424	176,106	-	19,316,530	704,425
Water Supply Network										
Water supply line installation	8,426,088	-	-	8,426,088	20%	8,055,505	74,117	-	8,129,622	296,467
	8,426,088	-	-	8,426,088		8,055,505	74,117	-	8,129,622	296,467
Gas Supply Network										
Gas line installation	1,595,897	-	-	1,595,897	20%	1,525,709	14,038	-	1,539,746	56,151
	1,595,897	-	-	1,595,897		1,525,709	14,038	-	1,539,746	56,151
Others Infrastructural Development Assets										
Custome fence / boundary wall	6,983,359	-	-	6,983,359	20%	6,676,228	61,426	-	6,737,654	245,705
	6,983,359	-	-	6,983,359		6,676,228	61,426	-	6,737,654	245,705
As at 30 June 2026	**365,391,991**	**-**	**-**	**365,391,991**		**354,086,705**	**2,410,282**	**-**	**356,496,988**	**8,895,003**

Annexure-AA-11

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Property, Plant and Equipment (EZ)
As at 30 June 2026

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Furniture and fixture	2,279,703	5,310,502	-	7,590,205	10%	1,287,528	630,268	-	1,917,796	5,672,409
Motor vehicles	13,125	-	-	13,125	20%	7,749	1,075	-	8,824	4,301
Computer server, machineries and office equipment	528,869	418,207	-	947,076	15%	159,787	118,093	-	277,881	669,195
Air-cooler, ceiling fan, calculator	17,290	-	-	17,290	15%	9,949	1,101	-	11,051	6,239
Books purchase	13,168	9,510	-	22,678	30%	10,063	3,785	-	13,847	8,831
Telephone installation	14,380	-	-	14,380	15%	7,793	988	-	8,781	5,599
Other assets	1,715,080	858,690	-	2,573,770	20%	933,058	328,142	-	1,261,200	1,312,570
	4,581,615	6,596,909	-	11,178,524		2,415,928	1,083,452	-	3,499,380	7,679,144
Development works AA-11(a)	842,970,571	104,146,100	-	947,116,671		67,414,011	20,727,402	-	88,141,413	858,975,258
As at 30 June 2026	**847,552,186**	**110,743,009**	**-**	**958,295,195**		**69,829,939**	**21,810,854**	**-**	**91,640,793**	**866,654,402**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)

Sub-schedule of Development Works (EZ)

As at 30 June 2026

Annexure-AA-11(a)

Figures in BDT

Particulars	Cost				Rate	Accumulated Depreciation				Carrying Amount as at 30.06.2026
	Balance as on 01.07.2025	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2026		Balance as on 01.07.2025	Charged During the Year	Adjustment During the Year	Balance as at 30.06.2026	
Land										
Land lease	710,384,150	95,834,100	-	806,218,250	50	64,207,683	16,124,365	-	80,332,048	725,886,202
Lease land development	130,502,969	-	-	130,502,969	50	2,775,763	2,610,059	-	5,385,823	125,117,146
	840,887,119	95,834,100	-	936,721,219		66,983,446	18,734,424	-	85,717,871	851,003,348
Development Assets										
Custom fence/boundary wall	21,945	-	-	21,945	20%	18,263	736	-	19,000	2,945
Electric supply system	2,061,507	8,312,000	-	10,373,507	20%	412,301	1,992,241	-	2,404,543	7,968,964
	2,083,452	8,312,000	-	10,395,452		430,565	1,992,977	-	2,423,542	7,971,910
As at 30 June 2026	**842,970,571**	**104,146,100**	**-**	**947,116,671**		**67,414,011**	**20,727,402**	**-**	**88,141,413**	**858,975,258**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Annexure-B

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Capital Work in Progress (CWIP)
As at 30 June 2026

Figures in BDT

Particulars	Balance as at 01.07.2025	Addition During the Year	Transfer to Property, Plant, and Equipment	Balance as at 30.06.2026
Chattogram Export Processing Zone (CEPZ)	560,238,898	15,935,078	542,313,571	33,860,405
Dhaka Export Processing Zone (DEPZ)	156,986,085	8,145,069	1,287,922	163,843,232
Mongla Export Processing Zone (MEPZ)	80,468,806	14,475,047	143,486,047	(48,542,194)
Ishwardi Export Processing Zone (IEPZ)	43,968	9,175,188	2,772,562	6,446,594
Cumilla Export Processing Zone (CUMEPZ)	17,242,421	-	17,242,421	-
Uttara Export Processing Zone (UEPZ)	120,083,564	2945000	105721998	17,306,566
Adamjee Export Processing Zone (AEPZ)	340,400,599	-	142,365,335	198,035,264
Karnaphuli Export Processing Zone (KEPZ)	254,431,750	-	-	254,431,750
BEPZA Economic Zone (EZ)	28,864,548	545,979,686	-	574,844,234
Jashore Export Processing Zone (JEPZ)	-	29,184,285	-	29,184,285
8 Nos factory building (6-storied DPP included)	1,820,467,630	723,986,760	-	2,544,454,390
As at 30 June 2026	**3,379,228,269**	**1,349,826,113**	**955,189,856**	**3,773,864,526**
As at 30 June 2025	**2,369,220,511**	**1,388,223,623**	**378,215,865**	**3,379,228,269**

Annexure-C

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Cash at Bank
As at 30 June 2026

Figuers in BDT

Sl.	Particulars	Account Number	30.06.2026	30.06.2025
Executive Office				
1	Commercial Bank of Ceylon PLC.	2805000002	349,516,559	395,533,368
2	Commercial Bank of Ceylon PLC.	2805002680	4,401	4,401
3	Sonali Bank PLC.	4415602000439	159,962,944	6,131,007
4	ICB Islamic Bank Ltd.	0024-00041472	30,458	135,066
5	City Bank PLC.	3164647791001	48,520,504	-
			558,034,865	401,803,843
Chattogram Export Processing Zone (CEPZ)				
6	AB Bank PLC.	4105752219430	75,246,680	293,805,347
7	AB Bank PLC.	FC AC-40	-	25,316,629
8	Bank Asia PLC.	02736000018	50,002,479	10,685,348
9	Dhaka Bank PLC.	0041500000173	502,132,611	212,529,218
10	Agrani Bank PLC.	0200025417584	20,343,291	-
			647,725,062	542,336,542
Dhaka Export Processing Zone (DEPZ)				
11	Uttara Bank PLC.	115614100004112	11,392,885	41,742,941
12	Sonali Bank PLC.	444636000016	476,336	466,576
13	Dhaka Bank PLC.	0212150000000373	44,932,721	88,070,816
14	Southeast Bank PLC.	9313100000008	55,377,231	106,755,356
			112,179,174	237,035,688
Karnaphuli Export Processing Zone (KEPZ)				
15	Trust Bank PLC.	0029-0320000027	4,613,734	551,058
16	Dhaka Bank PLC.	STD 2624	17,277,382	2,554,200
17	Prime Bank PLC.	SND- 920	3,443,087	135,397
18	Bank Asia PLC.	SND-06536000004	52,312,797	45,795,459
			77,647,000	49,036,115
Cumilla Export Processing Zone (CUMEPZ)				
19	Janata Bank PLC.	STD A/C - 361	17,027,654	20,896,342
20	Dhaka Bank PLC.	0071150000000178	174,977,695	250,220,561
			192,005,349	271,116,904
Adamjee Export Processing Zone (AEPZ)				
21	Agrani Bank PLC.	STD 543	4,214	4,092
22	Prime Bank PLC.	SND 4235	20,273,082	29,213,794
23	Dhaka Bank PLC	SND 754	166,018,354	409,632,312
			186,295,649	438,850,198
Mongla Export Processing Zone (MEPZ)				
24	Sonali Bank PLC.	29142400000036	1,244	2,394
25	Al-Arafah Islami Bank PLC.	0571220000073	18,901,186	11,297,836
26	Mutual Trust Bank PLC.	SND 500	38,080,491	23,614,009
			56,982,921	34,914,240

Ahmed Sheikh Roy & Co. Chartered Accountants

Annexure-C

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Cash at Bank
As at 30 June 2026

Figuers in BDT

Sl.	Particulars	Account Number	30.06.2026	30.06.2025
Ishwardi Export Processing Zone (IEPZ)				
27	Prime Bank PLC.	STD A/C - 5308	107,309	299,375
28	Rupali Bank PLC.	STD - 0003	15,053,606	6,153,761
			15,160,916	6,453,136
Uttara Export Processing Zone (UEPZ)				
29	Dutch Bangla Bank Ltd.	STD- 161.120.400	1,492,135	720,034
30	AB Bank PLC.	4211-752501-430	104,392,990	100,228,997
31	Mutual Trust Bank PLC.	STD-014	2,425,020	10,582,489
			108,310,145	111,531,520
BEPZA Economic Zone (EZ)				
32	Mutual Trust Bank PLC.	STD 127	37,635,914	62,360,765
Patuakhali Export Processing Zone (PEPZ)				
33	Janata Bank PLC.	STD -152	1,313,723	1,879,573
34	City Bank PLC.	STD A/C-8001	351,499	-
			1,665,222	1,879,573
Jashore Export Processing Zone (JEPZ)				
35	Janata Bank PLC.	STD -270	6,319,022	640,514
			1,999,961,238	**2,157,959,038**



Annexure-D-1/2

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Advances, and Deposits
As at 30 June 2026

Restated
Figures in BDT

Particulars	Opening Balance	Addition	Adjustment/ Recovered/ Encashment	Closing Balance
A. Advances				
Advance against TA/DA (Annexure-D/1)	12,876	15,000	13,660	14,216
Advance against expenses (Annexure-D/2)	1,799,194	54,107,006	28,758,657	27,147,543
Advance against salary	(836)	-	-	(836)
Advance against imprest	674,658	-	-	674,658
Advance against party	300,000	-	-	300,000
Counselors salary	(2,181)	-	-	(2,181)
Advance against house building loan (Annexure-D/3)	233,664	-	54,000	179,664
Advance against motor cycle loan (Annexure-D/4)	36,682	-	-	36,682
Advance against TA/DA-EZ (BEPZA-H/O)	(7,320)	-	-	(7,320)
Advance against KEPZ (PDB)	21,000,000	-	-	21,000,000
CEPZ investor club current A/C	515,400	-	300,000	215,400
Fund transfer for depositery - DEPZ	-	12,510,233	-	12,510,233
Loan to BEPZA Public School & College -KEPZ	90,000,000	-	-	90,000,000
Loan to BEPZA Public School & College - CUM EPZ	50,000,000	-	-	50,000,000
Loan to BEPZA Public School & College -UEPZ	50,000,000	-	-	50,000,000
Loan to BEPZA Public School & College -IEPZ	50,000,000	-	-	50,000,000
	264,562,137	66,632,239	29,126,317	302,068,059
B. Advance Income Tax (AIT)				
Advance income tax for FY 2005-2006	5,153,543	-	-	5,153,543
Advance income tax for FY 2011-2012	3,500,000	-	-	3,500,000
Advance income tax for FY 2013-2014	2,500,000	-	-	2,500,000
Advance income tax for FY 2014-2015	3,100,000	-	-	3,100,000
Advance income tax for FY 2015-2016	900,000	-	-	900,000
Advance inocme tax BEPZA (FY 2024-25)	403,456,920	-	403,456,920	-
Advance tax at soruce (2024-25)	256,136,508	-	256,136,508	-
Source tax dedeucted by bank (FY 2024-25)	631,690,145	-	631,690,145	-
Final income tax paid- BEPZA (FY 2024-2025)	-	868,315,957	868,315,957	-
Adv income tax - BEPZA (2025-2026)	-	2,430,000	-	2,430,000
Adv tax deducted by bank (2025-2026)	-	224,628,140	-	224,628,140
Adv tax at source (2025-2026)	-	518,323,527	-	518,323,527
Adv tax - BEPZA (2025-2026)	-	750,000,000	-	750,000,000
	1,306,437,117	2,363,697,624	2,159,599,531	1,510,535,211
Advances (A+B)	1,570,999,254	2,430,329,863	2,188,725,848	1,812,603,270

Annexure-D-2/2

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Advances, and Deposits
As at 30 June 2026

Restated
Figures in BDT

Particulars	Opening Balance	Addition	Adjustment/ Recovered/ Encashment	Closing Balance
C. Investment				
Investment in fixed deposit (FDR) (Annexure-D/5)	12,218,052,075	1,872,267,134	1,680,000,000	12,410,319,208
Government treasury bill	7,440,319,755	18,285,800,000	15,450,835,963	10,275,283,792
FDR AEPZ (Deposit against S.P)	1,200,000,000	1,812,668,038	1,500,000,000	1,512,668,038
FDR CUMEPZ (Deposit against S.P)	73,076,444	3,118,547	76,194,992	-
	20,931,448,274	21,973,853,719	18,707,030,955	24,198,271,038
D. Security Deposits				
SD (Bakhrabad Gas System Ltd.)	364,231	-	-	364,231
Sd against electricity	34,941	-	-	34,941
Sd against telephone	13,000	-	-	13,000
SD against Titas gas /BGSL	80,962	-	-	80,962
SD (PDB) - BEPZA H/O	800000	-	-	800,000
SD other - CEPZ	178,835	-	-	178,835
SD PDB MEPZ (1998-99)	10,200	-	-	10,200
SD PDB - IEPZ	18,000,000	-	-	18,000,000
SD PDB/PBS - CEPZ	9,000,000	-	-	9,000,000
SD PDB/DESA/BEPZA Complex	240,300	-	-	240,300
SD PDB/PBS/NPBS-UEPZ	148,000	-	-	148,000
SD PDB - DEPZ	7,325,000	30,000,000	-	37,325,000
SD PDB /DESA/PBS	3,233,000	-	-	3,233,000
SD to Cumilla PBS-2*	30,996,000	-	-	30,996,000
SD (T&T - KEPZ)	540,522	-	-	540,522
SD (DPDCL - AEPZ)	31,000,000	-	-	31,000,000
SD Trust Filling Station	450,000	-	-	450,000
SD PDB /DESA/PBS (MEPZ)	8,440,057	-	-	8,440,057
SD PDB /DESA/PBS /T&T(UEPZ)	18,893,415	-	-	18,893,415
SD - PDB /DESA/PBS (H/O)	4,542,000	-	-	4,542,000
SD - Chattogram PBS-03 (EZ)	4,800,000	-	-	4,800,000
SD to party - KEPZ	411,887	-	-	411,887
SD to PDB - MEPZ	2,705,963	-	-	2,705,963
Fund transfer to depository work - MEPZ	(3,843)	-	-	(3,843)
Avd.VAT Cumilla Palli Bidyut Samity - 2**	2,937,320	-	2,937,320	-
VAT electricity - KEPZ	2,656,393	-	2,656,393	-
VAT electricity - UEPZ	106,415	-	-	106,415
	147,904,599	30,000,000	5,593,713	172,310,886
Deposits (C+D)	21,079,352,873	22,003,853,719	18,712,624,668	24,370,581,924
As at 30 June 2026	**22,650,352,127**	**24,434,183,582**	**20,901,350,516**	**26,183,185,194**

*SD (PBS- 2/PDB/NPBS, Cumilla EPZ), SD from Cumilla PBS and Taka 5,856,000 from SD PDB /DESA/PBS account head merged under the account head titled "SD to Cumilla PBS-2".

**During the financial year 2024–2025, a error relating to Adv. VAT – Cumilla Palli Bidyut Samity-2 was identified. An amount of BDT 376,383 had been incorrectly recorded as a deduction instead of an addition under Advances and Deposits. Consequently, Advances and Deposits and Retained Earnings were understated by BDT 376,383 each. The correction increased both balances by BDT 376,383, resulting in a total adjustment of BDT 752,766 to retained earnings, as reflected in the financial statements.

Annexure-D/1

Bangladesh Export Processing Zones Authority (BEPZA)

Sub-schedule of Advance Against TA/DA

As at 30 June 2026

Figures in BDT

Sl. No.	ID and Name	Designation	Opening Balance	Addition	Adjustment	Closing Balance
1	101068 - Mr. Md. Nur A Alam	Director	-	15,000	-	15,000
2	Major General A.T.M Shahidul Islam	EC	(2)	-	-	(2)
3	Mr. Ali Istiak Chowdhury	Director	13,660	-	13,660	-
4	Mr. Afzal Hossain Talukder	Driver	5,000	-	-	5,000
5	Mr. Jamall Hossain Talukder	Sr. AS	(782)	-	-	(782)
6	Mr. Billal Hossain	Pump.Op	(5,000)	-	-	(5,000)
	As at 30 June 2026		**12,876**	**15,000**	**13,660**	**14,216**

Annexure-D/2

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Advances Against Expenses
As at 30 June 2026

Figures in BDT

Sl. No.	ID and Name	Designation	Opening Balance	Addition	Adjustment	Closing Balance
BEPZA Complex - Executive Office						
1	101005 - Dr. Km Majedul Islam	DCMO	(25,027)	-	-	(25,027)
2	101022 - Md. Ismail Munshi	DD (T)	(11)	-	-	(11)
3	101025 - Bazlur Rahman Sikder	DD	(656)	-	-	(656)
4	101077- Md.abdullah Al Mamun	DD	1,113,101	1,455,080	2,607,110	(38,929)
5	102006- Md. Shamim Akhter	AD	648,061	863,545	1,511,606	-
6	101085- Md. Shams Rowsan	AD	(127)	1,015,060	1,015,060	(127)
7	109139 - Mr. Md. Abdul Kadir	AE (C)	(9)	-	-	(9)
8	101029 - Mr. Mohammad Quamaruzzaman	Director (Admin)	(132)	-	-	(132)
9	101036 - Shyamal Chandra Talukder	DD	(3)	-	-	(3)
10	102191 - Mr. Md. Rashidul Islam	Caretaker	(50)	-	-	(50)
11	102078 - Md. Majibar Rahman	Storekeeper	(966)	-	-	(966)
12	109120- Md. Jahidul Islam	SAE	(249)	-	-	(249)
13	102317 - Zakir Hasan	Caretaker	(36)	-	-	(36)
14	107014 - Mrs. Khadiza Parvin	Dierctor (PR)	(250)	-	-	(250)
15	109052 - Md. Hasan Elias	XEN (Civil)	(128)	-	-	(128)
16	109061 - Abu Mohammed Sifullah	XEN (Mech.)	(2)	-	-	(2)
17	107049 - Mohd Abul Kalam Bhuiyan	Sr. Librarian	24,570	47,000	72,000	(430)
18	109056 - Mr. Md.yousuf Pasha	XEN	(35)	-	-	(35)
19	109106 - Mr. Md. Shoreful Islum	AE (E)	1	-	-	1
20	109083 - Mr. Md. Ayub Ali	AE (C)	7,245	24,490	24,490	7,245
21	Mr. Bazlur Rahman Shapon	Elect Helper	3,257	-	-	3,257
22	Mr. Faruk Al Hassan		(41)	-	-	(41)
23	102077- Md. Mohiuddin	Storekeeper	(257)	-	-	(257)
24	101096 - Popy Rani Sarkar	AD	-	6,000	6,037	(37)
25	105000 - Mohammad Raihan Kabir	CP	-	-	2,800	(2,800)
26	101101 - Helal Miah	SAE	-	22,993,021	23,007,165	(14,144)
			1,768,256	26,404,196	28,246,268	(73,816)
BEPZA Complex-Executive Office-JEPZ						
1	109115 - Faysal Ahmed	SAE (Civil)	-	410,000	404,000	6,000
			-	410,000	404,000	6,000
BEPZA Complex-Executive Office-BEPZA EZ						
1	109142 - Mr. Md. Nazmul Hossain	AE (E)	(50)	-	-	(50)
			(50)	-	-	(50)
BEPZA Complex-Executive Office-Others						
1	BEPZA		3,079	-	-	3,079
			3,079	-	-	3,079
BEPZA Economic Zone						
1	Md. Eliash	AE - E	18,502	-	18,502	-
2	Md. Shofiqul Islam	SAE - E	-	27,292,810	72,951	27,219,859
			18,502	27,292,810	91,453	27,219,859
BEPZA Complex-Executive Office-RJP EZ						
1	Md. Tusar Khandokar	SAE (Civil)	(340)	-	-	(340)
			(340)	-	-	(340)
Adamjee Export Processing Zone (AEPZ)						
1	Mr. Md. Abdul Hai		887	-	-	887
2	Mr. Md. Mosharrof Hossain		8,860	-	16,936	(8,076)
			9,747	-	16,936	(7,189)
As at 30 June 2026			**1,799,194**	**54,107,006**	**28,758,657**	**27,147,543**

*During the year, the actual closing balance of AEPZ was nil; however, a balance of BDT (7,189) continues to be presented in the audit report due to the carry-forward balance from FY 2022–2023.

