

Commercial Presentation

January 2026



Overview

- Benin, Strategic Location, Rich in Potential
- Integrated partnership
 - Port of Antwerp-Bruges International (PoABI) – Port of Cotonou (PAC)
- Concept Africa Logistics Zone
- Infrastructure
- E-port
- SHEQ and Sustainability
- Annexes

**Benin, strategic location,
rich in potential**



Benin, strategic location & rich in potential

A privileged gateway to ECOWAS countries

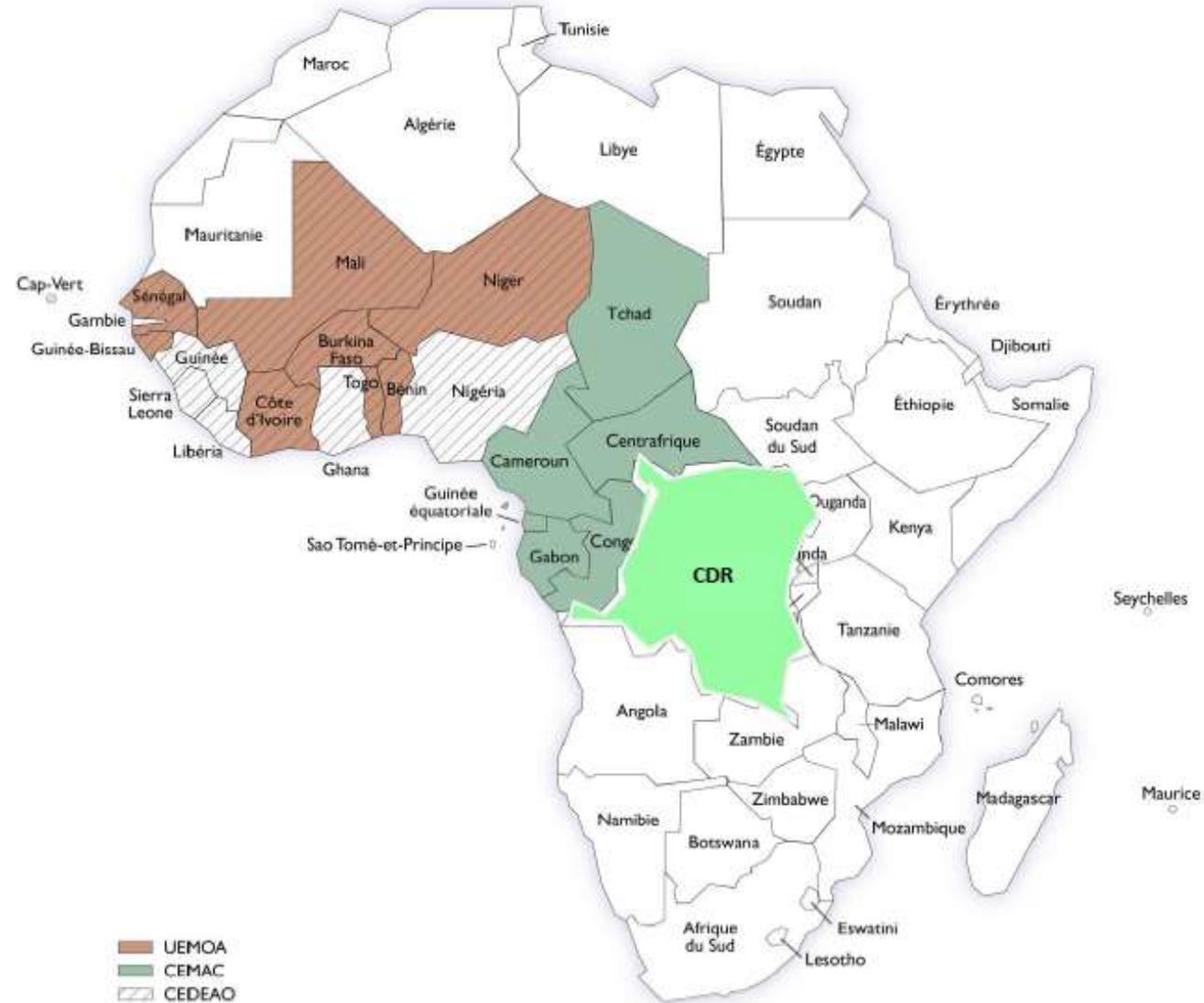
Thanks to its strategic geographical position, Benin offers a gateway to a market of 420 million customers in West Africa

