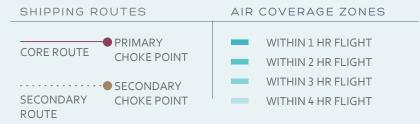


THE GATEWAY TO SOUTH ASIA





STRATEGIC LOCATION

- A maritime hub for trade between East Asia, Southeast Asia, and Europe
- Colombo Port ranked 1st in South Asia, 22nd Worldwide (WB and S&P Market Intelligence - 2022)
- Access to Emerging Markets Sri Lanka's close proximity to India which is one of the fastest growing economies in the world
- Bandaranaike International Airport reached 10 MN international passenger movements in 2019

QUALITY OF LIFE

- 1st in South Asia (Human Development Index 2022)
- Colombo has ranked #1 in the South Asia region in Mercer's 2017 quality of living survey
- World-class domestic & commercial, healthcare, real-estate, high-end leisure facilities
- 8 UNESCO World Heritage Sites & recreational activities

AGILE TALENT

- 2nd largest CIMA pool in the world outside of the UK
- The highest per capita of CFA graduates in South Asia
- 1st in South Asia's literacy rate

MARKET ACCESS

- The Generalized Scheme of Preferences Plus (GSP+) allows Sri Lanka to benefit from complete duty suspensions for products across approximately 66% of all EU tariff lines.
- Zero duty facility for over 6,400 items to 27 EU countries.
- India and Pakistan, giving duty free access to over 1.5Bn consumer market

EXPRESSWAYS

Existing Expressways

Proposed Elevated Expressways /
Tunnels

Proposed Expressways

Expressways Under Construction

Existing Highways

RAILWAYS

Existing Railways

•••• Proposed Electrification Railways



AIRPORTS & SEAPORTS

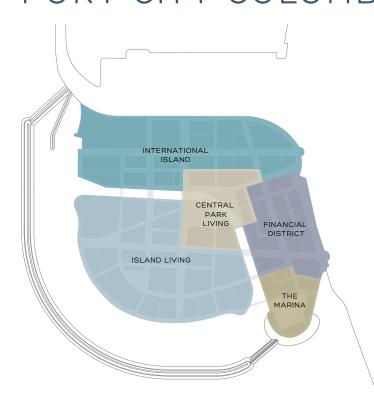
X Interi

International Airport



International Port

PORT CITY COLOMBO



5 DISTRICTS WITH DISTINCT PERSONALITIES

Port City Colombo is Sri Lanka's **first multi-services oriented Special Economic Zone (SEZ).** It will encompass the best-in-class in terms of business and lifestyle offering and aim to cultivate a livework-play environment.

Port City Colombo is built on the latest sustainable city designs and smart city concepts that includes world-class facilities and spaces in Healthcare, Education, Entertainment, Hotels and Restaurants, Retail and Office with an Integrated Resort and a Marina, offering the best in living by the sea.

PORT CITY COLOMBO IN NUMBERS





with an expected city population of 273,000

6.4Mn SQM



CREATING 143,000 NEW JOBS





178HA
MARKETABLE
LAND

5 DISTINCT PRECINCTS





40HA
INCLUDING GREEN
SPACES & BEACH



ENHANCED EASE OF DOING BUSINESS

Colombo Port City Economic Commission (CPCEC) is authorized by Colombo Port City Economic Commission Act No. 11 of 2021 with the administration, regulation and control of all matters connected to business and other operations as the Single Window Investment Facilitator to promote ease of doing business within Colombo Port City.

CPCEC is at the forefront in fostering an environment that facilitates ease of doing business. Through its commitment to streamlining processes with a progressive regulatory framework and sector specific regulations, CPCEC empowers investors and businesses to set up and operate seamlessly and efficiently.

DOING BUSINESS IN PORT CITY COLOMBO

A POLICY DRIVEN ECONOMICALLY RING-FENCED CITY

KEY THRUST SECTORS





Financial Services



Shipping Logistics and Maritime Services



Professional Services



Corporate Headquarter Operations



Tourism



Entertainment



Sustainable Development

INVESTOR PROTECTION

SRI LANKA'S **COMMITMENT TO INVESTMENTS**

25 active bilateral investment investment provisions to provide full protection &

LEGAL PROVISION OF CPCEC ACT

Any license issued or concessions granted will not be altered or withheld.

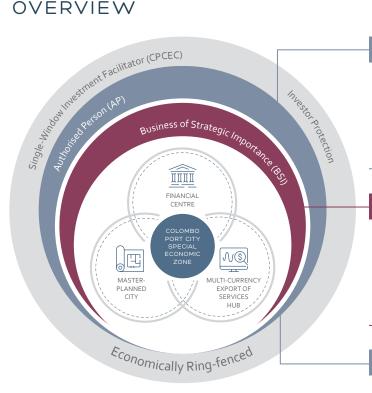
STABILIZATION CLAUSE

Protect APs from negative financial implications due to future change in laws.

DEDICATED INTERNATIONAL DISPUTE RESOLUTION **CENTRE**

Establishment of a dedicated alternative dispute resolution centre in partnership with SIAC (Singapore International Arbitration Centre)

OVERVIEW



KEY AP INCENTIVE



Green visa channel for 5-10 years (eligible for spouse & children)



Foreign currency remuneration for employees



personal income tax

KEY BSI INCENTIVES





Primary BSI (up to 25 years 0% tax + subsequent 10 years 50% tax relief)



Secondary BSI (up to 25 years 0% tax)

KEY AP BENEFITS



100% foreign ownership



Freely transact in 16 designated foreign currencies



100% profit & capital repatriation

WHO IS AN AP?