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Advance Against House Building Loan
As at 30 June 2026

Annexure-D/3

Figures in BDT

Sl. No.	Employee ID	Name	Designation	Salary Zone Name	Loan Issue						Total Loan Upto 30-Jun-2026	Recovery of Loan			Balance as on 30.06.2026
					1st Instalment			2nd Instalment							
					Date	Upto 01-Jul-2025	2025-2026	Date	Upto 01-Jul-2025	2025-2026		Upto 01-Jul-2025	Period of 2025-2026	Upto 30-Jun-2026	
1	111013	Mr. Khandaker Tariqul Islam	E.D.	BEO	27-Jun-01	60,000	-	-	-	-	60,000	60,000	-	60,000	-
2	107005	MD. Ahsan Kabir	E.D.	BEO	30-Aug-00	60,000	-	28-Feb-01	40,000	-	100,000	100,000	-	100,000	-
3	101002	MR. MD. Mahmud Hasan	E.D.	BEO	05-Jul-99	72,000	-	06-Mar-00	48,000	-	120,000	120,000	-	120,000	-
4	EX0004	MD. Ataul Haque	E.D.	BEO	30-Jun-98	100,000	-	-	-	-	100,000	98,000	-	98,000	2,000
5	107009	Mr. MD Abdus Sobhan	E.D.	DEPZ	30-Apr-00	60,000	-	-	-	-	60,000	60,000	-	60,000	-
6	111010	MD. Tofazzal Hossain	CA & FO	BEO	30-Jun-98	48,000	-	06-May-03	32,000	-	80,000	80,000	-	80,000	-
7	107004	Mr. MD. Mehboob Ali	E.D.	BEO	26-Jun-02	60,000	-	18-Sep-02	40,000	-	100,000	100,000	-	100,000	-
8	111018	Anowarul Azim	A.E.D.	BEO	31-Oct-10	72,000	-	-	-	-	72,000	72,000	-	72,000	-
9	111022	MR. SK. MD. Abdun Nur	A.E.D. (F&A)	CEPZ	20-Feb-07	72,000	-	08-Apr-07	48,000	-	120,000	120,000	-	120,000	-
10	111019	Mr. Ahammad Mostofa Kamal	A.E.D. (F&A)	DEPZ	20-Feb-07	60,000	-	08-Apr-07	40,000	-	100,000	100,000	-	100,000	-
11	107023	Nasrin Akter	A.E.D.	DEPZ	18-Dec-12	48,000	-	-	-	-	48,000	48,000	-	48,000	-
12	101010	Abdul Monaf	A.E.D	KEPZ	10-Sep-00	42,000	-	26-Feb-01	28,000	-	70,000	70,000	-	70,000	-
13	107027	Muhammad Nazmul Alam	A.E.D.	IEPZ	18-Dec-12	48,000	-	-	-	-	48,000	48,000	-	48,000	-
14	107017	MD. Whaheduzzaman	A.E.D	MEPZ	18-Dec-12	48,000	-	30-Jun-13	32,000	-	80,000	80,000	-	80,000	-
15	101005	Dr. KM Majedul Islam	D. C.M.O.	BEO	16-Jun-04	48,000	-	-	-	-	48,000	48,000	-	48,000	-
16	101025	Bazlur Rahman Sikder	Director	DEPZ	27-Apr-06	72,000	-	24-Sep-06	48,000	-	120,000	120,000	-	120,000	-
17	101020	MD. Ibrahim	Director	DEPZ	30-Aug-00	42,000	-	28-Feb-01	28,000	-	70,000	70,000	-	70,000	-
18	101036	Shyamal Chandra Talukder	Director	BEO	09-Jul-01	60,000	-	11-Dec-01	40,000	-	100,000	100,000	-	100,000	-
19	111009	MD. Mohi Uddin	Director	CEPZ	10-Sep-00	48,000	-	26-Feb-01	32,000	-	80,000	80,000	-	80,000	-
20	111038	MD. Aminul Islam	Director	UEPZ	18-Dec-12	72,000	-	-	-	-	72,000	72,000	-	72,000	-
21	111036	Mr. Mohammad Nuruzzaman	Director	BEO	31-Oct-10	72,000	-	27-Feb-11	48,000	-	120,000	120,000	-	120,000	-
22	111031	Mr. Tobarak Hossain	Director	BEO	16-Apr-14	72,000	-	12-Jun-14	48,000	-	120,000	120,000	-	120,000	-
23	109045	Mr. Md. mozammel Huque	XEN	DEPZ	11-Mar-09	72,000	-	04-May-09	48,000	-	120,000	120,000	-	120,000	-
24	109027	MD. Rafiquzzaman	XEN	BEO	30-Aug-00	42,000	-	28-Feb-01	28,000	-	70,000	70,000	-	70,000	-
25	109034	Ratan Chandra Chakraborty	XEN	KEPZ	11-Mar-09	72,000	-	04-May-09	48,000	-	120,000	120,000	-	120,000	-
26	109037	Khandakar MD. Habibur Rahman	XEN	CUMEPZ	18-Jun-03	45,000	-	22-Nov-03	30,000	-	75,000	75,000	-	75,000	-
27	109015	MD. Mostafa Iqbal	XEN	KEPZ	30-Jun-99	60,000	-	02-Apr-00	40,000	-	100,000	100,000	-	100,000	-
28	109016	Gias Uddin Ahmed Chowdhury	XEN	KEPZ	27-Jun-01	60,000	-	-	-	-	60,000	60,000	-	60,000	-
29	109021	MD. Mijanur Rahman	XEN	UEPZ	16-Apr-14	72,000	-	-	-	-	72,000	12,000	36,000	48,000	24,000
30	109038	Abu Zafar MD. Saleh	XEN	CEPZ	19-Jun-03	45,000	-	22-Nov-03	30,000	-	75,000	75,000	-	75,000	-
31	101052	Mr. MD. Faridul Islam	D.D (Admin)	CUMEPZ	20-Dec-11	72,000	-	-	-	-	72,000	72,500	-	72,500	(500)
32	101019	MD. Mohasen	D.D (Admin)	KEPZ	30-Jun-98	48,000	-	30-Jun-99	32,000	-	80,000	80,000	-	80,000	-
33	101047	MD. Zahiyanoon Khan Javed	D.D (Admin)	BEO	18-Jun-00	39,000	-	-	-	-	39,000	39,000	-	39,000	-
34	111039	Mr. MD. Mizanur Rahman Bapary	D.D.	AEPZ	10-Sep-00	36,000	-	26-Feb-01	24,000	-	60,000	60,000	-	60,000	-
35	111047	Molla Shakhawat Hossain	D.D.	MEPZ	16-Apr-14	72,000	-	12-Jun-14	48,000	-	120,000	120,000	-	120,000	-
36	101015	MD. Ayaz Bahadur	A.D (Admin)	KEPZ	10-Sep-00	48,000	-	26-Feb-01	32,000	-	80,000	80,000	-	80,000	-
37	102026	Mr. MD. Alomgir Hossen	A.D (Admin)	IEPZ	16-Apr-14	72,000	-	12-Jun-14	48,000	-	120,000	120,000	-	120,000	-
38	101041	MD. Shahidur Rahman	A.D (Admin)	CUMEPZ	16-Jun-04	72,000	-	-	-	-	72,000	72,000	-	72,000	-
39	109044	Mr. MD. Rafiqul Islam	A.E.	BEO	11-Mar-09	72,000	-	04-May-09	48,000	-	120,000	120,000	-	120,000	-
40	109064	Mahmood Hasan	A.E.	DEPZ	18-Dec-12	72,000	-	-	-	-	72,000	72,000	-	72,000	-
41	109082	Mr. MD. Shahidul Islam	A.E.	BEO	18-Dec-12	72,000	-	12-Sep-13	48,000	-	120,000	120,000	-	120,000	-
42	109035	A.B.M. Khairul Hasan	A.E.	CEPZ	11-Mar-09	72,000	-	04-May-09	48,000	-	120,000	120,000	-	120,000	-
43	109040	MD. Eliash	A. E.	BEPZA EZ	16-Jun-03	45,000	-	-	-	-	45,000	45,000	-	45,000	-
44	109069	MR. Yousuf Hasib	A. E.	DEPZ	18-Dec-12	72,000	-	12-Jun-13	48,000	-	120,000	120,000	-	120,000	-
45	101043	MD. Ali Akbar	C.O.	BEO	09-Jul-01	33,000	-	12-Nov-01	22,000	-	55,000	55,000	-	55,000	-
46	101049	MR. Anwaruzzaman	A.C.O	BEO	16-Jun-04	48,000	-	-	-	-	48,000	48,000	-	48,000	-
47	103011	MD. Golam Quddus	A.S.O	BEO	18-Dec-12	72,000	-	-	-	-	72,000	72,000	-	72,000	-

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Advance Against House Building Loan
As at 30 June 2026

Annexure-D/3

Figures in BDT

Sl. No.	Employee ID	Name	Designation	Salary Zone Name	Loan Issue						Total Loan Upto 30-Jun-2026	Recovery of Loan			Balance as on 30.06.2026
					1st Instalment			2nd Instalment				Upto 01-Jul-2025	Period of 2025-2026	Upto 30-Jun-2026	
					Date	Upto 01-Jul-2025	2025-2026	Date	Upto 01-Jul-2025	2025-2026					
48	110002	Mr. Mir Hannan	S.A.E.	CEPZ	15-Jul-01	33,000	-	12-Nov-01	22,000	-	55,000	55,000	-	55,000	-
49	109067	Mr. Champak Chowdhury	S.A.E.	KEPZ	10-Sep-00	36,000	-	26-Feb-01	24,000	-	60,000	60,000	-	60,000	-
50	109068	MD. Moshiul Alam	S.A.E.	BEO	10-Sep-00	36,000	-	26-Feb-01	24,000	-	60,000	60,000	-	60,000	-
51	110027	MD. Amanullah	SR.DRF.MAN	KEPZ	30-Jul-97	27,000	-	30-Jul-99	18,000	-	45,000	45,000	-	45,000	-
52	110188	Nashik Ahmed	S.S.A	KEPZ	18-Dec-12	42,000	-	-	-	-	42,000	42,000	-	42,000	-
53	110045	MD. Abu Bakar Siddik	F.MAN	DEPZ	25-Feb-07	36,000	-	-	-	-	36,000	36,000	-	36,000	-
54	110036	MD. Baki	F.MAN	AEPZ	18-Jun-03	72,000	-	22-Nov-03	48,000	-	120,000	120,000	-	120,000	-
55	110008	MD. Abdul Shukkur	SUPERVISOR	CEPZ	10-Sep-00	36,000	-	26-Feb-01	24,000	-	60,000	60,000	-	60,000	-
56	110009	MD. Raihan Mia	SUPERVISOR	BEO	16-Jun-02	30,000	-	18-Sep-02	20,000	-	50,000	50,000	-	50,000	-
57	110037	MD. Ali Ahmed	SUPERVISOR	KEPZ	26-Nov-03	57,000	-	-	-	-	57,000	57,000	-	57,000	-
58	102012	MD. Habibur Rahman	OA-CUM C. OP.	DEPZ	30-Jun-99	22,800	-	06-Mar-00	15,200	-	38,000	38,000	-	38,000	-
59	102183	MD. Jonab Ali	OA-CUM C. OP.	UEPZ	18-Dec-12	36,000	-	24-Mar-13	24,000	-	60,000	60,000	-	60,000	-
60	102011	MD. Ershad Ullah	OA-CUM C. OP.	KEPZ	30-Jun-97	24,000	-	30-Jun-99	16,000	-	40,000	40,000	-	40,000	-
61	102063	Kazi MD Abu Taher	OA-CUM C. OP.	CEPZ	16-Apr-14	72,000	-	-	-	-	72,000	72,000	-	72,000	-
62	102087	Ashraful Alam	OA-CUM C. OP.	CUMEPZ	21-Nov-03	48,000	-	-	-	-	48,000	48,000	-	48,000	-
63	102085	MD. Kabir Hossain	OA-CUM C. OP.	DEPZ	23-Jan-13	80,000	-	-	-	-	80,000	80,000	-	80,000	-
64	102180	MD. Ahsan Habib	CARETAKER	DEPZ	26-Jun-02	30,000	-	18-Sep-02	20,000	-	50,000	50,122	-	50,122	(122)
65	102084	MD Ashraful Alam	PH. OPT.	AEPZ	25-Apr-06	60,000	-	-	-	-	60,000	60,000	-	60,000	-
66	108001	MR. Abu Bakar Siddique	FAX OPT.	BEO	30-Aug-00	36,000	-	28-Feb-01	24,000	-	60,000	60,000	-	60,000	-
67	102098	MR. Abdul Latif Miji	DRIVER	BEO	10-Sep-00	36,000	-	28-Feb-01	24,000	-	60,000	60,000	-	60,000	-
68	102103	Mr. MD. Motaleb Fokir	DRIVER	DEPZ	10-Sep-00	36,000	-	26-Feb-01	24,000	-	60,000	60,000	-	60,000	-
69	102280	Mr.md. Abul Kalam Azad	DRIVER	BEO	15-Jul-01	33,000	-	12-Nov-01	22,000	-	55,000	55,000	-	55,000	-
70	102107	MD. Rezaul Islam	DRIVER	UEPZ	09-Jul-01	33,000	-	12-Nov-01	22,000	-	55,000	55,000	-	55,000	-
71	102123	MD. Shah Alam Howlader	DRIVER	DEPZ	30-Jun-99	22,800	-	06-Mar-00	15,200	-	38,000	38,000	-	38,000	-
72	EX00006	MD. Enamul Haque	DRIVER	BEO	15-Jul-01	33,000	-	-	-	-	33,000	-	-	-	33,000
73	102106	MD. Maksudur Rahman	DRIVER	BEPZA EZ	09-Jul-01	33,000	-	22-Nov-01	22,000	-	55,000	55,000	-	55,000	-
74	102110	MD. Isahaque Ali	DRIVER	DEPZ	26-Jun-02	30,000	-	18-Sep-02	20,000	-	50,000	50,000	-	50,000	-
75	102111	Mr. MD. Rohiz Uddin	DRIVER	AEPZ	26-Jun-02	30,000	-	18-Sep-02	20,000	-	50,000	50,000	-	50,000	-
76	EX00005	MD. Atahar Ali Mollah'	DRIVER	BEO	30-Jun-97	33,000	-	30-Jun-99	22,000	-	55,000	50,380	-	50,380	4,620
77	EX00006	MD. Enamul Haque	DRIVER	BEO	15-Jul-01	33,000	-	-	-	-	33,000	33,000	-	33,000	-
78	102172	Mr. Narayon Chandra Roy	DRIVER	IEPZ	16-Apr-14	72,000	-	-	-	-	72,000	60,000	6,000	66,000	6,000
79	102114	MD. Salim Howlader	DRIVER	AEPZ	20-Dec-11	60,000	-	18-Sep-12	40,000	-	100,000	100,000	-	100,000	-
80	102150	MD. Maksud Alam	DRIVER	AEPZ	18-Dec-12	48,000	-	24-Mar-13	32,000	-	80,000	80,000	-	80,000	-
81	102151	MD. Tariqul Islam Bhuiyan	DRIVER	CUMEPZ	18-Dec-12	39,000	-	24-Mar-13	26,000	-	65,000	65,000	-	65,000	-
82	102105	Mr. MD. Abdul Wahab	DRIVER	DEPZ	25-Apr-06	72,000	-	26-Apr-06	48,000	-	120,000	120,000	-	120,000	-
83	102137	Mr. MD. Basadul Islam	DRIVER	IEPZ	18-Dec-12	48,000	-	12-Jun-13	32,000	-	80,000	80,000	-	80,000	-
84	110060	MD. Lavlu Miah	PLUMBER	UEPZ	19-Apr-14	72,000	-	-	-	-	72,000	72,000	-	72,000	-
85	110099	MD. Saidul Islam	MASON	MEPZ	18-Dec-12	42,000	-	-	-	-	42,000	42,000	-	42,000	-
86	102203	MD. Khadimul Islam	BABURCHI	UEPZ	18-Dec-12	42,000	-	24-Mar-13	28,000	-	70,000	70,000	-	70,000	-
87	102208	MD. Gafur Mia	BABURCHI	DEPZ	16-Apr-14	72,000	-	12-Jun-14	48,000	-	120,000	89,000	12,000	101,000	19,000
88	102199	MR. MD. Aslam Miah	BABURCHI	CEPZ	25-Nov-10	48,000	-	24-Feb-11	32,000	-	80,000	80,000	-	80,000	-
89	102256	MD. Ramzan Miah	OFF. SH.	BEO	09-Jul-01	33,000	-	12-Nov-01	22,000	-	55,000	55,000	-	55,000	-
90	102241	MR. Kazi Abdus Shukur	OFF. SH.	BEO	10-Sep-00	36,000	-	26-Feb-01	24,000	-	60,000	60,000	-	60,000	-
91	102273	MD. Moksed Ali	OFF. SH.	BEO	26-Jun-02	30,000	-	18-Sep-02	20,000	-	50,000	50,000	-	50,000	-
92	102255	Md.kafil Uddin Khan	OFF. SH.	BEO	26-Jun-02	30,000	-	-	-	-	30,000	30,000	-	30,000	-
93	102269	Mr. Mohammad Gazi	OFF. SH.	BEO	06-Dec-12	48,000	-	23-Jan-13	32,000	-	80,000	80,000	-	80,000	-
94	102268	MD. Miraz Molla	OFF. SH.	DEPZ	09-Jul-01	33,000	-	-	-	-	33,000	33,000	-	33,000	-

Ahmed Sheikh Roy & Co.
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Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Advance Against House Building Loan
As at 30 June 2026

Annexure-D/3

Figures in BDT

Sl. No.	Employee ID	Name	Designation	Salary Zone Name	Loan Issue						Total Loan Upto 30-Jun-2026	Recovery of Loan			Balance as on 30.06.2026
					1st Instalment			2nd Instalment							
					Date	Upto 01-Jul-2025	2025-2026	Date	Upto 01-Jul-2025	2025-2026		Upto 01-Jul-2025	Period of 2025-2026	Upto 30-Jun-2026	
95	102248	MD. Joynal Merda	OFF. SH.	DEPZ	05-Jul-99	22,800	-	06-Mar-00	15,200	-	38,000	38,000	-	38,000	-
96	102237	Mr. MD. Yousuf Ali	OFF. SH.	BEO	30-Jun-97	24,000	-	30-Jun-99	16,000	-	40,000	40,000	-	40,000	-
97	102270	Mr. Kurban Ali	OFF. SH.	BEO	26-Jun-02	30,000	-	18-Sep-02	20,000	-	50,000	50,000	-	50,000	-
98	102234	Riaz Uddin Dewan	OFF. SH.	BEO	30-Jun-98	24,000	-	30-Jun-99	16,000	-	40,000	40,000	-	40,000	-
99	102274	Mr. MD. Abdus Sobur	OFF. SH.	BEO	09-Jul-01	33,000	-	12-Nov-01	22,000	-	55,000	55,000	-	55,000	-
100	102250	MD. Khalilur Rahman	OFF. SH.	BEO	10-Sep-00	36,000	-	26-Feb-01	24,000	-	60,000	60,000	-	60,000	-
101	102222	Astami Das	GARDENER	KEPZ	18-Dec-12	42,000	-	12-Sep-13	28,000	-	70,000	70,000	-	70,000	-
102	102277	Mrs. Hamida Begum	CLEANER	AEPZ	09-Jul-01	33,000	-	12-Nov-01	22,000	-	55,000	55,000	-	55,000	-
103	766	Mrs. Rahima Akhter	CLEANER	BEO	26-Jun-02	30,000	-	22-Sep-13	20,000	-	50,000	50,000	-	50,000	-
104	102278	Mst. Jamila Begum	CLEANER	UEPZ	25-Apr-06	48,000	-	24-Sep-06	32,000	-	80,000	80,000	-	80,000	-
105	102276	Mst. Umila	CLEANER	DEPZ	18-Jun-03	24,000	-	22-Nov-03	16,000	-	40,000	40,000	-	40,000	-
106	110111	Mr. Babul Kanti Das	MS.HPL.	CUMEPZ	16-Apr-14	72,000	-	12-Jun-14	48,000	-	120,000	120,000	-	120,000	-
107	110031	MD. Sazzad Hossain	SR DRF MAN	MEPZ	26-Jun-02	30,000	-	19-Sep-02	20,000	-	50,000	50,000	-	50,000	-
108	104044	MR. MD. Siraj Uddin Sikder	S.G.	DEPZ	26-Jun-02	30,000	-	18-Sep-02	20,000	-	50,000	50,000	-	50,000	-
109	104087	MD. Jamal Dorji	S.G.	BEPZA EZ	25-Apr-06	24,000	-	21-Sep-06	16,000	-	40,000	40,334	-	40,334	(334)
110	104066	MD. Bulu Mia Biswas	S.G.	BEPZA EZ	25-Apr-06	24,000	-	20-Sep-06	16,000	-	40,000	40,000	-	40,000	-
111	104019	MD. Dulal Miah	S.G.	KEPZ	18-Jun-03	51,000	-	22-Nov-03	34,000	-	85,000	85,000	-	85,000	-
112	EX00010	MD. Solayman	S.G.	BEO	09-Jul-01	55,000	-	-	-	-	55,000	-	-	-	55,000
113	104070	Golam Mostofa	S.G.	UEPZ	25-Apr-06	24,000	-	20-Sep-06	16,000	-	40,000	43,000	-	43,000	(3,000)
114	ex00009	MD. Khalilur Rahman	S.G.	BEO	25-Apr-06	24,000	-	21-Sep-06	16,000	-	40,000	-	-	-	40,000
115	104286	Mr. Manot Chandro Roy	S.G.	IEPZ	16-Apr-14	72,000	-	04-May-09	48,000	-	120,000	120,000	-	120,000	-
116	104055	Mr. MD. Abul Kalam Azad	S.G.	CEPZ	25-Apr-06	30,000	-	21-Sep-06	20,000	-	50,000	50,000	-	50,000	-
117	104033	MD. Harun Ur-Rashid	S.G.	BEO	11-Mar-09	60,000	-	04-May-09	40,000	-	100,000	100,000	-	100,000	-
118	104085	MD. Shafi Alam	S.G.	CUMEPZ	18-Dec-12	48,000	-	12-Sep-13	32,000	-	80,000	80,000	-	80,000	-
119	104077	MD. Shohidul Islam	S.G.	BEPZA EZ	18-Dec-12	48,000	-	12-Sep-12	32,000	-	80,000	80,000	-	80,000	-
120	104191	Md.jinnat Ali	S.G.	AEPZ	16-Apr-14	72,000	-	09-Jul-14	48,000	-	120,000	120,000	-	120,000	-
121	104199	MD. Siraz Doullah	S.G.	AEPZ	23-Apr-14	72,000	-	09-Jul-14	48,000	-	120,000	120,000	-	120,000	-
122	104178	MD. Badsha Mia	S.G.	BEPZA EZ	22-Apr-14	72,000	-	22-Jul-14	48,000	-	120,000	120,000	-	120,000	-
123	104042	Md.delowar Hossain	S.G.	CUMEPZ	15-Jul-01	33,000	-	12-Nov-01	22,000	-	55,000	55,000	-	55,000	-
124	104086	Mr. MD. Wahidul Islam Badol	S.G.	IEPZ	25-Apr-06	24,000	-	-	-	-	24,000	24,000	-	24,000	-
125	EX00008	MD. Mojibur Rahman	S.G.	BEO	18-Jun-03	27,000	-	22-Nov-03	18,000	-	45,000	45,000	-	45,000	-
126	104061	Mr. MD. Abdur Razzaque	S.G.	KEPZ	11-Mar-09	30,000	-	05-Apr-09	20,000	-	50,000	50,000	-	50,000	-
127	EX00007	MD. Moazzem Hossain	S.G.	BEO	18-Jun-03	33,000	-	22-Nov-03	22,000	-	55,000	55,000	-	55,000	-
128	104035	MD. Mokter Hossain	S.G.	DEPZ	26-Jun-02	30,000	-	18-Sep-02	20,000	-	50,000	50,000	-	50,000	-
129	104063	MD Aminul Haque Mollah	S.G.	DEPZ	25-Apr-06	24,000	-	-	-	-	24,000	24,000	-	24,000	-
130	104057	Mahbubul Basar	S.G.	KEPZ	25-Apr-06	30,000	-	-	-	-	30,000	30,000	-	30,000	-
131	104046	MD. Amjad Hossain	S.G.	IEPZ	26-Jun-02	30,000	-	18-Sep-02	20,000	-	50,000	50,000	-	50,000	-
132	753	Mr. MD. Wasel Ali	S.G.	BEO	09-Jul-01	33,000	-	21-Sep-06	22,000	-	55,000	55,000	-	55,000	-
133	104015	MD. Altaf Hossain	S.G.	MEPZ	16-Jun-04	45,000	-	-	-	-	45,000	45,000	-	45,000	-
		As at 30 June 2026				6,306,400	-		2,905,600	-	9,212,000	8,978,336	54,000	9,032,336	179,664