A model of political stability conducive to investment

Since 1990, peaceful democratic transitions

An economy recognized by the world's leading rating agencies

- S&P: BB- / B with Positive Outlook
- Moody's: B1
- Fitch rating: B+
- Bloomfield Investment: A1



(Source: www.investbenin.bj)

Benin statistics



Population (2022)

12 909 041



Population growth rate (2022)

2,7%



Real GDP in FCFA

9,912.2 billion



Growth rate (2022)

2,7%



Inflation rate (2022)

1,4%



Budget deficit as % of GDP (2022)

5,5%



Debt ratio as % of GDP (2022)

54,05%

Port zone and airport

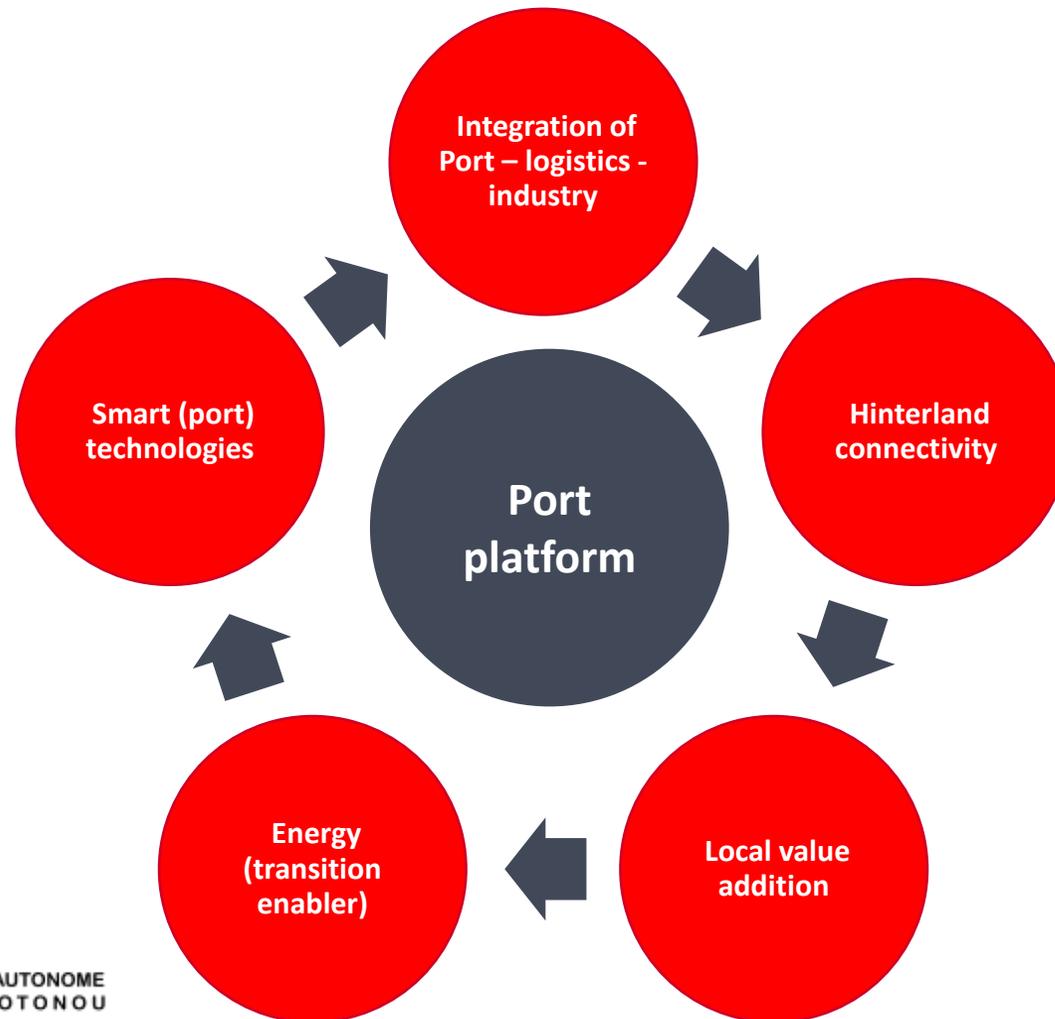


**Integrated partnership:
Port of Antwerp-Bruges International
and Port of Cotonou**

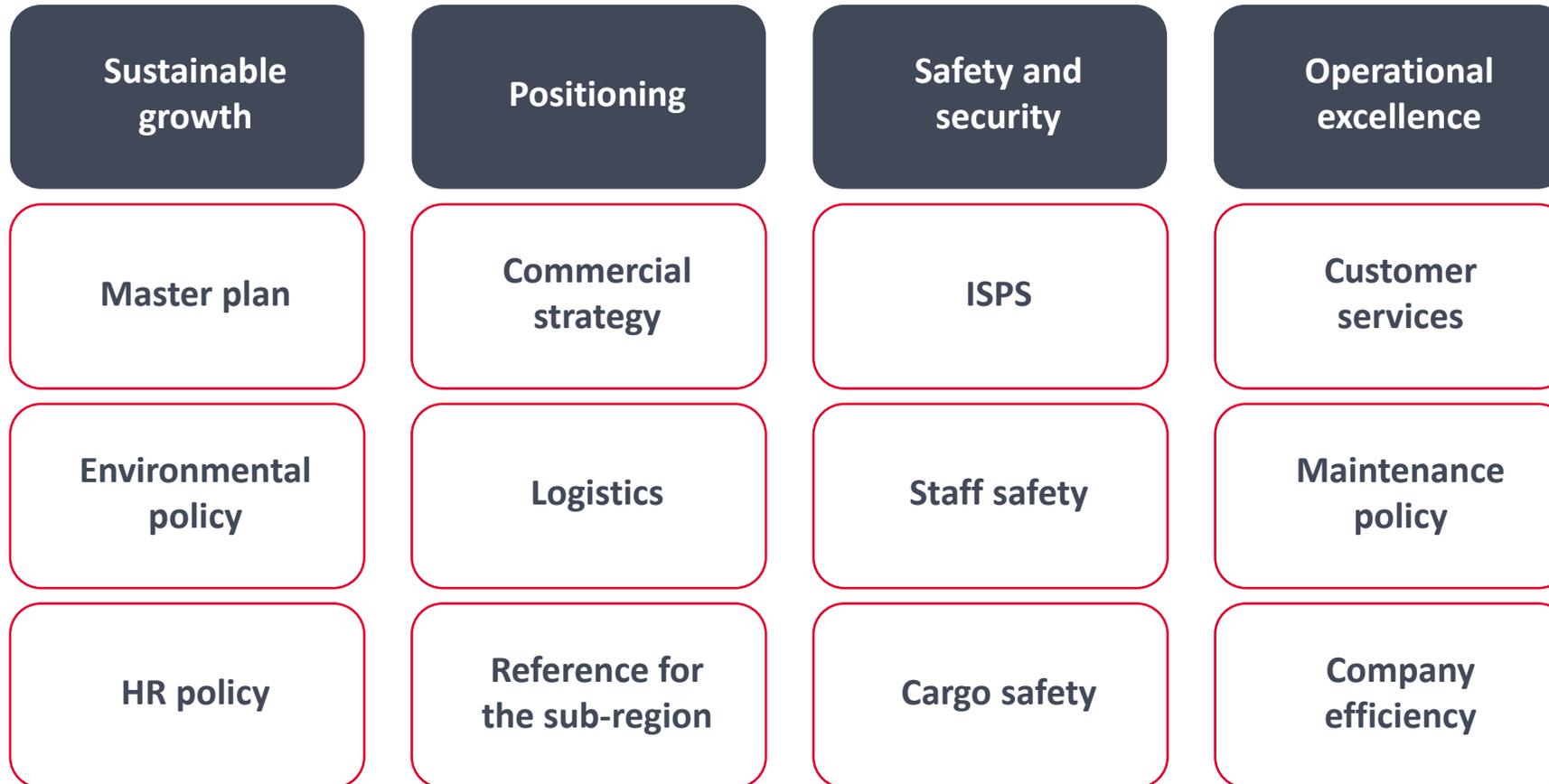


Making the Port of Cotonou future-proof

Integrated partnership PoABI and PAC since 2018



The 12 strategic priorities of Port of Cotonou



Concept

- 50 hectares in secured port domain
- Regime: special economic zone
- Warehouse: build or rent
- B2B
- Value added service zone
- Service businesses : call and contact centers

Structure



Port of Cotonou extension and capacity upgrade



