


**BANGLADESH EXPORT PROCESSING ZONES AUTHORITY (BEPZA)**  
**Statement of Financial Position**  
**As at 30 June 2020**

Notes	Amount in Taka		
	2020	2019	
<b>Source of fund :</b>			
Interest free government loan	4	2,576,100,677	2,825,136,677
Project aid		1,168,990	1,168,990
Government grant against cyclon damage		20,000,000	20,000,000
Government loan	5	293,340,866	293,340,865
KEPZ/AEPZ development fund		1,605,448,899	1,605,448,899
Reserve fund & other reserve	6	589,107,323	1,879,685,108
Refurbishment project		721,130,178	721,130,178
Retained earnings	7	21,465,127,148	19,829,849,449
<b>Total source of fund</b>		<b>27,271,424,081</b>	<b>27,175,760,166</b>
<b>Application of fund :</b>			
<b>A. Non-current assets :</b>			
Property, plant & equipment	8	8,931,478,950	9,844,270,898
<b>B. Current assets :</b>			
		<b>24,067,287,590</b>	<b>21,200,765,558</b>
Work-in-progress	9	1,993,426,523	1,634,465,025
Accounts receivable	10	1,868,449,080	1,236,308,208
Advances, deposits & pre-payments	11	18,558,533,691	17,124,512,870
Cash & cash equivalents	12	1,646,878,296	1,205,479,455
<b>C. Current liabilities :</b>			
		<b>5,727,342,459</b>	<b>3,869,276,290</b>
Liabilities for expenses	13	73,567,847	123,851,928
Liabilities for other finance	14	5,051,916,650	3,188,597,468
Provision for taxation	17	601,857,962	556,826,894
<b>D. Net current assets ( B-C )</b>		<b>18,339,945,131</b>	<b>17,331,489,268</b>
<b>Net assets ( A+D )</b>		<b>27,271,424,081</b>	<b>27,175,760,166</b>

The accompanying notes form an integral part of this financial statements

  
 Chief Accounts & Finance Officer

  
 Member of Finance



Dated; Dhaka  
 30 November 2020

Signed in terms of our report of even date annexed.

  
 S. F. Ahmed & Co.  
 Chartered Accountants