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Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of House Building Loan Interests
As at 30 June 2026

Annexure-D/3-1

Figures in BDT

Sl. No.	Employee ID	Name	Designation	Zone Name	Opening Balance	Recovered up to 01-Jul-2025	Interest Charge 2025-2026	Recovery		Balance up to 30-Jun-2026
								During : 2025-2026	Up to : 30-Jun-2026	
1	111013	Mr. Khandaker Tariqul Islam	E.D.	BEO	35,350	35,350	-	-	35,350	-
2	111018	Anowarul Azim	A.E.D.	BEO	36,920	-	-	-	-	36,920
3	111019	Mr. Ahammad Mostofa Kamal	A.E.D. (F&A)	DEPZ	53,993	33,000	-	6,000	39,000	14,993
4	111022	MR. SK. MD. Abdun Nur	A.E.D. (F&A)	CEPZ	76,364	76,364	-	-	76,364	0.11
5	101010	Abdul Monaf	A.E.D	KEPZ	37,757	37,757	-	-	37,757	-
6	107017	MD. Whaheduzzaman	A.E.D	MEPZ	34,050	34,050	-	-	34,050	-
7	101025	Bazlur Rahman Sikder	Director	DEPZ	93,671	93,671	-	-	93,671	-
8	101036	Shyamal Chandra Talukder	Director	BEO	51,926	53,000	-	-	53,000	(1,074)
9	111009	MD. Mohi Uddin	Director	CEPZ	52,569	52,569	-	-	52,569	-
10	111038	MD. Aminul Islam	Director	UEPZ	20,475	20,475	-	-	20,475	-
11	111031	Mr. Tobarak Hossain	Director	BEO	68,246	6,000	-	12,000	18,000	50,246
12	111036	Mr. Mohammad Nuruzzaman	Director	BEO	78,946	-	-	-	-	78,946
13	109045	Mr.md.mozammel Huque	XEN	DEPZ	75,482	75,482	-	-	75,482	0.47
14	109038	Abu Zafar MD. Saleh	XEN	CEPZ	39,037	39,037	-	-	39,037	-
15	101018	Mr. MD. Abu Zayed Munshi	D.D (Admin)	AEPZ	36,431	43,000	-	-	43,000	(6,569)
16	101019	MD. Mohasen	D.D (Admin)	KEPZ	44,489	44,489	-	-	44,489	(0.03)
17	101047	MD. Zahiyanoon Khan Javed	D.D (Admin)	BEO	17,214	18,188	-	-	18,188	(974)
18	101052	Mr. MD. Faridul Islam	D.D (Admin)	CUMEPZ	25,587	25,587	-	-	25,587	-
19	111039	Mr. MD. Mizanur Rahman Bapary	D.D.	AEPZ	33,964	33,964	-	-	33,964	0.29
20	111047	Molla Shakhawat Hossain	D.D.	MEPZ	71,754	11,000	-	12,000	23,000	48,754
21	101015	MD. Ayaz Bahadur	A.D (Admin)	KEPZ	49,045	49,045	-	-	49,045	-
22	101041	MD. Shahidur Rahman	A.D (Admin)	CUMEPZ	46,800	46,800	-	-	46,800	-
23	102026	Mr. MD. Alomgir Hossen	A.D (Admin)	IEPZ	68,246	6,000	-	12,000	18,000	50,246
24	109035	A.B.M. Khairul Hasan	A.E.	CEPZ	44,468	47,276	-	-	47,276	(2,808)
25	109044	Mr. MD. Rafiqul Islam	A.E.	BEO	95,482	39,000	-	13,000	52,000	43,482
26	109064	Mahmood Hasan	A.E.	DEPZ	22,176	22,176	-	-	22,176	-
27	109082	Mr. MD. Shahidul Islam	A.E.	BEO	44,426	44,426	-	-	44,426	-
28	109040	MD. Eliash	A. E.	BEPZA EZ	27,813	27,813	-	-	27,813	(0.50)
29	109069	MR. Yousuf Hasib	A. E.	DEPZ	69,626	9,500	-	6,000	15,500	54,126
30	103011	MD. Golam Quddus	A.S.O	BEO	28,776	28,776	-	-	28,776	-
31	109067	Mr.champak Chowdhury	S.A.E.	KEPZ	34,408	34,408	-	-	34,408	-
32	109068	MD. Moshiul Alam	S.A.E.	BEO	34,460	34,460	-	-	34,460	-
33	110002	Mr. Mir Hannan	S.A.E.	CEPZ	31,140	31,140	-	-	31,140	-
34	110027	MD. Amanullah	SR.DRF.MAN	KEPZ	24,522	24,522	-	-	24,522	-
35	110188	Nashik Ahmed	S.S.A	KEPZ	25,824	23,000	-	2,824	25,824	(0.45)
36	110045	MD. Abu Bakar Siddik	F.MAN	DEPZ	14,852	15,500	-	-	15,500	(648)
37	110009	MD. Raihan Mia	SUPERVISOR	BEO	29,133	31,000	-	-	31,000	(1,867)
38	110037	MD. Ali Ahmed	SUPERVISOR	KEPZ	16,484	16,484	-	-	16,484	-

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Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of House Building Loan Interests
As at 30 June 2026

Annexure-D/3-1

Figures in BDT

Sl. No.	Employee ID	Name	Designation	Zone Name	Opening Balance	Recovered up to 01-Jul-2025	Interest Charge 2025-2026	Recovery		Balance up to 30-Jun-2026
								During : 2025-2026	Up to : 30-Jun-2026	
39	102011	MD. Ershad Ullah	OA-CUM C. OP.	KEPZ	21,228	21,228	-	-	21,228	-
40	102012	MD. Habibur Rahman	OA-CUM C. OP.	DEPZ	22,039	22,039	-	-	22,039	(0.50)
41	102063	Kazi MD Abu Taher	OA-CUM C. OP.	CEPZ	22,196	22,196	-	-	22,196	-
42	102085	MD. Kabir Hossain	OA-CUM C. OP.	DEPZ	34,988	24,000	-	6,000	30,000	4,988
43	102087	Ashraful Alam	OA-CUM C. OP.	CUMEPZ	23,857	23,857	-	-	23,857	0.16
44	102183	MD. Jonab Ali	OA-CUM C. OP.	UEPZ	14,512	14,512	-	-	14,512	(0.45)
45	102180	MD. Ahsan Habib	CARETAKER	DEPZ	29,432	29,432	-	-	29,432	-
46	102084	MD Ashraful Alam	PH. OPT.	AEPZ	34,700	34,700	-	-	34,700	-
47	102105	Mr. MD. Abdul Wahab	DRIVER	DEPZ	80,924	80,924	-	-	80,924	-
48	102106	MD. Maksudur Rahman	DRIVER	BEPZA EZ	28,896	30,066	-	-	30,066	(1,170)
49	102110	MD. Isahaque Ali	DRIVER	DEPZ	28,825	30,000	-	-	30,000	(1,175)
50	102111	Mr. MD. Rohiz Uddin	DRIVER	AEPZ	29,433	29,433	-	-	29,433	(0)
51	102114	MD. Salim Howlader	DRIVER	AEPZ	57,610	1,500	-	6,000	7,500	50,110
52	102137	Mr. MD. Basadul Islam	DRIVER	IEPZ	34,616	34,616	-	-	34,616	-
53	102150	MD. Maksud Alam	DRIVER	AEPZ	42,929	42,929	-	-	42,929	0.25
54	102151	MD. Tariqul Islam Bhuiyan	DRIVER	CUMEPZ	39,241	2,241	-	12,000	14,241	25,000
55	110060	MD. Lavlu Miah	PLUMBER	UEPZ	30,462	30,462	-	-	30,462	-
56	110099	MD. Saidul Islam	MASON	MEPZ	16,772	16,772	-	-	16,772	-
57	102199	MR. MD. Aslam Miah	BABURCHI	CEPZ	46,391	46,391	-	-	46,391	-
58	102203	MD. Khadimuf Islam	BABURCHI	UEPZ	41,814	3,500	-	6,000	9,500	32,314
59	102237	Mr. MD. Yousuf Ali	OFF. SH.	BEO	21,766	12,628	-	-	12,628	9,138
60	102241	MR. Kazi Abdus Shukur	OFF. SH.	BEO	23,808	23,808	-	-	23,808	(0.19)
61	102248	MD. Joynal Merda	OFF. SH.	DEPZ	20,875	21,200	-	-	21,200	(325)
62	102255	Md.kafil Uddin Khan	OFF. SH.	BEO	29,911	-	-	-	-	29,911
63	102256	MD. Ramzan Miah	OFF. SH.	BEO	30,066	30,066	-	-	30,066	(0.17)
64	102268	MD. Miraz Molla	OFF. SH.	DEPZ	19,418	24,300	-	-	24,300	(4,882)
65	102269	Mr. Mohammad Gazi	OFF. SH.	BEO	34,762	22,800	-	3,600	26,400	8,362
66	102273	MD. Moksed Ali	OFF. SH.	BEO	28,818	28,818	-	-	28,818	0.30
67	102222	Astami Das	GARDENER	KEPZ	44,679	37,000	-	7,679	44,679	0.34
68	102276	Mst. Umila	CLEANER	DEPZ	33,187	33,187	-	-	33,187	-
69	102278	Mst. Jamila Begum	CLEANER	UEPZ	48,518	48,518	-	-	48,518	-
70	110111	Mr. Babul Kanti Das	MS.HPL.	CUMEPZ	65,137	65,137	-	-	65,137	-
71	110031	MD. Sazzad Hossain	SR DRF MAN	MEPZ	27,349	27,349	-	-	27,349	(0.33)
72	104019	MD. Dulal Miah	S.G.	KEPZ	52,366	52,366	-	-	52,366	(0.33)
73	104033	MD. Harun Ur-Rashid	S.G.	BEO	109,569	109,559	-	-	109,559	10
74	104035	MD. Mokter Hossain	S.G.	DEPZ	35,488	35,488	-	-	35,488	-
75	104042	Md.delowar Hossain	S.G.	CUMEPZ	39,952	39,952	-	-	39,952	-
76	104044	MR. MD. Siraj Uddin Sikder	S.G.	DEPZ	42,113	42,113	-	-	42,113	-

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Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of House Building Loan Interests
As at 30 June 2026

Annexure-D/3-1

Figures in BDT

Sl. No.	Employee ID	Name	Designation	Zone Name	Opening Balance	Recovered up to 01-Jul-2025	Interest Charge 2025-2026	Recovery		Balance up to 30-Jun-2026
								During : 2025-2026	Up to : 30-Jun-2026	
77	104055	Mr. MD. Abul Kalam Azad	S.G.	CEPZ	42,634	42,634	-	-	42,634	-
78	104059	Shohidul Islam	S.G.	IEPZ	14,999	15,500	-	-	15,500	(501)
79	104061	Mr. MD. Abdur Razzaque	S.G.	KEPZ	15,100	16,100	-	-	16,100	(1,000)
80	104063	MD Aminul Haque Mollah	S.G.	DEPZ	12,326	18,592	-	-	18,592	(6,266)
81	104066	MD. Bulu Mia Biswas	S.G.	BEPZA EZ	28,204	28,204	-	-	28,204	(0.29)
82	104070	Golam Mostofa	S.G.	UEPZ	24,921	1,921	-	12,000	13,921	11,000
83	104077	MD. Shohidul Islam	S.G.	BEPZA EZ	44,266	44,266	-	-	44,266	-
84	104085	MD. Shafi Alam	S.G.	CUMEPZ	52,054	52,054	-	-	52,054	(0.23)
85	104086	Mr. MD. Wahidul Islam Badol	S.G.	IEPZ	10,080	10,080	-	-	10,080	-
86	104087	MD. Jamal Dorji	S.G.	BEPZA EZ	26,957	26,957	-	-	26,957	0.18
87	104178	MD. Badsha Mia	S.G.	BEPZA EZ	44,780	26,000	-	6,000	32,000	12,780
88	104191	MD. Jinnat Ali	S.G.	AEPZ	57,159	57,159	-	-	57,159	-
89	104199	MD. Siraz Doullah	S.G.	AEPZ	41,160	41,160	-	-	41,160	-
90	EX00007	MD. Moazzem Hossain	S.G.	BEO	31,970	32,428	-	-	32,428	(458)
91	EX00008	MD. Mojibur Rahman	S.G.	BEO	30,383	26,072	-	-	26,072	4,311
			As at 30 June 2026		**3,557,545**	**2,898,524**	**-**	**123,103**	**3,021,627**	**535,918**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Motor Car Loan Principal
As at 30 June 2026

Annexure-D/4

Figures in BDT

Sl. No.	Employee ID	Name	Designation	Zone Name	Loan Issue				Loan Recovered			Balance as on 30.06.2026
					Upto 01-Jul-2025	2025-2026	Upto 30-Jun-2026	Issue Date	Upto 01-Jul-2025	2025-2026	Upto 30.06.2026	
1	EX0001	MD. Bodre Alam	MEM (IP)	BEO	40,000	-	40,000	27-Apr-06	4,998	-	4,998	35,002
2	101013	ABM Shahidul Islam	E.D.	IEPZ	60,000	-	60,000	28-Oct-10	60,000	-	60,000	-
3	107008	MD. Khorshid Alam	E.D.	BEO	60,000	-	60,000	31-Oct-10	60,000	-	60,000	-
4	111019	Mr. Ahammad Mostofa Kamal	A.E.D. (F&A)	DEPZ	35,000	-	35,000	11-Mar-09	35,000	-	35,000	-
5	111020	Mr. Abul Hasan Munshi	A.E.D. (F&A)	MEPZ	35,000	-	35,000	27-Apr-06	35,000	-	35,000	-
6	105003	MR. Sanjib Sharma	C.P.	BEO	60,000	-	60,000	11-Mar-09	60,000	-	60,000	-
7	109015	MD. Mostafa Iqbal	XEN	KEPZ	35,000	-	35,000	27-Apr-06	35,000	-	35,000	-
8	102017	MD. Abdul Kadir	D.D.	CEPZ	35,000	-	35,000	31-Oct-10	35,000	-	35,000	-
9	111044	MD. Shoriful Islam Shahin	D.D.	AEPZ	35,000	-	35,000	18-Dec-12	35,000	-	35,000	-
10	111047	Molla Shakhawat Hossain	D.D.	MEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
11	111059	Mr. Tofail Ahmed	D.D.	CEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
12	EX0002	MD. Iqbal Ahmed	A.E.	BEO	35,000	-	35,000	11-Mar-09	35,160	-	35,160	(160)
13	109069	MR. Yousuf Hasib	A. E.	DEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
14	111055	MD. Khurshed Alam	A.D.	BEPZA EZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
15	111058	Mohammad Manirul Islam	A.D.	CUMEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
16	101049	MR. Anwaruzzaman	A.C.O	BEO	35,000	-	35,000	18-Feb-07	35,000	-	35,000	-
17	102009	Md. Rafiqul Islam Patwary	A.C.O	KEPZ	35,000	-	35,000	18-Dec-12	35,100	-	35,100	(100)
18	102043	Mr. Apan Kumar Saha	A.C.O	AEPZ	35,000	-	35,000	18-Dec-12	35,000	-	35,000	-
19	102048	Mr. Debasish Das	A.C.O	KEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
20	102066	Mr. MD. Enamul Kabir	A.C.O	BEO	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
21	109101	MD. Abdur Razzak	S.A.E.	UEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
22	102068	Mr. MD. Mizanur Rahman	REP-TELE-OPT.	BEO	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
23	110006	Shekh Habibur Rahman	F.MAN	CUMEPZ	30,000	-	30,000	04-May-06	30,000	-	30,000	-
24	110008	MD. Abdul Shukkur	SUPERVISOR	CEPZ	35,000	-	35,000	18-Feb-07	35,000	-	35,000	-
25	110044	Md. Rakibul Islam	SUPERVISOR	AEPZ	25,000	-	25,000	31-Oct-10	25,000	-	25,000	-
26	110051	MD. Abdul Kader	SUPERVISOR	CEPZ	25,000	-	25,000	04-May-06	25,000	-	25,000	-
27	110054	MD. Jamim Kibria	SUPERVISOR	KEPZ	35,000	-	35,000	18-Dec-12	35,000	-	35,000	-
28	102011	MD. Ershad Ullah	OA-CUM C. OP.	KEPZ	25,000	-	25,000	04-May-06	25,000	-	25,000	-
29	102014	A K M Nazrul Islam	OA-CUM C. OP.	CEPZ	30,000	-	30,000	04-May-06	30,000	-	30,000	-
30	102015	MD. Humayun Kabir	OA-CUM C. OP.	AEPZ	35,000	-	35,000	18-Feb-07	35,000	-	35,000	-
31	102016	MD. Emdadul Haque	OA-CUM C. OP.	BEO	30,000	-	30,000	27-Apr-06	30,000	-	30,000	-
32	102030	Mrs. Mahfuza Akhter	OA-CUM C. OP.	UEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
33	102031	Mrs. Amina Khatun	OA-CUM C. OP.	AEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
34	102063	Kazi MD Abu Taher	OA-CUM C. OP.	CEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
35	102067	Mr. MD. Rejaul Kaosar	OA-CUM C. OP.	CUMEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
36	102182	Mr. Subash Das	OA-CUM C. OP.	BEO	35,000	-	35,000	18-Dec-12	35,000	-	35,000	-
37	102197	Chowdhury Mohammad Khaled Morshed	CARETAKER	MEPZ	35,000	-	35,000	06-Dec-12	35,000	-	35,000	-
38	102225	MD. Hiraj Hossain	CARETAKER	BEO	35,000	-	35,000	18-Dec-12	35,040	-	35,040	(40)
39	EX0003	Mr. Timthi Banet	CARETAKER	BEO	25,000	-	25,000	27-Apr-06	18,760	-	18,760	6,240
40	110022	Mr. MD. Mominur Rahman	ELECTRICIAN	DEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-

Ahmed Sheikh Roy & Co.
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Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Motor Car Loan Principal
As at 30 June 2026

Annexure-D/4

Figures in BDT

Sl. No.	Employee ID	Name	Designation	Zone Name	Loan Issue				Loan Recovered			Balance as on 30.06.2026
					Upto 01-Jul-2025	2025-2026	Upto 30-Jun-2026	Issue Date	Upto 01-Jul-2025	2025-2026	Upto 30.06.2026	
41	110140	Mr. Md.ashrafullah Jabed	ELECTRICIAN	MEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
42	102188	MD. Mokhlesur Rahman	PH. OPT.	BEO	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
43	102190	MD. Wahedul Arefin	PH. OPT.	UEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
44	102100	Md. Abdul Karim Mollah	DRIVER	BEO	25,000	-	25,000	28-Nov-04	24,480	-	24,480	520
45	102106	MD. Maksudur Rahman	DRIVER	BEPZA EZ	35,000	-	35,000	18-Feb-07	35,000	-	35,000	-
46	102117	MD. Khairul Islam Arif	DRIVER	BEPZA EZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
47	102123	MD. Shah Alam Howlader	DRIVER	DEPZ	35,000	-	35,000	11-Mar-09	35,000	-	35,000	-
48	102125	MD. Mahmud Alom	DRIVER	UEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
49	102148	MD. Abu Bakar Siddique	DRIVER	CEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
50	102152	MD. Hasibur Rahman	DRIVER	MEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
51	102161	MD. Habibur Rahman	DRIVER	MEPZ	35,000	-	35,000	17-Dec-12	35,000	-	35,000	-
52	102163	Mr. A.K.M Shahidullah	DRIVER	DEPZ	35,000	-	35,000	21-Jan-13	35,000	-	35,000	-
53	102167	MD. Mohiuddin	DRIVER	KEPZ	35,000	-	35,000	18-Dec-12	35,000	-	35,000	-
54	102172	Mr. Narayon Chandra Roy	DRIVER	IEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
55	102178	MD. Nasir Uddin	DRIVER	BEO	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
56	110049	Mr. Quazi MD.,Rafikul Islam	MR	AEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
57	110069	Mr. MD Yeasin Ali	PUMP. OPT	DEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
58	110074	Mr. MD. Arifuzzaman	PUMP. OPT	MEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
59	110076	Md. Jahirul Islam	PUMP. OPT	CUMEPZ	35,000	-	35,000	18-Dec-12	36,270	-	36,270	(1,270)
60	110055	Md. Obayed Ullah	PLUMBER	CUMEPZ	35,000	-	35,000	18-Dec-12	35,000	-	35,000	-
61	110058	MD. Liton Ahmed	PLUMBER	MEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
62	110096	Md. Belayet Hossain	MASON	AEPZ	35,000	-	35,000	18-Dec-12	35,000	-	35,000	-
63	110098	MD. Nazrul Islam	MASON	AEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
64	110099	MD. Saidul Islam	MASON	MEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
65	110106	MD Jakir Hossain	MASON	CEPZ	35,000	-	35,000	18-Dec-12	35,000	-	35,000	-
66	102204	MD. Yousuf Ali	BABURCHI	CUMEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
67	102208	MD. Gafur Mia	BABURCHI	DEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
68	102238	Khokan Chandra Das	OFF. SH.	CEPZ	30,000	-	30,000	04-May-06	30,000	-	30,000	-
69	102242	Mr. MD. Abdul Kuddus	OFF. SH.	BEO	25,000	-	25,000	04-May-06	25,000	-	25,000	-
70	102249	M A Malek	OFF. SH.	CEPZ	25,000	-	25,000	04-May-06	25,000	-	25,000	-
71	102259	Md.momin Miah	OFF. SH.	CUMEPZ	35,000	-	35,000	18-Feb-07	35,000	-	35,000	-
72	102262	MD. Abdus Sattar	OFF. SH.	BEO	30,000	-	30,000	04-May-06	30,000	-	30,000	-
73	102263	MD Tofazzal Hossain	OFF. SH.	BEO	35,000	-	35,000	31-Oct-10	35,000	-	35,000	-
74	102266	MD. Farid Mia	OFF. SH.	AEPZ	30,000	-	30,000	04-May-06	30,000	-	30,000	-
75	102268	MD. Miraz Molla	OFF. SH.	DEPZ	30,000	-	30,000	18-Apr-06	30,000	-	30,000	-