Why chose your Logistics Hub in The Port of Cotonu?



- 50 ha with excellent geographical location with key access to the West- and Central African subregion
- Plug and Play with port facilities
- Land, Sea and Air connections



- In the extended ISPS perimeter zone in the Port
- Secure walled area with controlled Single Access to the Port
- Available fire and police station, dispensary



- Operational Excellence
- A unique logistics concept within the framework of an ambitious and leading-edge port modernisation project



- Favourable tax, customs and social regimes
- Best score Country Policy and Institutional Assessment (African Development Bank) in West Africa and 4th place overall in Africa
- Politically stable

Why chose your Logistics Hub in The Port of Cotonu?



- Digital Solutions
- E-Port
- One-stop-shop for the Africa Logistics Zone for all your transport formalities: Guichet Unique
- Centralisation and facilitation of various administrative processes



- Focus on sustainable development of the Port and the Zone
 - Wind and Solar Power
 - Waste collection and recycling



- Quality, quantity and preferential pricing of electricity, water and internet connections



- Pool of trained Port Labour (Blue and White Collar) / Logistics HR initiatives
- Collaboration with PoABI on continuous improvement and career development

Concept Africa Logistics Zone



The special economic zone within the Port of Cotonou





Core industries

- Machinery and equipment
- Technology (High Tech)
- Automotive
- Fast Moving Consumer Goods
- Spare parts
- Third-party logistics (3PL)
- Energy
- Pharmaceutical industry and offshoring through outsourcing
- Service businesses (call & contact centers, ...)



Focus on re-export and on value-added activities

- Sorting, packaging, distribution
- Labelling in accordance with specific market conditions
- Assembling parts
- Customisation
- Testing and repairs





Facilities offered by Africa Logistics Zone

Customs & tax benefits

Social benefits simplified procedure for visas resident cards, ...

Simplified customs formalities (imports & exports)

One-stop shop For administrative procedures

Support services for administrative activities call & service centers

Banking facilities simplified international money transfer & foreign exchange authorization procedures