AUTHORIZED PERSON (AP) IS AN ENTITY AUTHORISED BY COLOMBO PORT CITY ECONOMIC COMMISSION TO DO BUSINESS WITHIN PORT CITY

WHAT IS A BSI?

BUSINESSES OF STRATEGIC IMPORTANCE (BSI) ARE DESIGNATED AUTHORIZED PERSONS (AP) THAT ARE ELIGIBLE TO OBTAIN INCENTIVES, CLASSIFIED AS;



PRIMARY INVESTORS



SECONDARY INVESTORS



REAL ESTATE

Investments
Development
Operations

QUALIFYING CRITERIA

S Mini

Minimum investment

USD 100 Mn per land plot

Satisfy one of the following criteria;



Minimum investment

USD 25 Mn for the marina or social infrastructure land plots

Corporate Income Tax Holidays

O% for up to 25 years Income Tax Rate
+ 50%

prevailing tax
rate for a further period of 10
years following the end of 25 years

Concessionary Corporate

Enhanced Capital Allowances



of investment in depreciable assets as an alternative to tax holiday and concessionary rate

EXEMPTION FROM OTHER TAXES

O% Sales

taxes

(VAT)

0%

Dividend Income Tax Customs duty and other border tariffs (CESS and PAL)



SECONDARY INVESTORS Eligible business activities

Corporate headquarter operations



Global and regional economic activities in international trade



Offshore banking

and finance



Shipping logistics operations, Regional distribution operations



Innovation, Entrepreneurship



Information technology & Business process outsourcing



Generation of employment opportunities



Tourism and other ancillary services, Entertainment



Sustainable development



Urban amenity operations in the settlement of a residential community



Corporate Income Tax Holidays

> 0% for up to 25 years

QUALIFYING CRITERIA

Satisfy one of the following criteria;



Company having an annual global revenue of more than USD 50 Mn



Minimum of 100 employees within 5 years from commencement



Startup businesses with a valuation of at least USD 500,000 within 05 years of being licensed under the CPCEC Act.



Contribute to the economy & social development in Sri Lanka for creating an international financial center

EXEMPTION FROM OTHER TAXES

0%

Sales

taxes

(VAT)

0%

Dividend Income Tax 0%

Customs duty and other border tariffs (CESS and PAL)

KEY DEVELOPMENTS

PORT CITY COLOMBO PROVIDES STATE-OF-THE-ART INFRASTRUCTURE AND SPACES THAT ARE DEVELOPED BASED ON CUTTING-EDGE SUSTAINABLE CITY DESIGNS AND SMART CITY CONCEPTS.

MIXED USE

HEALTHCARE — LIFESTYLE AND ENTERTAINMENT



COLOMBO INTERNATIONAL FINANCIAL CENTER (CIFC)

 Flagship project located at the main entrance of Port City Colombo consisting of a 220m Grade A Office tower, 600+ luxury residential units and modern retail inclusive of a duty free offering.



INTERNATIONAL HOSPITAL

 Offering the best in quaternary care facilities with 500 beds



DOWNTOWN DUTYFREE FACILITY

 Pioneering Downtown Duty Free mall for South Asia housing internationally reputed travel retail operators and the Country's first City Check in Lounge.



YACHT MARINA

- First of its kind luxury yacht marina in South Asia.
- Capacity to accommodate 200-250 mid sized yachts.
- Luxury retail and high end entertainment facilities.

RESIDENTIAL

EDUCATION CLUSTER



LUXURY VILLAS

 Development consisting of 90 luxury villas in an exclusive setting with water-frontage and nine hole golf course access.



LUXURY MARINA RESIDENCE

 Located in the sought after marina district that exudes the yacht marina lifestyle.



INTERNATIONAL UNIVERSITY

 World class higher education offering for around 2,000 students with a primary focus on IT and Business education



INTERNATIONAL SCHOOL

 A premium international standard facility for 1,000 students with a boarding capacity for 300 students.

HOSPITALITY & TOURISM



ICONIC HOTEL

 Located in the Island Living district

 a residential area surrounded by the ocean and canal



MARINA HOTEL

 In the Marina district - the central entertainment hub that houses a luxury yacht marina, retail and dining facilities and other lifestyle and entertainment offerings.



LUXURY BEACH RESORT

In the Island Living
 District - the only
 beach resort in the
 heart of Colombo,
 adjacent to the
 villa development,
 boasting unmatched
 views of the Indian
 Ocean.



INTEGRATED RESORT

 Port City Colombo's largest land parcel providing a first of its kind gaming experience along with luxury hospitality, retail, water theme park, dining and other lifestyle offerings.



CONVENTION CENTRE & HOTEL

 Dedicated World Class Exhibition and Convention Center providing between 20,000 – 30,000sqm of dedicated event space. Adjacent to which is a 275+ key luxury hotel.

SUSTAINABILITY IN PORT CITY

IN THE HEART OF THE CITY, NATURE'S BEAUTY FINDS A HOME: OUR COMMITMENT TO SUSTAINABILITY & ESG PRINCIPLES





SUSTAINABILITY INCENTIVES



PREREQUISITE 01

Increasing the landscaping quotient on plots above the minimum required landscape coverage.

PREREQUISITE 02

Attain the highest rating from any Green Certification Scheme (such as LEED)

upon meeting both prerequisites. 5%

AN
INCREASE
UPTO 5%
OF GROSS
FLOOR
AREA (GFA)



ENGAGED WITH RENOWNED INTERNATIONAL AND LOCAL CONSULTANTS





REGULATORY AUTHORITY Colombo Port City Economic Commission

PRIMARY DEVELOPER CHEC Port City Colombo (Pvt) Ltd



SCAN FOR MORE INFORMATION

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