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Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Motor Car Loan Principal
As at 30 June 2026

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Figures in BDT

Sl. No.	Employee ID	Name	Designation	Zone Name	Loan Issue				Loan Recovered			Balance as on 30.06.2026
					Upto 01-Jul-2025	2025-2026	Upto 30-Jun-2026	Issue Date	Upto 01-Jul-2025	2025-2026	Upto 30.06.2026	
76	102273	MD. Moksed Ali	OFF. SH.	BEO	35,000	-	35,000	11-Mar-09	35,000	-	35,000	-
77	102229	MD. Younus Rahman	SERVICE BOY	BEPZA EZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
78	102219	Mr. Sardar Masud Ahammed	GARDENER	DEPZ	35,000	-	35,000	21-Jan-13	35,000	-	35,000	-
79	110107	MD. Rasedul Islam Khan	MS.HPL.	MEPZ	35,000	-	35,000	21-Jan-13	35,000	-	35,000	-
80	110110	MD. Mohiuddin Mollah	MS.HPL.	MEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
81	110111	Mr. Babul Kanti Das	MS.HPL.	CUMEPZ	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
82	104019	MD. Dulal Miah	S.G.	KEPZ	35,000	-	35,000	11-Mar-09	35,000	-	35,000	-
83	104034	MD. Abul Kashem	S.G.	UEPZ	30,000	-	30,000	27-Nov-05	30,000	-	30,000	-
84	104063	MD Aminul Haque Mollah	S.G.	DEPZ	20,000	-	20,000	11-Mar-09	20,000	-	20,000	-
85	104068	MD. Abdur Razzak	S.G.	DEPZ	35,000	-	35,000	05-Dec-11	35,000	-	35,000	-
86	104070	Golam Mostofa	S.G.	UEPZ	35,000	-	35,000	18-Dec-12	35,000	-	35,000	-
87	104085	MD. Shafi Alam	S.G.	CUMEPZ	35,000	-	35,000	21-Jan-13	38,510	-	38,510	(3,510)
88	104086	Mr. MD. Wahidul Islam Badol	S.G.	IEPZ	35,000	-	35,000	21-Jan-13	35,000	-	35,000	-
89	104211	Mr. MD. Shahjahan Shaju	S.G.	BEO	35,000	-	35,000	16-Apr-14	35,000	-	35,000	-
90	104453	MD Harun Roshid	S.G.	CEPZ	30,000	-	30,000	27-Feb-06	30,000	-	30,000	-
			As at 30 June 2026		**3,100,000**	**-**	**3,100,000**		**3,063,318**	**-**	**3,063,318**	**36,682**

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Bangladesh Export Processing Zones Authority (BEPZA)
Sub-schedule of Motor Car Loan Interests
As at 30 June 2026

Annexure-D/4-1

Figures in BDT

Sl No.	Employee ID	Name	Designation	Zone Name	Opening Balance	Recovered Up to 01-Jul-2025	Interest Charge 2025-2026	Recovery		Balance up to 30-Jun-2026
								2025-2026	Up tp 30-Jun-2026	
1	105003	MR. Sanjib Sharma	C.P.	BEO	13,475	13,475	-	-	13,475	-
2	102017	MD. Abdul Kadir	D.D.	CEPZ	12,845	12,845	-	-	12,845	-
3	111047	Molla Shakhawat Hossain	D.D.	MEPZ	7,160	7,160	-	-	7,160	-
4	111059	Mr. Tofail Ahmed	D.D.	CEPZ	4,821	4,821	-	-	4,821	-
5	EX0002	MD. Iqbal Ahmed	A.E.	BEO	8,348	10,848	-	-	10,848	(2,500)
6	109069	MR. Yousuf Hasib	A. E.	DEPZ	9,092	9,000	-	-	9,000	92
7	111055	MD. Khurshed Alam	A.D.	BEPZA EZ	10,413	10,413	-	-	10,413	-
8	111058	Mohammad Manirul Islam	A.D.	CUMEPZ	9,015	9,015	-	-	9,015	-
9	101049	MR. Anwaruzzaman	A.C.O	BEO	11,848	11,848	-	-	11,848	-
10	102009	Md. Rafiqul Islam Patwary	A.C.O	KEPZ	8,996	8,996	-	-	8,996	(0.09)
11	102043	Mr. Apan Kumar Saha	A.C.O	AEPZ	9,594	6,000	-	3,593	9,593	0.99
12	102048	Mr. Debasish Das	A.C.O	KEPZ	9,015	9,015	-	-	9,015	-
13	102066	Mr. MD. Enamul Kabir	A.C.O	BEO	4,944	4,944	-	-	4,944	-
14	109101	MD. Abdur Razzak	S.A.E.	UEPZ	9,011	9,011	-	-	9,011	-
15	102068	Mr. MD. Mizanur Rahman	REP-TELE-OPT.	BEO	8,838	8,838	-	-	8,838	(0.42)
16	110006	Shekh Habibur Rahman	F.MAN	CUMEPZ	7,842	7,842	-	-	7,842	(0.33)
17	110008	MD. Abdul Shukkur	SUPERVISOR	CEPZ	15,410	15,409	-	-	15,409	0.72
18	110044	Md. Rakibul Islam	SUPERVISOR	AEPZ	9,891	9,891	-	-	9,891	0.17
19	110051	MD. Abdul Kader	SUPERVISOR	CEPZ	11,358	-	-	-	-	11,358
20	110054	MD. Jamim Kibria	SUPERVISOR	KEPZ	7,399	12,385	-	-	12,385	(4,986)
21	102011	MD. Ershad Ullah	OA-CUM C. OP.	KEPZ	5,364	5,364	-	-	5,364	-
22	102030	Mrs. Mahfuza Akhter	OA-CUM C. OP.	UEPZ	18,081	1,500	-	6,000	7,500	10,581
23	102031	Mrs. Amina Khatun	OA-CUM C. OP.	AEPZ	9,015	9,015	-	-	9,015	-
24	102063	Kazi MD Abu Taher	OA-CUM C. OP.	CEPZ	10,644	10,644	-	-	10,644	-
25	102067	Mr. MD. Rejaul Kaosar	OA-CUM C. OP.	CUMEPZ	7,366	7,366	-	-	7,366	(0.05)
26	102182	Mr. Subash Das	OA-CUM C. OP.	BEO	9,088	9,087	-	-	9,087	0.70
27	102197	Chowdhury Mohammad Khaled Morshed	CARETAKER	MEPZ	25,488	3,000	-	8,000	11,000	14,488
28	102225	MD. Hiraj Hossain	CARETAKER	BEO	9,594	9,594	-	-	9,594	(0.01)
29	110022	Mr. MD. Mominur Rahman	ELECTRICIAN	DEPZ	9,015	9,015	-	-	9,015	-
30	110140	Mr. Md.ashrafullah Jabed	ELECTRICIAN	MEPZ	9,599	9,599	-	-	9,599	-
31	102188	MD. Mokhlesur Rahman	PH. OPT.	BEO	15,311	-	-	-	-	15,311
32	102190	MD. Wahedul Arefin	PH. OPT.	UEPZ	12,736	1,500	-	6,000	7,500	5,236
33	102117	MD. Khairul Islam Arif	DRIVER	BEPZA EZ	9,015	9,015	-	-	9,015	-
34	102123	MD. Shah Alam Howlader	DRIVER	DEPZ	7,569	8,154	-	-	8,154	(585)
35	102125	MD. Mahmud Alom	DRIVER	UEPZ	22,311	1,500	-	6,000	7,500	14,811
36	102148	MD. Abu Bakar Siddique	DRIVER	CEPZ	8,982	8,982	-	-	8,982	-
37	102152	MD. Hasibur Rahman	DRIVER	MEPZ	9,015	9,015	-	-	9,015	-
38	102161	MD. Habibur Rahman	DRIVER	MEPZ	9,297	9,297	-	-	9,297	0.16

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Bangladesh Export Processing Zones Authority (BEPZA)

Sub-schedule of Motor Car Loan Interests

As at 30 June 2026

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Figures in BDT

Sl No.	Employee ID	Name	Designation	Zone Name	Opening Balance	Recovered Up to 01-Jul-2025	Interest Charge 2025-2026	Recovery		Balance up to 30-Jun-2026
								2025-2026	Up tp 30-Jun-2026	
39	102163	Mr. A.K.M Shahidullah	DRIVER	DEPZ	16,408	16,408	-	-	16,408	0.33
40	102167	MD. Mohiuddin	DRIVER	KEPZ	6,611	6,611	-	-	6,611	-
41	102172	Mr. Narayon Chandra Roy	DRIVER	IEPZ	6,801	6,801	-	-	6,801	(0.17)
42	102178	MD. Nasir Uddin	DRIVER	BEO	33,686	2,000	-	12,000	14,000	19,686
43	110049	Mr. Quazi MD. Rafikul Islam	MR	AEPZ	9,011	9,011	-	-	9,011	0.04
44	110069	Mr. MD Yeasin Ali	PUMP. OPT	DEPZ	16,594	16,594	-	-	16,594	-
45	110074	Mr. MD. Arifuzzaman	PUMP. OPT	MEPZ	9,307	9,307	-	-	9,307	(0.25)
46	110076	Md. Jahirul Islam	PUMP. OPT	CUMEPZ	8,996	7,996	-	-	7,996	1,000
47	110055	Md. Obayed Ullah	PLUMBER	CUMEPZ	9,501	9,501	-	-	9,501	(0.13)
48	110058	MD. Liton Ahmed	PLUMBER	MEPZ	9,015	9,015	-	-	9,015	-
49	110096	Md. Belayet Hossain	MASON	AEPZ	8,996	8,995	-	-	8,995	0.91
50	110098	MD. Nazrul Islam	MASON	AEPZ	11,131	11,131	-	-	11,131	-
51	110099	MD. Saidul Islam	MASON	MEPZ	9,015	9,015	-	-	9,015	-
52	110106	MD Jakir Hossain	MASON	CEPZ	8,996	8,995	-	-	8,995	0.91
53	102204	MD. Yousuf Ali	BABURCHI	CUMEPZ	10,242	-	-	-	-	10,242
54	102208	MD. Gafur Mia	BABURCHI	DEPZ	4,230	4,230	-	-	4,230	-
55	102263	MD Tofazzal Hossain	OFF. SH.	BEO	8,472	8,500	-	-	8,500	(28)
56	102273	MD. Moksed Ali	OFF. SH.	BEO	8,348	8,348	-	-	8,348	(0.05)
57	102229	MD. Younus Rahman	SERVICE BOY	BEPZA EZ	9,015	9,015	-	-	9,015	-
58	102219	Mr. Sardar Masud Ahammed	GARDENER	DEPZ	9,163	9,163	-	-	9,163	(0.08)
59	110107	MD. Rasedul Islam Khan	MS.HPL.	MEPZ	9,163	9,163	-	-	9,163	(0.08)
60	110110	MD. Mohiuddin Mollah	MS.HPL.	MEPZ	9,800	9,600	-	-	9,600	200
61	110111	Mr. Babul Kanti Das	MS.HPL.	CUMEPZ	19,254	19,254	-	-	19,254	-
62	104019	MD. Dulal Miah	S.G.	KEPZ	8,755	8,755	-	-	8,755	(0.42)
63	104034	MD. Abul Kashem	S.G.	UEPZ	7,715	7,715	-	-	7,715	-
64	104063	MD Aminul Haque Mollah	S.G.	DEPZ	5,391	5,391	-	-	5,391	-
65	104068	MD. Abdur Razzak	S.G.	DEPZ	9,121	9,121	-	-	9,121	(0.43)
66	104070	Golam Mostofa	S.G.	UEPZ	5,385	5,385	-	-	5,385	-
67	104085	MD. Shafi Alam	S.G.	CUMEPZ	9,163	9,163	-	-	9,163	(0.08)
68	104086	Mr. MD. Wahidul Islam Badol	S.G.	IEPZ	12,022	12,022	-	-	12,022	0.08
69	104211	Mr. MD. Shahiahan Shaiu	S.G.	BEO	8.789	8.789	-	-	8.789	-
70	104453	MD Harun Roshid	S.G.	CEPZ	7,650	11,134	-	-	11,134	(3,484)
			As at 30 June 2026		**722,547**	**589,530**	**-**	**41,593**	**631,123**	**91,424**

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Annexure-D/5

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Fixed Deposit Receipts (FDR)
As at 30 June 2026

Figures in BDT

Name of Bank	Sl. No. (All)	Sl. No. (Bank)	Sl. No (Branch)	Rate of Interest	FDR No.	Issue Date	Maturity Date	Amount
i. BEPZA Executive Office								
A. Government Bank								
Agrani Bank PLC.								
Dhaka University Branch, Curzon Hall, Dhaka	1	1	1	10	22-0212622/0200021667806	17-Jan-24	17-Jan-27	20,000,000
Green Road Branch, Dhaka	2	2	1	10.5	11A0534321/0200001932071	11-Mar-13	11-Mar-27	300,000,000
	3	3	1	11	1119-0008754/0200024274547	12-Aug-25	12-Aug-26	30,000,000
	4	4	2	10.25	1119-0008953/0200025612895	23-Apr-26	23-Apr-27	32,600,000
Green Road Corp. Branch, Dhaka	5	5	3	10.5	1119-0008706/0200023722456	21-Apr-25	21-Apr-27	50,000,000
	6	6	4	10.5	0008631/0200023110427	11-Dec-24	11-Dec-26	50,000,000
	7	7	5	10.5	0008036/0200016731373	23-Mar-21	23-Mar-27	50,000,000
								212,600,000
Mohammdpur Branch, Dhaka	8	8	1	10	1119-0058424/0200016896696	20-May-21	20-May-27	60,000,000
	9	9	2	10.5	0111894/0200016725605	23-Mar-21	23-Mar-27	50,000,000
								110,000,000
Principal Branch, Motijheel, Dhaka	10	10	1	10.5	11A-0910192/11370-3	11-Mar-13	11-Mar-27	300,000,000
	11	11	2	10.5	0054650/127268	12-Mar-20	12-Mar-27	300,000,000
								600,000,000
Shantinagar Branch, Dhaka	12	12	1	10.5	0222975/0200022768973	02-Oct-24	02-Oct-26	30,000,000
Siddirganj Power Station Branch, Naravangoni	13	13	1	10.75	11A-0915637/55007601	03-Dec-13	03-Dec-26	150,000,000
								1,422,600,000
Ansar-VDP Unnayan Bank								
Savar Branch, Dhaka	14	1	1	9.25	15650/64	20-May-25	20-May-27	**10,000,000**
Bangladesh Development Bank PLC.								
Motijheel Branch, Dhaka	15	1	1	11	0033654/2449	31-Oct-22	31-Oct-26	20,000,000
	16	2	2	10.5	0033612/0660350002410	03-Mar-21	03-Mar-27	100,000,000
								120,000,000
Pricipal Branch, Dilkusha, Dhaka	17	3	1	10.5	0022133	23-Mar-21	23-Mar-27	50,000,000
	18	4	2	10.5	5206/97/94	11-Mar-13	11-Mar-27	20,000,000
								70,000,000
								190,000,000
Bangladesh Krishi Bank								
Chawk Bazar Branch, Dhaka	19	1	1	11	160463/813	19-Sep-18	19-Sep-26	50,000,000
Khamar Bari Branch	20	2	1	11	257670/3034	19-Sep-18	19-Sep-26	50,000,000
	21	3	2	11	437660//033003242	27-Sep-21	27-Sep-26	50,000,000
								100,000,000
	22	4	1	10.5	810490/033023499	26-Apr-26	26-Apr-27	21,800,000
Local Principal Office, Dhaka.	23	5	2	10.5	809412/23123	21-Apr-25	21-Apr-27	20,000,000
	24	6	3	11	809088/23249	13-Aug-25	13-Aug-26	20,000,000
	25	7	4	10.8	710135/4001-033022502	17-Jan-24	17-Jan-27	20,000,000
								81,800,000
Mirpur Branch, Dhaka	26	8	1	11	432888/2977	15-Sep-21	15-Sep-26	50,000,000
	27	9	2	10.5	432747/2886	03-Mar-21	03-Mar-27	50,000,000
								100,000,000
Nandipara Bazar Branch, Dhaka	28	10	1	10.5	940215/4127-033001764	21-Apr-25	21-Apr-27	10,000,000
	29	11	1	10.8	319452/1145	03-Nov-20	03-Nov-26	20,000,000
Shanir Akhra Branch, Dhaka	30	12	2	11	434299/1252	01-Sep-21	01-Sep-26	30,000,000
	31	13	3	10.5	259767/1001	04-Apr-19	04-Apr-27	50,000,000
								100,000,000
Uttara Branch, Dhaka	32	14	1	10.5	1387/719616	21-Apr-25	21-Apr-27	10,000,000
								451,800,000
BASIC Bank PLC.								
	33	1	1	11	086482/2818-01-0011738	27-Dec-18	27-Dec-26	200,000,000
	34	2	2	11	037246/03001335/07	02-Dec-07	02-Dec-26	412,500,000
Dhanmondi Branch, Dhaka	35	3	3	11	230379/2818-01-0016846	27-Jan-25	27-Jan-27	268,737,272
	36	4	4	11	230378/2818-01-0016831	27-Jan-25	27-Jan-27	200,000,000
	37	5	5	11	230377/2818-01-0016825	27-Jan-25	27-Jan-27	200,000,000
								1,281,237,272
Gulshan Branch, Dhaka	38	6	1	11	210219/2118010014420	01-Oct-24	01-Oct-26	30,000,000
	39	7	2	11	210131/2118010013604	17-Jan-24	17-Jan-27	40,000,000
								70,000,000
Islampur Branch, Dhaka	40	8	1	11	044174/3918-01-0001631	06-Dec-12	06-Dec-26	10,000,000
	41	9	2	11	210743/3918-01-0012182	27-Oct-24	27-Oct-26	20,000,000
								30,000,000
Shyamoli Branch, Dhaka	42	10	1	11	041820/5318-01-0000647	06-Dec-12	06-Dec-26	10,000,000
								1,391,237,272
Janata Bank PLC.								
Bangla Motor Branch, Dhaka	43	1	1	11	0526336/0100237358753	31-Oct-22	31-Oct-26	20,000,000
Bangshal Branch, Dhaka.	44	2	1	10.75	0937257/0100266939315	04-Feb-25	04-Feb-27	10,000,000
CEPZ Branch, Chittagong	45	3	1	10.5	247381/1140-8	26-Apr-11	26-Apr-27	50,000,000
Champatali Branch, Dhaka	46	4	1	11	1079053/0100262556705	28-Oct-24	28-Oct-26	20,000,000
Dhanmondi Corporate Branch, Dhaka	47	5	1	10.5	0531584/0100222518100	23-Mar-21	23-Mar-27	200,000,000
Janata Bhaban Corporate Branch, Motijheel, Dhaka	48	6	1	10.5	0874151/0100221382107	03-Mar-21	03-Mar-27	150,000,000
	49	7	2	10.75	0760440/003045671	28-Feb-18	28-Feb-27	150,000,000
	50	8	3	10.5	0874422/0100231537265	27-Mar-22	27-Mar-27	50,000,000
								350,000,000
Jatrabari Corporate Branch, Dhaka	51	9	1	11	1327031/0100276739322	13-Aug-25	13-Aug-26	10,000,000

Annexure-D/5

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Fixed Deposit Receipts (FDR)
As at 30 June 2026