Supply of quality electricity in quantity at a preferential rate

World-class IT infrastructure

Availability of high-quality infrastructure

Personalised, local support



Infrastructure and facilities





E-PORT of Cotonou

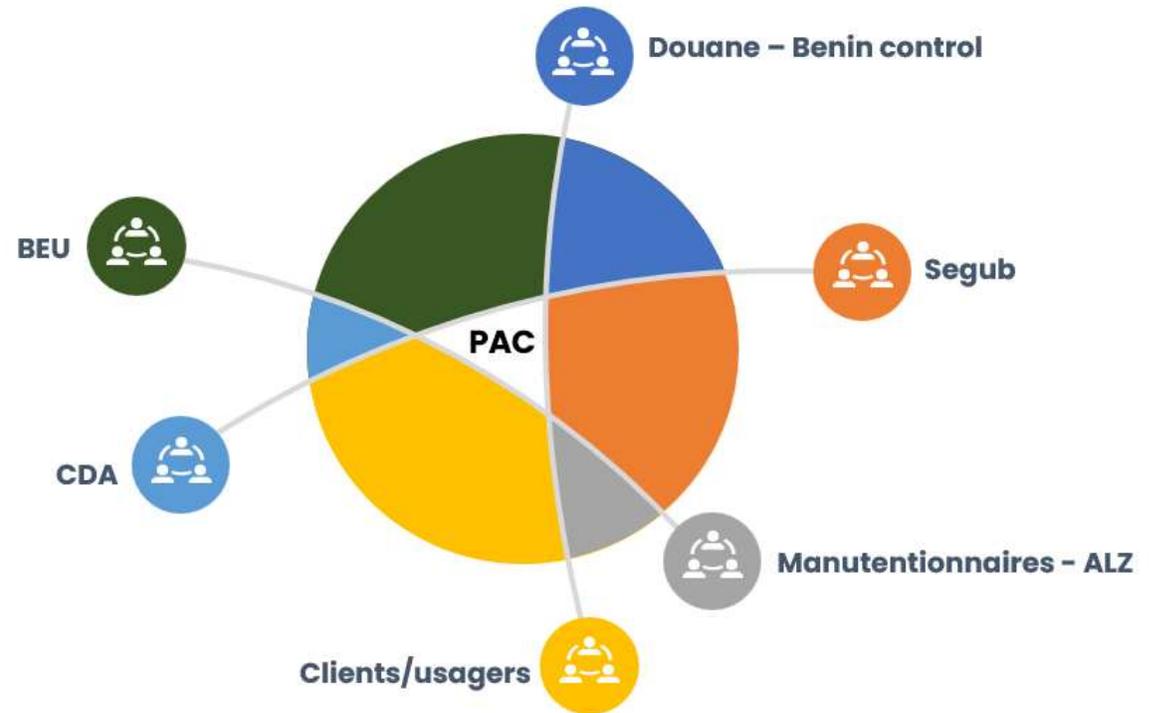


E-PORT

Système d'Information Portuaire de Cotonou



E-PORT: Pour et par la communauté portuaire



Existing and target applications

SIGOP

Integrated Port Operations Management System

- New system replacing VTR21 and AccesPlus
- Call management, berths and port services
- Access management, PassPorts and truck appointments

SIP | PDD

Data Platform

- Data warehouse containing data from all CAP applications
- Dashboards
- Reports

GOS | PMS

Gate Operating System & Parking Management System

- Management of visits to Zongo car park lorries

e-Serv.PAC

Portal for managing electronic services in the PAC environment (internal).

SIG-GMAO

Links assets to their location, for intelligent management, rapid intervention and maximum visibility of the infrastructure.

SHEQ and Sustainability



Sustainable strategy

Sustainable strategy development for the Port Authority of Cotonou

Challenges



The sustainability strategy for the Port Autonome de Cotonou (PAC) aimed to address significant environmental, social, and economic challenges due to its critical economic role and regional impact. The key issues were reducing environmental impacts, strengthening stakeholder relations, ensuring resource management efficiency, and improving the port's economic resilience

Approach



The strategy was developed through a three-step methodology:

1. Stakeholder Identification: Engaging internal and external stakeholders via targeted communications, including a video briefing, workshops, and a questionnaire to capture diverse insights and priorities.
2. Sustainability Commitment Assessment: Conducting a gap analysis aligned with ISO 26000 to compare current practices with best practices.
3. Sustainability Strategy Development: Identifying priority areas, setting performance indicators, and defining strategic projects.

Result



Significant progress was made in refining priorities, conducting a materiality analysis, and performing a gap analysis. This led to the identification of five key sustainability pillars: working conditions, labor rights, pollution prevention, anti-corruption, and occupational health and safety. Additionally, as a positive outcome, PAC's efforts were recognized, resulting in a finalist position in the World Port Sustainability Program of IAPH for a community-building initiative.