Figures in BDT

Name of Bank	Sl. No. (All)	Sl. No. (Bank)	Sl. No (Branch)	Rate of Interest	FDR No.	Issue Date	Maturity Date	Amount
Kamalapur Bazar Branch, Dhaka	52	10	1	10.5	0895038/0100270537337	21-Apr-25	22-Apr-27	20,000,000
	53	11	2	11	0895358/0100261680402	02-Oct-24	02-Oct-26	30,000,000
	54	12	3	11	0895099/0100276711142	13-Aug-25	13-Aug-26	10,000,000
								60,000,000
Kaptan Bazar Branch, Dhaka.	55	13	1	10.5	0864351/0100231289059	16-Mar-22	16-Mar-27	30,000,000
	56	14	2	11	0864464/0100262594224	28-Oct-24	28-Oct-26	50,000,000
								80,000,000
Mitford Road Branch, Dhaka	57	15	1	11	0654356/1123-0100262523912	27-Oct-24	27-Oct-26	50,000,000
Mokim Katara Branch, Dhaka	58	16	1	10.75	0864788/0100266974897	04-Feb-25	04-Feb-27	20,000,000
Motijheel Corporate Branch, Dhaka	59	17	1	10.5	1057580/0100270558105	21-Apr-25	21-Apr-27	20,000,000
Rayer Bazar Branch, Dhaka	60	18	1	10	0929472/0100244002263	15-May-23	15-May-27	50,000,000
Sonargaon Road Branch, Dhaka	61	19	1	10.5	1023523/0100270554932	21-Apr-25	21-Apr-27	20,000,000
	62	20	2	11	0854126/0100225656244	15-Sep-21	15-Sep-26	100,000,000
								120,000,000
								1,060,000,000
Rajshahi Krishi Unnayan Bank								
Dhaka Corporate Branch, Dhaka	63	1	1	10.75	161786/223-423 (PAGE-319/9)	01-Oct-24	01-Oct-26	20,000,000
	64	2	2	10.25	ENROLMENT-1455 1315/161635	29-Nov-23	29-Nov-26	10,000,000
								30,000,000
Rupali Bank PLC.								
Badamtoli Branch, Dhaka	65	1	1	10.25	0340930/52/20/0117035000233	14-May-23	14-May-27	10,000,000
Bangshal Road Branch, Dhaka	66	2	1	10.25	075190/52/24/0125035005224	14-May-23	14-May-27	10,000,000
Chawk Bazar Branch, Dhaka	67	3	1	10.25	0368533/52/42/0141035000506	14-May-23	14-May-27	10,000,000
Green Road Branch, Dhaka	68	4	1	10.8	0346189/51/52 (0414035005152)	20-Sep-22	20-Sep-26	70,000,000
Hatirpool Branch, Dhaka	69	5	1	10.25	407027/52/27/0380035005185	14-May-23	14-May-27	10,000,000
	70	6	2	10.5	407072/52/72/0380035005229	05-Nov-23	05-Feb-27	250,000,000
	71	7	3	10.5	407086/53/86-0380035005304	17-Jan-24	17-Jan-27	30,000,000
								290,000,000
Hazaribagh Branch, Dhaka.	72	8	1	10.8	151682/49/35	06-Sep-20	06-Sep-26	30,000,000
Islampur Road Branch, Dhaka.	73	9	1	10.8	149975/51/14	20-Sep-22	20-Sep-26	70,000,000
Kaptan Bazar Branch, Dhaka	74	10	1	10.8	074218/47/32	02-Oct-18	02-Oct-26	50,000,000
Moulavi Bazar Branch, Dhaka	75	11	1	10.8	447399/49/10	16-Sep-20	16-Sep-26	20,000,000
	76	12	1	10	0426502/52/200	01-Nov-23	01-Nov-26	60,000,000
	77	13	2	10.5	0426548/53/17	17-Jan-24	17-Jan-27	40,000,000
	78	14	3	10	0547056/53/225	26-Nov-24	26-Nov-26	20,000,000
Mugdha Branch, Dhaka	79	15	4	10.25	0426391/52/90/0612035005290	14-May-23	14-May-27	30,000,000
	80	16	5	10.5	0547033/53/201	28-Oct-24	28-Oct-26	30,000,000
	81	17	6	10	0426514/52/212	29-Nov-23	29-Nov-26	100,000,000
								280,000,000
New Market Corporate Branch, Dhaka	82	18	1	10.8	0542023/53/49-0364035001197	01-Oct-24	01-Oct-26	20,000,000
Patuatuli Branch, Dhaka	83	19	1	10.8	443667/47/16 (A/c-0133035000433)	02-Oct-18	02-Oct-26	50,000,000
Purana Paltan Corporate Branch, Dhaka	84	20	1	10.5	437688/47/10	28-Feb-18	28-Feb-27	150,000,000
	85	21	2	10.25	437699/47/21	28-May-18	28-May-27	100,000,000
								250,000,000
	86	22	1	10.5	0581932/54/19/0158035000191	21-Apr-25	21-Apr-27	20,000,000
	87	23	2	10.5	150905	04-Apr-19	04-Apr-27	50,000,000
RothKhola Branch, Dhaka	88	24	3	10.8	150986/51/37	20-Sep-22	20-Sep-26	70,000,000
	89	25	4	10.25	0422029/52/22	14-May-23	14-May-27	20,000,000
	90	26	5	10.8	150920/49/08	06-Sep-20	06-Sep-26	30,000,000
								190,000,000
Shyam Bazar Branch, Dhaka	91	27	1	10.8	038160/35/250	06-Sep-20	06-Sep-26	30,000,000
TCB Bhanban Corproate Branch,Dhaka	92	28	1	10.5	403537/35/829	05-Nov-23	05-Feb-27	100,000,000
Urdu Road Branch, Dhaka	93	29	1	10.8	149885/49/21	16-Sep-20	16-Sep-26	20,000,000
								1,500,000,000
Sonali Bank PLC.								
Dhanmondi Corporate Branch, Dhaka	94	1	1	8.75	1496792/4415605003149	23-Apr-26	23-Apr-27	100,000,000
	95	2	2	8.75	1496695/4415605003053	16-Feb-26	16-Feb-27	50,000,000
	96	3	3	8.75	1580682/4415605003187	20-May-26	20-May-27	50,000,000
								200,000,000
			A. Government Bank					**6,255,637,272**
B. Private Bank								
AB Bank PLC.								
Banani Branch, Dhaka.	97	1	1	12	3906709	13-Aug-25	13-Aug-26	20,000,000
Dhanmondi Branch, Dhaka	98	2	1	12	3712718	27-Sep-21	27-Sep-26	30,000,000
	99	3	2	12	3904798	21-Apr-25	21-Apr-26	20,000,000
								50,000,000
Garib-E-Newaz Avenue Branch	100	4	1	12	3903117	04-Feb-25	04-Feb-26	20,000,000
	101	5	2	12	3884392	11-Dec-24	11-Dec-25	20,000,000
	102	6	3	12	3884366	26-Nov-24	26-Nov-26	30,000,000
								70,000,000
Islampur Brnach, Dhaka.	103	7	1	12	3723309	05-Oct-21	05-Oct-26	20,000,000
	104	8	2	12	3874895	27-Oct-24	27-Oct-26	30,000,000
	105	9	3	12	3902817	04-Feb-25	04-Feb-27	20,000,000
								70,000,000

Annexure-D/5

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Fixed Deposit Receipts (FDR)
As at 30 June 2026

Figures in BDT

Name of Bank	Sl. No. (All)	Sl. No. (Bank)	Sl. No (Branch)	Rate of Interest	FDR No.	Issue Date	Maturity Date	Amount
Jatrabari Branch, Dhaka	106	10	1	12	3882837	28-Oct-24	28-Oct-26	30,000,000
	107	11	2	12	3960989	30-Oct-25	30-Oct-26	20,000,000
	108	12	3	12	3882816	01-Oct-24	01-Oct-26	30,000,000
	109	13	4	12	3893327	11-Dec-24	11-Dec-26	40,000,000
	110	14	5	12	3907731	04-Feb-25	04-Feb-26	30,000,000
								150,000,000
Mirpur Br. Dhaka	111	15	1	12	3811324	05-Nov-23	05-Nov-26	10,000,000
	112	16	2	12	3793276	14-May-23	14-May-26	20,000,000
	113	17	3	12	3831165	17-Jan-24	17-Jan-27	20,000,000
								50,000,000
Mirpur Branch, Dhaka (Islamic Banking unit)	114	18	1	12	3743713	16-Mar-22	16-Mar-26	10,000,000
Mohakhali Branch, Dhaka	115	19	1	12	3705157/778187	19-May-21	19-May-26	30,000,000
	116	20	2	12	3726584/778187	15-Sep-21	15-Sep-26	30,000,000
	117	21	3	12	3726606/778187	05-Oct-21	05-Oct-26	20,000,000
								80,000,000
Motijheel Branch, Dhaka.	118	22	1	12	3710705	15-Sep-21	15-Sep-26	30,000,000
	119	23	2	12	3710556	19-May-21	19-May-26	30,000,000
	120	24	3	12	3742993	18-Sep-22	18-Sep-26	10,000,000
	121	25	4	12	3899124	21-Apr-25	21-Apr-26	40,000,000
								110,000,000
New Elephant Road Branch, Dhaka	122	26	1	12	3945026	12-Aug-25	12-Aug-26	20,000,000
North South Road Branch, Dhaka	123	27	1	12	3629510	11-Sep-19	11-Sep-26	50,000,000
Principal Branch, Motijheel, Dhaka	124	28	1	12	3859796	02-Oct-24	02-Oct-26	20,000,000
	125	29	2	12	3684505	15-Mar-20	15-Mar-26	10,000,000
	126	30	3	12	3808219	29-Nov-23	29-Nov-26	20,000,000
								50,000,000
Progoti Sharani Branch, Dhaka	127	31	1	12	3864357	04-Feb-25	04-Feb-27	20,000,000
Uttara Branch, Dhaka	128	32	1	12	3891645	11-Dec-24	11-Dec-25	20,000,000
								770,000,000
Al- Arafah Islami Bank PLC.								
New Market Branch, Dhaka	129	1	1	10.75	1261136/1791330000769	05-Nov-23	05-Nov-26	20,000,000
	130	2	2	10.75	1261224/1791330000793	17-Jan-24	17-Jan-27	20,000,000
								40,000,000
Bank Al Falah Limited								
Dhanmondi Branch, Dhaka	131	1	1	11	0014647/2100477378	12-Aug-25	12-Aug-26	10,000,000
	132	2	2	10.5	0014638/2100472751	21-Apr-25	21-Apr-27	20,000,000
								30,000,000
Bank Asia PLC.								
Corporate Branch, Dhaka	133	1	1	10	00255017355	16-Feb-26	16-Feb-27	10,000,000
	134	2	1	10.25	0636036/1085526024914	20-May-26	24-Jun-27	60,000,000
	135	3	2	9.5	0636007/1085526020918	13-Aug-25	17-Sep-26	50,000,000
Corporate Office, Agent Banking Division, Dhaka	136	4	3	10.25	0416256/1085526019316	22-Apr-25	30-Jun-27	30,000,000
	137	5	4	9.75	0416264/1085526019757	21-May-25	29-Jul-27	20,000,000
	138	6	5	9.5	0636014/1085526022450	14-Dec-25	18-Jan-27	20,000,000
	139	7	6	9.5	0636013/1085526022449	14-Dec-25	18-Jan-27	20,000,000
	140	8	7	10.25	0636034/1085526024417	23-Apr-26	28-May-27	80,000,000
								280,000,000
Gulshan Branch, Dhaka	141	9	1	10	00455019069	16-Feb-26	16-Feb-27	10,000,000
MCB Dilkusha Branch, Dhaka	142	10	1	9.5	0596299/00855016134	30-Oct-25	30-Oct-26	10,000,000
Mohakhali Branch, Dhaka	143	11	1	9.5	0578755/02855005832	01-Oct-24	10-Dec-26	30,000,000
	144	12	1	10.25	0168683/00355022625	17-Jan-24	01-May-27	30,000,000
Principal Office Branch, Dhaka	145	13	2	10.25	0030475/00355024339	20-May-26	24-Jun-27	20,000,000
	146	14	3	10.25	0538872/00355023417	04-Feb-25	15-Apr-27	20,000,000
	147	15	4	11	0538623/00355023165	01-Oct-24	10-Dec-26	30,000,000
								100,000,000
Shukrabad Branch, Dhaka	148	16	1	10.25	0539475/62855000875	21-Apr-25	30-Jun-27	30,000,000
	149	17	2	9.75	0539488/62855000888	19-May-25	28-Jul-27	10,000,000
								40,000,000
								480,000,000
Bengal Commercial Bank PLC.								
Corporate Branch, Gulshan, Dhaka	150	1	1	11	0024166/1001406003102	23-Apr-26	23-Apr-27	10,000,000
Dilkusha Islami Banking Branch, Dhaka	151	2	1	11	0006348/9001457000899	01-Oct-24	01-Oct-26	20,000,000
Imamganj Branch, Dhaka	152	3	1	11.5	0021563/1004406000371	30-Oct-25	30-Oct-26	10,000,000
								40,000,000
BRAC Bank PLC.								
Ashkona branch, Dhaka	153	1	1	9.25	3040925940021	21-Apr-25	21-Apr-27	10,000,000
	154	2	2	9.5	3040925940015	26-Nov-24	26-Nov-26	10,000,000
								20,000,000
Bijoynagar Branch, Dhaka	155	3	1	9.75	3040925940011	01-Oct-24	01-Oct-26	20,000,000
Dhanmondi 27 Branch, Dhaka	156	4	1	9.75	3040925940009	01-Oct-24	01-Oct-26	20,000,000
Dhanmondi 6 Branch, Dhaka	157	5	1	9.5	3040925940031	30-Oct-25	30-Oct-26	10,000,000
	158	6	1	9.5	3040925940025	19-May-25	19-May-27	10,000,000
	159	7	2	9.25	1547304092594002	16-Mar-22	16-Mar-27	20,000,000
Dhanmondi Branch, Dhaka	160	8	3	10.25	3040925940028	12-Aug-25	12-Aug-26	20,000,000
	161	9	4	9.5	3040925940038	16-Feb-26	16-Feb-27	10,000,000
	162	10	5	9.5	3040925940013	27-Oct-24	27-Oct-26	10,000,000
	163	11	6	9.5	3040925940032	30-Oct-25	30-Oct-26	10,000,000
								80,000,000

Annexure-D/5

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Fixed Deposit Receipts (FDR)
As at 30 June 2026

Figures in BDT

Name of Bank	Sl. No. (All)	Sl. No. (Bank)	Sl. No (Branch)	Rate of Interest	FDR No.	Issue Date	Maturity Date	Amount
Gulshan Branch, Dhaka	164	12	1	9.5	3040925940027	19-May-25	19-May-27	10,000,000
	165	13	1	9.5	3040925940026	19-May-25	19-May-27	10,000,000
Head Office	166	14	2	9.5	3040925940017	11-Dec-24	11-Dec-26	10,000,000
	167	15	3	9.25	1505304092594001	27-Mar-22	27-Mar-27	20,000,000
								40,000,000
Imamgonj Branch, Chawk Bazar, Dhaka	168	16	1	9.25	3040925940039	23-Apr-26	23-Apr-27	10,000,000
Karwan Bazar Branch, Dhaka	169	17	1	9.5	3040925940007	05-Nov-23	05-Nov-26	20,000,000
	170	18	2	9.25	3040925940041	27-Apr-26	27-Apr-27	10,000,000
								30,000,000
Mirpur Branch, Dhaka	171	19	1	10.25	3040925940029	12-Aug-25	12-Aug-26	10,000,000
Moghbazar Branch	172	20	1	9.75	3040925940010	01-Oct-24	01-Oct-26	20,000,000
	173	21	2	9.5	3040925940036	16-Feb-26	16-Feb-27	10,000,000
								30,000,000
Mohakhali Branch, Dhaka.	174	22	1	9.5	3040925940014	28-Oct-24	28-Oct-26	30,000,000
	175	23	2	9.75	3040925940012	01-Oct-24	01-Oct-26	20,000,000
								50,000,000
Mohammadpur Branch, Dhaka.	176	24	1	9.5	3040925940037	16-Feb-26	16-Feb-27	10,000,000
Satmasjid Road Branch, Dhaka	177	25	1	9.5	3040925940024	19-May-25	19-May-27	10,000,000
	178	26	2	9.25	3040925940040	23-Apr-26	23-Apr-27	10,000,000
								20,000,000
Shaymoli Branch, Dhaka	179	27	1	9.5	3040925940016	27-Nov-24	27-Nov-26	10,000,000
Tejgaon Sub Branch, Dhaka	180	28	1	9.5	3040925940034	30-Oct-25	30-Oct-26	10,000,000
Zigatola Sub Branch, Dhaka	181	29	1	9.25	3040925940019	21-Apr-25	21-Apr-27	20,000,000
	182	30	2	9.5	3040925940033	30-Oct-25	30-Oct-26	10,000,000
	183	31	3	9.5	3040925940018	04-Feb-25	04-Feb-27	20,000,000
								50,000,000
City Bank PLC.								**430,000,000**
	184	1	1	9.5	4303516474002	21-Apr-25	21-Apr-27	50,000,000
Banani Branch, Dhaka	185	2	2	9.5	4303516474017	16-Feb-26	16-Feb-27	20,000,000
	186	3	3	10	4303516474009	12-Aug-25	12-Aug-26	20,000,000
								90,000,000
	187	4	1	9.5	4303516474020	23-Apr-26	23-Apr-27	20,000,000
Gulshan Avenue Branch, Dhaka	188	5	2	9.75	4303516474010	29-Oct-25	29-Oct-26	40,000,000
	189	6	3	9.5	4303516474004	19-May-25	19-May-27	20,000,000
								80,000,000
	190	7	1	9.5	4303516474001	17-Jan-24	17-Jan-27	20,000,000
	191	8	2	9.5	4303516474019	16-Feb-26	16-Feb-27	20,000,000
Gulshan Branch, Dhaka.	192	9	3	9.5	4303516474003	21-Apr-25	21-Apr-27	30,000,000
	193	10	4	9.5	4303516474014	14-Dec-25	14-Dec-26	10,000,000
	194	11	5	9.5	4303516474015	14-Dec-25	14-Dec-26	40,000,000
	195	12	6	9.5	4303516474023	20-May-26	20-May-27	20,000,000
								140,000,000
	196	13	1	10	4303516474008	12-Aug-25	12-Aug-26	20,000,000
Gulshan Avenue Branch, Dhaka	197	14	2	9.5	4303516474022	20-May-26	20-May-27	40,000,000
	198	15	3	9.5	4303516474016	16-Feb-26	16-Feb-27	20,000,000
	199	16	4	9.5	4303516474021	23-Apr-26	23-Apr-27	40,000,000
								120,000,000
Mirpur Branch, Dhaka	200	17	1	9.75	4303516474012	29-Oct-25	29-Oct-26	20,000,000
	201	18	2	9.5	4303516474005	19-May-25	19-May-27	20,000,000
								40,000,000
New Market Branch, Dhaka	202	19	1	9.5	4303516474007	19-May-25	19-May-27	20,000,000
	203	20	2	9.75	4303516474011	29-Oct-25	29-Oct-26	20,000,000
	204	21	3	9.5	4303516474018	16-Feb-26	16-Feb-27	10,000,000
								50,000,000
Uttara Branch, Dhaka	205	22	1	9.5	4303516474006	19-May-25	19-May-27	20,000,000
Uttara Sub Branch, Dhaka	206	23	1	9.5	4303516474013	15-Dec-25	15-Dec-26	10,000,000
								550,000,000
Commercial Bank of Ceylon PLC.								
	207	1	1	10	3805015827	14-May-23	14-May-27	50,000,000
Dhanmondi Branch, Dhaka	208	2	2	10	003805015533	31-Oct-22	31-Oct-26	50,000,000
	209	3	3	10	3000046986	21-Apr-25	21-Apr-27	50,000,000
	210	4	4	11	030270/3000019034	30-Sep-24	30-Sep-26	50,000,000
								200,000,000
Community Bank Bangladesh PLC.								**200,000,000**
Chawkbazar Branch, Dhaka	211	1	1	11	0094TDCI25000231	30-Oct-25	30-Oct-26	10,000,000
	212	2	1	12	0002808(0084TDC120000019)	06-Sep-20	06-Sep-26	30,000,000
Dhanmondi Branch, Dhaka	213	3	2	12	0024860/0084TDCI24000028	17-Jan-24	17-Jan-27	30,000,000
	214	4	3	12	0034718/0084TDCI25000028	04-Feb-25	04-Feb-27	10,000,000
	215	5	4	11.5	0024452/0084TDCI23000426	14-May-23	14-May-27	10,000,000
								80,000,000
Dhaka Bank PLC.								**90,000,000**
	216	1	1	10	401046/2133450000035	14-Dec-25	13-Dec-26	20,000,000
Ashulia Sub Branch	217	2	2	11	375894/FKG01/2133450000013	01-Oct-24	30-Sep-26	30,000,000
	218	3	3	9.25	401069/2133450000046	23-Apr-26	22-Apr-27	20,000,000
	219	4	4	9.25	400661/2133450000024	21-Apr-25	20-Apr-27	20,000,000
								90,000,000

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Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Fixed Deposit Receipts (FDR)
As at 30 June 2026

Figures in BDT

Name of Bank	Sl. No. (All)	Sl. No. (Bank)	Sl. No (Branch)	Rate of Interest	FDR No.	Issue Date	Maturity Date	Amount
Baridhara Branch, Dhaka	220	5	1	9.25	417709/2183450000326	21-Apr-25	20-Apr-27	20,000,000
Corporate Head Office Branch, Dhaka	221	6	1	10	399806/2153450001429	27-Nov-24	26-Nov-26	30,000,000
DEPZ Branch, Dhaka	222	7	1	9.25	354814/212/212-643-65	14-May-23	14-May-27	20,000,000
	223	8	2	9.25	398120/2123450000694	21-Apr-25	20-Apr-27	30,000,000
								50,000,000
Gulshan Corporate Branch, Dhaka	224	9	1	10	311123/1203130000161	31-Oct-22	31-Oct-26	50,000,000
	225	10	2	10	430569/1206430000083	30-Oct-25	30-Oct-26	115,394
								50,115,394
Kakrail Branch, Dhaka	226	11	1	11	416183/1063450000374	13-Aug-25	12-Aug-26	10,000,000
Karwan Bazar Branch, Dhaka	227	12	1	10	368394/2076430000531	27-Oct-24	27-Oct-26	30,000,000
								280,115,394
Eastern Bank PLC.								
Banani Branch, Dhaka	228	1	1	9.75	1165100000019, 1165760000115	19-May-25	19-May-27	20,000,000
Dhamondi Branch, Dhaka	229	2	1	9.25	1065850000581	23-Apr-26	23-Apr-27	10,000,000
Motijheel Branch, Dhaka	230	3	1	10	1025850000185	30-Oct-25	30-Oct-26	10,000,000
Sonargaon Branch, Narayangonj	231	4	1	9.5	1285220000030	05-Nov-23	03-Nov-26	20,000,000
								60,000,000
EXIM Bank PLC.								
Dania Branch, Dhaka	232	1	1	11.75	1262944/0121004365765	21-Apr-25	21-Apr-26	10,000,000
	233	2	2	11.75	1262943/0121004365616	21-Apr-25	21-Apr-26	10,000,000
								20,000,000
Malibagh Branch, Dhaka	234	3	1	11.75	1250161/0121002144507	14-May-23	14-May-26	10,000,000
	235	4	1	11.75	1142861/0121002144286	14-May-23	14-May-26	20,000,000
	236	5	2	11.75	1371641/0121004365729	21-Apr-25	21-Apr-26	50,000,000
	237	6	3	11.75	1067152/08460100166923	20-May-21	20-May-26	30,000,000
	238	7	4	11.75	1254906/0121003360211	19-May-24	19-May-26	10,000,000
	239	8	5	11.75	0892996/08460100163961	23-Mar-21	23-Mar-26	20,000,000
Ring Road Branch, Dhaka.	240	9	6	11.75	1067410/T24-08460100172921	27-Sep-21	27-Sep-26	100,000,000
	241	10	7	11.75	1254501/0121002784711	29-Nov-23	29-Nov-25	30,000,000
	242	11	8	11.75	0892169/08460100138252	15-Dec-19	15-Dec-25	50,000,000
	243	12	9	11.75	1254619/0121002950186	17-Jan-24	17-Jan-26	30,000,000
	244	13	10	11.75	1142278/0121001462778	20-Sep-22	20-Sep-26	40,000,000
								380,000,000
Satarkul Branch, Dhaka	245	14	1	11.75	1158773/0121004365704	21-Apr-25	21-Apr-26	20,000,000
								430,000,000
First Security Islami Bank PLC.								
Dhanmondi Model Branch, Dhaka	246	1	1	12	2087932/029024600000198	05-Nov-23	05-Nov-25	10,000,000
	247	2	2	12	1814852/029024600000111	31-Oct-22	31-Oct-25	10,000,000
	248	3	3	12	2256659/029024600000207	19-May-24	19-May-26	10,000,000
	249	4	4	12	2087137/029024600000155	14-May-23	14-May-26	20,000,000
								50,000,000
Donia Branch, Dhaka	250	5	1	12	2209802/012124600004878	01-Jan-24	01-Jan-26	10,000,000
								60,000,000
Meghna Bank PLC.								
Banani Branch, Dhaka	251	1	1	10.75	0052224/1120 28700000041	21-Apr-25	21-Apr-27	20,000,000
DEPZ Branch, Savar, Dhaka	252	2	1	10.5	0106125/1104 28700000015	23-Apr-26	23-Apr-27	10,000,000
	253	3	2	11.15	0106130/1104 28700000017	20-May-26	20-May-27	10,000,000
								20,000,000
Dhanmondi Branch, Dhaka	254	4	1	11	0054909/1111-28700000037	19-May-25	19-May-27	10,000,000
	255	5	2	11	0053232/1111 28700000031	04-Feb-25	04-Feb-27	10,000,000
								20,000,000
Principal Branch, Dhaka	256	6	1	11	0058688/1101-28700000117	19-May-25	19-May-27	20,000,000
	257	7	2	12	0101198/1101 28700000141	30-Oct-25	30-Oct-26	10,000,000
	258	8	3	10.5	0100636/1101 28700000156	23-Apr-26	23-Apr-27	10,000,000
	259	9	4	11.15	0100678/1101 27900000087	20-May-26	20-May-27	20,000,000
								60,000,000
								120,000,000
Mercantile Bank PLC.								
Kawran Bazar Branch, Dhaka	260	1	1	12	1410000632678	27-Oct-21	27-Oct-26	100,000,000
Mirpur Branch, Dhaka.	261	2	1	11.5	0567619/1410001941994	04-Feb-25	04-Feb-27	20,000,000
Nawabpur Road Branch, Dhaka	262	3	1	11	0357466/1410001210578	14-May-23	14-May-27	20,000,000
								140,000,000
Midland Bank PLC.								
Gulshan Branch, Dhaka	263	1	1	10	0011-1710009235	20-May-26	20-May-27	20,000,000
Islampur Branch, Dhaka	264	2	1	9.75	0030-1710000151	26-Nov-24	26-Nov-26	10,000,000
								30,000,000
Modhumoti Bank PLC.								
Banglamotor Branch, Dhaka	265	1	1	12	0035175/112325500000124	01-Oct-24	01-Oct-26	20,000,000
	266	2	2	10.5	0040227/112325500000140	19-May-25	19-May-27	20,000,000
								40,000,000
Mutual Trust Bank PLC.								
Dhanmondi Road 2 Branch, Dhaka.	267	1	1	10	1306011748476	23-Apr-26	23-Apr-27	20,000,000
	268	2	2	10.75	1306011372505	13-Aug-25	13-Aug-26	10,000,000
								30,000,000
MTB Tower Branch, Dhaka	269	3	1	10	1306011645827	16-Feb-26	16-Feb-27	20,000,000
	270	4	2	10.25	1306010553722	17-Jan-24	17-Jan-27	20,000,000
								40,000,000

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Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Fixed Deposit Receipts (FDR)
As at 30 June 2026

Figures in BDT

Name of Bank	Sl. No. (All)	Sl. No. (Bank)	Sl. No (Branch)	Rate of Interest	FDR No.	Issue Date	Maturity Date	Amount
Panthapath Branch, Dhaka	271	5	1	10.25	1306010647149	17-Jan-24	17-Jan-27	20,000,000
Uttara Model Town Branch, Dhaka	272	6	1	10	1306011324389	19-May-25	19-May-27	20,000,000
								110,000,000
NCC Bank PLC.								
Dhanmondi Branch, Dhaka	273	1	1	10.75	0333141/0010-0330069133	11-Dec-24	11-Dec-26	10,000,000
Panthapath Branch, Dhaka	274	2	1	11	0251494/0087-0330012040	27-Oct-24	27-Oct-26	20,000,000
	275	3	2	10	0320573/0087-0330012773	19-May-25	19-May-27	10,000,000
								30,000,000
								40,000,000
ONE Bank PLC.								
Dhanmondi Branch, Dhaka	276	1	1	12	289310/0134140003157	15-Sep-21	15-Sep-26	30,000,000
	277	2	2	10.5	0134140003554	21-Apr-25	21-Apr-27	10,000,000
								40,000,000
Elephant Road Branch	278	3	1	10.5	0274140000879	21-Apr-25	21-Apr-27	10,000,000
Jatrabari Branch, Dhaka	279	4	1	12	0304140000524	01-Oct-24	01-Oct-26	20,000,000
	280	5	1	12	312670/0124140007387	27-Sep-21	27-Sep-26	30,000,000
Kawran Bazar Branch, Dhaka	281	6	2	12	312694/0124140007412	05-Oct-21	05-Oct-26	30,000,000
	282	7	3	10.5	0124140008266	14-May-23	14-May-27	20,000,000
								80,000,000
Lalbagh Branch, Dhaka	283	8	1	10.5	00604140001027	17-Jan-24	17-Jan-27	10,000,000
Mohakhali Branch, Dhaka	284	9	1	12	1114140000251	12-Aug-25	12-Aug-26	10,000,000
								170,000,000
Prime Bank PLC								
Bijoy Nagar Branch, Dhaka	285	1	1	9.25	2159417020098	20-May-26	20-May-27	20,000,000
Gulshan Branch, Dhaka	286	2	1	10.5	2118411038618	12-Aug-25	12-Aug-26	20,000,000
								40,000,000
Pubali Bank PLC.								
Baro Moghbazar Sub Brach, Dhaka	287	1	1	10	1250962/2775104043627	01-Oct-24	01-Oct-26	20,000,000
	288	2	1	10	0987598/4709104001936	12-Mar-20	12-Mar-27	250,000,000
Gulshan Circle-1 Branch, Dhaka	289	3	2	10	0987527/4709104001243	04-Apr-19	04-Apr-27	100,000,000
	290	4	3	10	0177204/4709 104 008590	23-Apr-26	23-Apr-27	20,000,000
								370,000,000
Malibagh Branch, Dhaka	291	5	1	10	1217959/229357	29-Nov-23	29-Nov-26	30,000,000
								420,000,000
SBAC Bank PLC.								
Barishal Branch, Barishal.	292	1	1	12	00150087/0029244003026	11-Dec-24	11-Dec-26	20,000,000
Dhanmondi Branch, Dhaka.	293	2	1	11.75	00185504/0015244003844	19-May-25	19-May-27	20,000,000
Mirpur Branch, Dhaka	294	3	1	12	00147584/0033244003459	11-Dec-24	11-Dec-26	10,000,000
Principal Branch, Dilkusha, Dhaka	295	4	1	12	0061445/0002244006033	15-Oct-18	15-Oct-26	20,000,000
								70,000,000
Shimanto Bank PLC.								
Gulshan Branch, Dhaka.	296	1	1	11	1005344000569	30-Oct-25	30-Oct-26	10,000,000
	297	2	2	10.5	1005344000658	16-Feb-26	16-Feb-27	30,000,000
								40,000,000
Social Islami Bank PLC.								
Kafrul Branch, Dhaka	298	1	1	12	10461523	30-Oct-18	30-Oct-25	10,000,000
Mohakhali Branch, Dhaka	299	2	1	12.5	10352301/0705330003362	04-Apr-19	04-Apr-26	150,000,000
								160,000,000
Southeast Bank PLC.								
Agargaon Branch, Dhaka	300	1	1	11.5	7510875/24500008693	05-Oct-21	05-Oct-26	30,000,000
Balivadra Branch, Ashulia, Dhaka	301	2	1	12	7381972/245-68	11-Dec-24	11-Dec-26	20,000,000
	302	3	1	11.5	7521744/23500000023	01-Oct-24	01-Oct-26	20,000,000
Dhanmondi Ladies Branch, Dhaka	303	4	2	11.5	7395675/24500000062	15-Oct-18	15-Oct-26	50,000,000
	304	5	3	10.75	7395737/24500000081	04-Apr-19	04-Apr-27	20,000,000
	305	6	4	10.75	7521886/23500000024	21-Apr-25	21-Apr-27	20,000,000
								110,000,000
Principal Branch, Dhaka.	306	7	1	11.5	7753063/23500000107	27-Oct-24	27-Oct-26	20,000,000
Shyamoli Branch, Dhaka	307	8	1	10.75	7751118/24500006812	19-May-25	19-May-27	10,000,000
	308	9	2	11.5	7666749/24500006770	27-Oct-24	27-Oct-26	20,000,000
								30,000,000
								210,000,000
Standard Islami Bank PLC.								
Dhanmondi Branch, Dhaka	309	1	1	12.25	380249/01455027828	01-Oct-24	01-Oct-26	20,000,000
	310	2	2	12	403102/01455027881	26-Nov-24	26-Nov-26	20,000,000
								40,000,000
Green Road Branch, Dhaka	311	3	1	12	298379/05155002396	14-May-23	14-May-27	10,000,000
Ring Road Branch, Dhaka.	312	4	1	12	389597/05955004608	19-May-25	19-May-27	10,000,000
								60,000,000
ICB Islami Bank Limited, (The Oriental Bank Limited) (No Interest Within 25.01.2007)								
	313	1	1	0	080105/401982	09-Oct-03	09-Oct-07	1,300,000
	314	2	2	0	080165/2039	28-Jan-04	28-Jan-08	21,300,000
Bangshal Branch, Dhaka	315	3	3	0	117822/2096	09-Jun-04	09-Jun-08	13,814,803
	316	4	4	0	080113/1983	20-Oct-03	20-Oct-07	1,300,000
	317	5	5	0	080118/1989	28-Oct-03	28-Oct-07	21,300,000
								59,014,803
Kawran Bazar Branch, Dhaka	318	6	1	0	078624/2288/03	04-Jun-03	04-Jun-08	1,300,000
	319	7	2	0	113174/2638/03 (A)	19-Nov-03	19-Nov-08	11,300,000
								12,600,000
Mirpur Road Branch, Dhaka	320	8	1	0	087700/4467	09-Mar-03	09-Mar-08	11,300,000

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Bangladesh Export Processing Zones Authority (BEPZA)
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Figures in BDT

Name of Bank	Sl. No. (All)	Sl. No. (Bank)	Sl. No (Branch)	Rate of Interest	FDR No.	Issue Date	Maturity Date	Amount
VIP Road Branch, Dhaka	321	9	1	0	086317/6478/03	04-Jun-03	04-Jun-08	11,300,000
	322	10	2	0	115724/7073/04	13-Dec-04	13-Dec-07	11,300,000
	323	11	3	0	115837/7180/05	16-Mar-05	16-Mar-08	11,300,000
								33,900,000
The Premier Bank PLC.								**116,814,803**
Dhanmondi Branch, Dhaka	324	1	1	10.5	0041751/7110-27910000004	19-May-25	19-May-27	20,000,000
Elephant Road Branch, Dhaka	325	2	1	12	0483291/0114 27900000142	01-Oct-24	01-Oct-26	20,000,000
Gulshan Avenue Branch, Dhaka.	326	3	1	12	0564719/0226 27900000008	30-Oct-25	30-Oct-26	10,000,000
Trust Bank PLC.								**50,000,000**
Army Stadium Branch, Dhaka	327	1	1	10	480657/0018-0330050725	17-Feb-26	17-Feb-27	50,000,000
	328	2	2	10	480765/0018-0330052045	26-Apr-26	26-Apr-27	20,000,000
								70,000,000
Dhanmondi Corporate Branch	329	3	1	10.5	476568/0014-0330098983	30-Oct-25	30-Oct-26	40,000,000
	330	4	1	10	375041/0041-0330088099	26-Dec-23	26-Dec-26	50,000,000
	331	5	2	10	365056/0041-0330083290	14-May-23	14-May-27	30,000,000
Kafrul Branch, Dhaka.	332	6	3	10	444044/0041-0330107844	04-Feb-25	04-Feb-27	20,000,000
	333	7	4	10.75	430591/0041-0330102349	02-Oct-24	02-Oct-26	50,000,000
	334	8	5	10.75	437155/0041-0330104981	26-Nov-24	26-Nov-26	20,000,000
	335	9	6	10	375173/0041-0330089374	17-Jan-24	17-Jan-27	50,000,000
								220,000,000
	336	10	1	10	330053/0042-0330010170	27-Mar-22	27-Mar-27	20,000,000
Tongi Branch, Dhaka	337	11	2	10	340389/0042-0330013524	11-Dec-24	11-Dec-26	20,000,000
	338	12	3	10.75	340359/0042-0330013202	29-Oct-24	29-Oct-26	30,000,000
	339	13	4	10	330052/00420330010161	16-Mar-22	16-Mar-27	20,000,000
								90,000,000
								420,000,000
Union Bank PLC.								
Ashkona Bazar Branch	340	1	1	11.5	0075905/0122060000822	03-Nov-20	03-Nov-25	10,000,000
Hatkhola Branch, Dhaka.	341	2	1	12	0189412/004-206-0003253	01-Sep-21	01-Sep-26	10,000,000
United Commercial Bank PLC.								**20,000,000**
	342	1	1	10	1187730/777-1455-000000428	26-Nov-24	16-Nov-26	20,000,000
	343	2	2	10.75	1187867/7771455000066086	12-Aug-25	07-Aug-26	20,000,000
	344	3	3	10	1187907/777-1455-000206072	23-Apr-26	18-Apr-27	20,000,000
Corporate Head Office Branch, Dhaka	345	4	4	10	1187717/777-1455-000000361	28-Oct-24	18-Oct-26	20,000,000
	346	5	5	10.5	1187776/777-1455-000000612	04-Feb-25	25-Jan-27	20,000,000
	347	6	6	10	0901455000000125	21-Apr-25	11-Apr-27	20,000,000
	348	7	7	10	1187801/777-1455-000000791	21-Apr-25	11-Apr-27	20,000,000
								140,000,000
Dakkhinkhan Branch, Dhaka	349	8	1	10.75	1187866/7771455000066097	12-Aug-25	07-Aug-26	10,000,000
	350	9	2	10	1187817/777-1455-000000918	19-May-25	09-May-27	20,000,000
								30,000,000
Dhanmondi Branch, Dhaka	351	10	1	10.75	0841455000005094	13-Aug-25	08-Aug-26	10,000,000
Elephant Road Branch, Dhaka	352	11	1	10	1187815//777-1455-000000940	19-May-25	09-May-27	20,000,000
	353	12	2	10.75	1187865/7771455000066075	12-Aug-25	07-Aug-26	20,000,000
								40,000,000
Gausul Azam Avenue Branch, Dhaka	354	13	1	10	1187916/777-1455-000221087	20-May-26	20-May-27	20,000,000
Kafrul Branch, Dhaka.	355	14	1	10	1187893/777-1455-000161076	14-Dec-25	09-Dec-26	20,000,000
Mirpur Road Branch, Dhaka	356	15	1	10	1201455000000083	21-Apr-25	11-Apr-27	20,000,000
Pragati Sarani Branch, Dhaka	357	16	1	10	1187813/777-1455-000000929	19-May-25	09-May-27	20,000,000
Satarkul Branch, Dhaka	358	17	1	10	1187816/777-1455-000000938	19-May-25	09-May-27	20,000,000
Uttara Branch, Dhaka.	359	18	1	10	1187915/777-1455-000221076	20-May-26	15-May-27	20,000,000
Uttara Bank PLC.								**340,000,000**
Banasree Branch, Dhaka	360	1	1	10	0933426/258-2	23-Apr-26	23-Apr-27	**20,000,000**
			B. Private Bank					**6,076,930,197**
			BEPZA Executive Office (A+B)					**12,332,567,468**
ii. Adamjee Export Processing Zone								
United Commercial Bank PLC.								
Corporate Head Office Branch, Dhaka"	1	1	1	10	1187887	26-Nov-25	19-Nov-26	**77,751,740**
			As at 30 June 2026 (i+ii)					**12,410,319,208**



Annexure-E

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Accounts Receivable
As at 30 June 2026

Figures in BDT

Particulars	Opening Balance	Addition During the Year	Adjustment During the Year	Closing Balance
BEPZA Executive Office	188,788	-	-	188,788
Dhaka Export Processing Zone (DEPZ)	2,412,242,643	4,385,079,867	4,099,921,906	2,697,400,604
Chattogram Export Processing Zone (CEPZ)	779,524,597	7,378,382,165	7,394,282,084	763,624,678
Mongla Export Processing Zone (MEPZ)	61,544,395	899,735,246	887,339,896	73,939,745
Ishwardi Export Processing Zone (IEPZ)	120,499,419	1,010,585,536	957,467,263	173,617,692
Cumilla Export Processing Zone (CUMEPZ)	96,655,723	2,279,804,963	2,224,769,720	151,690,966
Uttara Export Processing Zone (UEPZ)	27,731,202	1,261,214,155	1,276,782,682	12,162,675
Adamjee Export Processing Zone (AEPZ)	328,162,177	2,655,990,663	2,651,951,400	332,201,442
Karnaphuli Export Processing Zone (KEPZ)	189,174,281	2,653,148,406	2,704,834,923	137,487,764
BEPZA Economic Zone (EZ)	25,810,100	617,517,756	633,670,541	9,657,315
Patuakhali Export Processing Zone (PEPZ)	-	764,564	763,871	693
	4,041,533,325	23,142,223,321	22,831,784,415	4,351,972,231
Provision for bad and doubtful debts As at 30 June 2026	(27,743,419)	-	-	(27,743,419)
	4,013,789,905	**23,142,223,321**	**22,831,784,415**	**4,324,228,811**

Annexure-E/1

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Accounts Receivable
As at 30 June 2026

Figures in BDT

Particulars	Opening balance	Addition/ adjustment during the year	Closing balance
BEPZA Executive Office			
Building Rent (M/s. SML Packaging Ltd) transfer from DEPZ on 30.06.2007	188,788	-	188,788
	188,788	-	188,788
Dhaka Export Processing Zone (DEPZ)			
Land bill	295,307,277	57,116,725	352,424,002
Building bill	82,081,922	(991,197)	81,090,725
Electricity bill	970,108,819	118,575,157	1,088,683,976
Water bill	347,639,231	10,676,891	358,316,122
Gas bill	557,631,100	36,334,910	593,966,010
Building rent others	210,305	463,986	674,291
Commercial complex bill	840,228	(243,584)	596,644
Signboard bill	7,369	(544)	6,825
Pole	38,786	48,750	87,536
Tower	137,044	5	137,049
Fire insurance bill	174,497	(4,551)	169,946
Lab test bill	1,344,602	(10,579)	1,334,023
Generator bill	59,288,613	13,068,404	72,357,017
Steam supply bill	158,187	(45,334)	112,853
Waste water bill	97,573,884	50,168,824	147,742,708
Electric bill for gas gen.	(299,248)	-	(299,248)
Others	26	-	26
Car parking bill	-	98	98
	2,412,242,643	285,157,961	2,697,400,604
Chattogram Export Processing Zone (CEPZ)			
Land bill	55,779,026	(11,457,009)	44,322,017
Building bill	221,118,278	16,822,182	237,940,460
Building bill -other	449,199	16,065	465,264
Electricity bill	263,858,926	(17,562,350)	246,296,576
Water bill	32,190,575	(2,581,128)	29,609,447
Gas bill	163,287,894	(7,624,686)	155,663,208
Fire insurance bill	447,858	(1,360)	446,498
Steam supply bill	4	-	4
Generator	247	-	247
Gas generator with arrear captive	8,719,134	-	8,719,134
Waste water treatment plant- ETP	30,448,718	6,517,351	36,966,069
Lab test bill	1,381,008	(77,421)	1,303,587
	777,680,864	(15,948,356)	761,732,508
Bay Shopping Centre			
Building bill	514,734	(191,631)	323,103
Electricity bill	980,608	(354,094)	626,514
Water bill	18,250	(12,281)	5,968
	1,513,592	(558,006)	955,585