Africa
Logistics
Zone

Annexe



Ocean Connections Cotonou



Export Scheme (source: investbenin.bj/invest/zes/regimes-avantages)

Eligibility

No minimum investment required
Mandatory: export 80% of the goods

Customs

- Total exemption from import duties and taxes, except for the road tax, the statistical tax, the customs stamp, the community levy, the community solidarity levy and the solidarity levy on:
 - Equipment, tools and commercial vehicles used exclusively in production
 - Spare parts specific to imported equipment, up to an amount equal to 15% of the CIF value

Fiscal Benefits

0 to 15 years:

- Exemption from customs duties on raw materials
- Exemption from corporate income tax, advance tax on profits and flat-rate minimum tax
- Exemption from contribution to patents and licenses
- Exemption from registration duty on capital increases
- Exemption from employer's payroll tax
- Exemption from transfer and registration duties, as well as capital gains tax on the sale of assets transfer or contribution between companies

Post-Duration Corporate Tax

> 15 years:

- Exemption from customs duties on raw materials
- 15% corporate income tax

Employee Benefits

- Create 80% local jobs
- Freely negotiated contract
- Obligation to subscribe to health insurance

Intra-Community Trade Promotion Scheme: A

(source: investbenin.bj/invest/zes/regimes-avantages)

Eligibility

Pre-tax investment between XOF 10 and 20 billion

Customs

- Total exemption from import duties and taxes, except for the road tax, statistical tax, customs stamp, community levy, community solidarity levy and the solidarity levy on:
 - Equipment, tools and commercial vehicles used exclusively in production
 - Spare parts specific to imported equipment, up to an amount equal to 15% of the CIF value

Fiscal Benefits

During the first 12 years of operation

- Exemption from corporate income tax, advance tax on profits and flat-rate minimum tax
- Exemption from contribution to patents and licenses
- 50% reduction in employer's payroll tax
- Exemption from transfer and registration duties, as well as capital gains tax on the sale of assets transfer or contribution between companies

Post-Duration Corporate Tax

> 12 years: 15% corporate income tax

Employee Benefits

- Create 80% local jobs
- Freely negotiated contract
- Obligation to subscribe to health insurance

Intra-Community Trade Promotion Scheme: B

(source: investbenin.bj/invest/zes/regimes-avantages)

Eligibility

Pre-tax investment between XOF 20 and 50 billion

Customs

- Total exemption from import duties and taxes, except for the road tax, statistical tax, customs stamp, community levy, community solidarity levy and the solidarity levy on:
 - Equipment, tools and commercial vehicles used exclusively in production
 - Spare parts specific to imported equipment, up to an amount equal to 15% of the CIF value

Fiscal Benefits

During the first 15 years of operation

- Exemption from corporate income tax, advance tax on profits and flat-rate minimum tax
- Exemption from contribution to patents and licenses
- 80% reduction in employer's payroll tax
- Exemption from transfer and registration duties, as well as capital gains tax on the sale of assets transfer or contribution between companies

Post-Duration Corporate Tax

> 15 years: Common law system

Employee Benefits

- Create 80% local jobs
- Freely negotiated contract
- Obligation to subscribe to health insurance

Intra-Community Trade Promotion Scheme: C (source:

investbenin.bj/invest/zes/regimes-avantages)

Eligibility

Pre-tax investment exceeding XOF 50 billion

Customs

- Total exemption from import duties and taxes, except for the road tax, statistical tax, customs stamp, community levy, community solidarity levy and the solidarity levy on:
 - Equipment, tools and commercial vehicles used exclusively in production
 - Spare parts specific to imported equipment, up to an amount equal to 15% of the CIF value

Fiscal Benefits

- During the first 17 years of operation
- Exemption from corporate income tax, advance tax on profits and flat-rate minimum tax
 - Exemption from contribution to patents and licenses
 - Exemption from employer's payroll tax
 - Exemption from registration duty on capital increases
 - Exemption from transfer and registration duties, as well as capital gains tax on the sale of assets transfer or contribution between companies

Post-Duration Corporate Tax

> 17 years: Common law system

Employee Benefits

- Create 80% local jobs
- Freely negotiated contract
- Obligation to subscribe to health insurance

www.alz.bj

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