Annexure-E/1

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Accounts Receivable
As at 30 June 2026

Figures in BDT

Particulars	Opening balance	Addition/ adjustment during the year	Closing balance
Others			
Dormitory	-	200	200
Investor residence bill	(4)	601,976	601,972
Investor residence service charge	56,850	55,214	112,064
Investor residence parking charge	2,623	13,393	16,016
Signboard bill	(5,497)	(207)	(5,704)
Pole bill	112,212	-	112,212
Tower bill	26,032	(26,033)	(1)
Commercial complex	137,924	(74,619)	63,305
Commercial complex parking charge	-	39,900.00	39,900
Commercial complex service charge	-	(3,381.00)	(3,381)
	330,141	606,443	936,584
	779,524,597	(15,899,901)	763,624,696
Mongla Export Processing Zone (MEPZ)			
Land bill	19,071,616	3,253,538	22,325,154
Building bill	29,290,030	(422,078)	28,867,952
Electricity bill	5,300,646	10,502,696	15,803,342
Water bill	5,907,938	(1,232,370)	4,675,568
Building bill others	627,953	9,376	637,329
Fire insurance bill	101,960	-	101,960
Investor residence	1,224,742	83,505	1,308,247
Investor residence parking charge	4,000	6,685	10,685
Lab test bill	15,510	193,998	209,508
	61,544,395	12,395,351	73,939,746
Ishwardi Export Processing Zone (IEPZ)			
Land bill	52,119,000	(10,211,290)	41,907,710
Building bill	10,011,265	8,199,408	18,210,673
Electricity bill	49,982,446	42,225,965	92,208,411
Water bill	2,543,496	11,159,027	13,702,523
Gas bill	3,348,305	2,701,328	6,049,633
Lab testing bill	300,228	208,749	508,977
Rest House bill	135,000	271,950	406,950
Generator bill receivable	2,059,679	(2,054,165)	5,514
Fire insurance bill	-	617,300	617,300
	120,499,419	53,118,132	173,617,551
Cumilla Export Processing Zone (CUMEPZ)			
Land bill	45,077,521	20,706,747	65,784,268
Building bill	6,037,545	666,985	6,704,530
Electricity bill	28,634,764	18,738,243	47,373,007
Water bill	7,174,506	4,147,027	11,321,533
Gas bill	3,570,108	3,173,780	6,743,888
Building others bill	292,470	(89,046)	203,424
Signboard bill	2	-	2
Lab testing bill	58,293	123,387	181,680

Annexure-E/1

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Accounts Receivable
As at 30 June 2026

Figures in BDT

Particulars	Opening balance	Addition/ adjustment during the year	Closing balance
Fire insurance bill	1	-	1
Generator bill	306,400	1,948,810	2,255,210
Tower bill	(0)	-	(0)
Rest house bill	51,000	(51,000)	-
Waste water bill	5,453,114	5,670,310	11,123,424
	96,655,723	55,035,239	151,690,962
Uttara Export Processing Zone (UEPZ)			
Land bill	7,382,931	(3,817,176)	3,565,755
Building bill	13,067,967	(9,721,070)	3,346,897
Electricity bill	6,790,956	(1,852,191)	4,938,765
Water bill	441,837	(133,862)	307,975
Lab testing bill	47,502	(47,502)	0
Fire insurance bill	-	(0)	(0)
Tower rent	-	3,274	3,274
Land bill receivable others	6	-	6
Others	3	-	3
	27,731,202	(15,568,527)	12,162,675
Adamjee Export Processing Zone (AEPZ)			
Land bill	30,020,137	(2,342,604)	27,677,533
Building bill	180,479,226	2,574,405	183,053,631
Electricity bill	72,959,117	1,932,627	74,891,744
Water bill	21,419,892	614,485	22,034,377
Gas bill	3,024,843	302,040	3,326,883
Generator bill	252	(253)	(1)
Receivable others (building)	51,008	52,461	103,469
Electric bill others	206,249	-	206,249
Gas bill-others	284,295	-	284,295
Water bill - janava camp	16,531,249	-	16,531,249
Water bill-others	3,566,660	-	3,566,660
Waste water bill receivable	2,715,020	-	2,715,020
Contractor	(3,630,699)	-	(3,630,699)
Lab test	324,931	(12,178)	312,753
Tower rent	-	25,038	25,038
Insurance bill	232,999	5,708	238,707
Commercial complex bill	-	887,534	887,534
Automation bill	(23,000)	-	(23,000)
	328,162,177	4,039,263	332,201,440
Karnaphuli Export Processing Zone (KEPZ)			
Land bill	9,394,427	(4,455,842)	4,938,585
Building bill	70,194,930	1,047,925	71,242,855
Electricity bill	33,464,917	(12,351,902)	21,113,015
Water bill	14,125,227	(12,612,861)	1,512,366
Gas bill	41,996,040	(23,935,144)	18,060,896
Lab testing bill	121,417	184,531	305,948
Fire insurance bill	1,413	13,057	14,470

Annexure-E/1

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Accounts Receivable
As at 30 June 2026

Figures in BDT

Particulars	Opening balance	Addition/ adjustment during the year	Closing balance
Pole	115,800	7,500	123,300
Building bill others receivable	3,968,870	503,040	4,471,910
Land bill others	1,048,140	-	1,048,140
Signboard	1,501	110	1,611
Dormitory	(13)	18	5
Towe bill	95,654	(86,949)	8,705
Electricity bill rec. For gas gen	(4)	-	(4)
Building bill others receivable (IBF)	14,645,970	-	14,645,970
	189,174,281	(51,686,525)	137,487,756
BEPZA Economic Zone (EZ)			
Land bill	23,718,595	(15,271,386)	8,447,209
Building bill	-	3,586	3,586
Building others bill	597,897	(131,591)	466,306
Water bill	184,737	(25,391)	159,346
Electricity bill	1,190,350	(634,008)	556,342
Land others bill	-	-	-
Dormitory bill	108,000	(83,707)	24,293
Investor's residence bill	2,520	(2,520)	-
Parking charge bill	8,001	(8,001)	-
Fire insurance bill	-	233	233
	25,810,100	(16,152,781)	9,657,319
Patuakhali Export Processing Zone (PEPZ)			
Electricity bill	-	693	693
	-	693	693
	4,041,533,325	310,438,906	4,351,972,231
Less: Provision for bad and doubtful debts	27,743,419	-	27,743,419
Transferred to balance sheet	**4,013,789,903**	**310,438,906**	**4,324,228,811**

Annexure-F

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Accumulated Surplus of Income Over Expenditure
As at 30 June 2026

Particulars	2025-2026	Restated Figures in BDT 2024-2025
Opening balance	31,174,514,290	24,526,797,050
Adjustment of sales proceed and VAT CPBS	-	(18,601,402)
Net profit after tax for the year	4,446,022,929	6,660,157,982
Adjustment for excess/(shortage) of provision for taxes	60,453,130	6,160,660
	35,680,990,349	**31,174,514,290**

Annexure-G

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Reserve Fund and Other Reserves
As at 30 June 2026

Restated
Figures in BDT

Particulars	Opening Balance	Addition During the Year	Adjustment During the Year	Closing Balance
Penalty / SD forfeited - Executive Office	488,390	-	-	488,390
Fluctuation	1,401,742,785	75,011,952	-	1,476,754,737
Performance security- AEPZ (M/s. Citadell)	3,837,000	-	-	3,837,000
Reserve fund - DEPZ	11,904,048	13,038,904	-	24,942,952
Fluctuation reserve (VAT Electricity)-DEPZ	12,920,254	-	12,920,254	(0.42)
Reserve fund - AEPZ	13,784,556	-	-	13,784,556
Reserve fund - KEPZ	266,753	-	-	266,753
Sales proceed - DEPZ	864,768,545	-	423,421,195	441,347,349
Sales proceed - CEPZ	186,291,197	585,251,876		771,543,073
Sales proceed - CUM EPZ	70,120,152	-	229,022	69,891,130
Sales proceed - MEPZ	-	1,710,000	-	1,710,000
Sales proceed - UEPZ	(7,000)	984,692	-	977,692
Sales proceed - AEPZ	1,581,215,263	-	1,831,244	1,579,384,019
Sales proceed - IEPZ	6,128,570	1,793,000	-	7,921,570
Liquidity damage	54,402,722	-	-	54,402,722
SD forfeited - CEPZ	32,000	-	-	32,000
SD forfeited - DEPZ	200,000	-	-	200,000
SD forfeited - JEPZ	20,575	-	-	20,575
SD forfeited/penalty - BEPZA EZ	17,503,824	-	-	17,503,824
As at 30 June 2026	**4,225,619,632**	**677,790,424**	**438,401,715**	**4,465,008,342**

Bangladesh Export Processing Zones Authority (BEPZA)

Annexure-H

Schedule of Long-Term Loans

As at 30 June 2026

Figures in BDT

Name of the Zone	Opening Balance as on 01.07.2025	Loan (DSL)			Loan Refund (DSL)			Closing Balance as at 30.06.2026
		Opening Balance as on 01.07.2025	Addition During the Year	Closing Balance as at 30.06.26	Opening Balance as on 01.07.2025	Refund During the Year	Closing Balance as at 30.06.26	
Interest free Government Loan								
CEPZ	10,786,677	1,137,758,677	-	1,137,758,677	1,126,972,000	5,512,000	1,132,484,000	5,274,677
DEPZ	42,723,000	1,123,400,000	-	1,123,400,000	1,080,677,000	22,212,000	1,102,889,000	20,511,000
MEPZ	250,742,000	602,880,000	-	602,880,000	352,138,000	30,144,000	382,282,000	220,598,000
IEPZ	206,831,000	583,730,000	-	583,730,000	376,899,000	29,188,000	406,087,000	177,643,000
CUMEPZ	454,756,000	1,175,456,000	-	1,175,456,000	720,700,000	58,772,000	779,472,000	395,984,000
UEPZ	242,119,000	570,380,000	-	570,380,000	328,261,000	27,744,000	356,005,000	214,375,000
KEPZ	145,973,000	340,085,000	-	340,085,000	194,112,000	17,004,000	211,116,000	128,969,000
	1,353,930,677	5,533,689,677	-	5,533,689,677	4,179,759,000	190,576,000	4,370,335,000	1,163,354,677
Govt. Loan RDA	103,000,000	103,000,000	-	103,000,000	-	-	-	103,000,000
BEPZA EZ	(76,400,000)	-	-	-	76,400,000	500,000,000	576,400,000	(576,400,000)
	26,600,000	103,000,000	-	103,000,000	76,400,000	500,000,000	576,400,000	(473,400,000)
	1,380,530,677	5,636,689,677	-	5,636,689,677	4,256,159,000	690,576,000	4,946,735,000	689,954,677

Note: BEPZA EZ loan refund 576,400,000 balance (assets and liabilities) will be adjusted upon completion of all loan-related transactions.

Government Loan

Name of the Zone	Opening Balance as on 01.07.2025	Loan (DSL)			Loan Refund (DSL)			Closing Balance as at 30.06.2026
		Opening Balance as on 01.07.2025	Addition During the Year	Closing Balance as at 30.06.26	Opening Balance as on 01.07.2025	Refund During the Year	Closing Balance as at 30.06.26	
CEPZ	241,582,623	307,900,000	-	307,900,000	66,317,377	-	66,317,377	241,582,623
IEPZ	51,758,242	57,000,000	-	57,000,000	5,241,758	-	5,241,758	51,758,242
	293,340,865	364,900,000	-	364,900,000	71,559,135	-	71,559,135	293,340,865

Bangladesh Bank Loan (Female Workers Dormitory MEPZ)

Name of the Zone	Opening Balance as on 01.07.2025	Loan (DSL)			Loan Refund (DSL)			Closing Balance as at 30.06.2026
		Opening Balance as on 01.07.2025	Addition During the Year	Closing Balance as at 30.06.26	Opening Balance as on 01.07.2025	Refund During the Year	Closing Balance as at 30.06.26	
MEPZ	245,889,811	252,360,596	-	252,360,596	6,470,785.00	12,941,570	19,412,355	232,948,241
	245,889,811	252,360,596	-	252,360,596	6,470,785	12,941,570	19,412,355	232,948,241
As at 30 June 2026	**1,919,761,353**	**6,253,950,273**	**-**	**6,253,950,273**	**4,334,188,920**	**703,517,570**	**5,037,706,490**	**1,216,243,783**

Ahmed Sheikh Roy & Co. Chartered Accountants

Annexure-I

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Provision for Expenses
As at 30 June 2026

Figures in BDT

Particulars	Opening Balance	Addition During the Year	Adjustment/ Payments During the Year	Closing Balance
Executive Office	6,806,100	11,867,032	12,946,004	5,727,128
Chattogram Export Processing Zone (CEPZ)	7,817,830	8,195,862	7,817,830	8,195,862
Dhaka Export Processing Zone (DEPZ)	6,774,398	7,284,530	7,993,398	6,065,530
Adamjee Export Processing Zone (AEPZ)	3,212,371	2,612,261	3,211,371	2,613,261
Cumilla Export Processing Zone (CUMEPZ)	1,526,355	1,632,376	1,526,355	1,632,376
Mongla Export Processing Zone (MEPZ)	1,247,156	2,308,055	1,859,133	1,696,078
Ishwardi Export Processing Zone (IEPZ)	621,387	2,468,077	621,387	2,468,077
Karnaphuli Export Processing Zone (KEPZ)	2,398,436	2,203,274	2,398,436	2,203,274
As at 30 June 2026	**30,404,033**	**38,571,467**	**38,373,914**	**30,601,586**

Annexure-J

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Provision for Taxation
As at 30 June 2026

Figures in BDT

Particulars	Amount
Provision for tax for the year 2024-25	2,220,052,661
Adjusted with adv. income tax for the year 2024-25	(2,220,052,661)
Provision for tax for the year 2025-26	1,482,007,643
	1,482,007,643
Prior year adjustment as on 30 June 2026	
Income tax for the income year 2024-2025	2,159,599,531
Provision for tax for the income year 2024-2025	(2,220,052,661)
Excess/under provision (adjusted with income and expenditure account)	**(60,453,130)**

Annexure-K

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Liabilities for Other Finance
As at 30 June 2026

Figures in BDT

Particulars	Opening Balance	Addition During the Year	Adjustment During the Year	Closing Balance
Security deposit of investors and contractors	5,646,862,518	962,250,739	332,002,205	6,277,111,052
Fund for depository works -DEPZ	3,534,093	-	3,534,093	-
Revenue stamp	10	-	10	-
VAT electricity - KEPZ	2,656,393	-	2,656,393	-
Adv. QNS Container Services Limited - CEPZ	(9,921,935)	1,386,306	-	(8,535,629)
Advance from investor	2,066,619	-	-	2,066,619
Adv received from party/enterprise CEPZ (EDOTCO BD CO LTD)	230,878	-	-	230,878
CPF loan	60,000	50,000	-	110,000
PF own contribution	86,315	-	-	86,315
Govt. welfare fund and other deduction	192,528	-	-	192,528
Payable to Shor to Shor Textiles Ltd. (AEPZ)	1,143,054	-	-	1,143,054
Group insurance - deducted from salary	1,050,038	556,015	-	1,606,053
Group insurance claim received	911,520	971,280	-	1,882,800
Autumation fund/surcharge current A/C (BEPZA EZ)	725,493	-	725,493	0
Performance guarantee (UEPZ)	116,384	-	-	116,384
Performance guarantee - contractor	4,235,500	-	3,874,500	361,000
Trade license fee	(210,000)	-	-	(210,000)
SD tower BEPZA EZ	25,583	-	-	25,583
Loan from WWF - CEPZ	-	12,065,080	-	12,065,080
Other	10,105	-	-	10,105
As at 30 June 2026	**5,653,775,095**	**977,279,421**	**342,792,694**	**6,288,261,822**

Annexure-L

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Security Deposit
As at 30 June 2026

Figuers in BDT

Particulars	Opening balance	Addition	Adjustment	Closing balance
A. Security deposit (Investors)				
a. Chattogram Export Processing Zone (CEPZ)				
Land	186,015,294	31,198,831	3,748,466	213,465,658
Building	159,803,602	19,330,184	2,876,332	176,257,454
Electricity	584,023,314	88,265,040	3,518,029	668,770,325
Water	24,615,958	3,520,366	125,368	28,010,956
Gas	1,069,406	-	-	1,069,406
Suppliers	59,550,000	15,200,000	3,000,000	71,750,000
	1,015,077,573	157,514,420	13,268,194	1,159,323,799
Bay-Shopping Center				
Bay-Shopping Center - land	190,679	-	-	190,679
Bay-Shopping Center- building	74,010,961	-	-	74,010,961
Bay-Shopping Center- electrical	2,136,117	-	-	2,136,117
Bay-Shopping Center - water	33,814	42,787	-	76,601
SD telephone installation	6,000	-	-	6,000
Others (COM.Building, Investors Res.)	57,095	-	-	57,095
	76,434,666	42,787	-	76,477,453
	1,091,512,239	157,557,207	13,268,194	1,235,801,252
b. Dhaka Export Processing Zone (DEPZ)				
Land	129,153,420	5,491,488	698,813	133,946,096
Building	127,110,294	18,279,012	15,937,119	129,452,187
Electricity	518,055,248	20,470,933	9,288,494	529,237,687
Water	23,495,388	452,622	196,381	23,751,629
Others	1,400,198	-	-	1,400,198
Suppliers enlistment	42,900,000	16,400,000	1,650,000	57,650,000
Advance from investors	12,583,255	-	-	12,583,255
	854,697,802	61,094,056	27,770,806	888,021,052
c. Ishwardi Export Processing Zone (IEPZ)				
Land	63,837,482	5,020,289	5,747,218	63,110,554
Building	44,224,622	7,353,639	1,000,188	50,578,074
Electricity	173,871,481	13,778,016	6,517,092	181,132,406
Water	12,002,846	983,338	424,939	12,561,245
Gas	19,509	-	-	19,509
Suppliers - enlistment	12,100,000	1,400,000	50,000	13,450,000
Others' commercial building	319,435	-	137,844	181,591
Others' residential building	3,089,224	556,313	677,887	2,967,650
	309,464,600	29,091,596	14,555,167	324,001,028
d. Mongla Export Processing Zone (MEPZ)				
Land	80,699,505	11,435,137	1,890,475	90,244,167
Building	59,907,833	1,322,073	2,836,757	58,393,149
Electricity	168,187,181	54,192,834	463,832	221,916,182
Water	5,506,301	1,946,507	51,728	7,401,081
Suppliers - enlistment	6,450,000	5,000,000	400,000	11,050,000
Telephone instalment	5,000	-	-	5,000
Building others	4,198,684	890,817	465,526	4,623,974
	324,954,505	74,787,367	6,108,318	393,633,554
e. Cumilla Export Processing Zone (CUMEPZ)				
Land	88,293,359	13,301,523	2,400,904	99,193,978
Building	100,834,590	-	1,403,419	99,431,171
Electricity	348,700,702	22,467,089	10,630,798	360,536,993
Water	34,458,886	1,215,593	232,391	35,442,088
Suppliers - enlistment	14,750,000	3,400,000	1,200,000	16,950,000
Building - others	9,907,983	462,807	155,791	10,214,999
	596,945,520	40,847,012	16,023,303	621,769,229

Annexure-L

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Security Deposit
As at 30 June 2026

Figuers in BDT

Particulars	Opening balance	Addition	Adjustment	Closing balance
f. Uttara Export Processing Zone (UEPZ)				
Land	50,765,183	5,565,526	4,582,542	51,748,167
Building	55,160,347	9,957,313	7,940,900	57,176,760
Electricity	253,088,799	17,794,381	6,975,328	263,907,853
Water	6,890,148	619,452	299,383	7,210,217
Suppliers - enlistment	6,299,635	1,800,000	600,000	7,499,635
	372,204,111	35,736,673	20,398,153	387,542,632
g. Adamjee Export Processing Zone (AEPZ)				
Land	149,225,274	11,690,840	4,780,844	156,135,270
Building	92,629,307	4,013,885	293,608	96,349,584
Electricity	461,367,039	21,886,494	8,369,884	474,883,649
Water	51,228,555	5,209,572	101,646	56,336,482
Suppliers	12,650,000	9,800,000	600,000	21,850,000
Others	2,080,748	-	-	2,080,748
PG - Contractor - 2019-20	87,000	-	-	87,000
Tender security (2019-20)	239,800	-	-	239,800
	769,507,723	52,600,791	14,145,981	807,962,533
h. Karnaphuli Export Processing Zone (KEPZ)				
Land	96,776,732	2,829,860	1,017,314	98,589,278
Building	60,743,529	-	-	60,743,529
Electricity	379,563,279	31,068,475	5,777,181	404,854,573
Water	23,517,210	689,754	18,324	24,188,640
Supplier	15,100,000	2,400,000	1,050,000	16,450,000
Building others	24,226,766	220,140.00	34,830	24,412,076
Others	1,077,275	-	-	1,077,275
Gas	27,000	-	-	27,000
Electricity (KEPZ Shopping Complex)	-	672,930.00	-	672,930
Building (KEPZ Shopping Complex)	-	2,856,487.00	-	2,856,487
Water (KEPZ Shopping Complex)	-	8,852.00	-	8,852
	601,031,791	40,746,498	7,897,649	633,880,640
i. Executive Office				
Building	1,847,934	-	-	1,847,934
Electricity	241,510	15,000	-	256,510
Water	4,687	-	-	4,687
Gas	-	15,000	-	15,000
Building EO	608,861	-	215,288	393,573
Suppliers	68,237,752	26,800,000	5,050,000	89,987,752
	70,940,744	26,830,000	5,265,288	92,505,456
j. BEPZA Economic Zone (EZ)				
Land	294,163,744	173,172,168	41,231,197	426,104,715
Building BEPZA EZ	(121,366)	-	-	(121,366)
Building	5,266,041	13,231,419	5,266,041	13,231,419
Building other	6,175,649	1,924,582	421,440	7,678,791
Electricity	59,013,909	85,504,715	374,553	144,144,070
Water	3,615,596	6,422,118	59,902	9,977,812
Suppliers enlistment	9,800,000	9,400,000	800,000	18,400,000
Land commercial	5,760	-	-	5,760
	377,919,332	289,655,002	48,153,133	619,421,201
SD against investors	**5,369,178,368**	**808,946,201**	**173,585,993**	**6,004,538,576**

Annexure-L

Bangladesh Export Processing Zones Authority (BEPZA)
Schedule of Security Deposit
As at 30 June 2026

Figuers in BDT

Particulars	Opening balance	Addition	Adjustment	Closing balance
B. Security Deposit (Contractors)				
Chattogram Export Processing Zone	24,151,486	11,667,152	13,773,160	22,045,478
Dhaka Export Processing Zone	1,903,413	652,867	492,819	2,063,461
Ishwardi Export Processing Zone	311,836	423,962	726,030	9,768
Mongla Export Processing Zone	7,462,575	586,627	580,759	7,468,443
Cumilla Export Processing Zone	13,841,626	1,004,862	1,741,032	13,105,456
Uttara Export Processing Zone	4,481,860	425,741	183,200	4,724,401
Adamjee Export Processing Zone	2,913,751	1,205,234	1,048,893	3,070,092
Karnaphuli Export Processing Zone	9,828,129	684,158	583,237	9,929,050
BEPZA EZ	-	64,199	-	64,199
	64,894,674	16,714,802	19,129,130	62,480,347
Executive Office (Contractors)				
BEPZA Complex (including consultancy)	64,800,881	70,450,558	138,773,832	(3,522,393)
SD BEPZA project - contractors 8 nos.	90,975,615	36,152,460	-	127,128,075
Others	47,133,612	-	-	47,133,612
Tender security	9,388,345	-	500,000	8,888,345
SD - auction	12,500	68,250	13,250	67,500
SD BEPZA EZ contractor	477,806	28,159,254	-	28,637,060
SD - RJP	716	-	-	716
SD bond	-	300,000	-	300,000
SD JEPZ contractor	-	1,459,214	-	1,459,214
	212,789,476	136,589,736	139,287,082	210,092,129
SD against contractors	**277,684,149**	**153,304,538**	**158,416,212**	**272,572,476**
As at 30 June 2026	**5,646,862,518**	**962,250,739**	**332,002,205**	**6,277,111,052**

Bangladesh Export Processing Zones Authority (BEPZA)

Details of Income

For the year ended 30 June 2026

Annexure-M

Figures in BDT

Particulars	BEO	DEPZ	CEPZ	MEPZ	IEPZ	CUMEPZ	UEPZ	KEPZ	AEPZ	BEPZA EZ	JEPZ	PEPZ	Total
Rental income													
Rental income - land	-	286,592,502	413,447,998	99,252,604	106,331,529	166,505,349	72,897,637	171,851,356	204,791,929	380,172,843	-	-	1,901,843,747
Rental income - building	4,716,545	501,583,335	573,513,688	223,812,542	209,745,613	452,974,741	185,151,231	262,125,848	408,268,344	53,799,109	-	-	2,875,690,996
Rental income -building (commercial complex)	369,421	16,704,805	25,959,389	-	-	-	-	-	-	-	-	-	43,033,615
Rental income B.S.C. Building	377,678	-	11,300,975	-	-	-	-	-	3,675,286	-	-	-	15,353,939
	5,463,645	804,880,642	1,024,222,050	323,065,146	316,077,142	619,480,090	258,048,868	433,977,204	616,735,559	433,971,952	-	-	4,835,922,298
Income from utility													
Service charge from electricity	-	-	-	-	-	-	-	-	-	-	-	69,568	69,568
Income from utility - electricity	-	217,084,474	316,081,199	47,640,467	50,957,262	103,841,439	84,143,045	134,986,576	142,720,223	11,665,143	-	-	1,109,119,828
Income from water bill	-	444,407,982	-	9,446,059	20,723,037	33,946,184	66,203,807	36,575,899	68,172,236	15,805,932	-	-	695,281,136
Service charge from from waste water	-	29,580,028	-	-	-	-	-	-	-	-	-	-	29,580,028
Income from utility-water	-	-	41,117,737	1,154,589	730,536	1,786,382	-	13,127,251	-	-	-	-	57,916,495
Income from utility-gas	-	361,638,323	187,743,236	-	27,179,838	56,997,296	-	38,618,520	67,422,084	-	-	-	739,599,297
Income from utility- generator	-	44,388,291	4,319,822	-	1,279,093	23,813,230	-	-	27,588,692	-	-	-	101,389,128
	-	1,097,099,098	549,261,994	58,241,115	100,869,766	220,384,531	150,346,852	223,308,246	305,903,235	27,471,075	-	69,568	2,732,955,480
Other income (non-budgetary)	(417,306)	130,732,228	558,699,101	52,433,272	40,794,652	126,283,269	43,262,700	91,978,773	153,718,314	43,343,434	2,502,488	708,812	1,244,039,737
	(417,306)	1,227,831,326	1,107,961,095	110,674,387	141,664,418	346,667,800	193,609,552	315,287,019	459,621,549	70,814,509	2,502,488	778,380	3,976,995,217
Miscellaneous receipts													
Treasury bill/bond premium/discount/ interest	864,680,245	-	-	-	-	-	-	-	-	-	-	-	864,680,245
Bank interest	498,393,624	12,545,144	39,534,134	1,918,533	2,966,581	17,686,693	5,709,764	2,873,611	141,236,596	3,070,539	273,036	73,011	726,281,267
	1,363,073,869	12,545,144	39,534,134	1,918,533	2,966,581	17,686,693	5,709,764	2,873,611	141,236,596	3,070,539	273,036	73,011	1,590,961,512
2025-2026	**1,368,120,208**	**2,045,257,112**	**2,171,717,280**	**435,658,067**	**460,708,140**	**983,834,583**	**457,368,184**	**752,137,834**	**1,217,593,704**	**507,857,000**	**2,775,525**	**851,391**	**10,403,879,027**
2024-2025	**4,732,438,015**	**2,076,052,031**	**1,970,040,722**	**382,860,549**	**423,688,575**	**956,556,519**	**440,788,508**	**730,076,863**	**1,186,577,097**	**302,749,426**	**617,000**	**619,939**	**13,202,525,709**

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Details of Administrative Expenses
For the year ended 30 June 2026

Annexure-N

Figures in BDT

Particulars	BEO	DEPZ	CEPZ	MEPZ	IEPZ	CUMEPZ	UEPZ	KEPZ	AEPZ	BEPZA EZ	JEPZ	PEPZ	Total
Salary and allowances													
Basic pay	112,905,509	61,812,248	51,585,824	30,019,720	33,657,310	35,885,904	33,184,088	34,223,056	43,622,240	21,795,803	3,887,960	1,660,770	464,240,432
House rent allowance	45,536,896	16,887,407	14,007,561	7,713,050	10,080,509	8,211,623	9,242,147	8,822,826	11,857,721	6,379,852	1,157,121	713,221	140,609,934
Special benefit	13,850,551	8,294,477	6,941,619	4,029,371	4,518,787	4,807,339	4,591,517	4,555,969	5,906,061	2,831,337	445,275	243,507	61,015,810
Medical allowance	5,016,351	4,308,480	3,555,335	2,116,621	2,456,033	2,366,030	2,395,127	2,302,043	2,918,752	1,455,829	150,000	142,500	29,183,101
Education allowance	1,964,312	1,442,000	1,278,000	714,578	813,500	944,670	748,500	792,967	1,071,510	434,800	50,000	55,500	10,310,337
Conveyance allowance	642,352	345	544,396	7,720	-	521	266	349,608	474,082	766	-	-	2,020,056
Tiffin allowance	459,934	477,473	365,470	228,018	275,473	243,283	269,265	233,324	306,994	141,075	2,000	15,400	3,017,709
Entertainment allowance	46,561	-	-	-	-	-	-	-	-	-	-	-	46,561
Washing allowance	150,090	152,089	141,731	89,312	102,277	93,155	101,332	83,761	112,463	58,897	-	7,700	1,092,807
Festival allowance	17,273,813	10,276,620	8,672,240	4,942,200	5,581,726	5,918,330	5,537,350	5,714,760	6,946,710	3,656,567	774,100	382,190	75,676,606
Incentive bonus	19,109,200	9,628,500	7,927,240	4,715,320	5,309,900	5,264,580	5,145,600	5,482,360	7,044,980	3,190,580	-	127,640	72,945,900
Nobo borsha allowance	1,773,723	1,035,770	868,906	494,306	557,586	595,056	550,964	567,492	685,426	369,400	77,410	40,608	7,616,647
Recreation allowance	6,337,610	3,132,290	2,420,980	1,466,420	-	1,946,650	1,695,920	1,534,430	3,369,630	1,052,500	168,210	63,630	23,188,270
Dearness allowance	(149,476.00)	-	-	-	-	-	-	-	-	-	-	-	(149,476)
Domestic aid allowance	25,700	-	-	-	-	-	-	-	-	-	-	-	25,700
Charge allowance	-	-	-	-	97,881	-	13,500	-	-	-	-	-	111,381
Batman allowance	54,875	-	-	-	-	-	-	-	-	-	-	-	54,875
Defence allowance	185,158	-	-	-	-	-	-	-	-	-	-	-	185,158
Fitness allowance	12,045	-	-	-	-	-	-	-	-	-	-	-	12,045
Marriage allowance	20,181	-	-	-	-	-	-	-	-	-	-	-	20,181
Personal pay	8,436	-	-	-	-	-	-	-	-	-	-	-	8,436
Compensation allowance	685,811	-	-	-	-	-	-	-	-	-	-	-	685,811
Clean service allowance	10,280	-	-	-	-	-	-	-	-	-	-	-	10,280
Command allowance	53,628	-	-	-	-	-	-	-	-	-	-	-	53,628
BSP allowance	4,620	-	-	-	-	-	-	-	-	-	-	-	4,620
Telephone allowance	1,075,124	206,196	150,077	109,318	-	93,952	80,593	99,040	68,600	39,100	10,000	-	1,932,000
Other allowance -house building loan subsidy	268,332	-	-	-	-	-	-	-	-	-	-	-	268,332
Others allowance	(3,000)	-	-	-	-	-	-	-	-	-	-	-	(3,000)
Dress allowance	39,080	-	-	-	-	-	-	-	-	-	-	-	39,080
Qualification pay	4,818	-	-	-	-	-	-	-	-	-	-	-	4,818
Disturbance pay	4,218	-	-	-	-	-	-	-	-	-	-	-	4,218
	227,366,732	117,653,895	98,459,379	56,645,954	63,450,982	66,371,093	63,556,169	64,761,636	84,385,169	41,406,506	6,722,076	3,452,666	894,232,257
Salary and allowances - Ansars													
Other allowance- ansars	2,054,596	43,342,106	33,426,322	7,638,446	9,439,812	11,868,994	7,761,708	12,214,572	22,559,986	7,124,294	-	-	157,430,836
Festival allowance - ansar	216,000	4,776,000	3,648,000	840,000	1,032,000	1,272,000	912,000	1,344,000	2,424,000	780,000	-	-	17,244,000
	2,270,596	48,118,106	37,074,322	8,478,446	10,471,812	13,140,994	8,673,708	13,558,572	24,983,986	7,904,294	-	-	174,674,836
Welfare and Benefits													
Leave salary	1,728,818	-	-	-	-	-	-	-	-	-	-	-	1,728,818
CPF BEPZA contribution	1,424,898	785,423	561,084	349,518	137,452	390,260	220,950	299,746	395,559	96,694	-	16,905	4,678,489
Pension and gratuity	350,000,000	-	-	-	-	-	-	-	-	-	-	-	350,000,000
Group insurance	9,983,260	-	-	-	-	-	-	-	-	-	-	-	9,983,260
Sports, drama, Eid-e-Miladunnabi	6,588,065	2,011,000	2,131,488	1,039,538	1,218,000	1,282,500	1,208,371	1,244,483	1,419,000	779,627	-	-	18,922,072
Welfare and recreation expense	7,157,900	1,190,500	825,000	363,200	2,177,140	1,591,900	843,360	517,000	-	598,400	250,000	40,000	15,554,400
Overtime allowance	16,176,273	8,299,944	8,199,901	3,174,211	3,399,994	3,900,000	2,799,984	4,674,179	4,400,000	1,799,808	41,141	-	56,865,435
Medical expenses	3,819,160	-	-	-	-	-	-	-	-	-	-	-	3,819,160
Refreshment allowance	517,360	307,760	455,760	213,520	260,880	284,200	270,200	335,800	318,570	263,440	93,800	-	3,321,290
	397,395,734	12,594,627	12,173,233	5,139,987	7,193,466	7,448,860	5,342,865	7,071,208	6,533,129	3,537,969	384,941	56,905	464,872,924

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)

Details of Administrative Expenses

For the year ended 30 June 2026

Annexure-N

Figures in BDT

Particulars	BEO	DEPZ	CEPZ	MEPZ	IEPZ	CUMEPZ	UEPZ	KEPZ	AEPZ	BEPZA EZ	JEPZ	PEPZ	Total
Administrative Expenses													
Electricity expenses	12,553,904	-	-	-	-	-	-	-	-	-	-	-	12,553,904
Rent rates and taxes	5,534,900	-	-	-	-	-	-	-	-	-	-	-	5,534,900
Printing and stationary	6,239,644	3,598,707	4,662,093	2,054,080	1,821,534	2,383,936	1,779,458	1,947,850	1,747,255	546,066	-	-	26,780,623
Traning	3,722,353	353,977	323,356	184,826	160,000	-	218,945	211,501	257,022	76,876	-	-	5,508,856
C.N.G./ P.O.L.	12,466,613	4,825,755	3,013,064	2,255,168	2,072,891	1,801,248	1,787,347	2,818,852	1,875,061	93,448	-	-	33,009,447
Advertisement and publicity	13,601,056	-	(463,864)	-	-	-	13,248	-	-	-	-	-	13,150,440
Bank charges	4,373,391	157,608	150,100	89,435	66,937	242,848	80,905	160,830	360,656	-	-	3,095	5,685,804
Contribution to national exchequer	200,000,000	-	-	-	-	-	-	-	-	-	-	-	200,000,000
TA/DA	6,277,185	986,440	1,636,957	871,032	1,086,577	737,750	1,220,491	1,085,475	613,145	106,450	-	-	14,621,502
	264,769,044	9,922,487	9,321,706	5,454,541	5,207,939	5,165,782	5,100,394	6,224,508	4,853,139	822,840	-	3,095	316,845,475
Postage, Telephone and Trank													
Telephone bill	99,393	-	-	-	-	-	-	-	-	-	-	-	99,393
Internet bill	(11,400)	-	-	-	-	-	-	-	-	-	-	-	(11,400)
Postage, telephone and trank.	987,389	398,050	332,008	212,792	352,853	341,734	184,106	143,903	297,088	132,750	-	-	3,382,673
Mobile bill	33,000	13,000	-	-	-	-	-	-	-	-	-	-	46,000
	1,108,382	411,050	332,008	212,792	352,853	341,734	184,106	143,903	297,088	132,750	-	-	3,516,666
Promotional Expenses													
Promotional advertisement	386,490	-	-	-	-	-	-	-	-	-	-	-	386,490
Promotional printing and stationery	4,558,970	-	-	-	-	-	-	-	-	-	-	-	4,558,970
Promotional expenses- foreign tour	2,402,464	-	-	-	-	-	-	-	-	-	-	-	2,402,464
Promotional expenses	1,326,026	1,438,509	854,820	538,723	613,219	682,440	867,183	966,857	595,895	494,992	-	-	8,378,664
Promotional entertainment to investors	4,214,421	-	-	-	-	-	-	-	-	-	-	-	4,214,421
Promotional gift to investors	11,500	-	-	-	-	-	-	-	-	-	-	-	11,500
Illumination/ decoration	7,200	-	-	-	-	-	-	-	-	-	-	-	7,200
	12,907,071	1,438,509	854,820	538,723	613,219	682,440	867,183	966,857	595,895	494,992	-	-	19,959,709
Contingencies													
Donation and subscription	500,000	-	-	-	-	-	-	-	-	-	-	-	500,000
Washing charges/ expense	54,406	49,980	276	690	-	-	-	20,161	65,370	5,025	-	-	195,908
Wages (daily rated labour)	2,467,600	4,325,300	-	1,549,800	3,045,000	1,931,150	1,987,300	392,600	-	1,108,542	-	47,600	16,854,892
Seminars and workshop	-	-	134,999	-	-	44,000	116,595	143,600	18,500	19,724	-	-	477,418
Consultancy service fee	7,610,417	2,542,860	3,363,124	-	-	-	-	159,996	-	-	-	-	13,676,397
Tree plantation and gardening	24990	336620	75051	178714	367533	92666.52	318530	326447	130704	21691	-	-	1,872,947
Honorarium	5,818,884	1,549,225	1,092,894	726,400	717,940	1,075,475	798,725	1,093,536	960,017	665,400	-	-	14,498,496
Honorarium A/C - recruitment	4,095,740	-	-	-	-	-	-	-	-	-	-	-	4,095,740
Gas bill expense	975,026	-	-	-	229,631	-	68,290	-	90,444	40,500	-	-	1,403,891
Other contingency (dish bill)	-	-	-	8,000	-	54,850	-	-	-	-	-	-	62,850
SS money	2,600,000	-	-	-	-	-	-	-	-	-	-	-	2,600,000
Others (outsourcing)	2,250,920	-	118,081	-	66,240	-	8,340	-	-	-	-	-	2,443,581
	26,397,983	8,803,985	4,784,425	2,463,604	4,426,344	3,198,142	3,297,780	2,136,340	1,265,035	1,860,882	-	47,600	58,682,120

Ahmed Sheikh Roy & Co.
Chartered Accountants

Bangladesh Export Processing Zones Authority (BEPZA)
Details of Administrative Expenses
For the year ended 30 June 2026

Annexure-N

Figures in BDT

Particulars	BEO	DEPZ	CEPZ	MEPZ	IEPZ	CUMEPZ	UEPZ	KEPZ	AEPZ	BEPZA EZ	JEPZ	PEPZ	Total
Repairs and Maintenance													
RM building	17,668,345	12,518,984	24,142,001	4,125,004	10,941,296	6,225,956	6,134,422	4,419,166	5,918,710	211,287	-	-	92,305,171
RM vehicle and craft	17,276,394	2,872,203	3,111,844	1,192,514	1,465,734	1,699,902	859,965	2,267,560	2,768,555	1,465,471	-	-	34,980,142
RM machineries and office equipment.	2,467,003	878,435	547,304	405,930	191,147	506,001	171,558	385,936	768,193	442,784	-	-	6,764,291
RM furniture and fixture.	458,647	175,171	20,776	49,336	31,968	58,927	81,853	110,115	194,125	14,400	-	-	1,195,318
RM road, drain, foothpath and culvarts	-	46,594,364	268,344,900	21,373,862	80,646,932	188,853,495	2,081,000	21,284,840	15,838,153	-	-	-	645,017,546
RM boundary wall custom fence and gate	-	2,174,994	250,931	657,198	-	11,774,455	611,509	1,088,875	10,829,620	7,807	-	-	27,395,389
RM electric, water and gas line	26,041,660	6,618,355	17,583,967	6,266,284	1,669,353	5,335,309	4,161,933	8,923,145	5,544,225	185,607	-	-	82,329,838
Others repair and maintenance	904,220	439,172	384,119	107,026	11,875	80,450	78,390	96,079	14,427	49,185	-	-	2,164,943
	64,816,269	72,271,678	314,385,842	34,177,154	94,958,305	214,534,495	14,180,630	38,575,716	41,876,008	2,376,541	-	-	892,152,638
Other office expenses													
Liveries and uniforms	1,101,200	272,415	686,715	-	259,940	287,995	30,708	190,200	-	-	-	-	2,829,173
Legal expenses	10,076,700	-	(474,000)	-	-	139,000	42,600	63,000	4,900	-	-	-	9,852,200
Audit fee	351,000	-	-	-	-	-	-	-	-	-	-	-	351,000
Newspaper and periodicals	306,862	69,433	74,762	39,049	47,092	55,601	40,680	35,541	69,173	13,764	-	-	751,957
Water and sanitation expenses	1,279,655	-	-	-	48,586	-	-	-	-	-	-	-	1,328,241
Carrying charges	-	48,300	36,800	39,963	-	28,600	-	-	25,000	-	-	-	178,663
Insurance premium	8,283,986	14,498	123,076	-	5,158	40,658	-	28,987	-	-	-	-	8,496,363
Entertainment expenses	2,628,107	31,500	33,000	30,000	31,340	21,000	17,897	31,500	33,000	48,487	-	-	2,905,831
Female workers dormitory loan interest (Finance expense)	4,853,620	-	-	-	-	-	-	-	-	-	-	-	4,853,620
Conveyance expense	397,791	133,229	95,650	10,090	37,954	117,270	74,994	61,240	69,292	-	-	-	997,510
Miscellaneous expenses/ various expense	333,433	56,463	115,622	17,713	1,704	89,815	-	10,080	46,108	65,924	-	-	736,862
	29,612,354	625,838	691,625	136,815	431,774	779,939	206,879	420,548	247,473	128,175	-	-	33,281,420
2025-2026	1,026,644,166	271,840,175	478,077,360	113,248,016	187,106,694	311,663,478	101,409,714	133,859,288	165,036,923	58,664,949	7,107,017	3,560,266	2,858,218,045
2024-2025	1,008,830,262	302,868,111	305,424,152	105,699,383	122,944,412	155,237,248	175,341,727	190,121,545	215,163,385	49,858,202	690,626	-	2,632,179,052

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